

**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, 2016  
AND ENDING JUNE 30, 2017**

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 26, 2016, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2016, and ending June 30, 2017, 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 20, 2016, 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 2017 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2016 Carryover Review*, which include these adjustments, were forwarded to the Board of Supervisors on July 25, 2016, and are available on-line at <http://www.fairfaxcounty.gov/dmb>.

**FY 2017 Current Approved Budget Plan**

<b>Total Expenditures - All Funds</b>	<b>\$7,471,661,174</b>
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**Proposed Changes:**

**A. Previously Approved Items**

<b>General Fund</b>		<b>\$35,497,337</b>
• Encumbered	\$31,401,820	
• Unencumbered	4,095,517	
 <b>Other Funds</b>		 <b>\$1,323,697,467</b>
• Capital Construction	\$702,834,038	
• Federal/State Grants	120,749,611	
• All Other Funds	500,113,818	

## Attachment A

<b>School Funds</b>		\$422,857,148
• School Operating	\$107,716,851	
• School Construction	292,232,729	
• School Food & Nutrition Services	4,232,436	
• School Adult & Community Education	(227,869)	
• School Grants & Self Supporting	22,494,204	
• School Insurance	3,127,207	
• School Health and Flexible Benefits	(6,721,152)	
• School Central Procurement	0	
• Educational Employees' Retirement	2,742	
• School OPEB Trust Fund	0	
 <i>Subtotal Previously Approved Items in Carryover</i>		 <b>\$1,782,051,952</b>
 <b>B. Additional Funding Adjustments</b>		
 <b>General Fund Impact</b>		
• Administrative Items		\$1,540,681
 <b>Other Funds</b>		
• Administrative Items		\$285,270,017
Capital Construction	\$27,942,027	
Federal/State Grants	16,279,622	
All Other Funds	241,048,368	
 <i>Subtotal Additional Adjustments</i>		 <b>\$286,810,698</b>
 <b>Total Expenditures in All Funds</b>		 <b>\$9,540,523,824</b>
 <i>Increase from FY 2017 Current Budget Plan</i>		 <b>\$2,068,862,650</b>

*The remaining General Fund balance, after the adjustments noted above, is \$10.99 million. The County Executive recommends that this balance be held in reserve for potential FY 2017 one-time requirements or FY 2018 budget development.*

*It should be noted that **no** FY 2016 Carryover Consideration Items have been requested as of July 25, 2016.*

**ATTACHMENT B:**

**MEMO AND ATTACHMENTS I – VII  
TRANSMITTING THE COUNTY’S  
FY 2016 CARRYOVER REVIEW  
WITH APPROPRIATE RESOLUTIONS**



## County of Fairfax, Virginia

**MEMORANDUM**

**DATE:** July 26, 2016

**TO:** BOARD OF SUPERVISORS

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

**SUBJECT:** FY 2016 Actual Revenues, Expenditures and Carryover Supplemental Appropriation

Attached for your review and consideration is the FY 2016 Carryover Package, including Supplemental Appropriation Resolutions AS 16290 and AS 17009 and Amendment to the Fiscal Planning Resolution AS 17900. 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 2017
Attachment VI	A detailed description of significant changes in Other Funds
Attachment VII	Supplemental Appropriation Resolutions AS 16290 and AS 17009 and Fiscal Planning Resolution AS 17900 for FY 2017 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 2016 Carryover Review* recommends changes to the FY 2017 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 20, 2016.

**FY 2016 End of Year Summary**

A brief summary of the General Fund follows, comparing unaudited actual receipts and disbursements as of June 30, 2016 to the final estimates of the *FY 2016 Revised Budget Plan*.

**GENERAL FUND STATEMENT AND BALANCE AVAILABLE**

(in millions of dollars)

	<b>FY 2016 Revised Budget Plan</b>	<b>FY 2016 Actual</b>	<b>Variance</b>
Beginning Balance, July 1	\$164.92	\$164.92	\$0.00
Receipts and Transfers In	\$3,834.81	\$3,858.99	\$24.18
<b>Total Available</b>	<b>\$3,999.72</b>	<b>\$4,023.91</b>	<b>\$24.18</b>
Direct Expenditures	\$1,454.19	\$1,401.55	(\$52.64)
Transfers Out	\$2,456.95	\$2,456.95	\$0.00
<b>Total Disbursements</b>	<b>\$3,911.13</b>	<b>\$3,858.49</b>	<b>(\$52.64)</b>
<b>Ending Balance, June 30</b>	<b>\$88.59</b>	<b>\$165.41</b>	<b>\$76.82</b>
Managed Reserve	\$88.59	\$88.59	\$0.00
<b>Balance</b>	<b>\$0.00</b>	<b>\$76.82</b>	<b>\$76.82</b>
<b>FY 2016 Commitments (\$39.25)</b>			
Outstanding Encumbered Obligations			(\$31.40)
Outstanding Unencumbered Commitments			(\$4.10)
Reserve Adjustments			(\$3.75)
<b>Balance after FY 2016 Commitments</b>			<b>\$37.57</b>
<b>Board Directives (\$5.29)</b>			
Baileys Shelter Land Acquisition			(\$1.50)
Laurel Hill Adaptive Reuse Project			(\$1.23)
CSB Support Coordination Services			(\$1.20)
FOIA Staffing			(\$0.61)
Living Wage			(\$0.14)
Informational Pamphlet on Meals Tax Referendum			(\$0.11)
Reserve Adjustments			(\$0.50)
<b>Balance after Critical Requirements</b>			<b>\$32.28</b>
<b>Allocations for Reserves/Capital (\$20.81)</b>			
40% of Balance to Reserves - Revenue Stabilization Portion			(\$7.17)
40% of Balance to Reserves - Managed Reserve Portion			(\$5.74)
20% of Balance to Infrastructure Sinking Reserve Fund			(\$6.46)
Reserve Adjustments			(\$1.44)
<b>Balance after Allocations for Reserves/Capital</b>			<b>\$11.47</b>
<b>Other Requirements (\$0.48)</b>			
Prevention Fund			(\$0.23)
Northern Virginia Emergency Response System (NVERS)			(\$0.14)
Net-Zero Adjustments: <i>Healthy Families Fairfax Program, John Hudson Summer Intern Program</i>			\$0.00
Reserve Adjustments			(\$0.11)
<b>Net Balance</b>			<b>\$10.99</b>

NOTE: Carryover is defined as the re-appropriation in FY 2017 of previously approved items such as outstanding encumbered obligations, unencumbered commitments and unexpended FY 2016 capital project and grant balances.

### ***Year-end Summary***

FY 2016 General Fund Revenues and Transfers In were \$3.86 billion, an increase of only \$24.18 million or just 0.63 percent, over the FY 2016 Revised Budget Plan estimate. The size of this margin makes clear how little room there is for projection error or fluctuation in the budget. This increase is primarily due to increases in Real Estate and Personal Property Tax receipts, Other Local Taxes, Permits, Fees and Regulatory Licenses, Charges for Services and Revenue from the Commonwealth and Federal Government. More detail on FY 2016 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 2016 Revised Budget Plan* projections by \$52.64 million or 1.35 percent. More detailed information on FY 2016 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 \$39.25 million, the FY 2016 available disbursement balance is \$13.39 million or 0.34 percent of total disbursements.

As a result, the combined revenue and disbursement balance, after funding prior year obligations and reserve adjustments, is \$37.57 million, or 0.96 percent of the total County General Fund budget.

### ***Carryover Actions***

Allocation of this balance is used to address Board directives, 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 2017 budget. Of the total available balance of \$37.57 million, \$26.58 million is allocated in the Carryover package and \$10.99 million is recommended to be held in reserve to address other critical one-time requirements, deal with recently identified state revenue shortfall in FY 2016, or be applied to the FY 2018 budget. Recommended spending is divided into three categories including: **Board Directives**, **Allocations for Reserves/Capital** and **Other Adjustments**. Consistent with the multi-year budget presentation, the FY 2018 impact of these recommendations is noted in the detailed administrative adjustments below.

### ***Board Directives (\$5.29 million, including \$0.50 million for associated reserve adjustments)***

The Board Directives recommended for funding as part of the *FY 2016 Carryover Review* are all items that are based on previous direction of the Board of Supervisors. The items in this category are:

- \$1.50 million for land acquisition for the relocation of the Baileys Shelter. The building subsystems are well beyond their intended life-cycle, the facility is highly utilized and experiences 24/7 wear and tear. Funding for design and construction of the Baileys Shelter has been included in the 2016 Human Services Bond Referendum; however, additional funding will allow for the acquisition of land and the necessary appraisal and closing costs.
- \$1.23 million increase in the General Fund Transfer to Fund 30010, General Construction and Contributions to complete Fairfax County's General Fund contribution associated with support for the Laurel Hill Adaptive Reuse project. The Board of Supervisors approved the Adaptive Reuse Agreement on July 29, 2014.
- \$1.20 million increase in the General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board (CSB), to support 10/10.0 FTE new merit positions to provide eligibility assessments and case management services to individuals with Developmental Disabilities (DD). This increase, along with \$1,600,000 appropriated from the CSB's Intellectual

Disability (ID) Employment & Day Reserve, is designed to serve as “bridge” funding, providing case management and employment and day services to individuals with DD until an equitable and sustainable system may be developed and implemented for FY 2018. As the Board was informed at the June 28, 2016, Human Services Committee meeting, this bridge funding will allow the County to serve individuals newly eligible for services, satisfy new state requirements, and develop long-term strategies to serve individuals equitably and in compliance with the Department of Justice Settlement Agreement.

- \$0.61 million in partial year funding (October through June) to meet the requirements of the amended and unfunded Freedom of Information Act (FOIA)-related law and allow for compliance, including 6/6.0 FTE positions. These funds include \$170,400 in the Office of Public Affairs (OPA), \$167,894 in the Office of the County Attorney, \$85,763 in the Department of Information Technology, and \$183,473 in associated Fringe Benefits. Staff will return to the Board with additional information prior to Board action on Carryover.
- \$0.14 million is required to increase the County’s living wage from \$13.13 per hour to \$14.50 per hour and reflects the partial-year cost of the living wage increase to the General Fund based on implementation in October 2016. The County’s policy is to set the living wage at the greater of the living wages of Arlington County and the City of Alexandria.
- \$0.11 million was approved by the Board of Supervisors on June 7, 2016, to cover costs associated with the preparation and distribution of an informational pamphlet regarding the Meals Tax Referendum that will appear on the November 2016 ballot. This pamphlet will include factual information related to the meals tax and will not advocate either for or against passage. The pamphlet is being provided to the Board in the July 26, 2016 Board Package for their approval.
- A net zero adjustment reflecting the realignment of the Animal Shelter as a separate agency effective January 1, 2017, as identified in a consultant study and by the Animal Services Organizational Structure Review team, is also included as part of Carryover.

**Allocations for Reserves/Capital (\$20.81 million, including \$1.44 million in associated reserve adj.)**

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:

- \$12.91 million or 40 percent of the balance is allocated to the County’s reserves consistent with the County’s reserve policy updated by the Board of Supervisors on April 21, 2015 to reach a total of 10 percent. As a result, the allocations to the Managed and Revenue Stabilization Reserves have been made in proportion to their ultimate sizes. 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 contribution to the reserves at Carryover is \$18.73 million and results in funded percentages of 2.59 percent (Managed Reserve) and 4.34 percent (Revenue Stabilization Reserve), or total reserves of 6.93 percent.
- \$6.46 million or 20 percent of the balance is transferred to the Capital Sinking Fund projects consistent with the recommendations of the Infrastructure Financing Committee. As part of the *FY 2016 Third Quarter Review*, the Board of Supervisors approved the allocation formula associated with capital sinking funds as follows: 55 percent for Facilities Management Department (FMD), 20 percent for parks, 10 percent for walkways, 10 percent for County maintained roads and service drives, and 5 percent for revitalization maintenance. Specific funding levels include: \$3,550,642 for FMD, \$1,291,142 for Parks, \$645,571 for County Owned Roads, \$645,571 for



walkways, and \$322,786 for revitalization. Funding will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park Authority facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

**Other Adjustments (\$0.48 million, including \$0.11 million in 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 Healthy Families and the John Hudson Internship Program, with no net cost to the General Fund. Additional funding to meet Board priorities such as supporting prevention efforts in the community (\$0.23 million) and a contribution to the Northern Virginia Emergency Response System (\$0.14 million) composed of a one-time equity contribution of \$125,000 as well as annual membership dues of \$15,000, are all also included as a result of additional work that staff has undertaken since the adoption of the FY 2017 budget.

***Remaining Balance***

As a result of administrative adjustments and the associated managed reserve adjustment totaling \$26.58 million, a Carryover balance of \$10.99 million is available. This balance is reserved for future one-time needs or to address FY 2018 requirements.

Details of the adjustments included in the *FY 2016 Carryover Review* which have a General Fund impact are noted below in the Carryover Adjustments section of this letter.

***FY 2018 Budget Development***

The forecast for the FY 2018 budget included in the FY 2017 – FY 2018 Multi-Year Budget reflected a continuation of the modest revenue growth that has prevailed in recent years outpaced by increasing disbursement requirements. Additionally, some areas of possible concern, such as the State budget, Sales Tax revenues, and the narrowness of budget margins have emerged since the adoption of the FY 2017 budget. Staff will continue to monitor these factors and we will have the opportunity to discuss the FY 2018 forecasts and beyond in greater detail later in the fall as our projections are refined.

***FY 2016 Audit Adjustments***

As the Board is aware, the financial audit of FY 2016 is currently being conducted. Necessary adjustments as a result of this work will be included in the FY 2016 Comprehensive Annual Financial Report (CAFR) and in the audit package that is presented for the Board's approval as part of the *FY 2017 Third Quarter Review*.

***Other Funds Adjustments***

Attachment VI of the *FY 2016 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 2016 fund expenditure and revenue variances and notes changes in FY 2017 expenditures.

## Carryover Adjustments

The *FY 2016 Carryover Review* includes net General Fund administrative adjustments and associated managed reserve adjustments totaling \$26.58 million. These adjustments are divided into three categories: Board Directives, Allocations for Reserves/Capital and All Other Requirements and include the following:

### **BOARD DIRECTIVES** **(\$5.29 million, including \$0.50 million in associated reserve adjustments)**

		<b>NON-RECURRING</b>
<b>Fund 30010, General Construction and Contributions</b> <b>Baileys Shelter Land Acquisition</b>	FY 2017 General Fund Transfer	<u>\$1,500,000</u>
	<b>Net Cost</b>	<b>\$1,500,000</b>
		FY 2018 General Fund Transfer
		<u>\$0</u>
		<b>Net Cost</b>
		<b>\$0</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,500,000 to support the acquisition of land in the Baileys Crossroads area for the relocation of the Baileys Shelter. The Baileys Shelter provides temporary emergency shelter to up to 50 homeless men and women. The Shelter also serves as a day time drop-in center and main operations center for the region's cold weather (hypothermia prevention) program. This facility is over 27 years old and has had no major renovations since it was constructed. The building subsystems are well beyond their intended life-cycle, the facility is highly utilized and it experiences 24/7 wear and tear. Funding for design and construction of the Baileys Shelter has been included in the 2016 Human Services Bond Referendum; however, additional funding will allow for the acquisition of land and the necessary appraisal and closing costs.

		<b>NON-RECURRING</b>
<b>Fund 30010, General Construction and Contributions</b> <b>Laurel Hill Adaptive Reuse Project</b>	FY 2017 General Fund Transfer	<u>\$1,225,000</u>
	<b>Net Cost</b>	<b>\$1,225,000</b>
		FY 2018 General Fund Transfer
		<u>\$0</u>
		<b>Net Cost</b>
		<b>\$0</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$1,225,000 to complete Fairfax County's General Fund contribution associated with support for the Laurel Hill Adaptive Reuse project. The Board of Supervisors approved the Adaptive Reuse Agreement on July 29, 2014. To date, funding of \$3,250,000 from the General Fund and \$4,400,000 from other sources has been dedicated to the project as part of the *FY 2014 Carryover Review* and *FY 2015 Carryover Review*. The total County contribution for infrastructure improvements over a four year period is capped at \$12,765,000 per the Master Development Agreement, of which \$4,475,000 is estimated to be supported by the General Fund and \$8,290,000 will be supported by other funds.

On July 11, 2002, Fairfax County acquired approximately 2,323 acres of land from the federal government. The development of the Laurel Hill property is governed by *inter alia* covenants requiring the County to adaptively reuse certain prison structures as part of any County development of the Laurel Hill Adaptive Reuse Area. The Laurel Hill Adaptive Reuse Area Master Plan was adopted by the Board of Supervisors on May 11, 2010. The Reuse area once developed will include mixed-use residential, retail and recreational space as well as the rehabilitation and refurbishment of many of the existing historic structures associated with the old Lorton Correctional Complex.

		<b>RECURRING</b>
<b>Fund 40040, Fairfax-Falls Church Community Services Board Support Coordination Services</b>	FY 2017 General Fund Transfer	<u>\$1,200,000</u>
	<b>Net Cost</b>	<b>\$1,200,000</b>
	FY 2018 General Fund Transfer	<u>\$1,200,000</u>
	<b>Net Cost</b>	<b>\$1,200,000</b>

The General Fund transfer to Fund 40040, Fairfax-Falls Church Community Services Board, is increased by \$1,200,000 to support 10/10.0 FTE new merit positions to provide eligibility assessments and case management services to individuals with Developmental Disabilities (DD). In accordance with the Department of Justice (DOJ) Settlement Agreement, the Commonwealth of Virginia is implementing a comprehensive redesign of the Medicaid Waiver service system for individuals with DD, transitioning individuals from institutional care, such as state training centers, nursing homes, and out-of-state placements, into the local community. As part of Medicaid Waiver Redesign, effective July 1, 2016, the CSB will serve as the single point of entry for eligibility determination and case management for individuals with both intellectual and developmental disabilities. The new positions will provide additional service capacity to meet the increased demand and new service requirements associated with Medicaid Waiver Redesign, primarily frequency of face-to-face contact and service intensity.

The increase of \$1.2 million and these 10 positions, along with \$1,600,000 appropriated from the CSB's Intellectual Disability (ID) Employment & Day Reserve, is designed to serve as "bridge" funding, providing case management and employment and day services to individuals with DD until an equitable and sustainable system may be developed and implemented for FY 2018. As the Board was informed at the June 28, 2016, Human Services Committee meeting, this bridge funding will allow the County to serve individuals newly eligible for services, satisfy new state requirements, and develop long-term strategies to serve individuals equitably and in compliance with the DOJ Settlement Agreement.

		<b>RECURRING</b>
<b>Agency 13, Office of Public Affairs Agency 17, County Attorney Agency 70, Department of Information Technology Agency 89, Fringe Benefits FOIA-Related Staffing</b>	FY 2017 Expenditure	\$170,400
	FY 2017 Expenditure	\$167,894
	FY 2017 Expenditure	\$85,763
	FY 2017 Expenditure	<u>\$183,473</u>
	<b>Net Cost</b>	<b>\$607,530</b>
	FY 2018 Expenditure	\$270,600
	FY 2018 Expenditure	\$261,844
	FY 2018 Expenditure	\$88,646
	FY 2018 Expenditure	<u>\$275,212</u>
	<b>Net Cost</b>	<b>\$896,302</b>

Earlier this year, the Virginia General Assembly passed, and the Governor signed, House Bill 817, which amended Sections 2.2-3704.1 and enacted a new Section 2.2-3704.2 of the Virginia Freedom of Information Act (VFOIA). This bill is effective July 1, 2016. Among other things, this bill requires that the Board of Supervisors, as a public body under the Act and as the County's governing body, designate one or more FOIA Officers, who will be responsible to act as a point of contact for members of the public requesting public records and to coordinate the public body's compliance with the provisions of the Act. No state funding was provided to support this new mandate.

Currently, the County's responses to VFOIA requests are decentralized, with individual agencies responding to requests that they receive or that are directed to them. This bill and other changes in the VFOIA will require more centralized County oversight over its VFOIA response process to ensure that all

responses are complete and timely, as well as determine accurate information concerning the volume, impact, and costs of VFOIA requests on the County.

Therefore the Board directed that staff conduct an analysis and return with recommendations on how to construct a program that would meet the amended FOIA-related law. To this end, partial year FY 2017 funding of \$607,530, including 6/6.0 FTE positions, is recommended for the period of October 2016 through June 2017 to allow for minimum compliance. These funds include \$170,400 in the Office of Public Affairs (OPA), \$167,894 in the Office of the County Attorney, \$85,763 in the Department of Information Technology, and \$183,473 in associated Fringe Benefits. Recurring full-year costs (starting in FY 2018) are estimated at \$896,302.

Staff is drafting a detailed explanation of how these positions and funding will be utilized. This information will be provided to the Board in advance of the September 13, 2016, Budget Committee meeting and staff will be present at that time to answer any questions about this funding adjustment.

	<b>RECURRING</b>	
<b>Multiple Agencies</b>	FY 2017 Expenditure	<u>\$144,661</u>
	<b>Net Cost</b>	<b>\$144,661</b>
<b>Living Wage</b>	FY 2018 Expenditure	<u>\$193,623</u>
	<b>Net Cost</b>	<b>\$193,623</b>

Funding of \$144,661 is required to increase the County's living wage from \$13.13 per hour to \$14.50 per hour. The Living Wage Policy implemented effective September 15, 2007, established a living wage for merit employees equal to the greater of the living wages of Arlington County and the City of Alexandria. As part of the approval of the *FY 2008 Carryover Review*, the living wage was extended to limited-term employees scheduled to work 1,039 hours or more per year. Effective July 1, 2016, Arlington County has adopted a living wage of \$14.50 per hour and the City of Alexandria has adopted a living wage of \$14.13 per hour. Therefore, the County's living wage will be increased to match the rate adopted by Arlington County. FY 2017 funding of \$144,661 reflects the partial-year cost to the General Fund of the living wage increase based on implementation in October 2016. The full-year impact of this change on the General Fund is \$193,623, and the full-year cost to all County funds is approximately \$280,000.

	<b>NON-RECURRING</b>	
<b>Agency 13, Office of Public Affairs</b>	FY 2017 Expenditure	<u>\$105,000</u>
	<b>Net Cost</b>	<b>\$105,000</b>
<b>Informational Pamphlet on Meals Tax Referendum</b>	FY 2018 Expenditure	<u>\$0</u>
	<b>Net Cost</b>	<b>\$0</b>

As approved by the Board of Supervisors on June 7, 2016, an increase of \$105,000 is required to cover costs associated with the preparation and distribution of an informational pamphlet regarding the Meals Tax Referendum that will appear on the November 2016 ballot. This pamphlet will include factual information related to the meals tax and will not advocate either for or against passage. The pamphlet is being provided to the Board in the July 26, 2016, Board Package for their approval.

**Agency 90, Police Department**  
**Agency 96, Animal Services**  
**Animal Services Realignment**

<b>RECURRING</b>	
FY 2017 Expenditure	(\$1,128,275)
FY 2017 Expenditure	<u>\$1,128,275</u>
<b>Net Cost</b>	<b>\$0</b>
FY 2018 Expenditure	(\$TBD)
FY 2018 Expenditure	<u>\$TBD</u>
<b>Net Cost</b>	<b>\$TBD</b>

Funding of \$1,128,275 and 31/31.0 FTE positions are transferred from Agency 90, Police Department, to Agency 96, Animal Services, based on the establishment of an independent Animal Services agency. This funding represents half of the Animal Services budgeted total as the planned implementation date for this adjustment is January 1, 2017. During its April 28, 2015, meeting, the Board of Supervisors directed that an independent organizational review be conducted of the Police Department's Animal Services Division. The Division is composed of the Animal Shelter, Animal Control, and Wildlife Biologist. The review was intended to assess the training and authority of animal control officers and the potential re-creation of an independent animal services agency. The County awarded the contract to perform the review to Public Financial Management, Inc. (PFM). In addition, the Animal Services Organizational Structure Review team was established to ensure that multiple perspectives were collected and considered related to potential changes.

During the review, the Virginia General Assembly amended the section of the Code of Virginia relating to special conservators of the peace, a classification held by most Animal Control Officers (ACOs). These amendments prohibited ACOs from being reappointed as special conservators once their current term expired. To address this issue, action had to be taken prior to the completion of the study. It was determined that the authority afforded under the county manager form of government to appoint Animal Protection Police Officers (APPOs), with the authority of both animal control officers and law enforcement officers, was an appropriate solution to pursue, but similar enabling legislation had to first be adopted for the County's urban county executive form of government. As a result, the Board supported enabling legislation which was adopted by the Commonwealth with an effective date of July 1, 2016. Following approval of this legislation, the Police Department worked with the Department of Criminal Justice Services (DCJS) to ensure that all ACO's would meet the training requirements to be certified as APPOs. On July 1, 2016, ACOs were sworn in as APPOs, with a primary mission of enforcing the animal and wildlife laws defined in the Code of Virginia and the Fairfax County Code.

Based on these changes, the Animal Protection Police division is required to remain in the Police Department. As a result, and based on recommendations made by PFM and the Animal Services Organizational Structure Review team, a revised command structure will be established that provides expertise and succession planning at the Animal Protection Police division command level. It was also recommended that the Wildlife Biologist division remain in the Police Department as one of its primary functions has become the deer management program and close collaboration with the Animal Protection Police and other Police Department resources is essential.

Finally, it has been determined that the Animal Shelter will best perform its mission as an independent agency reporting to the Deputy County Executive for Public Safety. This adjustment has a planned implementation date of January 1, 2017. As a result, partial year funding is being transferred from Agency 90, Police Department, to the newly established Agency 96, Animal Services, as part of the *FY 2016 Carryover Review*. An additional adjustment will be included as part of the FY 2018 Advertised Budget Plan to transfer the remaining budget from the Police Department to Animal Services. During FY 2017, the Police Department will continue to provide support for administrative functions of the Shelter such as hiring and procurement, but DMB and the Police Department will be conducting an assessment of past

Shelter-related expenditures to determine if further adjustments should be included in the FY 2018 Advertised Budget Plan.

**ALLOCATIONS FOR RESERVES/CAPITAL** **(\$20.81 million, including \$1.44 million in associated reserve adjustments)**

	<b>NON-RECURRING</b>
<b>Fund 10010, Revenue Stabilization</b>	FY 2017 General Fund Transfer <u>\$10,401,581</u>
<b>Reserve Adjustments</b>	<b>Net Cost \$10,401,581</b>
	FY 2018 General Fund Transfer <u>\$0</u>
	<b>Net Cost \$0</b>

An increase of \$10,401,581 is transferred from the General Fund to Fund 10010, Revenue Stabilization, consistent with the County's reserve policy. The total increase includes \$7,172,296 as a result of the allocation of 40 percent of available balances after funding critical requirements being directed to the reserves as well as \$3,229,285 based on increased disbursements included at Carryover.

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.

As a result of these adjustments and the \$10,711,034 transfer included in the FY 2017 Adopted Budget Plan, the projected FY 2017 balance in the Revenue Stabilization Fund is 4.34 percent of General Fund disbursements.

	<b>NON-RECURRING</b>
<b>Fund 30010, General Construction and Contributions</b>	FY 2017 General Fund Transfer \$2,259,499
<b>Fund 30020, Infrastructure Replacement and Upgrades</b>	FY 2017 General Fund Transfer \$3,550,642
<b>Fund 30060, Pedestrian Walkway Improvements</b>	FY 2017 General Fund Transfer <u>\$645,571</u>
<b>Capital Sinking Fund</b>	<b>Net Cost \$6,455,712</b>
	FY 2018 General Fund Transfer <u>\$0</u>
	<b>Net Cost \$0</b>

The General Fund Transfer to various capital funds is increased by a total of \$6,455,712 in accordance with recommendations of the Infrastructure Financing Committee (IFC). On March 25, 2014, the Board of Supervisors approved the recommendations contained in the IFC Report. Subsequently, the School Board approved the IFC Report on April 10, 2014. The Infrastructure Financing Committee was a joint School Board/County Board working group formed to collaborate and review both the County and School's Capital Improvement Program (CIP) and capital requirements. The final report of the committee included a recommendation to establish a Capital Sinking Fund as a new budgetary mechanism for funding Infrastructure Replacement and Upgrade requirements. Principal funding for the Sinking Fund was to come from a joint commitment to devote a goal of 20 percent of carryover funds. Based on the County's unencumbered carryover balance after funding critical requirements, an amount of \$6,455,712 represents

20 percent and is allocated to separate Capital Sinking Fund projects. As part of the *FY 2016 Third Quarter Review*, the Board of Supervisors approved the allocation formula associated with capital sinking funds as follows: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County maintained roads and service drives, and 5 percent for revitalization. This allocation is based on the percent of each program area as it relates to the total annual requirements presented to the IFC. Specific funding levels include: \$3,550,642 for FMD, \$1,291,142 for Parks, \$645,571 for County Owned Roads, \$645,571 for walkways, and \$322,786 for revitalization. Funding will provide for infrastructure replacement and upgrades such as the replacement of roofs, electrical systems, and HVAC units at both County and Park facilities, repairs to County-owned roads and walkways, and revitalization area infrastructure repairs.

**OTHER REQUIREMENTS (\$0.48 million, including \$0.11 million in associated reserve adjustments)**

		<b>NON-RECURRING</b>	
<b>Fund 30010, General Construction and Contributions</b>	FY 2017 General Fund Transfer		<u>\$225,000</u>
	<b>Prevention Incentive Fund</b>	<b>Net Cost</b>	<b>\$225,000</b>
		FY 2018 General Fund Transfer	<u>\$0</u>
		<b>Net Cost</b>	<b>\$0</b>

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased by \$225,000 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 2016 balances from Human Services agencies.

		<b>NON-RECURRING/RECURRING</b>	
<b>Fund 10030, Contributory Fund</b>	FY 2017 General Fund Transfer		<u>\$140,000</u>
	<b>Northern Virginia Emergency Response System (NVERS)</b>	<b>Net Cost</b>	<b>\$140,000</b>
		<b>RECURRING</b>	
		FY 2018 General Fund Transfer	<u>\$15,000</u>
		<b>Net Cost</b>	<b>\$15,000</b>

The General Fund transfer to Fund 10030, Contributory Fund, is increased by \$140,000 for the Northern Virginia Emergency Response System (NVERS). The contribution consists of a one-time \$125,000 equity contribution and annual membership dues of \$15,000.

The Northern Virginia Emergency Response System (NVERS) is an organization which serves as a collaborative partnership between local governments, the Commonwealth of Virginia, and the private sector to build emergency management and homeland security capacity through the regional integration of policies, training, resources, information sharing and program management for the health and welfare of Northern Virginia residents. Active participants in NVERS include representatives from fire and rescue, emergency medical services (EMS), hazardous materials, law enforcement, emergency management, hospitals, public health, public information, and information technology.

The organization relies upon grants to fund specific projects. Fairfax County's one-time refundable equity contribution of \$125,000 will help to create a cash flow reserve to cover three months of grant reimbursable operating expenses, due to lags in receiving reimbursements. The one-time equity contributions are to be

collected from the largest jurisdictions in the area including the City of Alexandria and Arlington, Fairfax, Loudoun, Prince William, and Stafford counties. If NVERS ceases operations, the equity contributions will be returned. The County's annual membership dues of \$15,000 are designated to cover non-reimbursed business expenses.

	<b>RECURRING</b>	
<b>Agency 67, Department of Family Services Agency 89, Fringe Benefits Expand Healthy Families Fairfax Program</b>	FY 2017 Revenue	\$673,490
	FY 2017 Expenditure	\$538,848
	FY 2017 Expenditure	<u>\$134,642</u>
	<b>Net Cost</b>	<b>\$0</b>
	FY 2018 Revenue	\$673,490
	FY 2018 Expenditure	\$538,848
	FY 2018 Expenditure	<u>\$134,642</u>
	<b>Net Cost</b>	<b>\$0</b>

Funding of \$673,490 is required to appropriate additional revenue from the state to expand the Healthy Families Fairfax (HFF) program, including 5/5.0 FTE new positions. It should be noted that an increase of \$134,642 in Fringe Benefits funding is included in Agency 89, Employee Benefits. The expenditure increase is completely offset by revenue for no net cost to the County.

The HFF program is a non-mandated collaborative partnership between the Department of Family Services, the Health Department, and three non-profit organizations. It is an accredited home-visiting program offering families at risk of maltreating their child an opportunity to learn parenting skills and receive emotional support and case management services. The state has increased funding for the Healthy Families program in Fairfax County in order to increase the number of families being served. The funding cannot be used to supplant existing County support for the program and no additional County funding is required, as the current County funding for HFF already exceeds the match requirement. It is estimated that the additional state funding will increase the number of families served from approximately 530 in FY 2015 to 700 families in FY 2017. 5/5.0 FTE new County positions will be used to conduct individual assessments in order to bring more families into the program. Additionally, the contract with Northern Virginia Family Services (NVFS) will be expanded to provide services to the additional families after they enter the program. Funding will also be used to enhance the role of Health Department nurses to provide additional clinical consultation to families, and complete staff training in order to meet certification requirements.

	<b>NON-RECURRING</b>	
<b>Agency 67, Department of Family Services John Hudson Summer Intern Program</b>	FY 2017 Revenue	\$10,000
	FY 2017 Expenditure	<u>\$10,000</u>
	<b>Net Cost</b>	<b>\$0</b>
	FY 2018 Revenue	\$0
	FY 2018 Expenditure	<u>\$0</u>
	<b>Net Cost</b>	<b>\$0</b>

Funding of \$10,000 is required to appropriate FY 2017 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.



### ***Consideration Items***

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

### ***Additional Adjustments in Other Funds***

Total FY 2017 expenditures in Appropriated Other Funds, excluding School funds, are requested to increase \$1.609 billion over the FY 2017 Adopted Budget Plan. In addition to the adjustments in Appropriated Funds, there are adjustments totaling \$29.47 million in Non-Appropriated Other Funds. Details of Fund 50000, Federal/State Grant Fund, are discussed in Attachment V, while details of FY 2017 adjustments in Appropriated and Non-Appropriated Other Funds other than Federal and State Grants are found in Attachment VI. School Board adjustments total \$422.86 million, excluding debt service, over the FY 2017 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 Resolutions AS 16290 and AS 17009 as well as Fiscal Planning Resolution AS 17900 to provide expenditure authorization for FY 2016 Carryover encumbrances, unexpended balances, administrative adjustments and the associated adjustments to the Managed Reserve, including the following:

- Board appropriation of \$31.40 million in General Fund encumbrances related to Direct Expenditures from FY 2016 as noted in the General Fund Statement and in Attachment III.
- Board appropriation of General Fund unencumbered commitments totaling \$4.10 million as detailed in Attachment IV.
- Board appropriation of General Fund administrative adjustments as detailed earlier in this memorandum.
- Board appropriation of Federal/State grants in Fund 50000, Federal/State Grant Fund, totaling \$246.34 million, or an increase of \$137.03 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 2016 Final Budget Review and Appropriation Resolutions.
- Board approval of adjustments to the Managed Reserve to reflect all carryover adjustments.

**ATTACHMENT I:**  
**SCHEDULES**

## FY 2016 CARRYOVER FUND STATEMENT

	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Beginning Balance</b>	<b>\$164,916,223</b>	<b>\$164,916,223</b>	<b>\$0</b>	<b>\$88,589,636</b>	<b>\$88,589,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,412,364</b>	<b>\$76,822,728</b>
<b>Revenue</b>										
Real Property Taxes	\$2,434,215,819	\$2,436,917,841	\$2,702,022	\$2,600,366,481	\$2,600,366,481	\$0	\$0	\$0	\$2,600,366,481	\$0
Personal Property Taxes <sup>1</sup>	376,197,577	380,513,700	4,316,123	383,274,181	383,274,181	0	0	0	383,274,181	0
General Other Local Taxes	504,309,764	509,507,996	5,198,232	510,976,755	510,976,755	0	0	0	510,976,755	0
Permit, Fees & Regulatory Licenses	46,549,359	48,443,054	1,893,695	47,384,162	47,384,162	0	0	0	47,384,162	0
Fines & Forfeitures	12,443,009	11,648,758	(794,251)	12,443,009	12,443,009	0	0	0	12,443,009	0
Revenue from Use of Money and Property	21,116,191	21,635,558	519,367	22,582,955	22,582,955	0	0	0	22,582,955	0
Charges for Services	74,937,994	79,251,725	4,313,731	76,031,208	76,031,208	0	0	0	76,031,208	0
Revenue from the Commonwealth <sup>1</sup>	308,222,768	306,603,081	(1,619,687)	309,930,318	309,930,318	0	0	0	309,930,318	0
Revenue from the Federal Government	30,272,223	36,960,255	6,688,032	31,501,656	31,501,656	0	0	673,490	32,175,146	673,490
Recovered Costs/Other Revenue	16,713,329	17,679,754	966,425	16,471,349	16,471,349	0	0	10,000	16,481,349	10,000
<b>Total Revenue</b>	<b>\$3,824,978,033</b>	<b>\$3,849,161,722</b>	<b>\$24,183,689</b>	<b>\$4,010,962,074</b>	<b>\$4,010,962,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$683,490</b>	<b>\$4,011,645,564</b>	<b>\$683,490</b>
<b>Transfers In</b>										
Fund 40030 Cable Communications	\$3,532,217	\$3,532,217	\$0	\$3,869,872	\$3,869,872	\$0	\$0	\$0	\$3,869,872	\$0
Fund 40080 Integrated Pest Management	141,000	141,000	0	141,000	141,000	0	0	0	141,000	0
Fund 40100 Stormwater Services	1,125,000	1,125,000	0	1,125,000	1,125,000	0	0	0	1,125,000	0
Fund 40140 Refuse Collection and Recycling Operations	548,000	548,000	0	548,000	548,000	0	0	0	548,000	0
Fund 40150 Refuse Disposal	577,000	577,000	0	577,000	577,000	0	0	0	577,000	0
Fund 40160 Energy Resource Recovery (ERR) Facility	49,000	49,000	0	49,000	49,000	0	0	0	49,000	0
Fund 40170 I-95 Refuse Disposal	186,000	186,000	0	186,000	186,000	0	0	0	186,000	0
Fund 69010 Sewer Operation and Maintenance	2,850,000	2,850,000	0	2,850,000	2,850,000	0	0	0	2,850,000	0
Fund 80000 Park Revenue	820,000	820,000	0	820,000	820,000	0	0	0	820,000	0
<b>Total Transfers In</b>	<b>\$9,828,217</b>	<b>\$9,828,217</b>	<b>\$0</b>	<b>\$10,165,872</b>	<b>\$10,165,872</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,165,872</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$3,999,722,473</b>	<b>\$4,023,906,162</b>	<b>\$24,183,689</b>	<b>\$4,109,717,582</b>	<b>\$4,109,717,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$683,490</b>	<b>\$4,187,223,800</b>	<b>\$77,506,218</b>
<b>Direct Expenditures</b>										
Personnel Services	\$763,693,199	\$759,408,376	(\$4,284,823)	\$808,169,412	\$808,169,412	\$0	\$684,000	\$838,563	\$809,691,975	\$1,522,563
Operating Expenses	390,929,535	351,425,807	(39,503,728)	345,803,713	345,803,713	30,364,070	1,911,517	380,897	378,460,197	32,656,484
Recovered Costs	(44,424,662)	(42,763,989)	1,660,673	(35,130,994)	(35,130,994)	0	0	0	(35,130,994)	0
Capital Equipment	3,728,348	2,553,594	(1,174,754)	860,822	860,822	1,037,750	0	0	1,898,572	1,037,750
Fringe Benefits	340,260,210	330,923,803	(9,336,407)	354,853,322	354,853,322	0	1,500,000	321,221	356,674,543	1,821,221
<b>Total Direct Expenditures</b>	<b>\$1,454,186,630</b>	<b>\$1,401,547,591</b>	<b>(\$52,639,039)</b>	<b>\$1,474,556,275</b>	<b>\$1,474,556,275</b>	<b>\$31,401,820</b>	<b>\$4,095,517</b>	<b>\$1,540,681</b>	<b>\$1,511,594,293</b>	<b>\$37,038,018</b>
<b>Transfers Out</b>										
Fund S10000 School Operating	\$1,825,153,345	\$1,825,153,345	\$0	\$1,913,518,902	\$1,913,518,902	\$0	\$0	\$0	\$1,913,518,902	\$0
Fund S31000 School Construction	13,100,000	13,100,000	0	13,100,000	13,100,000	0	0	0	13,100,000	0
Fund 10010 Revenue Stabilization <sup>2,3</sup>	15,381,802	15,381,802	0	10,711,034	10,711,034	0	0	10,401,581	21,112,615	10,401,581
Fund 10020 Community Funding Pool	10,611,143	10,611,143	0	11,141,700	11,141,700	0	0	0	11,141,700	0
Fund 10030 Contributory Fund	14,894,637	14,894,637	0	13,158,773	13,158,773	0	0	140,000	13,298,773	140,000
Fund 10040 Information Technology	2,700,000	2,700,000	0	4,770,240	4,770,240	0	0	0	4,770,240	0
Fund 20000 County Debt Service	127,793,296	127,793,296	0	136,752,654	136,752,654	0	0	0	136,752,654	0
Fund 20001 School Debt Service	187,157,477	187,157,477	0	189,870,099	189,870,099	0	0	0	189,870,099	0
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	0	13,557,955	13,557,955	0	0	0	13,557,955	0
Fund 30010 General Construction and Contributions	28,561,768	28,561,768	0	17,733,427	17,733,427	0	0	5,209,499	22,942,926	5,209,499
Fund 30020 Infrastructure Replacement and Upgrades	13,353,356	13,353,356	0	1,408,449	1,408,449	0	0	3,550,642	4,959,091	3,550,642

### FY 2016 Carryover Review

FY 2016 CARRYOVER FUND STATEMENT

	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Transfers Out (Cont.)</b>										
Fund 30060 Pedestrian Walkway Improvements	300,000	300,000	0	400,000	400,000	0	0	645,571	1,045,571	645,571
Fund 30070 Public Safety Construction	100,000	100,000	0	0	0	0	0	0	0	0
Fund 40000 County Transit Systems	33,407,739	33,407,739	0	34,929,649	34,929,649	0	0	0	34,929,649	0
Fund 40040 Fairfax-Falls Church Community Services Board	116,243,498	116,243,498	0	124,877,551	124,877,551	0	0	1,200,000	126,077,551	1,200,000
Fund 40330 Elderly Housing Programs	1,896,649	1,896,649	0	1,923,159	1,923,159	0	0	0	1,923,159	0
Fund 50000 Federal/State Grants	5,408,464	5,408,464	0	5,480,836	5,480,836	0	0	0	5,480,836	0
Fund 60000 County Insurance	25,819,826	25,819,826	0	24,162,115	24,162,115	0	0	0	24,162,115	0
Fund 60020 Document Services Division	2,278,233	2,278,233	0	3,941,831	3,941,831	0	0	0	3,941,831	0
Fund 60040 Health Benefits	0	0	0	0	0	0	0	0	0	0
Fund 73030 OPEB Trust	21,000,000	21,000,000	0	16,000,000	16,000,000	0	0	0	16,000,000	0
Fund 83000 Alcohol Safety Action Program	486,678	486,678	0	545,171	545,171	0	0	0	545,171	0
<b>Total Transfers Out</b>	<b>\$2,456,946,207</b>	<b>\$2,456,946,207</b>	<b>\$0</b>	<b>\$2,537,983,545</b>	<b>\$2,537,983,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,147,293</b>	<b>\$2,559,130,838</b>	<b>\$21,147,293</b>
<b>Total Disbursements</b>	<b>\$3,911,132,837</b>	<b>\$3,858,493,798</b>	<b>(\$52,639,039)</b>	<b>\$4,012,539,820</b>	<b>\$4,012,539,820</b>	<b>\$31,401,820</b>	<b>\$4,095,517</b>	<b>\$22,687,974</b>	<b>\$4,070,725,131</b>	<b>\$58,185,311</b>
<b>Total Ending Balance</b>	<b>\$88,589,636</b>	<b>\$165,412,364</b>	<b>\$76,822,728</b>	<b>\$97,177,762</b>	<b>\$97,177,762</b>	<b>(\$31,401,820)</b>	<b>(\$4,095,517)</b>	<b>(\$22,004,484)</b>	<b>\$116,498,669</b>	<b>\$19,320,907</b>
Less:										
Managed Reserve <sup>2,4</sup>	\$88,589,636	\$88,589,636	\$0	\$97,177,762	\$97,177,762	\$1,397,381	\$182,251	\$6,748,742	\$105,506,136	\$8,328,374
Reserve for Potential FY 2017 One-Time Requirements and FY 2018 Budget Development <sup>5</sup>								10,992,533	10,992,533	10,992,533
<b>Total Available</b>	<b>\$0</b>	<b>\$76,822,728</b>	<b>\$76,822,728</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$32,799,201)</b>	<b>(\$4,277,768)</b>	<b>(\$39,745,759)</b>	<b>\$0</b>	<b>\$0</b>

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

<sup>2</sup> 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).

<sup>3</sup> 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 2016 Carryover Review* are transferred to the Revenue Stabilization Fund. This amount totals \$3.23 million. An additional amount of \$7.17 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 2017 projected balance in the Revenue Stabilization Fund is \$176.81 million, or 4.34 percent of total General Fund disbursements.

<sup>4</sup> 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 2016 Carryover Review* are directed to the Managed Reserve. This amount totals \$2.59 million. An additional amount of \$5.74 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 2017 projected balance in the Managed Reserve is \$105.51 million, or 2.59 percent of total General Fund disbursements.

<sup>5</sup> As part of the *FY 2016 Carryover Review*, an amount of \$10,992,533 has been set aside in reserve to address potential FY 2017 one-time requirements or for FY 2018 budget development.

## FY 2016 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Legislative-Executive Functions / Central Services</b>										
01 Board of Supervisors	\$5,587,682	\$5,064,665	(\$523,017)	\$5,848,161	\$5,848,161	\$40,653	\$2,183	\$0	\$5,890,997	\$42,836
02 Office of the County Executive	6,553,163	6,144,930	(408,233)	6,718,712	6,718,712	0	25,933	0	6,744,645	25,933
04 Department of Cable and Consumer Services	999,760	1,045,067	45,307	0	0	0	0	0	0	0
06 Department of Finance	9,135,706	7,954,469	(1,181,237)	8,476,753	8,476,753	685,620	19,161	0	9,181,534	704,781
11 Department of Human Resources	7,404,161	6,892,095	(512,066)	7,476,553	7,476,553	366,827	0	0	7,843,380	366,827
12 Department of Procurement and Material Management	4,938,725	4,805,795	(132,930)	4,739,981	4,739,981	106,000	8,350	366	4,854,697	114,716
13 Office of Public Affairs	1,292,473	1,210,221	(82,252)	1,271,906	1,271,906	18,654	0	275,400	1,565,960	294,054
15 Office of Elections	5,604,901	4,377,734	(1,227,167)	4,098,565	4,098,565	249,518	977,649	3,580	5,329,312	1,230,747
17 Office of the County Attorney	8,001,981	6,437,736	(1,564,245)	7,212,543	7,212,543	1,452,869	0	167,894	8,833,306	1,620,763
20 Department of Management and Budget	4,545,556	4,437,213	(108,343)	4,528,121	4,528,121	5,832	21,750	0	4,555,703	27,582
37 Office of the Financial and Program Auditor	366,284	303,928	(62,356)	378,512	378,512	62	1,679	0	380,253	1,741
41 Civil Service Commission	430,835	395,006	(35,829)	439,953	439,953	0	0	0	439,953	0
57 Department of Tax Administration	23,718,853	23,665,683	(53,170)	24,209,865	24,209,865	44,883	0	0	24,254,748	44,883
70 Department of Information Technology	32,713,827	31,701,834	(1,011,993)	32,622,609	32,622,609	931,074	0	85,763	33,639,446	1,016,837
<b>Total Legislative-Executive Functions / Central Services</b>	<b>\$111,293,907</b>	<b>\$104,436,376</b>	<b>(\$6,857,531)</b>	<b>\$108,022,234</b>	<b>\$108,022,234</b>	<b>\$3,901,992</b>	<b>\$1,056,705</b>	<b>\$533,003</b>	<b>\$113,513,934</b>	<b>\$5,491,700</b>
<b>Judicial Administration</b>										
80 Circuit Court and Records	\$10,876,231	\$10,715,709	(\$160,522)	\$11,137,339	\$11,137,339	\$157,300	\$0	\$0	\$11,294,639	\$157,300
82 Office of the Commonwealth's Attorney	3,736,115	3,632,170	(103,945)	3,845,240	3,845,240	0	0	0	3,845,240	0
85 General District Court	2,554,668	2,339,517	(215,151)	3,783,472	3,783,472	127,238	7,359	0	3,918,069	134,597
91 Office of the Sheriff	19,120,614	20,397,963	1,277,349	19,029,350	19,029,350	466,554	0	0	19,495,904	466,554
<b>Total Judicial Administration</b>	<b>\$36,287,628</b>	<b>\$37,085,359</b>	<b>\$797,731</b>	<b>\$37,795,401</b>	<b>\$37,795,401</b>	<b>\$751,092</b>	<b>\$7,359</b>	<b>\$0</b>	<b>\$38,553,852</b>	<b>\$758,451</b>
<b>Public Safety</b>										
04 Department of Cable and Consumer Services	\$698,177	\$648,798	(\$49,379)	\$808,305	\$808,305	\$226	\$0	\$0	\$808,531	\$226
31 Land Development Services	10,262,042	10,581,485	319,443	10,353,488	10,353,488	126,989	0	0	10,480,477	126,989
81 Juvenile and Domestic Relations District Court	22,815,343	22,285,861	(529,482)	22,802,735	22,802,735	469,400	0	0	23,272,135	469,400
90 Police Department	185,614,863	182,499,532	(3,115,331)	189,745,479	189,745,479	2,935,305	0	(1,123,133)	191,557,651	1,812,172
91 Office of the Sheriff	47,030,032	42,983,012	(4,047,020)	47,842,043	47,842,043	1,024,675	150,000	0	49,016,718	1,174,675
92 Fire and Rescue Department	192,672,943	188,123,919	(4,549,024)	196,655,196	196,655,196	4,528,770	0	0	201,183,966	4,528,770
93 Office of Emergency Management	2,379,017	1,734,965	(644,052)	1,872,473	1,872,473	576,928	6,548	0	2,455,949	583,476
96 Animal Services	0	0	0	0	0	0	0	1,128,275	1,128,275	1,128,275
97 Department of Code Compliance	4,229,648	4,150,382	(79,266)	4,339,241	4,339,241	0	0	0	4,339,241	0
<b>Total Public Safety</b>	<b>\$465,702,065</b>	<b>\$453,007,954</b>	<b>(\$12,694,111)</b>	<b>\$474,418,960</b>	<b>\$474,418,960</b>	<b>\$9,662,293</b>	<b>\$156,548</b>	<b>\$5,142</b>	<b>\$484,242,943</b>	<b>\$9,823,983</b>
<b>Public Works</b>										
08 Facilities Management Department	\$57,117,485	\$55,210,287	(\$1,907,198)	\$57,393,164	\$57,393,164	\$1,833,338	\$0	\$0	\$59,226,502	\$1,833,338
25 Business Planning and Support	1,207,298	985,551	(221,747)	1,258,884	1,258,884	174,130	9,629	0	1,442,643	183,759
26 Office of Capital Facilities	13,849,297	13,542,941	(306,356)	14,033,088	14,033,088	294,768	0	0	14,327,856	294,768
87 Unclassified Administrative Expenses (Public Works)	5,284,598	4,508,078	(776,520)	3,665,562	3,665,562	386,244	0	0	4,051,806	386,244
<b>Total Public Works</b>	<b>\$77,458,678</b>	<b>\$74,246,857</b>	<b>(\$3,211,821)</b>	<b>\$76,350,698</b>	<b>\$76,350,698</b>	<b>\$2,688,480</b>	<b>\$9,629</b>	<b>\$0</b>	<b>\$79,048,807</b>	<b>\$2,698,109</b>
<b>Health and Welfare</b>										
67 Department of Family Services	\$199,771,770	\$194,711,204	(\$5,060,566)	\$202,003,003	\$202,003,003	\$2,433,996	\$0	\$550,241	\$204,987,240	\$2,984,237
68 Department of Administration for Human Services	13,091,282	12,801,367	(289,915)	13,490,180	13,490,180	203,471	0	0	13,693,651	203,471
71 Health Department	58,754,832	53,652,832	(5,102,000)	58,526,590	58,526,590	4,008,177	200,000	0	62,734,767	4,208,177
73 Office to Prevent and End Homelessness	13,439,031	11,980,919	(1,458,112)	12,971,017	12,971,017	1,118,389	0	0	14,089,406	1,118,389
79 Department of Neighborhood and Community Services	28,710,337	27,943,469	(766,868)	29,635,648	29,635,648	493,451	0	10,223	30,139,322	503,674
<b>Total Health and Welfare</b>	<b>\$313,767,252</b>	<b>\$301,089,791</b>	<b>(\$12,677,461)</b>	<b>\$316,626,438</b>	<b>\$316,626,438</b>	<b>\$8,257,484</b>	<b>\$200,000</b>	<b>\$560,464</b>	<b>\$325,644,386</b>	<b>\$9,017,948</b>
<b>Parks and Libraries</b>										
51 Fairfax County Park Authority	\$23,844,953	\$23,445,623	(\$399,330)	\$24,142,901	\$24,142,901	\$348,248	\$0	\$120,341	\$24,611,490	\$468,589
52 Fairfax County Public Library	30,190,829	28,698,456	(1,492,373)	27,908,287	27,908,287	1,127,594	357,737	510	29,394,128	1,485,841
<b>Total Parks and Libraries</b>	<b>\$54,035,782</b>	<b>\$52,144,079</b>	<b>(\$1,891,703)</b>	<b>\$52,051,188</b>	<b>\$52,051,188</b>	<b>\$1,475,842</b>	<b>\$357,737</b>	<b>\$120,851</b>	<b>\$54,005,618</b>	<b>\$1,954,430</b>

### FY 2016 Carryover Review

## FY 2016 CARRYOVER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Community Development</b>										
16 Economic Development Authority	\$7,463,150	\$7,463,147	(\$3)	\$7,570,640	\$7,570,640	\$0	\$0	\$0	\$7,570,640	\$0
31 Land Development Services	16,486,114	13,828,750	(2,657,364)	15,255,591	15,255,591	1,638,141	572,708	0	17,466,440	2,210,849
35 Department of Planning and Zoning	11,950,528	10,519,552	(1,430,976)	10,973,643	10,973,643	1,359,707	50,000	0	12,383,350	1,409,707
36 Planning Commission	754,587	722,937	(31,650)	820,729	820,729	3,916	0	0	824,645	3,916
38 Department of Housing and Community Development	6,330,366	5,778,538	(551,828)	6,366,067	6,366,067	167,977	27,752	0	6,561,796	195,729
39 Office of Human Rights and Equity Programs	1,534,790	1,347,232	(187,558)	1,527,648	1,527,648	173,000	7,079	0	1,707,727	180,079
40 Department of Transportation	9,009,627	7,842,483	(1,167,144)	8,128,830	8,128,830	953,900	0	0	9,082,730	953,900
<b>Total Community Development</b>	<b>\$53,529,162</b>	<b>\$47,502,639</b>	<b>(\$6,026,523)</b>	<b>\$50,643,148</b>	<b>\$50,643,148</b>	<b>\$4,296,641</b>	<b>\$657,539</b>	<b>\$0</b>	<b>\$55,597,328</b>	<b>\$4,954,180</b>
<b>Nondepartmental</b>										
87 Unclassified Administrative Expenses (Nondepartmental)	\$1,925	\$0	(\$1,925)	\$2,407,036	\$2,407,036	\$1,925	\$0	\$0	\$2,408,961	\$1,925
89 Employee Benefits	342,110,231	332,034,536	(10,075,695)	356,241,172	356,241,172	366,071	1,650,000	321,221	358,578,464	2,337,292
<b>Total Nondepartmental</b>	<b>\$342,112,156</b>	<b>\$332,034,536</b>	<b>(\$10,077,620)</b>	<b>\$358,648,208</b>	<b>\$358,648,208</b>	<b>\$367,996</b>	<b>\$1,650,000</b>	<b>\$321,221</b>	<b>\$360,987,425</b>	<b>\$2,339,217</b>
<b>Total General Fund Direct Expenditures</b>	<b>\$1,454,186,630</b>	<b>\$1,401,547,591</b>	<b>(\$52,639,039)</b>	<b>\$1,474,556,275</b>	<b>\$1,474,556,275</b>	<b>\$31,401,820</b>	<b>\$4,095,517</b>	<b>\$1,540,681</b>	<b>\$1,511,594,293</b>	<b>\$37,038,018</b>

## FY 2016 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>GOVERNMENTAL FUNDS</b>										
<b>General Fund Group</b>										
10001 General Fund	\$1,454,186,630	\$1,401,547,591	(\$52,639,039)	\$1,474,556,275	\$1,474,556,275	\$31,401,820	\$4,095,517	\$1,540,681	\$1,511,594,293	\$37,038,018
10020 Consolidated Community Funding Pool	10,687,193	10,678,406	(8,787)	11,141,700	11,141,700	8,787	0	0	11,150,487	8,787
10030 Contributory Fund	15,967,166	15,962,892	(4,274)	13,184,484	13,184,484	0	0	140,000	13,324,484	140,000
10040 Information Technology	42,808,773	14,817,775	(27,990,998)	6,814,000	6,814,000	27,990,998	0	1,368,146	36,173,144	29,359,144
<b>Total General Fund Group</b>	<b>\$1,523,649,762</b>	<b>\$1,443,006,664</b>	<b>(\$80,643,098)</b>	<b>\$1,505,696,459</b>	<b>\$1,505,696,459</b>	<b>\$59,401,605</b>	<b>\$4,095,517</b>	<b>\$3,048,827</b>	<b>\$1,572,242,408</b>	<b>\$66,545,949</b>
<b>Debt Service Funds</b>										
20000 Consolidated Debt Service	\$327,588,780	\$315,976,456	(\$11,612,324)	\$320,522,544	\$320,522,544	\$120,052	\$0	\$12,642,999	\$333,285,595	\$12,763,051
<b>Capital Project Funds</b>										
30000 Metro Operations and Construction	\$32,950,226	\$32,950,226	\$0	\$41,051,989	\$41,051,989	\$0	\$0	\$0	\$41,051,989	\$0
30010 General Construction and Contributions	118,824,283	29,099,576	(89,724,707)	22,308,427	22,308,427	89,724,707	0	10,836,799	122,869,933	100,561,506
30020 Infrastructure Replacement and Upgrades	29,955,220	11,981,221	(17,973,999)	1,408,449	1,408,449	17,973,999	0	4,017,963	23,400,411	21,991,962
30030 Library Construction	33,305,382	2,916,631	(30,388,751)	0	0	30,388,751	0	1,615,000	32,003,751	32,003,751
30040 Contributed Roadway Improvement	44,942,247	603,080	(44,339,167)	0	0	44,339,167	0	276,820	44,615,987	44,615,987
30050 Transportation Improvements	149,422,916	16,527,833	(132,895,083)	0	0	132,895,083	0	4,595,000	137,490,083	137,490,083
30060 Pedestrian Walkway Improvements	4,324,452	946,210	(3,378,242)	400,000	400,000	3,378,242	0	714,472	4,492,714	4,092,714
30070 Public Safety Construction	359,364,221	66,396,365	(292,967,856)	0	0	292,967,856	0	865,000	293,832,856	293,832,856
30080 Commercial Revitalization Program	2,108,022	297,328	(1,810,694)	0	0	1,810,694	0	0	1,810,694	1,810,694
30090 Pro Rata Share Drainage Construction	3,654,721	2,577,768	(1,076,953)	0	0	1,076,953	0	327,913	1,404,866	1,404,866
30300 The Penny for Affordable Housing	45,979,463	12,165,986	(33,813,477)	12,251,850	12,251,850	33,813,477	0	718,060	46,783,387	34,531,537
30310 Housing Assistance Program	6,587,519	19,785	(6,567,734)	0	0	6,567,734	0	0	6,567,734	6,567,734
30400 Park Authority Bond Construction	58,864,461	10,967,086	(47,897,375)	0	0	47,897,375	0	3,975,000	51,872,375	51,872,375
S31000 Public School Construction	546,786,302	193,719,442	(353,066,860)	175,955,030	175,955,030	292,232,729	0	0	468,187,759	292,232,729
<b>Total Capital Project Funds</b>	<b>\$1,437,069,435</b>	<b>\$381,168,537</b>	<b>(\$1,055,900,898)</b>	<b>\$253,375,745</b>	<b>\$253,375,745</b>	<b>\$995,066,767</b>	<b>\$0</b>	<b>\$27,942,027</b>	<b>\$1,276,384,539</b>	<b>\$1,023,008,794</b>
<b>Special Revenue Funds</b>										
40000 County Transit Systems	\$114,013,266	\$95,359,933	(\$18,653,333)	\$99,880,480	\$99,880,480	\$8,324,635	\$0	\$0	\$108,205,115	8,324,635
40010 County and Regional Transportation Projects	326,680,510	45,441,058	(281,239,452)	63,874,776	63,874,776	278,501,542	0	15,084,498	357,460,816	293,586,040
40030 Cable Communications	19,709,908	10,420,737	(9,289,171)	13,488,171	13,488,171	1,538,101	6,778,765	150,000	21,955,037	8,466,866
40040 Fairfax-Falls Church Community Services Board	159,369,688	149,422,478	(9,947,210)	161,326,838	161,326,838	4,913,596	0	4,550,000	170,790,434	9,463,596
40050 Reston Community Center	9,529,883	7,636,245	(1,893,638)	8,650,339	8,650,339	966,463	0	0	9,616,802	966,463
40060 McLean Community Center	8,060,467	5,442,006	(2,618,461)	8,791,646	8,791,646	1,704,526	0	3,317,762	13,813,934	5,022,288
40070 Burgundy Village Community Center	96,475	74,846	(21,629)	45,711	45,711	0	0	185,000	230,711	185,000
40080 Integrated Pest Management Program	3,405,084	2,381,007	(1,024,077)	3,185,712	3,185,712	26,305	0	0	3,212,017	26,305
40090 E-911	52,568,278	45,488,304	(7,079,974)	46,824,921	46,824,921	6,721,748	0	0	53,546,669	6,721,748
40100 Stormwater Services	110,130,493	45,637,042	(64,493,451)	62,950,000	62,950,000	62,442,529	0	8,320,760	133,713,289	70,763,289
40110 Dulles Rail Phase I Transportation Improvement District	17,341,662	34,740,288	17,398,626	17,345,313	17,345,313	0	0	(1,454,896)	15,890,417	(1,454,896)
40120 Dulles Rail Phase II Transportation Improvement District	16,150,000	7,500	(16,142,500)	500,000	500,000	0	0	15,650,000	16,150,000	15,650,000
40125 Metrorail Parking System Pledged Revenues	8,787,713	8,451,471	(336,242)	8,785,213	8,785,213	0	0	99,700,000	108,485,213	99,700,000
40130 Leaf Collection	2,397,156	1,921,070	(476,086)	2,187,182	2,187,182	51,796	0	0	2,238,978	51,796
40140 Refuse Collection and Recycling Operations	20,725,941	17,162,454	(3,563,487)	19,292,040	19,292,040	1,379,827	0	0	20,671,867	1,379,827
40150 Refuse Disposal	53,033,744	45,156,518	(7,877,226)	43,892,758	43,892,758	4,685,319	0	0	48,578,077	4,685,319
40160 Energy Resource Recovery (ERR) Facility	25,924,699	24,197,242	(1,727,457)	26,805,549	26,805,549	13,362	0	0	26,818,911	13,362
40170 I-95 Refuse Disposal	16,135,835	7,316,398	(8,819,437)	8,807,949	8,807,949	7,255,055	400,000	0	16,463,004	7,655,055
40180 Tysons Service District	6,450,000	0	(6,450,000)	0	0	6,450,000	0	0	6,450,000	6,450,000
40300 Housing Trust	5,916,924	1,114,980	(4,801,944)	484,155	484,155	4,801,944	0	133,048	5,419,147	4,934,992
40330 Elderly Housing Programs	3,962,522	3,189,068	(773,454)	3,580,904	3,580,904	102,137	0	0	3,683,041	102,137
40360 Homeowner and Business Loan Programs	3,386,229	1,685,610	(1,700,619)	2,331,087	2,331,087	1,700,619	0	0	4,031,706	1,700,619
50000 Federal/State Grants	256,790,556	100,661,308	(156,129,248)	109,314,388	109,314,388	120,749,611	0	16,279,622	246,343,621	137,029,233

## FY 2016 CARRYOVER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>Special Revenue Funds (Cont.)</b>										
50800 Community Development Block Grant	10,351,331	5,836,869	(4,514,462)	4,873,926	4,873,926	4,514,462	0	190,395	9,578,783	4,704,857
50810 HOME Investment Partnerships Grant	3,773,138	2,092,925	(1,680,213)	1,431,830	1,431,830	1,680,213	0	605,504	3,717,547	2,285,717
S10000 Public School Operating	2,597,234,175	2,490,835,279	(106,398,896)	2,609,766,024	2,609,766,024	107,716,851	0	0	2,717,482,875	107,716,851
S40000 Public School Food and Nutrition Services	87,262,515	74,199,901	(13,062,614)	90,153,330	90,153,330	4,232,436	0	0	94,385,766	4,232,436
S43000 Public School Adult and Community Education	10,133,046	9,180,895	(952,151)	9,510,462	9,510,462	(227,869)	0	0	9,282,593	(227,869)
S50000 Public School Grants & Self Supporting Programs	96,410,871	70,276,466	(26,134,405)	73,629,503	73,629,503	22,494,204	0	0	96,123,707	22,494,204
<b>Total Special Revenue Funds</b>	<b>\$4,045,732,109</b>	<b>\$3,305,329,898</b>	<b>(\$740,402,211)</b>	<b>\$3,501,710,207</b>	<b>\$3,501,710,207</b>	<b>\$652,739,412</b>	<b>\$7,178,765</b>	<b>\$162,711,693</b>	<b>\$4,324,340,077</b>	<b>\$822,629,870</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$7,334,040,086</b>	<b>\$5,445,481,555</b>	<b>(\$1,888,558,531)</b>	<b>\$5,581,304,955</b>	<b>\$5,581,304,955</b>	<b>\$1,707,327,836</b>	<b>\$11,274,282</b>	<b>\$206,345,546</b>	<b>\$7,506,252,619</b>	<b>\$1,924,947,664</b>
<b>PROPRIETARY FUNDS</b>										
<b>Internal Service Funds</b>										
60000 County Insurance	\$62,968,566	\$24,926,459	(\$38,042,107)	\$25,827,740	\$25,827,740	\$0	\$0	\$39,000,000	\$64,827,740	\$39,000,000
60010 Department of Vehicle Services	82,359,754	73,314,030	(9,045,724)	80,896,874	80,896,874	3,896,328	180,000	173,627	85,146,829	4,249,955
60020 Document Services	5,870,611	5,350,832	(519,779)	9,742,167	9,742,167	242,954	0	0	9,985,121	242,954
60030 Technology Infrastructure Services	38,329,840	36,015,743	(2,314,097)	42,819,296	42,819,296	1,006,671	0	0	43,825,967	1,006,671
60040 Health Benefits	196,717,557	175,580,259	(21,137,298)	189,292,804	189,292,804	14,500	0	22,366,956	211,674,260	22,381,456
S60000 Public School Insurance	26,846,747	14,665,487	(12,181,260)	22,575,354	22,575,354	3,127,207	0	0	25,702,561	3,127,207
S62000 Public School Health and Flexible Benefits	403,231,566	372,871,113	(30,360,453)	429,758,354	429,758,354	(6,721,152)	0	0	423,037,202	(6,721,152)
S63000 Public School Central Procurement	0	0	0	0	0	0	0	0	0	0
<b>Total Internal Service Funds</b>	<b>\$816,324,641</b>	<b>\$702,723,923</b>	<b>(\$113,600,718)</b>	<b>\$800,912,589</b>	<b>\$800,912,589</b>	<b>\$1,566,508</b>	<b>\$180,000</b>	<b>\$61,540,583</b>	<b>\$864,199,680</b>	<b>\$63,287,091</b>
<b>Enterprise Funds</b>										
69010 Sewer Operation and Maintenance	\$97,560,730	\$91,477,954	(\$6,082,776)	\$98,697,646	\$98,697,646	\$624,697	\$0	(\$3,177,972)	\$96,144,371	(\$2,553,275)
69020 Sewer Bond Parity Debt Service	20,906,350	17,662,918	(3,243,432)	23,510,500	23,510,500	0	0	0	23,510,500	0
69040 Sewer Bond Subordinate Debt Service	26,318,820	26,087,284	(231,536)	26,218,147	26,218,147	184,700	0	(184,700)	26,218,147	0
69300 Sewer Construction Improvements	134,052,309	85,754,633	(48,297,676)	74,650,000	74,650,000	48,297,676	0	0	122,947,676	48,297,676
69310 Sewer Bond Construction	27,648,702	15,055,191	(12,593,511)	104,993,827	104,993,827	12,593,511	0	22,161,030	139,748,368	34,754,541
<b>Total Enterprise Funds</b>	<b>\$306,486,911</b>	<b>\$236,037,980</b>	<b>(\$70,448,931)</b>	<b>\$328,070,120</b>	<b>\$328,070,120</b>	<b>\$61,700,584</b>	<b>\$0</b>	<b>\$18,798,358</b>	<b>\$408,569,062</b>	<b>\$80,498,942</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>\$1,122,811,552</b>	<b>\$938,761,903</b>	<b>(\$184,049,649)</b>	<b>\$1,128,982,709</b>	<b>\$1,128,982,709</b>	<b>\$63,267,092</b>	<b>\$180,000</b>	<b>\$80,338,941</b>	<b>\$1,272,768,742</b>	<b>\$143,786,033</b>
<b>FIDUCIARY FUNDS</b>										
<b>Agency Funds</b>										
70000 Route 28 Taxing District	\$11,047,464	\$10,186,839	(\$860,625)	\$11,402,824	\$11,402,824	\$0	\$0	\$126,211	\$11,529,035	\$126,211
70040 Mosaic District Community Development Authority	4,529,965	4,529,965	0	5,531,544	5,531,544	0	0	0	5,531,544	0
<b>Total Agency Funds</b>	<b>\$15,577,429</b>	<b>\$14,716,804</b>	<b>(\$860,625)</b>	<b>\$16,934,368</b>	<b>\$16,934,368</b>	<b>\$0</b>	<b>\$0</b>	<b>\$126,211</b>	<b>\$17,060,579</b>	<b>\$126,211</b>
<b>Trust Funds</b>										
73000 Employees' Retirement Trust	\$306,730,875	\$290,384,547	(\$16,346,328)	\$316,052,401	\$316,052,401	\$0	\$0	\$0	\$316,052,401	\$0
73010 Uniformed Employees Retirement Trust	103,558,966	95,358,881	(8,200,085)	107,670,019	107,670,019	0	0	0	107,670,019	0
73020 Police Retirement Trust	77,675,496	74,530,911	(3,144,585)	84,233,227	84,233,227	0	0	0	84,233,227	0
73030 OPEB Trust	14,120,060	8,848,108	(5,271,952)	10,317,370	10,317,370	0	0	0	10,317,370	0
S71000 Educational Employees' Retirement	198,323,622	187,974,691	(10,348,931)	208,671,625	208,671,625	2,742	0	0	208,674,367	2,742
S71100 Public School OPEB Trust	16,779,500	16,775,656	(3,844)	17,494,500	17,494,500	0	0	0	17,494,500	0
<b>Total Trust Funds</b>	<b>\$717,188,519</b>	<b>\$673,872,794</b>	<b>(\$43,315,725)</b>	<b>\$744,439,142</b>	<b>\$744,439,142</b>	<b>\$2,742</b>	<b>\$0</b>	<b>\$0</b>	<b>\$744,441,884</b>	<b>\$2,742</b>
<b>TOTAL FIDUCIARY FUNDS</b>	<b>\$732,765,948</b>	<b>\$688,589,598</b>	<b>(\$44,176,350)</b>	<b>\$761,373,510</b>	<b>\$761,373,510</b>	<b>\$2,742</b>	<b>\$0</b>	<b>\$126,211</b>	<b>\$761,502,463</b>	<b>\$128,953</b>
<b>TOTAL APPROPRIATED FUNDS</b>	<b>\$9,189,617,586</b>	<b>\$7,072,833,056</b>	<b>(\$2,116,784,530)</b>	<b>\$7,471,661,174</b>	<b>\$7,471,661,174</b>	<b>\$1,770,597,670</b>	<b>\$11,454,282</b>	<b>\$286,810,698</b>	<b>\$9,540,523,824</b>	<b>\$2,068,862,650</b>
<b>Less: Internal Service Funds <sup>1</sup></b>	<b>(\$816,324,641)</b>	<b>(\$702,723,923)</b>	<b>\$113,600,718</b>	<b>(\$800,912,589)</b>	<b>(\$800,912,589)</b>	<b>(\$1,566,508)</b>	<b>(\$180,000)</b>	<b>(\$61,540,583)</b>	<b>(\$864,199,680)</b>	<b>(\$63,287,091)</b>
<b>NET EXPENDITURES</b>	<b>\$8,373,292,945</b>	<b>\$6,370,109,133</b>	<b>(\$2,003,183,812)</b>	<b>\$6,670,748,585</b>	<b>\$6,670,748,585</b>	<b>\$1,769,031,162</b>	<b>\$11,274,282</b>	<b>\$225,270,115</b>	<b>\$8,676,324,144</b>	<b>\$2,005,575,559</b>

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



## FY 2016 CARRYOVER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2016 Estimate	FY 2016 Actual	Increase/ (Decrease)	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan	Encumbered/ Residual Carryover	Unencumbered Carryover	Additional Recommended Adjustments	FY 2017 Revised Budget Plan	Increase/ (Decrease) Over Revised
<b>HUMAN SERVICES</b>										
<b>Special Revenue Funds</b>										
83000 Alcohol Safety Action Program	\$1,944,513	\$1,710,753	(\$233,760)	\$2,003,006	\$2,003,006	\$150	\$0	\$0	\$2,003,156	\$150
<b>NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)</b>										
<b>Agency Funds</b>										
10031 Northern Virginia Regional Identification System	\$46,095	\$26,690	(\$19,405)	\$18,799	\$18,799	\$19,405	\$0	\$0	\$38,204	\$19,405
<b>HOUSING AND COMMUNITY DEVELOPMENT</b>										
<b>Other Housing Funds</b>										
81000 FCRHA General Operating	\$3,925,131	\$3,805,260	(\$119,871)	\$3,515,829	\$3,515,829	\$21,970	\$0	\$1,314,000	\$4,851,799	\$1,335,970
81020 Non-County Appropriated Rehabilitation Loan	0	0	0	0	0	0	0	0	0	0
81030 FCRHA Revolving Development	431,760	53,029	(378,731)	0	0	378,731	0	0	378,731	378,731
81050 FCRHA Private Financing	1,983,257	128,012	(1,855,245)	4,103	4,103	1,855,245	0	6,549	1,865,897	1,861,794
81060 FCRHA Internal Service	4,172,500	3,681,590	(490,910)	3,409,540	3,409,540	78,239	0	792,179	4,279,958	870,418
81100 Fairfax County Rental Program	4,880,252	4,481,750	(398,502)	4,522,291	4,580,291	32,597	0	0	4,612,888	32,597
81200 Housing Partnerships	2,327,104	1,452,345	(874,759)	1,744,703	1,744,703	203,898	0	315,195	2,263,796	519,093
81300 RAD-Fairfax County Rental Program	0	0	0	0	0	0	0	1,393,237	1,393,237	1,393,237
81500 Housing Grants	642,251	251,226	(391,025)	0	0	391,025	0	0	391,025	391,025
<b>Total Other Housing Funds</b>	<b>\$18,362,255</b>	<b>\$13,853,212</b>	<b>(\$4,509,043)</b>	<b>\$13,196,466</b>	<b>\$13,254,466</b>	<b>\$2,961,705</b>	<b>\$0</b>	<b>\$3,821,160</b>	<b>\$20,037,331</b>	<b>\$6,782,865</b>
<b>Annual Contribution Contract</b>										
81510 Housing Choice Voucher Program	\$59,602,490	\$58,525,898	(\$1,076,592)	\$59,164,967	\$59,164,967	\$43,173	\$0	\$4,036,420	\$63,244,560	\$4,079,593
81520 Public Housing Projects Under Management	11,047,733	9,531,649	(1,516,084)	10,362,342	10,362,342	255,381	0	(1,393,237)	9,224,486	(1,137,856)
81530 Public Housing Projects Under Modernization	2,812,702	1,800,887	(1,011,815)	0	0	1,011,815	0	0	1,011,815	1,011,815
<b>Total Annual Contribution Contract</b>	<b>\$73,462,925</b>	<b>\$69,858,434</b>	<b>(\$3,604,491)</b>	<b>\$69,527,309</b>	<b>\$69,527,309</b>	<b>\$1,310,369</b>	<b>\$0</b>	<b>\$2,643,183</b>	<b>\$73,480,861</b>	<b>\$3,953,552</b>
<b>TOTAL HOUSING AND COMMUNITY DEVELOPMENT</b>	<b>\$91,825,180</b>	<b>\$83,711,646</b>	<b>(\$8,113,534)</b>	<b>\$82,723,775</b>	<b>\$82,781,775</b>	<b>\$4,272,074</b>	<b>\$0</b>	<b>\$6,464,343</b>	<b>\$93,518,192</b>	<b>\$10,736,417</b>
<b>FAIRFAX COUNTY PARK AUTHORITY</b>										
<b>Special Revenue Funds</b>										
80000 Park Revenue	\$45,063,640	\$44,083,851	(\$979,789)	\$46,208,518	\$46,208,518	\$0	\$0	\$0	\$46,208,518	\$0
<b>Capital Projects Funds</b>										
80300 Park Capital Improvement	\$19,063,460	\$3,285,423	(\$15,778,037)	\$0	\$0	\$15,778,037	\$0	\$2,937,740	\$18,715,777	\$18,715,777
<b>TOTAL FAIRFAX COUNTY PARK AUTHORITY</b>	<b>\$64,127,100</b>	<b>\$47,369,274</b>	<b>(\$16,757,826)</b>	<b>\$46,208,518</b>	<b>\$46,208,518</b>	<b>\$15,778,037</b>	<b>\$0</b>	<b>\$2,937,740</b>	<b>\$64,924,295</b>	<b>\$18,715,777</b>
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$157,942,888</b>	<b>\$132,818,363</b>	<b>(\$25,124,525)</b>	<b>\$130,954,098</b>	<b>\$131,012,098</b>	<b>\$20,069,666</b>	<b>\$0</b>	<b>\$9,402,083</b>	<b>\$160,483,847</b>	<b>\$29,471,749</b>

**ATTACHMENT II:**  
**SUMMARY OF GENERAL FUND RECEIPTS**

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

Category	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan	FY 2016 Actual	Change from the FY 2016 Revised Budget Plan	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes - Current and Delinquent	\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,436,917,841	\$2,702,022	0.1%
Personal Property Taxes - Current and Delinquent <sup>1</sup>	581,606,165	580,703,367	587,511,521	591,827,644	4,316,123	0.7%
Other Local Taxes	506,567,278	495,137,332	504,309,764	509,507,996	5,198,232	1.0%
Permits, Fees and Regulatory Licenses	45,545,990	45,572,818	46,549,359	48,443,054	1,893,695	4.1%
Fines and Forfeitures	13,115,761	13,348,086	12,443,009	11,648,758	(794,251)	(6.4%)
Revenue from Use of Money/Property	15,118,488	21,003,774	21,116,191	21,635,558	519,367	2.5%
Charges for Services	72,911,452	74,616,185	74,937,994	79,251,725	4,313,731	5.8%
Revenue from the Commonwealth and Federal Government <sup>1</sup>	125,754,953	127,575,900	127,181,047	132,249,392	5,068,345	4.0%
Recovered Costs / Other Revenue	20,126,106	18,334,374	16,713,329	17,679,754	966,425	5.8%
<b>Total Revenue</b>	<b>\$3,737,863,723</b>	<b>\$3,810,507,655</b>	<b>\$3,824,978,033</b>	<b>\$3,849,161,722</b>	<b>\$24,183,689</b>	<b>0.6%</b>
Transfers In	12,148,516	9,828,217	9,828,217	9,828,217	0	0.0%
<b>Total Receipts</b>	<b>\$3,750,012,239</b>	<b>\$3,820,335,872</b>	<b>\$3,834,806,250</b>	<b>\$3,858,989,939</b>	<b>\$24,183,689</b>	<b>0.6%</b>

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

General Fund Revenues and Transfers In for FY 2016 are \$3,858,989,939, an increase of \$24,183,689, or 0.6 percent, over the *FY 2016 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, Charges for Services and Revenue from the Commonwealth and the Federal Government. The extremely small variance between estimated and actual revenue collections leaves little flexibility in the event that a large revenue category experiences a significant unanticipated decline late in the fiscal year. FY 2016 General Fund revenues grew 2.98 percent compared to the 4.23 percent growth rate experienced in FY 2015.

Aside from adjustments associated with expenditure changes, as noted in the Administrative Adjustments section, no other adjustments have been made to FY 2017 revenue estimates. Staff is closely monitoring economic conditions to determine the impact on various revenue sources. Possible areas of concern are the impact of the state budget, which ended FY 2016 with a revenue shortfall, as well as the very modest growth in the County's FY 2016 Business, Professional, and Occupational License (BPOL) and Sales Taxes, two revenue sources that are a good indicator of economic activity in the County. The impact of economic conditions on FY 2017 revenues will be more apparent during the fall 2016 revenue review after several months of actual FY 2017 collections have been received. Any necessary FY 2017 revenue adjustments will be made as part of the fall review or during the *FY 2017 Third Quarter Review*.

# SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

## REAL PROPERTY TAXES

### REAL ESTATE TAX-CURRENT AND DELINQUENT

FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2016 Actual	Increase/ (Decrease)	Percent Change
\$2,357,117,530	\$2,434,215,819	\$2,434,215,819	\$2,436,917,841	\$2,702,022	0.1%

Total Real Estate Taxes in FY 2016 are \$2,436,917,841, an increase of \$2,702,022, or 0.1 percent, over the *FY 2016 Revised Budget Plan*. FY 2016 Current Real Estate Taxes are \$2,428,449,061, representing an increase of \$3,194,257 over the *FY 2016 Revised Budget Plan*. This increase is due to variances in exonerations, tax relief, and a higher than projected collection rate. The budget estimate included a 99.70 percent collection rate and the actual FY 2016 collection rate is 99.74 percent. The increase in the collection rate accounted for a revenue increase of \$1.0 million. Exonerations were lower than projected and as a result, revenue increased \$1.5 million. In addition, actual Tax Relief for the Elderly and Disabled was lower than projected, which increased revenue by \$0.8 million, partially offset by a decrease of \$0.1 million due to lower supplemental assessments.

FY 2016 Delinquent Real Estate Taxes are \$8,468,780, a decrease of \$0.5 million, or 5.5 percent, from the *FY 2016 Revised Budget Plan* estimate. Collections were lower than anticipated primarily due to a large refund processed late in the fiscal year.

## PERSONAL PROPERTY TAX

### PERSONAL PROPERTY TAX-CURRENT AND DELINQUENT

FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2016 Actual	Increase/ (Decrease)	Percent Change
\$581,606,165	\$580,703,367	\$587,511,521	\$591,827,644	\$4,316,123	0.7%

Total Personal Property Taxes in FY 2016 are \$591,827,644, an increase of \$4,316,123, or 0.7 percent, over the *FY 2016 Revised Budget Plan*. FY 2016 collections for Current Personal Property Taxes are \$579,134,828, an increase of \$4,676,394, or 0.8 percent, over the *FY 2016 Revised Budget Plan* estimate. The increase is primarily due to higher than expected business and Public Service Corporation (PSC) levy. Of the total FY 2016 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 98.37 percent was achieved in FY 2016 on the taxpayer's portion of Personal Property levy compared to the 98.0 percent projected.

FY 2016 Delinquent Personal Property Taxes are \$12,692,816, a decrease of \$0.4 million, or 2.8 percent, from the *FY 2016 Revised Budget Plan* estimate. The level of delinquent collections varies year-to-year due to collection rates achieved on current year taxes, as well as the level of refunds that occur throughout the year.

## OTHER LOCAL TAXES

Actual FY 2016 collections for Other Local Taxes are \$509,507,996, a net increase of \$5,198,232 over the *FY 2016 Revised Budget Plan* estimate of \$504,309,764. This increase is primarily due to increases in Bank Franchise Taxes, Business, Professional and Occupational License (BPOL) Taxes, and Recordation and Deed of Conveyance Taxes, partially offset with a decrease in Consumer Utility Taxes.

**FY 2016 Carryover Review**

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

## LOCAL SALES TAX

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$176,374,517	\$175,815,535	\$179,020,134	\$178,839,665	(\$180,469)	(0.1% )

Actual FY 2016 Sales Tax receipts are \$178,839,665, a decrease of \$180,469, or 0.1 percent, from the *FY 2016 Revised Budget Plan* estimate. While receipts were up 3.5 percent through February representing retail sales through December, Sales Tax collections during the last five months of the fiscal year decelerated considerably and decreased in three of those five months. FY 2016 Sales Tax receipts grew a modest 1.4 percent after increasing a strong 6.6 percent in FY 2015. Growth would have been even weaker absent a transfer of \$2.2 million that the County received in FY 2016 as the result of a state audit.

## BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$152,533,993	\$146,818,108	\$152,533,993	\$153,540,723	\$1,006,730	0.7%

Actual FY 2016 receipts from Current Business, Professional, and Occupational License (BPOL) Taxes are \$153,540,723, an increase of \$1,006,730, or 0.7 percent, over the *FY 2016 Revised Budget Plan* estimate. The budget estimate was increased \$5.7 million during the fall 2015 revenue review to the same level received in FY 2015 and was based on an econometric model that uses calendar year sales tax and employment as predictors. Little actual data about this revenue category is available until late in the fiscal year because businesses file and pay their BPOL Taxes simultaneously on March 1 based on the prior calendar year's gross receipts. This makes it a challenging category to forecast. Actual FY 2016 receipts increased 0.7 percent over the FY 2015 level. In FY 2016, the combined Consultant and Business Service Occupations categories, which represent 42 percent of total BPOL receipts, decreased 1.0 percent from the FY 2015 level. The remaining categories rose a combined 1.9 percent. The Retail category, which represents 20 percent of total BPOL receipts, rose 2.4 percent in FY 2016.

## BANK FRANCHISE TAX

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$15,352,834	\$15,892,881	\$16,245,000	\$19,994,503	\$3,749,503	23.1%

Actual FY 2016 Bank Franchise Tax revenue is \$19,994,503, an increase of \$3,749,503, or 23.1 percent, over the *FY 2016 Revised Budget Plan* estimate. Revenue in this category is not received until late May or June, making it a particularly difficult category to project. FY 2016 Bank Franchise Tax receipts grew 30.2 percent over the FY 2015 level due to a significant growth in bank assets.

## RECORDATION/DEED OF CONVEYANCE TAXES

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$30,257,610	\$24,861,788	\$28,689,513	\$30,252,619	\$1,563,106	5.4%

Actual FY 2016 Recordation and Deed of Conveyance Tax revenue is \$30,252,619, an increase of

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

\$1,563,106, or 5.4 percent, over the *FY 2016 Revised Budget Plan*. Based on the previous fiscal year actual receipts and early collection trends, the revenue estimate was increased \$3.8 million during the fall 2015 revenue review, reflecting a decrease of 5.2 percent from the FY 2015 level. Mortgage refinancing and home sales were stronger than initially expected during FY 2016 and receipts ended the year level with FY 2015.

## TRANSIENT OCCUPANCY TAX

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$20,040,188	\$19,325,499	\$20,541,193	\$20,663,807	\$122,614	0.6%

Actual FY 2016 Transient Occupancy Tax receipts are \$20,663,807, an increase of \$122,614, or 0.6 percent, over the *FY 2016 Revised Budget Plan*. Based on early collection trends, as well as data on room and occupancy rates, the budget estimate was increased \$1.2 million during the fall 2015 revenue review, reflecting a 2.5 percent increase over FY 2015. Transient Occupancy Tax receipts rose more than expected and total FY 2016 taxes are up 3.1 percent over the FY 2015 level. In comparison, however, FY 2015 receipts increased a much stronger 9.3 percent.

## CONSUMER UTILITY TAXES - GAS AND ELECTRIC

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$45,812,447	\$46,044,609	\$46,044,609	\$45,060,021	(\$984,588)	(2.1%)

Actual FY 2016 revenue from the Consumer Utility Taxes is \$45,060,021, a decrease of \$984,588, or 2.1 percent, from the *FY 2016 Revised Budget Plan*. County residents and businesses are subject to Consumer Utility Taxes based on their consumption of electricity and gas services. Based on historical collection trends, receipts were expected to grow 0.5 percent. While receipts were up 0.5 percent through January, Consumer Utility Tax collections during the second half of the fiscal year decreased and receipts ended the year 1.6 percent down from the FY 2015 level.

## REVENUE FROM THE USE OF MONEY AND PROPERTY

### INVESTMENT INTEREST

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$10,659,349	\$15,761,539	\$15,761,539	\$16,168,492	\$406,953	2.6%

Actual FY 2016 Interest on Investments is \$16,168,492, an increase of \$406,953, or 2.6 percent, over the *FY 2016 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 2016. The actual FY 2016 average portfolio of \$2,955.5 million earned a yield of 0.66 percent. The General Fund's average interest allocation of total interest earned on the investment portfolio was 74.24 percent.

# SUMMARY OF GENERAL FUND RECEIPTS

Attachment II

## PERMITS, FEES AND REGULATORY LICENSES

### PERMITS, FEES AND REGULATORY LICENSES

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$45,545,990	\$45,572,818	\$46,549,359	\$48,443,054	\$1,893,695	4.1%

Actual FY 2016 revenue from Permits, Fees and Regulatory Licenses is \$48,443,054, an increase of \$1,893,695, or 4.1 percent, over the *FY 2016 Revised Budget Plan*. This increase is primarily due to higher than projected receipts for Building and Inspection fees, and Zoning fees.

Actual FY 2016 revenue from Building and Inspection fees is \$36.4 million, \$1.6 million more than estimated. The budget estimate was raised \$0.8 million during the fall 2015 revenue review based on year-to-date collection trends. Issuance of building permits continued stronger than expected during the latter part of the year and FY 2016 revenues increased 8.1 percent over the FY 2015 level. In addition, Zoning fees are \$2.8 million, \$0.2 million higher than projected.

## FINES AND FORFEITURES

### FINES AND FORFEITURES

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$13,115,761	\$13,348,086	\$12,443,009	\$11,648,758	(\$794,251)	(6.4%)

Actual FY 2016 revenue from Fines and Forfeitures is \$11,648,758, a decrease of \$794,251, or 6.4 percent, from the *FY 2016 Revised Budget Plan*. This net decrease is primarily due to lower than projected receipts from General District Court fines. General District Court fines in FY 2016 are \$6.1 million, a decrease of \$0.9 million from the *FY 2016 Revised Budget Plan* estimate.

## CHARGES FOR SERVICES

### CHARGES FOR SERVICES

<b>FY 2015 Actual</b>	<b>FY 2016 Adopted</b>	<b>FY 2016 Revised</b>	<b>FY 2016 Actual</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
\$72,911,452	\$74,616,185	\$74,937,994	\$79,251,725	\$4,313,731	5.8%

Actual FY 2016 revenue from Charges for Services is \$79,251,725, an increase of \$4,313,731, or 5.8 percent, over the *FY 2016 Revised Budget Plan* estimate. This increase is primarily due to higher than projected School Age Child Care (SACC) fees and Emergency Management Services (EMS) Transport fees. SACC fees are \$40.7 million, an increase of \$2.2 million over the *FY 2016 Revised Budget Plan* estimate, rising 12.6 percent in FY 2016. In addition, EMS fees are \$20.0 million, \$2.0 million higher than projected, increasing 11.3 percent for the year. In FY 2016, the number of EMS patients without health insurance decreased, which resulted in a higher revenue collection rate. In addition, there was an improvement in capturing patient insurance information as a result of putting in place new processes in partnership with hospitals.

# SUMMARY OF GENERAL FUND RECEIPTS

*Attachment II*

<b>RECOVERED COSTS / OTHER REVENUE</b>
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<b>RECOVERED COSTS / OTHER REVENUE</b>					
FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2016 Actual	Increase/ (Decrease)	Percent Change
\$20,126,106	\$18,334,374	\$16,713,329	\$17,679,754	\$966,425	5.8%

Actual FY 2016 Revenue from Recovered Costs/Other Revenue is \$17,679,754, a net increase of \$966,425, or 5.8 percent, over the *FY 2016 Revised Budget Plan*. The increase is primarily due to a one-time reimbursement of \$0.7 million associated with the Fire and Rescue Department.

<b>REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT</b>
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<b>REVENUE FROM THE COMMONWEALTH AND FEDERAL GOVERNMENT</b>					
FY 2015 Actual	FY 2016 Adopted	FY 2016 Revised	FY 2016 Actual	Increase/ (Decrease)	Percent Change
\$125,754,953	\$127,575,900	\$127,181,047	\$132,249,392	\$5,068,345	4.0%

Actual FY 2016 Revenue from the Commonwealth and Federal Government is \$132,249,392, a net increase of \$5,068,345, or 4.0 percent, over the *FY 2016 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 2016 was \$52.64 million. Of this amount, \$31.40 million represents outstanding encumbrances required to be carried forward and \$4.10 million is for unencumbered but previously budgeted items required to be carried forward into FY 2017 (see Attachment IV). Only General Fund agencies with significant variances are noted in this attachment.

## **Agency 01, Board of Supervisors**

**\$523,017**

The agency balance of \$523,017 is 9.4 percent of the FY 2016 approved funding level. Of this amount, \$40,653 is included as encumbered carryover and \$2,183 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 2016 and retain a portion to reinvest in employees. The remaining balance of \$480,181 reflects savings of \$454,485 in Personnel Services due primarily to higher than anticipated position vacancies and \$25,696 in Operating Expenses due primarily to savings in office supplies.

### **District Supervisors' Offices and Clerk to the Board**

<b>Supervisory District</b>	<b>FY 2016 Revised Budget Plan</b>	<b>FY 2016 Actual Expenditures</b>	<b>Balance</b>
Chairman's Office	529,726	448,104	81,622
Braddock	475,877	465,163	10,714
Hunter Mill	475,877	426,198	49,679
Dranesville	475,877	438,287	37,590
Lee	475,877	428,926	46,951
Mason	475,877	436,549	39,328
Mt. Vernon	475,877	472,473	3,404
Providence	475,877	337,017	138,860
Springfield	475,877	464,188	11,689
Sully	475,877	469,324	6,553
<b>Subtotal</b>	<b>\$4,812,619</b>	<b>\$4,386,229</b>	<b>\$426,390</b>
Clerk of the Board	775,063	678,436	96,627
<b>Total</b>	<b>\$5,587,682</b>	<b>\$5,064,665</b>	<b>\$523,017</b>

## **Agency 06, Department of Finance**

**\$1,181,237**

The agency balance of \$1,181,237 is 12.9 percent of the FY 2016 approved funding level. Of this amount, \$685,620 is included as encumbered carryover and an additional \$19,161 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$476,456 is attributable to savings of \$7,145 in Personnel Services due to position vacancy savings, \$397,176 in Operating Expenses primarily due to lower than anticipated costs for audit related services, and \$72,135 in higher than expected recovered costs.

## **Agency 08, Facilities Management Department**

**\$1,907,198**

The agency balance of \$1,907,198 is 3.3 percent of the FY 2016 approved funding level. Of this amount, \$1,833,338 is included as encumbered carryover. The remaining balance of \$73,860 reflects net savings in Operating Expenses based on the renegotiation of existing leases and lower than anticipated utility costs.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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## Agency 11, Department of Human Resources

**\$512,066**

The agency balance of \$512,066 is 6.9 percent of the FY 2016 approved funding level. Of this amount, \$366,827 is included as encumbered carryover in FY 2017, primarily to support software maintenance fees and job classification reviews. The remaining balance of \$145,239 is attributable to savings in Personnel Services and Operating Expenses.

## Agency 15, Office of Elections

**\$1,227,167**

The agency balance of \$1,227,167 is 21.9 percent of the FY 2016 approved funding level. Of this amount, \$249,518 is included as encumbered carryover in FY 2017 and an additional \$977,649 is included as unencumbered carryover to cover costs associated with the 2016 Presidential Election.

## Agency 17, Office of the County Attorney

**\$1,564,245**

The agency's balance is \$1,564,245 or 19.5 percent of the FY 2016 approved funding level. Of this amount, \$1,452,869 is included as encumbered carryover in FY 2017, 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 \$111,376 reflects salary vacancy savings of \$102,513 in Personnel Services and \$8,863 in Operating Expenses.

## Agency 31, Land Development Services

**\$2,337,921**

The agency balance of \$2,337,921 is 8.7 percent of the FY 2016 approved funding level. Of this amount, \$1,765,130 is included as encumbered carryover in FY 2017 and \$572,708 is included as unencumbered carryover to support short-term maintenance requirements of the existing Fairfax Inspections Database Online (FIDO)/LDS land use systems to keep them stable and usable until a new system is operational (currently projected for FY 2019), leaving a remaining balance of \$83 in Operating Expenses.

## Agency 35, Department of Planning and Zoning

**\$1,430,976**

The agency balance of \$1,430,976 is 12.0 percent of the FY 2016 approved funding level. Of this amount, \$1,359,707 is included as encumbered carryover in FY 2017, primarily for Phase II of the automation of plan submission and review process, completion of the zoning ordinance revision study, and the ongoing reconfiguration of office space. In addition, \$50,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$21,269 is attributable to savings in Personnel Services.

## Agency 38, Department of Housing and Community Development

**\$551,828**

The agency balance of \$551,828 is 8.7 percent of the FY 2016 approved funding level. Of this amount, \$167,977 is included as encumbered carryover in FY 2017. An additional \$27,752 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative. The remaining balance of \$356,099 is primarily attributable to Personnel Services due to vacant positions, as well as savings in various Operating Expense categories.

## Agency 40, Department of Transportation

**\$1,167,144**

The agency balance of \$1,167,144 is 13.0 percent of the FY 2016 approved funding level. Of this amount, \$953,900 is included as encumbered carryover in FY 2017, 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 \$213,244 includes a \$23,909 balance in Personnel Services, \$9,306 in Operating Expenses, and \$180,029 in additional recovered costs received from interdepartmental services.

## ***FY 2016 Carryover Review***

# GENERAL FUND EXPENDITURE VARIANCE

## Attachment III

### Agency 52, Fairfax County Public Library

**\$1,492,373**

The agency balance of \$1,492,373 is 4.9 percent of the FY 2016 approved funding level. Of this amount, \$1,127,594 is included as encumbered carryover in FY 2017 primarily for library materials that have not yet been received, Pohick Library systems furniture and equipment, and for outstanding invoices for library programming, services and supplies. In addition, an amount of \$357,737 is included as unencumbered carryover, of which \$250,000 is included to support loose furniture and equipment requirements for the renovation of the Tysons-Pimmit Regional Library and \$107,737 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$7,042 includes savings of \$3,721 in Personnel Services due to position vacancy savings, and \$3,321 in Operating Expenses.

### Agency 67, Department of Family Services

**\$5,060,566**

The agency balance of \$5,060,566 is 2.5 percent of the FY 2016 approved funding level. Of this amount, \$2,433,996 is included as encumbered carryover in FY 2017. The remaining balance of \$2,626,570 is primarily attributable to savings of \$1,761,008 in Operating Expenses due to lower than anticipated costs in the Adoption Subsidy Program, which is a mandated program. Personnel Services savings of \$630,085 are attributed to staff turnover as well as longer than average vacancies in the Self-Sufficiency Division. There is a small balance of \$2,381 in Capital Outlay as well as a surplus of \$233,096 in Recovered Costs due to higher than anticipated reimbursements in the Family Partnership Program.

### Agency 70, Department of Information Technology

**\$1,011,993**

The agency balance of \$1,011,993 is 3.1 percent of the FY 2016 approved funding level. Of this amount, \$931,074 is included as encumbered carryover in FY 2017. The remaining balance of \$80,919 primarily reflects vacancy savings in Personnel Services.

### Agency 71, Health Department

**\$5,102,000**

The agency balance of \$5,102,000 is 8.7 percent of the FY 2016 approved funding level. Of this amount, \$4,008,177 is included as encumbered carryover in FY 2016, and an additional \$200,000 is included as unencumbered carryover, of which \$100,000 is included to procure equipment to convert analog x-ray images to a digital format for tuberculosis screenings, and \$100,000 is included as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$893,823 is attributed to \$470,431 in Personnel Services primarily due to a number of public health doctor positions that are difficult to fill; \$330,659 in Operating Expenses primarily from lower than anticipated costs for contracted laboratory and clinical services as well as IT system maintenance; and \$92,733 in Capital Outlay.

### Agency 73, Office to Prevent and End Homelessness

**\$1,458,112**

The agency balance of \$1,458,112 is 10.8 percent of the FY 2016 approved funding level. Of this amount, \$1,118,389 is included as encumbered carryover in FY 2017. The remaining balance of \$339,723 is primarily attributable to \$336,806 in Operating Expenses due to continued efforts to reduce hotel usage for families experiencing homelessness by quickly placing families in more permanent housing settings. There were also savings of \$1,776 in Personnel Services and \$1,141 in Capital Outlay.

# GENERAL FUND EXPENDITURE VARIANCE

Attachment III

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**Agency 79, Department of Neighborhood and Community Services**

**\$766,868**

The agency balance of \$766,868 is 2.7 percent of the FY 2016 approved funding level. Of this amount, \$493,451 is included as encumbered carryover in FY 2017. The remaining balance of \$273,417 is primarily attributable to savings of \$207,066 in Personnel Services due to managed position vacancies and \$138,899 in Operating Expenses due to lower than anticipated expenditures in miscellaneous services, offset by a balance of \$72,548 in Recovered Costs.

**Agency 81, Juvenile and Domestic Relations District Court**

**\$529,482**

The agency balance of \$529,482 is 2.3 percent of the FY 2016 approved funding level. Of this total, \$469,400 is included as encumbered carryover in FY 2017. The remaining balance of \$60,082 includes savings of \$27,201 in Personnel Services due primarily to salary vacancy savings and \$32,881 in Operating Expenses primarily associated with savings in computer and health-related services.

**Agency 87, Unclassified Administrative Expenses - DPWES**

**\$776,520**

The agency balance of \$776,520 is 14.7 percent of the FY 2016 approved funding level. Of this amount, \$386,244 is included as encumbered carryover in FY 2017. The remaining balance of \$390,276 is primarily attributable to lower than anticipated operating expenses. This program provides snow removal at County facilities and clean-up efforts related to storm damage, floods or other unforeseen hazardous conditions.

**Agency 89, Employee Benefits**

**\$10,075,695**

The agency balance of \$10,075,695 is 2.9 percent of the FY 2016 approved funding level. Of this amount, \$366,071 is included as encumbered carryover in FY 2017. In addition, \$1,650,000 is included as unencumbered carryover for one-time employer contribution requirements resulting from a reduction in the Social Security offset for service-connected disability retirees in the Employees' and Uniformed Retirement Systems and to engage a consulting firm to perform an organizational assessment of the Fire and Rescue Department. The remaining balance of \$8,059,624 is primarily attributable to savings in employer health insurance and FICA contributions.

**Agency 90, Police Department**

**\$3,115,331**

The agency balance of \$3,115,331 is 1.7 percent of the FY 2016 approved funding level. Of this amount, \$2,935,305 is included as encumbered carryover in FY 2017. The remaining balance of \$180,026 is primarily attributable to salary vacancy savings in Personnel Services and miscellaneous savings in Operating Expenses.

**Agency 91, Office of the Sheriff**

**\$2,769,671**

The agency balance of \$2,769,671 is 4.2 percent of the FY 2016 approved funding level. Of this amount, \$1,491,229 is included as encumbered carryover and an additional \$150,000 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$1,128,442 is attributable to savings of \$1,030,117 in Personnel Services due to salary vacancy and overtime savings, \$97,518 in Operating Expenses primarily due to a lower than anticipated Average Daily Population in the jail, and \$807 in Capital Equipment.

**Agency 92, Fire and Rescue Department**

**\$4,549,024**

The agency balance of \$4,549,024 is 2.4 percent of the FY 2016 approved funding level. Of this amount, \$4,528,770 is included as encumbered carryover in FY 2017, leaving a remaining balance of \$20,254 primarily associated with lower than anticipated vehicle-related charges in Operating Expenses.

**FY 2016 Carryover Review**

**GENERAL FUND  
EXPENDITURE VARIANCE**

**Attachment III**

**Agency 93, Office of Emergency Management**

**\$644,052**

The agency balance of \$644,052 is 27.1 percent of the FY 2016 approved funding level. Of this amount, \$576,928 is included as encumbered carryover in FY 2017, primarily for countywide economic recovery planning and emergency preparedness materials and publications. An additional \$6,548 is included as unencumbered carryover as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees. The remaining balance of \$60,576 is primarily attributable to Personnel Services position vacancy savings of \$52,892 and miscellaneous Operating Expenses savings of \$7,684.

**ATTACHMENT IV:**

**EXPLANATION OF  
GENERAL FUND UNENCUMBERED**

# GENERAL FUND UNENCUMBERED CARRYOVER

## Attachment IV

A total of \$4.10 million for General Fund unencumbered items is required as part of the *FY 2016 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 2017 funding level. Details are included in the write-ups which follow:

### **Multiple Agencies, Incentive Reinvestment Initiative** **\$545,160**

Funding of \$545,160 reflects the savings generated by agencies as the result of careful management of their expenditures during FY 2016 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 2017. The savings generated as a result of the initiative have already been reflected in the FY 2017 Adopted Budget Plan and the *FY 2016 Third Quarter Review*.

### **Agency 15, Office of Elections** **\$977,649**

Funding of \$977,649 is required to cover costs associated with the 2016 Presidential Election. This one-time funding was approved by the Board of Supervisors as part of the *FY 2016 Third Quarter Review*. Of this total, \$684,000 in Personnel Services is required to support additional election officers, staff overtime and limited-term personnel. In addition, funding of \$293,649 in Operating Expenses is required to cover costs associated with a countywide mailing, additional ballots, postage, paper and other miscellaneous requirements associated with the election.

### **Agency 31, Land Development Services** **\$572,708**

Funding of \$572,708 is required to support short-term maintenance requirements of the existing Fairfax Inspections Database Online (FIDO)/LDS land use systems to keep them stable and usable until a new system is operational (currently projected for FY 2019). A multi-phase project to replace and consolidate several antiquated legacy land use systems that support zoning and development plan review, building permits, license issuance, code enforcement, inspections, and cashing activities for multiple agencies in Fairfax County is underway; however, the current FIDO/LDS systems must remain operational in order to provide services to citizens and County inspectors until the multi-year IT project is complete.

### **Agency 52, Fairfax County Public Library** **\$250,000**

Funding of \$250,000 is required to fund the purchase of furnishings, computers and other miscellaneous equipment in support of the renovation of the Tysons-Pimmit Regional Library. Similar library equipment purchases have been funded in this manner such as Woodrow Wilson, Dolley Madison, Richard Byrd, Thomas Jefferson, Martha Washington, and Pohick libraries. The total request includes \$157,193 for office equipment and furniture, \$24,100 in office supplies, and \$68,707 in computer equipment and accessories. Construction began in early 2016 with re-opening anticipated in the early-mid 2017 time period.

### **Agency 71, Health Department** **\$100,000**

Funding of \$100,000 is required for the Health Department to procure equipment and software to convert analog x-ray images to a digital format to enhance tuberculosis screenings. This equipment was not able to be purchased during FY 2016 due to complex system requirements which delayed the procurement process, and the cost cannot be absorbed within the FY 2017 funding level. This equipment will improve diagnostic capabilities by allowing physicians to manipulate digital images while increasing the clarity and quality of the images. Additionally, it will provide easier access to the x-ray images during patient visits and case consultations by allowing physicians to view the images remotely from the multiple offices located throughout the County.



# GENERAL FUND UNENCUMBERED CARRYOVER

Attachment IV

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## Agency 89, Employee Benefits

\$1,650,000

Funding of \$1,650,000 is required in unencumbered carryover in Agency 89, Employee Benefits. Of this amount, \$1,500,000 is for one-time employer contributions to the retirement systems as a result of a reduction in the Social Security offset for service-connected disability retirees from 15 percent to 10 percent. This change to the Employees' and Uniformed systems was included in the FY 2017 Adopted Budget Plan and amendments to the Fairfax County Code enacting the change were approved by the Board of Supervisors on July 12, 2016. This change increases the liability of the Employees' and Uniformed Retirement Systems by a total of \$1.50 million due to applying the new benefit provisions to past years of service. The retirement funding policy adopted by the Board requires that this increase in liability be fully funded with a one-time employer contribution to avoid the creation of any unfunded liability. Total funding of \$1.99 million was identified as part of the *FY 2016 Third Quarter Review* to prefund this FY 2017 requirement. However, a final actuarial analysis has determined that the actual amount of the one-time employer contribution will be \$1.50 million. The remaining \$150,000 is required to engage a consulting firm to perform an organizational assessment of the Fire and Rescue Department related to discrimination, harassment, sexual harassment and bullying. The study will also assess the working environment regarding equal employment issues, workforce morale, communications and mental health assistance.

**ATTACHMENT V:**  
**FEDERAL/STATE GRANT FUND**

# FEDERAL/STATE GRANT FUND

## Attachment V

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As part of the FY 2016 Carryover Review, the total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$137,029,233 from \$109,314,388 to \$246,343,621. Of this amount, \$12,255,678 represents non-Local Cash Match funding adjustments for existing, supplemental, and new grant awards for the Department of Family Services, the Fairfax-Falls Church Community Services Board, the Police Department, the Fire and Rescue Department, and Emergency Preparedness. In addition, an increase of \$124,773,555 represents the carryover of unexpended FY 2016 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 increased by a net of \$5,960,581. This increase includes \$4,200,595 for the carryover of unexpended Local Cash Match from previous fiscal years and \$2,373,872 for the carryover of unexpended Local Cash Match in the Local Cash Match reserve grant. This is offset by decreases of \$176,651 associated with the Local Cash Match requirement of a new award in the Department of Family Services and 437,235 for FY 2017 awards approved administratively prior to Carryover.

The total revenue level for Fund 50000 is increased \$100,164,035 from \$103,833,552 to \$203,997,587. This increase includes \$12,079,027 associated with adjustments to existing, supplemental, and new grant awards and \$88,085,008 in revenues anticipated to be received in FY 2017 associated with the carryover of unexpended balances.

The General Fund transfer to Fund 50000 remains at \$5,480,836, representing the new Local Cash Match requirements anticipated in FY 2017. The FY 2017 Revised Local Cash Match totals \$13,351,295, an increase of \$7,870,459 over the FY 2017 Adopted level of \$5,480,836. This increase includes \$5,496,587 in unexpended agency Local Cash Match, \$873,536 in the Local Cash Match reserve grant, \$1,148,844 in Local Cash Match returned to the Reserve and carried over as the result of closeouts and \$351,492 in remaining FY 2016 Local Cash Match that was not appropriated to grants.

An amount of \$3,445,645 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 \$1,148,844 was reallocated to the Local Cash Match Reserve to fund future Local Cash Match requirements.

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## GRANT CLOSE OUTS

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

### Office of Human Rights and Equity Programs

- 1390001-2013 - EEOC Grant

### Department of Transportation

- 1400023-2009 - BRAC
- 1400026-2007 - VNDIA Grant II-1
- 1400027-2007 - VNDIA Grant II-2
- 1400028-2014 - Dulles TMP SmartBenefit
- 1400085-2012 - RT1-PH5-S DOGUE-MHSP
- 1400086-2012 - RT1-PH5-OLD MILL-SACR
- 1400088-2012 - RT1-PH5-JANNAL-BUCKM

### Department of Family Services

- 1670004-2013 - WIA Adult
- 1670005-2012 - WIA Youth
- 1670006-2013 - WIA Dislocated Worker
- 1670007-2015 - VASAVOR
- 1670012-2015 - VITA-Tax Preparation Assistance
- 1670016-2012 - Community Based Services
- 1670016-2015 - Community Based Services
- 1670017-2012 - LTC Ombudsman
- 1670018-2012 - Homemaker/Fee for Service
- 1670019-2012 - Congregate Meals
- 1670020-2012 - Home Delivered Meals
- 1670021-2012 - Care Coordination
- 1670022-2012 - Family Caregiver
- 1670026-2015 - PSSF
- 1670028-2013 - USDA-Adult-Child Prg
- 1670029-2012 - USDA SACC Snacks
- 1670029-2013 - SACC USDA
- 1670029-2014 - SACC USDA
- 1670029-2015 - SACC USDA
- 1670030-2015 - Head Start Program
- 1670031-2012 - VA Preschool Initiative
- 1670031-2013 - VA Preschool Initiative
- 1670031-2015 - VA Preschool Initiative
- 1670032-2015 - Early Head Start Program
- 1670041-2015 - Head Start USDA-GMV

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- 1670042-2015 - Early Head Start USDA-GMV
- 1670044-2015 - Educating Youth Through Employment (EYE)
- 1670051-2012 - OVW-DV Grant
- 1670057-2014 - VETEC DOL WIF
- 1670057-2015 - VETEC DOL WIF
- 1670065-2013 - Rapid Resp Veterans
- 1670065-2014 - Rapid Resp Veterans
- 1670069-2014 - Sexual Assault Services Program
- 1670069-2015 - Sexual Assault Services Program

### Health Department

- 1710001-2015 - Immunization Action Plan
- 1710002-2015 - WIC Grant
- 1710004-2015 - Tuberculosis Grant
- 1710005-2014 - PHEP&R for Bioterrorism
- 1710007-2014 - WIC Breastfeeding and Peer Counseling Program
- 1710008-2014 - STD Control and Prevention
- 1710008-2015 - STD Control and Prevention
- 1710011-2015 - TB Outreach and Laboratory Support Services
- 1710013-2014 - Maternal, Infant, and Early Childhood Home Visiting Program
- 1710013-2015 - Maternal, Infant, and Early Childhood Home Visiting Program
- 1710015-2015 - Voluntary National Retail Food Regulatory Program Standards Mentorship
- 1710020-2015 - Audit Verification
- 1710021-2015 - Food Protection
- 1710023-2015 - Ebola Monitoring and Direct Active Monitoring Activities
- 1710024-2016 - HIV Prevention

### Office to Prevent and End Homelessness

- 1730001-2015 - Transitional Housing - CHRP
- 1730002-2014 - Transitional Housing - RISE
- 1730002-2015 - Transitional Housing - RISE
- 1730004-2013 - ESG

### Fairfax-Falls Church Community Services Board

- 1750011-2013 - Self-Sufficiency through Housing and Treatment - HUD
- 1760013-2015 - Homeless Assistance Program, PATH
- 1760027-2015 - Regional Deaf Services

### Department of Neighborhood and Community Services

- 1790001-2016 - USDA Summer Lunch Program
- 1790008-2015 - The Joey Pizzano Memorial Fund
- 1790019-2016 - Out-of-School Time Programs

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### Juvenile and Domestic Relations District Court

- 1810002-2002 - Title IV-E
- 1810005-2010 - Safe Havens
- 1810009-2014 - NVGTF IPE

### Police Department

- 1900008-2015 - Someplace Safe
- 1900013-2015 - DMV Traffic Safety Alcohol
- 1900014-2013 - Less Lethal Equipment
- 1900023-2015 - DMV Traffic Safety Ped/Bike
- 1900024-2015 - DMV Traffic Safety Speeding
- 1900026-2014 - DOJ Human Trafficking
- 1900028-2016 - State Police Internet Crimes Against Children

### Fire and Rescue Department

- 1920001-2009 - Fire Programs Fund
- 1920002-2008 - EMS Four for Life
- 1920002-2009 - EMS Four for Life
- 1920002-2011 - EMS Four for Life
- 1920004-2010 - IECGP
- 1920007-2010 - Haiti Earthquake
- 1920008-2010 - Chile Earthquake
- 1920009-2011 - Pakistan Flood Logs
- 1920010-2011 - Haiti AST ICT
- 1920011-2011 - Haiti Cholera DART
- 1920012-2011 - Israeli Fires RMT
- 1920013-2011 - Columbia Flooding
- 1920014-2011 - New Zealand EQ
- 1920015-2011 - Libya RMT
- 1920016-2011 - Japan Earthquake Tsunami
- 1920020-2010 - Tunnel Rescue
- 1920024-2013 - US&R - Guatemala EQ
- 1920025-2013 - Syria Response
- 1920029-2014 - Philippines: Typhoon Haiyan Response
- 1920030-2014 - US&R - International - South Sudan RMT
- 1920031-2014 - Washington Mudslide - White IST, CA-TF7, and CST-HRDS
- 1920032-2014 - Arkansas Tornado - White IST Deployment
- 1920033-2014 - Paraguay Flood AST Deployment
- 1920035-2015 - US&R - International - Ebola DART - Liberia

### Emergency Preparedness

- 1HS0003-2008 - Tech Rescue (FRD)
- 1HS0004-2009 - Citizens Prep (OEM)

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- 1HS0009-2011 - TROT 2012 (FRD)
- 1HS0030-2013 - Public Health Planning and MRC Program Sustainment (HLTH)
- 1HS0031-2012 - NCR Regional Planning (OEM)
- 1HS0031-2013 - NCR Regional Planning (OEM)
- 1HS0035-2012 - NCR Training and Exercise Support (OEM)
- 1HS0035-2013 - NCR Training and Exercise Support (OEM)
- 1HS0036-2011 - CAD2CAD Maintenance (DIT)
- 1HS0036-2012 - NCRNET MWAA (DIT)
- 1HS0036-2013 - CAD2CAD Maintenance (DIT)
- 1HS0037-2011 - DEH NCRNET MNT (DIT)
- 1HS0037-2012 - ICI Sustainment (DIT)
- 1HS0037-2013 - ICI Sustainment (DIT)
- 1HS0039-2013 - Intelligence Analysis (PD)
- 1HS0043-2013 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0043-2014 - Mobile Automated Fingerprint Identification System (PD)
- 1HS0045-2012 - NIMS Compliance Officer (OEM)
- 1HS0045-2013 - NIMS Compliance Officer (OEM)
- 1HS0049-2010 - Structural PPE Replacement(FRD)
- 1HS0050-2012 - Text Alert Notification Maintenance (OEM)
- 1HS0055-2007 - DEH (DIT)
- 1HS0056-2007 - NCR NET (DIT)
- 1HS0066-2011 - FRAC (FRD)
- 1HS0077-2014 - Next Generation 9-1-1 Study and Plan (DPSC)

## NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

### Department of Family Services

**\$982,488**

An increase of \$982,488 to revenues, expenditures and Local Cash Match to the Department of Family Services is the result of the following adjustments:

- An increase of \$358,200 to revenues, expenditures, and Local Cash Match is included for the Foster and Adoptive Parent Training Grant, 1670024-2017. 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 \$176,651 is available from the anticipated Local Cash Match reserve. The grant period extends from June 1, 2016 through May 31, 2017. No positions are associated with this award.
- An increase of \$24,268 to both revenues and expenditures is included for the Educating Youth through Employment (EYE) Program Grant, 1670044-2016, as a result of a 2016 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

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required to attend intensive training workshops before and during their summer work experiences. There are no positions associated with this grant and no Local Cash Match is required.

- An increase of \$114,320 to both revenues and expenditures is included for the Success Through Education, Employment and Reintegration (STEER) grant, 1670075-2017. Funding will be used to provide job search, training, placement and supportive services to individuals exiting the criminal justice system and being reintegrated into the community. Participants will be enrolled for two years and will be trained and employed in stable career pathways in high-growth Northern Virginia job industries. Funding will support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position once grant funding expires. There is no Local Cash Match associated with this award.
- An increase of \$485,700 to expenditures and revenues is included for the Virginia Preschool Initiative + Expansion Grant (VPI+), 1670077-2017, as a result of a federal pass-through award from the Virginia Department of Education. The funding is provided to Fairfax County Public Schools (FCPS) to implement a new VPI+ preschool program which provides early childhood education and family services to at-risk four year olds. The Department of Family Services has a MOU with FCPS and receives funding to provide VPI+ services in partnership with two community programs to 36 four year olds. There are no positions associated with this award and no Local Cash Match is required.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2017 Revised Budget Plan* for the Department of Family Services is \$14,643,209.

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

**\$7,626,834**

An increase of \$7,626,834 to both revenues and expenditures to the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$529,007 to both revenues and expenditures is included for the Infant and Toddler Connection, Part C Grant, 1760001-2016, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. This funding supports the Infant & Toddler Connection of Fairfax-Falls Church, which provides evaluations and early intervention services to eligible infants and toddlers who have a developmental delay and who are younger than 3 years old. The grant period extends from July 1, 2015 to June 30, 2016. Funding will continue to support 25/25.0 FTE grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- An increase of \$1,675,782 to both revenues and expenditures is included for the Regional Acute Mental Health Services Grant, 1760003-2017, 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, 2016 to June 30, 2017. 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.



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- An increase of \$2,646,118 to both revenues and expenditures is included for the Regional Educational, Assessment, Crisis Services and Habilitation (REACH) Grant, 1760025-2017, 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, 2016 through June 30, 2017. This grant funds 0.4 FTE of a 1/1.0 FTE grant position. The remaining 0.6 FTE is funded in grant 1760005 and grant 1760035. The County is under no obligation to continue this position when grant funding expires. No Local Cash Match is required.
- An increase of \$1,913,964 to both revenues and expenditures is included for the Regional DV Children's Crisis Stabilization Grant, 1760035-2017, 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, 2016 to June 30, 2017. There is no Local Cash Match requirement and no positions are associated with this award.
- An increase of \$160,001 to both revenues and expenditures is included for the Housing and Supportive Services Flexible Funding Grant, 1760039-2016, 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 \$701,962 to both revenues and expenditures is included for the Regional Mental Health Other Merged Funds Grant, 1760041-2017, 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 acute care, discharge assistance, crisis stabilization, and community support services designed to prevent institutional placements and transition individuals from institutional placements into the community. The grant period extends from July 1, 2016 to June 30, 2017. 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.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2017 Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$25,313,629.

### Police Department

**\$122,587**

An increase of \$122,587 to both revenues and expenditures to the Police Department is the result of the following adjustment:

- An increase of \$122,587 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 \$19,449 is included for grant 1900001-1988, an increase of \$91,476 is included for grant 1900002-1988, an increase of \$455 is included for grant 1900005-1988 and an increase of \$11,207 is included for

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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.

As a result of this adjustment, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2017 Revised Budget Plan* for the Police Department is \$5,787,498.

### Fire and Rescue Department

**\$3,848,944**

An increase of \$3,848,944 to both revenues and expenditures to the Fire and Rescue Department is the result of the following adjustments:

- An increase of \$3,387,794 to both revenues and expenditures is included for the annual Virginia Department of Fire Programs Fund Grant, 1920001-2016, 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 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 \$461,150 to both revenues and expenditures is included for the Staffing for Adequate Emergency Response (SAFER) Grant, 1920028-2013, as a result of a supplemental award from the Department of Homeland Security through the Federal Emergency Management Agency. This award is an additional third year of funding for 5/5.0 FTE merit firefighter positions under the program year 2013 SAFER Veteran Hiring Program. The SAFER grant was created to provide funding directly to fire departments and volunteer firefighter interest organizations to help increase or maintain the number of trained "front line" firefighters available in the community. There is no Local Cash Match directly associated with accepting the grant funds; however, costs associated with training, equipment, and overtime are not covered by the grant and must be funded by the County. It is intended that these positions will continue indefinitely once grant funding has expired and resources have been identified to fund the positions within the Fire and Rescue Department budget.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2017 Revised Budget Plan* for the Fire and Rescue Department is \$18,921,367.

### Emergency Preparedness

**(\$325,175)**

A decrease of (\$325,175) to both revenues and expenditures to Emergency Preparedness is the result of the following adjustments:

- A decrease of \$65,000 to both revenues and expenditures is included for the CAD2CAD Maintenance grant, 1HS0036-2014, as a result of a Grant Adjustment Notice from the District of Columbia Homeland Security and Emergency Management Agency. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for seamless, real-time data interoperability between disparate CAD systems in daily use by first responders in Northern Virginia. The award is being reduced due to lower than

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anticipated costs for licenses and software development, maintenance, and procurement. There are no positions or Local Cash Match associated with this award.

- A decrease of \$120,000 to both revenues and expenditures is included for the ICI Sustainment grant, 1HS0037-2014, as a result of a Grant Adjustment Notice from the District of Columbia Homeland Security and Emergency Management Agency. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for sustainment of the NCR Interoperable Communications Infrastructure (ICI) for governance, operations, and other regional activities. The award is being reduced due to lower than anticipated costs for licenses and software development, maintenance, and procurement. There are no positions or Local Cash Match associated with this award.
- A decrease of \$140,175 to both revenues and expenditures is included for the Bi-Directional Amplifier Deployment grant, 1HS0081-2015 (FRD) as a result of a Grant Adjustment Notice from the District of Columbia Homeland Security and Emergency Management Agency. This Urban Area Security Initiative pass-through funding, which originates from the U.S. Department of Homeland Security, provides funding for training on the use of deployment of the technology for the recipient jurisdictions. Specifically, this is to address underground radio coverage in Metro controlled tunnel systems where the existing infrastructure is inadequate or is not operating as designed to provide this coverage. The award is being reduced due to lower than anticipated costs. There are no positions or Local Cash Match associated with this award.

As a result of these adjustments, the grant closeouts listed above, and the carryover of unexpended balances, the *FY 2017 Revised Budget Plan* for Emergency Preparedness is \$15,051,932.

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

**(Since the *FY 2016 Third Quarter Review*)**

#### **Department of Family Services**

An increase of \$1,740,557 was appropriated to revenues and expenditures for the Department of Family Services as a result of the following adjustments:

- On March 11, 2016 (AS 16198), an increase of \$15,537 to both revenues and expenditures was appropriated for the Sexual Assault Treatment and Prevention Program, 1670001-2016, from the reserve for anticipated grant awards. This grant from the Virginia Department of Criminal Justice Services provides comprehensive information and direct services to sexual assault victims through the Victim Assistance Network (VAN). These supplemental funds will be used to continue 2/1.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required to accept this funding.
- On June 14, 2016 (AS 16160), an increase of \$25,463 to revenues and expenditures was appropriated for the V-Stop Grant, 1670002-2016, as the result of an award from the Virginia Department of Criminal Justice Services. Funding supports 1/0.5 FTE Volunteer Coordinator for

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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, 2016 to December 31, 2016. The County is under no obligation to continue this position when the grant funding expires. No Local Cash Match is associated with this award.

- On May 12, 2016 (AS 16235), an increase of \$11,956 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Adult Program Grant, 1670004-2011, from the reserve for anticipated awards as a result of a supplemental 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. 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 June 15, 2016 (AS 16276), an increase of \$1,422 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Youth Program Grant, 1670005-2011, as a result of an additional award. This program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. Funds will continue to support 10/10.0 FTE grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. No Local Cash Match is required.
- On May 12, 2016 (AS 16240), an increase of \$19,210 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Dislocated Worker Program Grant, 1670006-2011, from the reserve for anticipated grant awards. This funding was a result of a supplemental 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 May 11, 2016 (AS 16246), an increase of \$80,327 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Dislocated Worker Program Grant, 1670006-2012, from the reserve for anticipated grant awards. This funding was a result of a supplemental 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 March 2, 2016 (AS 16180), an increase of \$20,000 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2016, as a result of a pass-through award received from the Virginia Department of Social Services (VDSS). The U.S. Department of

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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 March 29, 2016 (AS 16208), an increase of \$37,313 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 14/14.0 FTE grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. 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 January 28, 2016 (AS 16156), an increase of \$978,343 to revenues and expenditures was appropriated for the Inova Health System Grant, 1670010-2016, from the reserve of anticipated grant awards. Funding from the Inova Health System covers the personnel costs of 14/14.0 FTE grant positions stationed at the Inova Fairfax and Inova Mount Vernon Hospitals for the purposes of identifying, accepting, and processing applications for financial/medical assistance of hospitalized County residents. The County is under no obligation to continue these positions when the grant funding expires. This award covers the period from January 1, 2016 through December 31, 2016. 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 April 11, 2016 (AS 16213), an increase of \$1,216 to expenditures and revenues was appropriated for the Fee-for-Services/Homemaker Grant, 1670018-2012, as a result of a supplemental award from the Virginia Department for the Aging. Funding provides home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. There are no positions associated with this award and no Local Cash Match is required.
- On April 19, 2016 (AS 16216), an increase of \$8,500 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 June 28, 2016 (AS 17007), an increase of \$292,310 to revenues and expenditures was appropriated for the Virginia Infant and Toddler Specialist (ITS) Network Grant, 1670033-2017, as the result 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-

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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, 2016 through May 31, 2017. 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 March 11, 2016 (AS 16203) an increase of \$24,872 to both revenues and expenditures was appropriated for the Jobs for Veterans (J4VETS) Grant, 1670054-2016, 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.
- On April 20, 2016 (AS 16177), an increase of \$150,000 to revenues and expenditures was appropriated for the Bringing Systems of Care to Scale in Virginia Grant, 1670068-2016, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will support the formation of a local organization of families of children with behavioral health issues for the purpose of providing paraprofessional support services to Fairfax families. The funding period is November 1, 2015 through October 31, 2016. There is no Local Cash Match associated with this award. There are no positions associated with this grant.
- On March 29, 2016 (AS 16206), an increase of \$11,403 to revenues and expenditures was appropriated for the Sexual Assault Services Program Grant, 1670069-2016, as a result of an award from the Virginia Department of Criminal Justice Services. This funding will support outreach and education in the community on issues related to sexual violence and teen dating violence through the Office for Women & Domestic and Sexual Violence Services. The funding period is January 1, 2016 through December 31, 2016. There is no Local Cash Match or positions associated with this award.
- On June 28, 2016 (AS 16281) an increase of \$12,685 to revenues and expenditures was appropriated for the TOGETHER grant, 1670079-2016, from the reserve for unanticipated awards. This pass-through funding originating from the U.S. Department of Health and Human Services will be used to provide vocational training and work experience opportunities for participants who are not eligible for Workforce Innovation and Opportunity Act (WIOA) services. This is partial year funding, full year funding will support 1/1.0 FTE Case Manager position to provide intake assessments, case management, and job development. The County is under no obligation to continue funding this position when grant funding expires. There is no Local Cash Match required.
- On June 29, 2016 (AS16287) an increase of \$50,000 to revenues and expenditures was appropriated for the WIA Incentive Dislocated Worker Local Coordination Award, 1670080-2012. Funding supports job development for veterans seeking employment to assist them in obtaining jobs. There are no positions associated with this award and no Local Cash Match is required.

### Health Department

An increase of \$534,256 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

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- On March 10, 2016 (AS 16197), an increase of \$4,697 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2016, from the reserve for anticipated grant awards. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for our children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. This supplemental funding is specifically aimed at dealing with the flu. There are no positions associated with this award and no Local Cash Match is required.
- On February 10, 2016 (AS 16182), an increase of \$67,843 to both revenues and expenditures was appropriated for the Immunization Action Plan Grant, 1710001-2016, from the reserve for anticipated grant awards. The Fairfax County Immunization Action Plan represents the collaborative effort of health, social, and community-based agencies dedicated to providing a healthier future for our children. The plan lays the foundation for achieving the Healthy People 2020 goal of having 90 percent of all children adequately immunized by their second birthday. There are no positions associated with this award and no Local Cash Match is required.
- On May 19, 2016 (AS 16181), an increase of \$53,938 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2016, as a result of a supplemental 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 February 12, 2016 (AS 16185), an increase of \$175,000 to both revenues and expenditures was appropriated for the Control and Prevention of Tuberculosis (TB) Grant, 1710004-2016, from the reserve for anticipated grant awards. The Virginia Department of Health Disease Prevention - Tuberculosis (DDP-TB) provides funding to support 2/2.0 FTE grant positions from January 1, 2016 to December 31, 2016. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match required to accept this award.
- On May 13, 2016 (AS 16245), an increase of \$5,480 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant - Breastfeeding Peer Counselor Program, 1710007-2015, from the reserve for anticipated grant awards. The special supplemental food program for women, infants and children provides education and supplemental foods to low-income pregnant and breastfeeding women, infants and children up to 5 years of age based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. There are no positions associated with this award and no Local Cash Match is required.

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- On March 30, 2016 (AS 16209), an increase of \$88,000 to both revenues and expenditures was appropriated for the Tobacco Use Control grant, 1710018-2016, 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, 2016 to March 31, 2017. 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.
- On March 10, 2016 (AS 16192), an increase of \$3,000 to both revenues and expenditures was appropriated for the 2016 Regulatory Program Standards Project Audit Verification Grant, 1710020-2016, 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 November 30, 2015 to September 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On March 10, 2016 (AS 16193), an increase of \$3,000 to both revenues and expenditures was appropriated for the 2016 Food Safety Training Project Grant, 1710021-2016, from the reserve for unanticipated grant awards. Funding will be used for employee training for District Certified Food Program Inspection/Training Officers to attend the FDA Retail Food Protection Education Seminar in 2016 for the FDA Central Region. Attendance at this seminar is necessary to maintain their certifications and thus the certification of the Fairfax County Food Safety Program. The grant period extends from November 30, 2015 to September 30, 2016. There are no positions associated with this award and no Local Cash Match is required.
- On June 13, 2016 (AS 17001), an increase of \$60,000 to revenues and expenditures was appropriated for the Virginia Foundation for Healthy Youth Food Council Grant, 1710026-2016, from the reserve for unanticipated grant awards as a result of an award from the Virginia Foundation for Healthy Youth. Funding will support a program to reduce childhood obesity among low-income populations by increasing access to healthy food, providing nutrition education, and expanding community-based interventions utilizing community gardens. There are no positions associated with this award and no Local Cash Match is required.
- On March 3, 2016 (AS 16195), an increase of \$55,798 to revenues and expenditures was appropriated for the IGRA Latent TB Infection Grant, 1710027-2016, from the reserve for unanticipated grant awards. This pass-through funding from the Centers for Disease Control and Prevention (CDC) will allow implementation and expansion of testing and access to interferon gamma release assays (IGRA) to detect latent TB infection (LTBI). Advancement towards TB elimination requires directing efforts beyond active TB towards the identification and treatment of individuals with LTBI. There are no positions or Local Cash Match associated with this award.
- On June 10, 2016 (AS 16223), an increase of \$15,000 to revenues and expenditures was appropriated for the NACCHO Medical Reserve Corps (MRC) 2016 Challenge Award Grant, 1710029-2016, from the reserve for unanticipated grant awards. This pass-through funding from



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the U.S. Department of Health and Human Services will help to further build the capacity of the MRC unit and work towards National Incident Management System (NIMS) compliance. There are no positions or Local Cash Match associated with this award.

- On May 13, 2016 (AS 16248), an increase of \$2,500 to revenues and expenditures was appropriated for the NACCHO Scholarship Certification in Infection Control Grant, 1710030-2016, from the reserve for unanticipated grant awards as a result of an award from the National Association of County and City Health Officials. Funding will pay for materials, exam fees, training courses, and travel costs for Fairfax County health officials to obtain certifications in Infection Control. There are no positions or Local Cash Match associated with this award.

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

An increase of \$75,000 was appropriated to revenues and expenditures for the Office to Prevent and End Homelessness as a result of the following adjustment:

- On June 16, 2016 (AS 16079), an increase of \$75,000 to both revenues and expenditures was appropriated for the Housing Locators for Homeless Families Grant, 1730003-2016, from the reserve for anticipated grant awards. This funding from The Community Foundation for the National Capital Region increases nonprofit capacity in the Housing Locator Program to assist homeless individuals and families to more rapidly locate housing opportunities. There are no positions associated with this award and no Local Cash Match is required.

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

An increase of \$519,597 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On June 29, 2016 (AS 16288), an increase of \$593 to both revenues and expenditures was appropriated for the Mental Health Regional Recovery Grant, 1750006-2014, as the result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide project-based services with and for CSB consumers who are empowered in their recovery through participation in consumer-run services. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On May 31, 2016 (AS 16221), an increase of \$369,000 to revenues and expenditures was appropriated to the High Intensity Drug Trafficking Area (HIDTA) Grant, 1760002-2016, 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, 2016 through June 30, 2017. 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 May 27, 2016 (AS 16255), an increase of \$17,552 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1760003-2016, as the result of a supplemental 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

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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 May 27, 2016 (AS 16256), an increase of \$36,422 to both revenues and expenditures was appropriated for the Regional Discharge Assistance Grant, 1760004-2016, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II to provide discharge assistance purchases of service for individuals with serious mental illness who have not been able to leave a state hospital without funding for a specialized treatment program. The grant period is from July 1, 2015 to June 30, 2016. There are no positions associated with this grant and no Local Cash Match is required.
- On February 2, 2016 (AS 16179), an increase of \$3,355 in revenues and expenditures was appropriated for the Supportive Housing Program - Continuum of Care Program Grant, 1760011-2015, as a result of additional direct client fees received. Funding supports residential treatment services for individuals in Alcohol and Drug Services programs meeting homelessness criteria as defined in the grant. Direct client fees supplement federal funds for this grant. The grant period runs from December 1, 2015 through November 30, 2016. The funds will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding this position once grant funding has expired. No Local Cash Match is required.
- On June 29, 2016 (AS 17008), an increase of \$59,925 to both revenues and expenditures was appropriated for the AI's Pals Grant, 1760022-2017, as the result of an award from the Virginia Foundation for Healthy Youth. These funds support an early childhood prevention program for children ages 3 to 8 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, 2016 through June 30, 2017. There are no positions associated with this grant and no Local Cash Match is required to accept the award.
- On June 14, 2016 (AS 16267), an increase of \$6,750 to both revenues and expenditures was appropriated for the Turning Point Young Adult Services Initiative Grant, 1760030-2016, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services. These funds provide medical and psychosocial support services as well as supported 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 June 28, 2016 (AS 17005), an increase of \$25,000 to both revenues and expenditures was appropriated for the Regional At-Risk Prevention Services (Kognito) grant, 1760043-2017, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds will support the CSB in providing online suicide prevention training for adults who work with various at-risk youth populations. The funding period is from July 1, 2016 through June 30, 2017. There are no positions associated with this grant and no Local Cash Match is required.

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- On June 26, 2016 (AS 16289), an increase of \$1,000 to revenues and expenditures was appropriated for the CIT Equipment & Training Grant, 1760044-2016, from the reserve for unanticipated grant awards. This funding supports a Crisis Intervention Team (CIT) to purchase equipment and training materials to assist with providing crisis intervention services. The award period is from March 1, 2016 to December 31, 2016. No positions are associated with this award and no Local Cash Match is required.

### Department of Neighborhood and Community Services

An increase of \$68,616 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On June 15, 2016 (AS 16277), an increase of \$24,746 to revenues and expenditures was appropriated for the USDA Summer Lunch Program Grant, 1790001-2016, from the reserve for anticipated grant awards as a result of a supplemental award. The U.S. Department of Agriculture (USDA) Summer Lunch Program provides free lunches to all children 18 years of age or younger who attend eligible sites for Rec Pac/RECQuest or any other approved community location during the summer months. This program distributes nutritious lunches to children throughout the County. There are no positions and no Local Cash Match associated with this specific supplemental award.
- On March 10, 2016 (AS 16178), an increase of \$42,670 to revenues and expenditures was appropriated for The Joey Pizzano Memorial Fund Grant, 1790008-2016, 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.
- On June 7, 2016 (AS 16269), an increase of \$1,200 to revenues and expenditures was appropriated for the Out-of-School Time Programs Grant, 1790019-2016, as a result of a supplemental award from the National Recreation and Park Association. This grant enables NCS to increase the number of healthy meals children in low-income communities receive through the Summer Food Service Program (SFSP) and the Child and Adult Care Food Program (CACFP) during out-of-school times. This funding will provide evidence-based, age-appropriate nutrition literacy to children that creates behavior change and implements nutrition and physical activity standards. There is no Local Cash Match and no positions associated with this award.

### Circuit Court and Records

An increase of \$17,042 was appropriated to revenues and expenditures for the Circuit Court and Records as a result of the following adjustments:

- On June 16, 2016 (AS 16278), an increase of \$2,650 to both revenues and expenditures was appropriated for the Records Preservation Grant, 1800001-2017, as a result of an award from the Library of Virginia. Funds support a contract to preserve and conserve historical documents and records pertaining to Fairfax County and the Fairfax County Circuit Court. There are no positions associated with this award and no Local Cash Match is required.

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- On February 16, 2016 (AS 16189), an increase of \$14,392 to both revenues and expenditures was appropriated for the Records Preservation Fall Application Grant, 1800002-2016, as a result of an award from the Library of Virginia. Funds support a contract to preserve and conserve historical documents and records pertaining to Fairfax County and the Fairfax County Circuit Court. There are no positions associated with this award and no Local Cash Match is required.

### Juvenile and Domestic Relations District Court

An increase of \$23,321 was appropriated to revenues, expenditures and Local Cash Match for the Juvenile and Domestic Relations District Court as a result of the following adjustment:

- On June 29, 2016 (AS16220) an increase of \$23,321 to revenues, expenditures, and Local Cash Match was appropriated for the Juvenile Accountability Block Grant, 1810011-2016 from the reserve for unanticipated awards. This pass-through funding from the Virginia Department of Criminal Justice Services will support initiatives to reduce juvenile offending through accountability-based programs that strengthen the juvenile justice system and hold youth accountable for their actions. There are no positions associated with this award. The required Local Cash Match of \$2,332 is available from the Local Cash Match Reserve.

### Unclassified Administrative Expenses (Nondepartmental)

An increase of \$351,492 was appropriated to expenditures and Local Cash Match for Unclassified Administrative Expenses (Nondepartmental) as a result of the following adjustment:

- On July 15, 2016 (AS 16304), an increase of \$351,492 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 \$81,867 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustments:

- On March 21, 2016 (AS 16207), an increase of \$28,124 to both revenues and expenditures was appropriated for the Victim Witness Program Grant, 1900007-2016, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services provides funding for the Victim Witness Assistance Program to ensure that staffing levels are adequate to provide comprehensive services to victims and witnesses of crime in the five police jurisdictions of Fairfax County, Fairfax City, the towns of Herndon and Vienna, and George Mason University for the grant period July 1, 2015 through June 30, 2016. There are 5/5.0 FTE existing grant positions associated with this grant. This supplemental award will add 1/1.0 FTE new position for a total of 6/6.0 FTE 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 February 10, 2016 (AS 16162), an increase of \$52,993 to revenues, expenditures and Local Cash Match was appropriated for the Someplace Safe Grant, 1900008-2016, 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

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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, 2016 through December 31, 2016. The required Local Cash Match of \$13,248 is available from the Reserve for Local Cash Match for anticipated grants. 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 funding expires.

- On May 13, 2016 (AS 16250), an increase of \$750 to revenues and expenditures was appropriated for the State Police Internet Crimes Against Children (ICAC) Grant, 1900028-2016, as a result of a supplemental award from the Virginia Department of State Police. Funding will support the Northern Virginia Internet Crimes Against Children Task Force's overall mission of combating Internet crimes against children. These funds do not support any positions and no Local Cash Match is required.

### **Fire and Rescue Department**

An increase of \$21,687 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustment:

- On April 20, 2016 (AS 16217) an increase of \$21,687 to revenues and expenditures was appropriated for the Conference and Education Assistance Program grant 1920042-2016, for the Fire and Rescue Department as a result of an award from the Virginia Department of Fire Programs. These funds will support costs associated with a West Point Leadership Course for Fire and Rescue personnel including the cost of books and manuals as well as instructor fees for an outside consultant to teach the course. There are no positions or Local Cash Match associated with this award.

### **Department of Public Safety Communications**

An increase of \$1,225,000 was appropriated to revenues and expenditures for the Department of Public Safety Communications as a result of the following adjustment:

- On February 16, 2016, (AS 16184), an increase of \$1,225,000 to both revenues and expenditures was appropriated for the NOVA ESInet and Next Generation 9-1-1 grant, 1950003-2017, as the result of an award from Commonwealth of Virginia's E-911 Services Board. Funding will be used to upgrade and replace the existing 9-1-1 legacy network infrastructure to support a more capable Next Generation 9-1-1 system. This project includes six other Northern Virginia jurisdictions and seeks to provide regional capabilities for an Emergency Services Internet Protocol network and NG9-1-1 Cores services vendor hosted platform. There are no positions or Local Cash Match associated with this award.

### **Emergency Preparedness**

An increase of \$207,100 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On February 9, 2016 (AS 16173), an increase of \$63,000 to both revenues and expenditures was appropriated for the HAZMAT Response Team Training Grant, 1HS0002-2015, as the result of an

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award from the U.S. Department of Homeland Security (DHS). DHS, through the D.C. Homeland Security and Emergency Management Agency, is providing funding for the procurement of hazardous materials detection, decontamination, and documentation equipment to support the Fairfax County Hazardous Materials Response Team. There are no positions associated with this grant and no Local Cash Match is required.

- On February 9, 2016 (AS 16174), an increase of \$75,000 to both revenues and expenditures was appropriated for the Technical Rescue Equipment Grant, 1HS0009-2015, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the D.C. Homeland Security and Emergency Management Agency, is providing funding for the procurement of structural technical rescue equipment. There are no positions associated with this grant and no Local Cash Match is required.
- On June 22, 2016 (AS16280) an increase of \$60,000 to both revenues and expenditures was appropriated for the Text Alert Notification (Maintenance) Grant, 1HS0050-2015, as a result of a supplemental award from the U.S. Department of Homeland Security. These funds support payment of the yearly maintenance costs for the National Capital Region's Emergency Alerting System, which includes 18 local jurisdictions. There are no positions associated with this award and no Local Cash Match is required.
- On February 9, 2016 (AS 16172), an increase of \$9,100 to both revenues and expenditures was appropriated for the Urban Areas Security Initiative CERT Conference and Training Grant, 1HS0068-2015, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the D.C. Homeland Security and Emergency Management Agency, is providing funding for a CERT conference for the National Capital Area consisting of lectures, discussions and a functional field exercise. All CERT members from across the Washington area were invited to participate with the goal of sharing best practices and reviewing and enhancing skills. There are no positions associated with this grant and no Local Cash Match is required.

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## FUND STATEMENT

### Fund 50000, Federal/State Grant Fund

	<b>FY 2016 Estimate</b>	<b>FY 2016 Actual</b>	<b>Increase (Decrease) (Col. 2-1)</b>	<b>FY 2017 Adopted Budget Plan</b>	<b>FY 2017 Revised Budget Plan</b>	<b>Increase (Decrease) (Col. 5-4)</b>
<b>Beginning Balance <sup>1</sup></b>	<b>\$39,204,297</b>	<b>\$39,204,297</b>	<b>\$0</b>	<b>\$742,262</b>	<b>\$37,607,461</b>	<b>\$36,865,199</b>
Revenue:						
Federal Funds	\$143,091,775	\$61,549,447	(\$81,542,328)	\$0	\$79,054,423	\$79,054,423
State Funds	38,515,893	30,026,476	(8,489,417)	0	19,958,140	19,958,140
Other Revenue	2,792,246	2,080,085	(712,161)	0	801,961	801,961
Other Match	786,746	0	(786,746)	0	786,746	786,746
Reserve for Estimated Grant Funding	27,733,397	0	(27,733,397)	103,833,552	103,396,317	(437,235)
<b>Total Revenue</b>	<b>\$212,920,057</b>	<b>\$93,656,008</b>	<b>(\$119,264,049)</b>	<b>\$103,833,552</b>	<b>\$203,997,587</b>	<b>\$100,164,035</b>
Transfers In:						
General Fund (10001)						
Local Cash Match	\$5,408,464	\$5,408,464	\$0	\$0	\$176,651	\$176,651
Reserve for Estimated Local Cash Match	0	0	0	5,480,836	5,304,185	(176,651)
<b>Total Transfers In</b>	<b>\$5,408,464</b>	<b>\$5,408,464</b>	<b>\$0</b>	<b>\$5,480,836</b>	<b>\$5,480,836</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$257,532,818</b>	<b>\$138,268,769</b>	<b>(\$119,264,049)</b>	<b>\$110,056,650</b>	<b>\$247,085,884</b>	<b>\$137,029,234</b>

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### Fund 50000, Federal/State Grant Fund

	<b>FY 2016</b>	<b>FY 2016</b>	<b>Increase</b>	<b>FY 2017</b>	<b>FY 2017</b>	<b>Increase</b>
	<b>Estimate</b>	<b>Actual</b>	<b>(Decrease)</b>	<b>Adopted</b>	<b>Revised</b>	<b>(Decrease)</b>
			<b>(Col. 2-1)</b>	<b>Budget Plan</b>	<b>Budget Plan</b>	<b>(Col. 5-4)</b>
Expenditures:						
Emergency Preparedness <sup>2</sup>	\$28,839,603	\$11,721,291	(\$17,118,312)	\$0	\$15,051,932	\$15,051,932
Economic Development Authority	2,750,000	2,450,000	(300,000)	0	300,000	300,000
Dept. of Housing and Community Development	1,555,085	1,573,390	18,305	0	(18,305)	(18,305)
Office of Human Rights	487,500	158,109	(329,391)	0	329,391	329,391
Department of Transportation	50,463,048	6,137,437	(44,325,611)	0	44,219,231	44,219,231
Fairfax County Public Library	5,771	0	(5,771)	0	5,771	5,771
Department of Family Services	48,371,439	34,319,993	(14,051,446)	0	14,643,209	14,643,209
Health Department	6,720,119	5,260,940	(1,459,179)	0	1,425,435	1,425,435
Office to Prevent and End Homelessness	4,345,355	2,533,183	(1,812,172)	0	1,789,170	1,789,170
Fairfax-Falls Church Community Svcs Board	34,817,742	17,204,469	(17,613,273)	0	25,313,629	25,313,629
Dept. Neighborhood and Community Svcs	1,119,602	579,944	(539,658)	0	539,657	539,657
Circuit Court and Records	27,630	0	(27,630)	0	27,630	27,630
Juvenile and Domestic Relations District Court	1,002,675	280,923	(721,752)	0	240,940	240,940
Commonwealth's Attorney	174,406	46,608	(127,798)	0	127,798	127,798
General District Court	1,259,070	772,715	(486,355)	0	486,355	486,355
Police Department	7,968,101	2,579,387	(5,388,714)	0	5,787,498	5,787,498
Office of the Sheriff	148,689	0	(148,689)	0	148,689	148,689
Fire and Rescue Department	30,551,856	14,897,174	(15,654,682)	0	18,921,367	18,921,367
Department of Public Safety Communications	1,875,000	145,745	(1,729,255)	0	1,729,255	1,729,255
Unclassified Administrative Expenses	34,307,865	0	(34,307,865)	109,314,388	115,274,969	5,960,581
Total Expenditures	\$256,790,556	\$100,661,308	(\$156,129,248)	\$109,314,388	\$246,343,621	\$137,029,233
<b>Total Disbursements</b>	<b>\$256,790,556</b>	<b>\$100,661,308</b>	<b>(\$156,129,248)</b>	<b>\$109,314,388</b>	<b>\$246,343,621</b>	<b>\$137,029,233</b>
<b>Ending Balance<sup>3</sup></b>	<b>\$742,262</b>	<b>\$37,607,461</b>	<b>\$36,865,199</b>	<b>\$742,262</b>	<b>\$742,263</b>	<b>\$1</b>

<sup>1</sup> The FY 2017 Revised Budget Plan Beginning Balance reflects \$12,071,054 in Local Cash Match carried over from FY 2016. This includes \$5,496,587 in Local Cash Match previously appropriated to agencies but not yet expended, \$2,373,872 in Local Cash Match held in the Local Cash Match reserve grant, and \$4,200,595 in the Reserve for Estimated Local Cash Match.

<sup>2</sup> 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.

<sup>3</sup> The Ending Balance in Fund 50000, Federal-State Grant Fund, fluctuates primarily due to timing, as some revenues received late in the fiscal year have not been by spent by June 30 as the time period for spending grant funds often continues beyond the end of the fiscal year.



**ATTACHMENT VI:**  
**OTHER FUNDS DETAIL**

## APPROPRIATED FUNDS

### General Fund Group

**Fund 10030, Contributory Fund**
**\$140,000**

FY 2017 expenditures are recommended to increase \$140,000 to support the Northern Virginia Emergency Response System (NVERS). NVERS is an organization which serves as a collaborative partnership between local governments, the Commonwealth of Virginia, and the private sector to build emergency management and homeland security capacity through the regional integration of policies, training, resources, information sharing and program management for the health and welfare of Northern Virginia residents. Active participants in NVERS include representatives from fire and rescue, emergency medical services (EMS), hazardous materials, law enforcement, emergency management, hospitals, public health, public information, and information technology.

FY 2016 actual expenditures of \$15,962,892 reflect a decrease of \$4,274, or 0.03 percent from the *FY 2016 Revised Budget Plan* amount of \$15,967,166. This balance is attributable to unexpended funds of \$4,274 due to lower than expected Virginia Association of Counties dues.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$29,274.

**Fund 10040, Information Technology**
**\$29,359,144**

FY 2017 expenditures are recommended to increase \$29,359,144 due the carryover of unexpended project balances of \$27,990,998 and an increase due to higher than budgeted FY 2016 revenue of \$1,368,146. Adjustments associated with increased revenue include the appropriation of \$727,173 in Electronic Summons revenue, \$339,775 in Courts Public Access Network (CPAN) and \$247,000 in State Technology Trust Fund revenue to be used for Circuit Court operations, and \$54,198 to account for higher than anticipated interest income.

FY 2016 actual expenditures reflect a decrease of \$27,990,998, from the *FY 2016 Revised Budget Plan* amount of \$42,808,773. This amount of \$27,990,998 reflects unexpended project balances and is carried over in FY 2017.

Actual revenues in FY 2016 total \$1,658,906, an increase of \$1,368,146 over the FY 2016 estimate of \$290,760 due to the receipt of additional State Technology Trust Fund, Court Public Access Network (CPAN), Electronic Summons, and interest income revenue.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be unchanged at \$0.

The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Circuit Court Case Management System (2G70-021-000)	\$339,775	Increase reflects the appropriation of Courts Public Access Network (CPAN) revenue to fund upgrades to the Circuit Court Case Management System.
Circuit Court – Court Automated Records System (2G70-022-000)	247,000	Increase reflects the appropriation of State Technology Trust Fund revenue to support Circuit County technology modernization and enhancement projects.
Human Resources Information System (2G70-024-000)	(34,400)	Reallocation to 2G70-069-000 due to project completion.

IT Security Project (2G70-052-000)	17,258	The increase of \$17,258 reflects a reallocation from project IT-000018 for continued support of the County's cyber security program.
Electronic Summons (2G70-067-000)	727,173	Increase reflects the appropriation of \$727,173 in Electronic Summons revenue to support anticipated project requirements in FY 2017.
Tax Modernization Project (2G70-069-000)	88,598	The increase of \$88,598 reflects reallocations of \$34,400 from project 2G70-024-000 and the appropriation of additional Interest Income of \$54,198. This funding is included for continued implementation of the Tax Systems Modernization Project to redesign the County's tax and revenue systems and eliminate technology risks and functionality gaps of existing legacy mainframe Personal Property and Business Professional and Occupational Licensing (BPOL) systems. It should be noted that additional funds may be required to complete this project and will be considered at a future quarterly review.
LDS Electronic Plan Submission (IT-000010)	(350,000)	Reallocation to project IT-000019 as this project has sufficient funds to support remaining anticipated requirements within the remaining balance.
Enterprise Identity Management (IT-000018)	(17,258)	Reallocation to project 2G70-052-000 due to project completion.
FIDO – LDS Replacement (IT-000019)	350,000	The increase of \$350,000 reflects a reallocation from project IT-000010 to support a multi-phase initiative to replace and consolidate multiple outdated land use systems that support zoning and development plan review, building permit/license issuance, code enforcement, inspections, and cashing activities.
<b>Total</b>	<b>\$1,368,146</b>	

## **Debt Service Funds**

### **Fund 20000 and 20001, Consolidated Debt Service**

**\$12,763,051**

FY 2017 expenditures are recommended to increase \$12,763,051 for anticipated debt requirements in FY 2017 associated with bond sales and capital requirements as outlined in the FY 2017-FY 2021 Adopted Capital Improvement Program.

FY 2016 actual expenditures reflect a decrease of \$11,612,324 from the *FY 2016 Revised Budget Plan* amount of \$327,588,780. This is primarily attributable to lower than anticipated expenditures for new money bond sales and savings achieved from refunding bond sales in FY 2016.

Actual revenues in FY 2016 total \$3,830,727 which is an increase of \$1,150,727 over the FY 2016 estimate of \$2,680,000. This is due mainly to additional funding of \$789,783 as part of the Build America Bonds interest subsidy and \$345,015 in bond proceeds.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$0.

## Capital Project Funds

### **Fund 30000, Metro Operations and Construction**

\$0

A net decrease of \$8,729,613 is reflected in the FY 2017 amount of state aid applied to Operating and Capital budgets. This decrease includes \$10,449,613 in state aid applied to operations and is offset by an increase of \$1,740,853 in state aid applied the Metro Capital Improvement Program, both reflecting the FY 2017 Adopted Budget of the Washington Metropolitan Area Transportation Authority (WMATA). This increase includes \$20,853 to reconcile additional state aid requirements in FY 2017. State Aid revenues are applied directly from the Northern Virginia Transportation Commission (NVTC) to (WMATA).

This adjustment will have no impact on the FY 2017 General Fund Transfer of \$13,557,955 for operating requirements and FY 2017 programmed County General Obligation Bonds of \$30,000,000 for capital requirements.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$0.

### **Fund 30010, General Construction and Contributions**

\$100,561,506

FY 2017 expenditures are recommended to increase \$100,561,506 due to the carryover of unexpended balances in the amount of \$89,724,707 and an adjustment of \$10,836,799. This adjustment includes an increase to the General Fund transfer of \$5,209,499, including: \$1,225,000 to complete the General Fund commitment to the Laurel Hill Adaptive Reuse project; \$225,000 to replenish the Prevention Fund and provide incentive funding for the development of programs to prevent youth violence and gang involvement; \$1,500,000 to support the land acquisition costs associated with the Bailey's Homeless Shelter and \$2,259,499 for the Capital Sinking Reserve Funds to support prioritized critical infrastructure replacement and upgrades.

In addition, the adjustment includes the appropriation of revenues received in FY 2016: \$17,939 in Strike Force Blight Abatement project revenue, \$15,375 in Grass Mowing Directive Program revenue, \$227,532 in Athletic Services fee revenue, \$576,861 in Developer Streetlights Program revenue, and \$6,789,593 in reimbursement associated with the completion of the Merrifield Center. These revenues are partially offset by a decrease in both revenues and expenditures in the amount of \$2,000,000 associated with no longer anticipated tax credits for the Laurel Hill Events Center. The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Athletic Services Fee-Custodial Support (2G79-219-000)	\$45,506	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2016.
Athletic Services Fee-Field Maintenance (2G51-003-000)	68,260	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2016.
Athletic Services Fee-Turf Field Replacement (PR-000097)	113,766	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2016.

Bailey's Homeless Shelter (HS-000013)	1,500,000	Increase necessary to support the acquisition of land in the Baileys Crossroads area for the relocation of the Baileys Shelter. The Baileys Shelter provides temporary emergency shelter to up to 50 homeless men and women. The Shelter also serves as a day time drop-in center and main operations center for the region's cold weather (hypothermia) prevention program. This facility is over 27 years old and has had no major renovations since it was constructed. The building subsystems are well beyond their intended life-cycle, the facility is highly utilized and experiences 24/7 wear and tear. Funding for design and construction of the Baileys Shelter has been included in the 2016 Human Services Bond Referendum; however, additional funding will allow the acquisition of land and the necessary appraisal and closing costs.
Burkholder Renovations (GF-000022)	2,700,000	Increase necessary to support the construction costs associated with the renovation of the Burkholder Building. The Burkholder Building will be vacated upon occupancy of the Public Safety Headquarters (PSHQ) anticipated to begin in June 2017. Once vacated, the outdated mechanical, electrical, plumbing systems and elevator will be replaced, the building envelop will be repaired and the non-compliant ADA accessibility items will be corrected. It is anticipated that the Burkholder building will accommodate County agencies and non-profit organizations currently located in the Massey Building and Massey Annex prior to its demolition. Design funding of \$300,000 was appropriated as part of the <i>FY 2016 Third Quarter Review</i> . The remaining \$2,700,000 for construction is supported by a reallocation from balances in the Merrifield Center project.
Capital Sinking Fund for County Roads (2G25-105-000)	645,571	Increase necessary to support prioritized critical infrastructure replacement and upgrades to County owned roads and service drives. 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 2016 Third Quarter Review</i> , the Board of Supervisors approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization.

Capital Sinking Fund for Parks (2G51-042-000)	1,291,142	Increase necessary to support prioritized critical infrastructure replacement and upgrades to park facilities. 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 2016 Third Quarter Review</i> , the Board of Supervisors approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization.
Capital Sinking Fund for Revitalization (2G25-107-000)	322,786	Increase necessary to support prioritized critical infrastructure replacement and upgrades to revitalization areas. 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 2016 Third Quarter Review</i> , the Board of Supervisors approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization.
Community/Project Planning and Design (2G35-002-000)	(453,172)	Decrease due to project completion. Funding is reallocated to the Transportation Planning Studies project. This project was originally funded to support various special studies managed by the Department of Planning and Zoning, in the Springfield, Tysons, Annandale and Bailey's areas. The studies provided considerable analysis with respect to transportation, land use and development and are complete.
Contingency-General Fund (2G25-091-000)	(326,152)	Decrease necessary to support the Parks Equipment project as noted below.
Developer Street Light Program (2G25-024-000)	576,861	Increase necessary to appropriate higher than anticipated Developer Streetlight Program revenues received in FY 2016.
Events Center (GF-000019)	(2,000,000)	Decrease of \$2,000,000 is necessary in both revenues and expenditures due to a change in the lease-hold rights for the Laurel Hill Events Center. The County will be responsible for constructing this facility and ownership will reside with the County, therefore, tax credits are no longer legally feasible.
Grass Mowing Directive Program (2G97-002-000)	15,375	Increase necessary to appropriate revenue received in FY 2016 associated with the Grass Mowing Directive Program. The Department of Code Compliance supports the community through programs pertaining to grass ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.

Laurel Hill Adaptive Reuse (2G25-098-000)	1,225,000	Increase necessary to support the third and fourth years of a four year plan associated with infrastructure improvements supporting 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. 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.
Massey Building Demolition (GF-000023)	4,000,000	Increase necessary to begin to fund the construction costs associated with the demolition of the Massey Building. This includes asbestos removal, demolition, and restoration of the site. The total project is estimated to cost \$20 million. Funding in the amount of \$600,000 was provided as part of the <i>FY 2016 Third Quarter Review</i> for the design phase of the project. After this adjustment, future funding of \$15.4 million is estimated to be required. It is anticipated that the Massey Building will be vacated and ready for demolition by Spring/Summer 2018 after all agencies have relocated or moved to the new Public Safety Headquarters. This project is supported by a reallocation from available balances in the Merrifield Center project.
Merrifield Center (HS-000005)	89,593	Increase necessary to appropriate revenue received in FY 2016 associated with the Merrifield Human Services Center. In FY 2016, reimbursement has been received based on the completion of the common infrastructure surrounding the facility. Inova has reimbursed the County for the completed work in the amount of \$3,395,296. In addition, the information technology and system furniture were purchased using existing County contracts through the Purchase Order system. These payments have now been reimbursed by Economic Development Authority bond proceeds held at US Bank and received as revenue in the amount of \$3,394,297. These increases have been partially offset by a total reallocation in the amount of \$6,700,000, including \$2,700,000 to support the construction costs associated with the renovation of the Burkholder Building and \$4,000,000 to begin to fund the demolition of the Massey Building, the Cooperative Computer Center and the Massey Annex Building.



Parks Equipment (PR-000106)	326,152	Increase necessary to install DriveCam cameras in all Park Authority vehicles and to replace outdated critical capital equipment. One-time funding of \$226,152 will support the installation, training and first year monitoring fees associated with the DriveCam cameras. The cameras will be installed in 186 Park Authority vehicles. Fleets using the DriveCam cameras realize savings by preventing collisions, preventing fraudulent claims, preventing fuel waste, and creating efficiencies. In addition, an amount of \$100,000 will support the replacement of outdated critical capital equipment. The Park Authority owns 502 pieces of capital equipment, including tractors, trailers, mowers, utility vehicles, paving equipment, dump trucks and forestry equipment. Currently, 73 percent of the equipment is beyond its life expectancy. In addition, approximately 11 percent of all grounds equipment is rated as in poor (F) condition. Starting the process of replacing the outdated equipment will improve safety and the general appearance of the parks, increase productivity and enhance efficiency.
Prevention Incentive Fund (2G79-222-000)	225,000	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 2016 balances from all Human Services agencies.
Revitalization Initiatives – DOT (2G40-045-000)	(170,421)	Decrease due to project completion. Funding is reallocated to the Transportation Planning Studies project.
Strike Force Blight Abatement (2G97-001-000)	17,939	Increase necessary to appropriate revenue received in FY 2016 associated with the Strike Force Blight Abatement Program. The Department of Code Compliance supports the community through programs pertaining to zoning, building, property maintenance, health, and fire codes as well as blight ordinances in order to investigate and resolve violations and concerns in both residential and commercial areas.
Transportation Planning Studies (2G40-133-000)	623,593	Increase necessary to provide initial funding for transportation planning studies associated with the Lincolnia Planning District Phase II, Fairfax Center Area Phase II, and the Dulles Suburban Center; a construction feasibility study for a connector between Oakwood Road and Vine Street over I-495; and analysis and planning tools for travel demand forecasts used for transportation studies, Comprehensive Plan amendments, rezoning cases, corridor and subarea studies, and citizen requests.
<b>Total</b>	<b>\$10,836,799</b>	

**Fund 30020, Infrastructure Replacement and Upgrades Fund****\$21,991,962**

FY 2016 expenditures are recommended to increase \$21,991,962 due to the carryover of unexpended project balances in the amount of \$17,973,999 and an adjustment of \$4,017,963. This adjustment includes the appropriation of revenues in the amount of \$467,321 received in FY 2016 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. In addition, an increase of \$3,550,642 is transferred from the General Fund 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 2016 Third Quarter Review*, the Board of Supervisors approved the allocation of the sinking funds based on specific percentages for each infrastructure area including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization. The following project adjustments are recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Infrastructure Sinking Reserve Fund (2G08-018-000)	\$3,550,642	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 2016 Third Quarter Review</i> , the Board of Supervisors approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization.
MPSTOC County Support for Renewal (2G08-008-000)	414,037	Increase necessary to appropriate revenues received in FY 2016. An amount of \$414,037 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.
MPSTOC State Support for Renewal (2G08-007-000)	53,284	Increase necessary to appropriate revenue received in FY 2016. 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.
<b>Total</b>	<b>\$4,017,963</b>	

**Fund 30030, Library Construction****\$32,003,751**

FY 2017 expenditures are recommended to increase \$32,003,751 due to the carryover of unexpended project balances in the amount of \$30,388,751 and the appropriation of bond premium in the amount of \$1,615,000. The following adjustment is required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Bond Contingency (5G25-057-000)	\$1,615,000	Increase necessary to appropriate bond premium in the amount of \$1,615,000 received in FY 2016 associated with the January 2016 bond sale.
<b>Total</b>	<b>\$1,615,000</b>	

**Fund 30040, Contributed Roadway Improvement****\$44,615,987**

FY 2017 expenditures are recommended to increase \$44,615,987 due to the carryover of unexpended project balances in the amount of \$44,339,167 and other net adjustments of \$276,820. The net adjustment is based on actual revenue received in FY 2016 in the amount of \$105,743 and interest earnings of \$171,077. 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:

<b>Project Name (Number )</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Fairfax Center Developer Contributions (2G40-031-000)	\$65,656	Increase necessary based on the appropriation of \$50,000 in revenue received in FY 2016 and \$15,656 in interest earnings received in FY 2016.
Centreville Developer Contributions (2G40-032-000)	3,271	Increase necessary based on the appropriation of interest earnings received in FY 2016.
Countywide Developer Contributions (2G40-034-000)	78,725	Increase necessary based on the appropriation of \$7,373 in revenue received in FY 2016, \$71,352 in interest earnings received in FY 2016.
Tysons Corner Developer Contributions (2G40-035-000)	125,730	Increase necessary to appropriate funding for \$44,932 of revenues received in FY 2016 and \$80,798 in interest earnings received in FY 2016.
Tysons Grid of Street Developer Contributions (2G40-057-000)	3,438	Increase necessary to appropriate funding for \$3,438 of revenues received in FY 2016
<b>Total</b>	<b>\$276,820</b>	

**Fund 30050, Transportation Improvements****\$137,490,083**

FY 2017 expenditures are recommended to increase \$137,490,083 due to the carryover of unexpended project balances in the amount of \$132,895,083 and the appropriation of bond premium in the amount of \$4,595,000. The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Contingency - Bonds (5G25-027-000)	\$4,595,000	Increase necessary to appropriate bond premium received in FY 2016 associated with the January 2014 bond sale.
<b>Total</b>	<b>\$4,595,000</b>	

**Fund 30060, Pedestrian Walkway Improvements****\$4,092,714**

FY 2017 expenditures are recommended to increase \$4,092,714 due to the carryover of unexpended project balances in the amount of \$3,378,242 and an adjustment of \$714,472 to appropriate \$68,901 in developer contributions received in FY 2016 and to appropriate \$645,571 transferred from the General Fund 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 2016 Third Quarter Review*, the Board of Supervisors approved the allocation of the sinking funds based on specific percentages for each infrastructure area including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization. The following adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Capital Sinking Fund for Walkways (2G25-106-000)	\$645,571	Increase necessary to support prioritized critical infrastructure replacement and upgrades for walkways. 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 2016 Third Quarter Review</i> , the Board of Supervisors approved the allocation of the total sinking fund based on specific percentages for each infrastructure area, including: 55 percent for FMD, 20 percent for Parks, 10 percent for walkways, 10 percent for County roads and service drives, and 5 percent for revitalization.
Walkways - Dranesville District (ST-000024)	47,478	Increase necessary to appropriate revenues received in FY 2016. Developer contributions will support walkway improvements in the Dranesville District.
Walkways - Hunter Mill District (ST-000025)	2,188	Increase necessary to appropriate revenues received in FY 2016. Developer contributions will support walkway improvements in the Hunter Mill District.
Walkways - Mason District (ST-000027)	2,092	Increase necessary to appropriate revenues received in FY 2016. Developer contributions will support walkway improvements in the Mason District.

Walkways - Mount Vernon District (ST-000028)	1,032	Increase necessary to appropriate revenues received in FY 2016. Developer contributions will support walkway improvements in the Mount Vernon District.
Walkways - Providence District (ST-000029)	16,111	Increase necessary to appropriate revenues received in FY 2016. Developer contributions will support walkway improvements in the Providence District.
<b>Total</b>	<b>\$714,472</b>	

**Fund 30070, Public Safety Construction****\$293,832,856**

FY 2017 expenditures are recommended to increase \$293,832,856 due to the carryover of unexpended project balances of \$292,967,856 and the appropriation of bond premium in the amount of \$865,000 associated with the January 2016 bond sale. The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Bailey's Crossroads Fire Station-2012 (FS-000002)	(2,915,000)	Decrease due to substantial project completion. Funding in the amount of \$415,000 is reallocated to the Lorton Volunteer Fire Station project and funding in the amount of \$2,500,000 is reallocated to the Bond Contingency project.
Contingency – Bonds (2G25-061-000)	6,920,091	Increase necessary to appropriate bond premium in the amount of \$865,000 received in FY 2016 associated with the January 2016 bond sale. In addition, \$6,055,091 in bond funding is reallocated to contingency based on the substantial completion of several projects, as noted herein.
Contingency – General Fund (2G25-096-000)	(150,000)	Decrease necessary to support security enhancements at Fairfax County senior centers based on a security assessment completed by New Horizons Security Services.
Fair Oaks Police Station Renovation-2006 (PS-000003)	(500,000)	Decrease due to substantial project completion. Funding is reallocated to the Bond Contingency project.
Fire Training Academy-2006 (FS-000008)	(800,000)	Decrease due to substantial project completion. Funding is reallocated to the Bond Contingency project.
Great Falls Fire Station-2006 (FS-000007)	(632,059)	Decrease due to project completion. Funding is reallocated to the Bond Contingency project.

Lorton Volunteer Fire Station (FS-000011)	415,000	Increase necessary to support several enhancements to the Lorton Fire Station, including bi-fold apparatus bay doors, stainless steel kitchens, additional loads on the emergency generator, and an increase in the square footage. The bi-fold doors are designed to open and close in less than half the time of the current overhead doors, reducing response times and reducing maintenance issues currently being experienced with overhead doors. These new doors are supported by the Facilities Management Department with regards to safety, maintenance requirements and replacement life. In addition, a stainless steel kitchen and an enhanced emergency generator are recommended in all fire stations based on the durability, reduced maintenance costs and longer life cycles. Finally, the Lorton Volunteer Fire Station is one of the stations required to have a breathable compressor room. Funding is available to be reallocated from the Bailey's Crossroads Fire Station project based on the completion of that project.
McLean Police Station Renovation-2006 (PS-000005)	(600,000)	Decrease due to substantial project completion. Funding is reallocated to the Bond Contingency project.
Senior Center Security Enhancements (GF-000026)	150,000	Increase necessary to support security enhancements at Fairfax County senior centers based on a security assessment completed by New Horizons Security Services.
West Ox Animal Shelter Renovation-2006 (OP-000001)	(650,000)	Decrease due to substantial project completion. Funding is reallocated to the Bond Contingency project.
Wolftrap Fire Station (FS-000004)	(373,032)	Decrease due to project completion. Funding is reallocated to the Bond Contingency project.
<b>Total</b>	<b>\$865,000</b>	

**Fund 30090, Pro Rata Share Drainage Construction****\$1,404,866**

FY 2017 expenditures are recommended to increase \$1,404,866 due to the carryover of unexpended project balances in the amount of \$1,076,953 and an adjustment of \$327,913 to appropriate pro rata share revenues received during FY 2016. The following adjustments are recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Accotink Creek Watershed (SD-000001)	\$68,838	Increase necessary to appropriate revenues received during FY 2016 associated with the Accotink Watershed. Funds will be used to complete projects identified within this watershed.
Bell Haven Watershed (SD-000002)	2,123	Increase necessary to appropriate revenues received during FY 2016 associated with the Bell Haven Watershed. Funds will be used to complete projects identified within this watershed.

Bull Run Watershed (SD-000003)	24,055	Increase necessary to appropriate revenues received during FY 2016 associated with the Bull Run Watershed. Funds will be used to complete projects identified within this watershed.
Bullneck Run Watershed (SD-000004)	6,168	Increase necessary to appropriate revenues received during FY 2016 associated with the Bullneck Run Watershed. Funds will be used to complete projects identified within this watershed.
Cameron Run Watershed (SD-000005)	28,141	Increase necessary to appropriate revenues received during FY 2016 associated with the Cameron Run Watershed. Funds will be used to complete projects identified within this watershed.
Cub Run Watershed (SD-000006)	5,445	Increase necessary to appropriate revenues received during FY 2016 associated with the Cub Run Watershed. Funds will be used to complete projects identified within this watershed.
Dead Run Watershed (SD-000007)	6,668	Increase necessary to appropriate revenues received during FY 2016 associated with the Dead Run Watershed. Funds will be used to complete projects identified within this watershed.
Difficult Run Watershed (SD-000008)	18,625	Increase necessary to appropriate revenues received during FY 2016 associated with the Difficult Run Watershed. Funds will be used to complete projects identified within this watershed.
Dogue Creek Watershed (SD-000009)	11,726	Increase necessary to appropriate revenues received during FY 2016 associated with the Dogue Creek Watershed. Funds will be used to complete projects identified within this watershed.
Four Mile Run Watershed (SD-000010)	1,817	Increase necessary to appropriate revenues received during FY 2016 associated with the Four Mile Run Watershed. Funds will be used to complete projects identified within this watershed.
High Point Watershed (SD-000011)	1,674	Increase necessary to appropriate revenues received during FY 2016 associated with the High Point Watershed. Funds will be used to complete projects identified within this watershed.
Horse Pen Creek Watershed (SD-000012)	1,489	Increase necessary to appropriate revenues received during FY 2016 associated with the Horse Pen Creek Watershed. Funds will be used to complete projects identified within this watershed.
Johnny Moore Creek Watershed (SD-000013)	734	Increase necessary to appropriate revenues received during FY 2016 associated with the Johnny Moore Creek Watershed. Funds will be used to complete projects identified within this watershed.

Little Hunting Creek Watershed (SD-000015)	7,397	Increase necessary to appropriate revenues received during FY 2016 associated with the Little Hunting Creek Watershed. Funds will be used to complete projects identified within this watershed.
Little Rocky Run Watershed (SD-000016)	1,260	Increase necessary to appropriate revenues received during FY 2016 associated with the Little Rocky Run Watershed. Funds will be used to complete projects identified within this watershed.
Mill Branch Watershed (SD-000017)	5,728	Increase necessary to appropriate revenues received during FY 2016 associated with the Mill Branch Watershed. Funds will be used to complete projects identified within this watershed.
Nichol Run Watershed (SD-000018)	4,642	Increase necessary to appropriate revenues received during FY 2016 associated with the Nichol Run Watershed. Funds will be used to complete projects identified within this watershed.
Old Mill Branch Watershed (SD-000020)	513	Increase necessary to appropriate revenues received during FY 2016 associated with the Old Mill Branch Watershed. Funds will be used to complete projects identified within this watershed.
Pimmit Run Watershed (SD-000021)	9,173	Increase necessary to appropriate revenues received during FY 2016 associated with the Pimmit Run Watershed. Funds will be used to complete projects identified within this watershed.
Pohick Creek Watershed (SD-000022)	5,882	Increase necessary to appropriate revenues received during FY 2016 associated with the Pohick Creek Watershed. Funds will be used to complete projects identified within this watershed.
Pond Branch Watershed (SD-000023)	1,705	Increase necessary to appropriate revenues received during FY 2016 associated with the Pond Branch Watershed. Funds will be used to complete projects identified within this watershed.
Popes Head Creek Watershed (SD-000024)	3,398	Increase necessary to appropriate revenues received during FY 2016 associated with the Popes Head Creek Watershed. Funds will be used to complete projects identified within this watershed.
Sandy Run Watershed (SD-000026)	942	Increase necessary to appropriate revenues received during FY 2016 associated with the Sandy Run Watershed. Funds will be used to complete projects identified within this watershed.
Scotts Run Watershed (SD-000027)	1,576	Increase necessary to appropriate revenues received during FY 2016 associated with the Scotts Run Watershed. Funds will be used to complete projects identified within this watershed.



Sugarland Run Watershed (SD-000028)	2,842	Increase necessary to appropriate revenues received during FY 2016 associated with the Sugarland Run Watershed. Funds will be used to complete projects identified within this watershed.
Turkey Run Watershed (SD-000029)	4,518	Increase necessary to appropriate revenues received during FY 2016 associated with the Turkey Run Watershed. Funds will be used to complete projects identified within this watershed.
Wolf Run Watershed (SD-000030)	1,241	Increase necessary to appropriate revenues received during FY 2016 associated with the Wolf Run Watershed. Funds will be used to complete projects identified within this watershed.
Countywide Watershed (SD-000040)	99,593	Increase necessary to appropriate revenues received during FY 2016. Funds will be used to complete Countrywide storm drainage issues.
<b>Total</b>	<b>\$327,913</b>	

**Fund 30300, The Penny for Affordable Housing****\$34,531,537**

FY 2017 expenditures are recommended to increase \$34,531,537 due to the carryover of unexpended project balances in the amount of \$33,813,477 and the appropriation of \$718,060 associated with additional program income received in FY 2016. In addition, the following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Affordable/Workforce Housing (2H38-072-000)	\$718,060	Increase necessary due to the appropriation of additional program income received in FY 2016 associated with loan interest payments at Janna Lee properties.
Development of Housing @ Rt. 50 & West Ox (HF-000055)	(2,000,000)	Decrease necessary due to a reallocation to Project 2H38-180-000, Housing Blueprint Project, for new housing development. This reallocation is intended to be temporary while the Route 50 and West Ox project is under review by the Department of Zoning
Housing Blueprint Project (2H38-180-000)	2,000,000	Increase due to a reallocation from Project HF-000055, Development of Housing @ Rt. 50 & West Ox, to support new development of housing properties in association with the "Housing Blueprint" goals approved by the Board of Supervisors in 2010.
<b>Total</b>	<b>\$718,060</b>	

**Fund 30310, Housing Assistance Program****\$6,567,734**

FY 2017 expenditures are recommended to increase \$6,567,734 due to the carryover of unexpended project balances. In addition, the following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
108 Loan Issuance Costs (2H38-100-000)	(\$115,463)	Decrease necessary due to project completion. A reallocation of \$115,464 is provided to Project 2H38-209-000, Predevelopment Studies.
Community Improvement Program Costs (2H38-106-000)	(4,904)	Decrease necessary due to project completion. A reallocation of \$4,904 is provided to Project 2H38-209-000, Predevelopment Studies.
Predevelopment Studies (2H38-209-000)	148,492	Increase due to reallocations from Project 2H38-100-000, 108 Loan Issuance Costs; Project 2H38-103-000, Richmond Highway Corridor; Project 2H38-105-000, Revitalization Field Services; and Project 2H38-106-000, Community Improvement Program Costs, project close-outs for required predevelopment activity.
Revitalization Field Services (2H38-105-000)	(5,476)	Decrease necessary due to project completion. A reallocation of \$5,476 is provided to Project 2H38-209-000, Predevelopment Studies.
Richmond Highway Corridor (2H38-103-000)	(22,648)	Decrease necessary due to project completion. A reallocation of \$22,648 is provided to Project 2H38-209-000, Predevelopment Studies.
<b>Total</b>	<b>\$0</b>	

**Fund 30400, Park Authority Bond Construction****\$51,872,375**

FY 2017 expenditures are recommended to increase \$51,872,375 due to the carryover of unexpended project balances in the amount of \$47,897,375 and the appropriation of bond premium in the amount of \$3,975,000 received as part of the January 2016 bond sale. The following adjustments are recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Existing Facility Renovations- 2012 (PR-000091)	\$3,975,000	Increase necessary to appropriate bond premium in the amount of \$3,975,000 received in FY 2016 associated with the January 2016 bond sale.
<b>Total</b>	<b>\$3,975,000</b>	

## **Special Revenue Funds**

### **Fund 40000, County Transit Systems**

**\$8,324,635**

FY 2017 expenditures are recommended to increase \$8,324,635 due to the carryover of encumbered Operating Expenses of \$4,384,566 and unspent Capital Projects funds of \$3,940,069.

FY 2016 actual expenditures reflect a decrease of \$18,653,333, or 16.4 percent, from the *FY 2016 Revised Budget Plan* amount of \$114,013,266. Of this amount \$4,384,566 is included as encumbered carryover in FY 2017 and \$3,940,069 reflects carried over funds for Capital Projects. The remaining \$10,328,698 is primarily due to lower than projected operating expenses for contractor costs, fuel savings, Capital Equipment savings, and other Operating savings.

FY 2016 actual revenues total \$23,944,046, a decrease of \$9,260,321, or 27.9 percent, from the FY 2016 estimate of \$33,204,367 due primarily to lower than anticipated State Aid in support of bus operations (\$7,172,985), SmarTrip revenue (\$754,441), and reimbursements from WMATA for the West Ox Operations Center (\$1,045,064). 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 2016 is \$17.1 million, and will increase to \$24.4 million at the end of FY 2017.

FY 2017 revenues are projected to decrease by \$1,068,377 or 3.5 percent from the FY 2017 Adopted Budget, mainly due to an \$811,117 reduction in SmarTrip revenue that more closely aligns to prior year actuals and ridership trends.

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**

**\$293,586,040**

FY 2017 expenditures are recommended to increase \$293,586,040 due to the carryover of unexpended project balances of \$278,499,223, net capital project adjustments of \$14,365,136, and an Operating increase of \$721,681 for five new positions to support both local and regional projects. These positions are necessary to handle the increased project workload related to HB 2313 revenues, including Route 1 planning, utility coordination, traffic engineering, and engineering design.

An FY 2017 Transfer Out of \$4,220,513 to Fund 40125, Metrorail Parking System Pledged Revenues, 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 2017 revenues are recommended to increase \$114,729,703 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. There is also a \$18,161,756 increase in state funds, including: an additional \$3,076,035 in Revenue Sharing funds for Route 28 widening (from the Prince William County line to Route 29) and \$11,994,299 of previously awarded Revenue Sharing funds that are anticipated to be received in FY 2017, partially offset by a reduction of \$4,841,461 and \$1,927,117 of Revenue Sharing funds for the Jones Branch Connector project and the Widening of Route 29, respectively; an increase of \$5,860,000 in HB2 funds for Route 28 Widening; an increase of \$4,000,000 of funds from the Virginia Department of Rail and Public Transportation (DRPT) for Route 1 Bus Rapid Transit (BRT). Also included is \$1,520,818 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 and an increase of \$130,000 from the Tysons Partnership contribution for the Tysons Bike Share. An increase of \$38,917,129 for the Northern Virginia Transportation Authority (NVTA) 70% includes: funding allocation of \$32,994,868 for previously awarded funds; additional awards of \$5,000,000 and

\$1,000,000 for Route 28 Widening and the Innovation Center Metrorail Station, respectively; and a reduction of \$77,739 of funds no longer needed for the purchase of new expansion buses. Finally, an additional \$6,000,000 of funding from the Northern Virginia Transportation Commission (NVTC) is included for the Herndon Bus Operating Facility.

FY 2016 actual expenditures reflect a decrease of \$281,239,452 from the *FY 2016 Revised Budget Plan* amount of \$326,680,510. Of this amount \$278,499,223 reflects the carryover of unexpended project balances. The remaining expenditure savings of \$2,740,229 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 2016 actual revenues total \$104,478,699, a decrease of \$92,861,442 or 47.1 percent from the FY 2016 estimate of \$197,340,141, primarily due to \$50,000,000 in EDA bonds anticipated to supplement a variety of 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 \$42,861,442 includes anticipated revenues from the Virginia Department of Transportation Revenue Sharing Program, MWAA, and NVTAA that were not received in FY 2016 but are expected in FY 2017.

As a result of the actions discussed above, the FY 2017 ending balance is \$7,184,679, an increase of \$5,301,160, due to an increase to the TIFIA Debt Service Reserve. The FY 2017 unreserved ending balance remains at \$0. 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:

<b>Project Name (Number )</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Arlington Blvd (Cedar Hill to Seven Corners) (2G40-082-000)	(\$1,000,000)	Reduction of \$1,000,000 needed due to revised project estimate.
Bicycle Facilities (TS-000001)	900,000	Increase in funding appropriation 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, and Transportation Priorities Plan on January 28, 2014. These projects include but are not limited to: the Reston and Tysons Bike Share Programs.
Bond Advanced Projects (2G40-053-000)	460,000	Additional funding due to increased construction costs for the Braddock Rd/Wakefield Chapel Spot roadway improvement project.
BRAC-Mulligan Road (2G40-023-000)	(5,122,704)	The Mulligan Road Realignment and Telegraph Road Widening (Beulah to Leaf) are near completion, with only punch list items remaining.
Burke Center Pkwy/Marshall Pond (2G40-074-000)	55,000	Increase of \$55,000 needed due to increased construction costs.
Construction Reserve (2G40-001-000)	(9,188,599)	Decrease of \$9,188,599 is required to appropriate necessary funds from the Construction Reserve to support required project costs.
Construction Reserve NVTAA 30% (2G40-107-000)	(27,302,500)	Decrease of \$27,302,500 is required to appropriate necessary funds from the Construction Reserve to support required project costs.

Countywide Bus Stops (TS-000010)	540,000	Additional appropriation necessary for continuation of the Countywide Bus Stop Program. This request is for new funding to advance the program beyond FY 2016.
Dulles Toll Road & Soapstone Overpass (2G40-078-000)	5,750,000	Funding in the amount of \$2,500,000 for the Soapstone Drive Dulles Toll Road Overpass project was approved by the Board on January 28, 2014, as part of the Board's Transportation Priorities Plan (TPP). Additional funding is needed to further advance study and/or environmental work on the project.
Extension Frontier Drive (2G40-095-000)	5,000,000	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 Board's TPP. This funding is needed to advance the project under the current agreement with VDOT.
Flint Hill Road Improvements (ST-000039)	70,000	Additional funding needed to support increased construction costs for the Safe Routes to School project.
Frying Pan Road Widening (2G40-131-000)	1,500,000	Funding was approved by the Board for this project as part of the TPP, January 28, 2014. Additional funding is needed to advance this project through preliminary engineering and design.
Graham Road Improvements (ST-000040)	75,000	Additional funding needed to support increased construction costs for the Safe Routes to School project.
Herndon Bus Garage (TF-000038)	6,000,000	Funding was approved by the Board for Herndon Bus Garage Renovation as part of the TPP on January 28, 2014. The Northern Virginia Transportation Commission (NVTC) will fund \$6.0 million of costs for the Herndon Bus Facility renovations.
HMSAMS (2G40-086-000)	2,350,000	Funding was approved by the Board for Herndon Metrorail Station Access Management Study (HMSAMS) as part of the TPP on January 28, 2014. Additional appropriation is needed to advance multiple projects.
Innovation Center Metrorail Station NVT70 (2G40-101-000)	1,000,000	Project expenditures for infrastructure related up to \$1,000,000 will be reimbursed by NVT70 regional funds.
Jones Branch Connector (2G40-062-000)	(1,341,461)	Net decrease of \$1,341,461 due to a \$4,841,461 reduction to state Revenue Sharing reimbursement, partially offset by a \$3,500,000 reallocation from the Vaden Ramp project (2G40-130-000).
Laurel Hills Adaptive Reuse Infrastructure Imps (TF-000028)	1,475,000	The Board conducted a public hearing on the Laurel Hill Adaptive Reuse Property Conveyance and Comprehensive Agreement on June 3, 2014 and approved 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 \$1,475,000 allocated in FY 2017.

McLean Streetscape (ST-000041)	65,768	Additional funding needed to satisfy Local Cash Match for the Transportation Alternatives Program (TAP) grant-funded McLean Streetscape project.
Pedestrian Projects (ST-000003)	500,000	Funding was approved by the Board for pedestrian projects as part of the Four Year Plan, July 10, 2012. Additional appropriation is needed to advance multiple pedestrian projects.
Pohick Road Widening (2G40-130-000)	1,500,000	Funding was approved by the Board for this project as part of the TPP, January 28, 2014. Additional funding is needed to advance this project through design, and partial land acquisition.
RMAG Phase II (2G40-085-000)	1,000,000	Funding was approved by the Board for Reston Metrorail Access Management Group (RMAG) study Phase II as part of the TPP on January 28, 2014. Additional funding is needed to advance multiple projects.
Rt. 1 Bus Rapid Transit (BRT)-VDRPT (2G40-135-000)	4,000,000	On June 17, 2015, the Commonwealth Transportation Board (CTB) approved reimbursable grant funding in the amount of \$4,000,000 for the Route 1 Bus Rapid Transit (BRT) project from Huntington to Fort Belvoir. This increase is necessary to advance study and environmental work and procure a project management consultant, and will be reimbursed by Virginia Department of Rail and Public Transportation (VDRPT).
Rt. 1 Transit Center (2G40-059-000)	(159,083)	This project will be implemented as part of the Route 1 Bus Rapid Transit project (2G40-114-000 and 2G40-135-000).
Rt. 1 Widening (Armistead to CSX) (2G40-112-000)	(1,250,000)	The Board approved \$5,000,000 for this project in the TPP for study. The limits of the study area were lengthened to, Pohick to Occoquan. Funding for this project is provided in the Route 1 Widening (Pohick to Occoquan) project (2G40-119-000).
Rt. 1 Widening (Occoquan to CSX) (2G40-113-000)	(1,250,000)	The Board approved \$5,000,000 for this project in the TPP for study. The limits of the study area were lengthened to, Pohick to Occoquan. Funding for this project is provided in the Route 1 Widening (Pohick to Occoquan) project (2G40-119-000).
Rt. 1 Widening Rev Sharing LCM (2G40-132-000)	3,460,828	Funding needed to satisfy Local Cash Match for the FY 2017 Revenue Sharing grant award for Route 1 Widening (Mt Vernon Hwy to Napper Road).
Rt. 123 & Kelley Drive (2G40-066-000)	(115,153)	Decrease is necessary to close out completed project.
Rt. 28 Widening (PWC L to Rt. 29) NVT A 70% (2G40-100-000)	5,000,000	Project expenditures up to \$5,000,000 will be reimbursed by Northern Virginia Transportation Authority (NVT A) regional funds for widening of Route 28 from the Prince William County line to Route 29.

Rt. 28 Widening-HB2 (2G40-136-000)	5,860,000	Increase necessary to reflect HB2 revenues received from the Commonwealth for widening of Route 28 from the Prince William County line to Route 29.
Rt. 28 Widening-Revenue Share (2G40-137-000)	3,076,035	Increase necessary to reflect Revenue Sharing funding received from the Commonwealth for widening of Route 28 from the Prince William County line to Route 29.
Rt. 29 Widening (Union Mill to Buckley Gate) NVT A 30% (2G40-110-000)	2,500,000	An increase is needed to advance this project through preliminary engineering/design. Funding in the amount of \$25,000,000 for the Route 29 Widening project was approved by the Board on January 28, 2014 as part of the Board's TPP.
Sidewalk Replacement VDOT Participation (ST-000001)	170,000	Increase needed to fund priority concrete projects to allow for new crosswalk construction as several locations
Spot Improvements (2G40-028-000)	250,000	Increase is necessary to meet cash flow needs.
Spot Projects (TPP) (2G40-087-000)	2,000,000	Funding was approved by the Board for Spot Roadway/Intersection improvements as part of the TPP on January 28, 2014. This increase is necessary to advance multiple projects.
Studies/Planning/Advanced Design/Prog Rsv (2G40-090-000)	1,000,000	Increase needed for advancement of studies and planning efforts that are part of DOT's share of the Capital Projects Management Information System (CPMIS).
TIFIA Debt Service Reserve (2G40-094-000)	(5,301,160)	An amount of \$13,300,000 was funded in FY 2015 for estimated 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 was included as part of the <i>FY 2015 Carryover Review</i> to reflect actual debt service reserve payments in FY 2015. An additional reduction of \$5,301,160 is included to reflect actual debt service reserve payments in FY 2016.
TPP (CSYP) Bike & Ped (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. An increase is necessary to advance multiple projects.
Tyson's Neighborhood Projects (2G40-128-000)	14,118,174	The Board approved funding in the amount of \$65,000,000 for the Tyson's Funding Plan was approved by the Board on January 28, 2014 as TPP. An increase is necessary to begin implementation of Tyson's Neighborhood Improvements.
Tyson's Reserve (2G40-084-000)	(7,665,674)	Decrease necessary to move funding from the Tyson's Reserve to Tyson's Neighborhood Improvements (2G40-113-000).
Tyson's Rt. 123 Widening (Route 7 to I-495) (2G40-129-000)	6,600,000	Funding in the amount of \$65,000,000 million for the Tyson's Funding Plan was approved by the Board on January 28, 2014 as part of the TPP. An increase is necessary to advance this project through PE/Design and partial land acquisition.

Vaden Ramp (TF-000029)	(3,500,000)	Decrease necessary to reallocate funding to the Jones Branch Connector Project (2G40-062-000).
VDOT Implemented Intersection Projects (2G40-092-000)	(8)	Decrease necessary to close out completed project.
West Ox Bus Facility Phase II Design (TF-000003)	(714,327)	Decrease reflects lower than expected designs costs for West Ox Bus Facility Phase II.
<b>Total</b>	<b>\$14,365,136</b>	

**Fund 40030, Cable Communications****\$8,466,866**

FY 2017 expenditures are recommended to increase \$8,466,866 due to \$1,538,101 in encumbered carryover, an increase of \$150,000 to cover phase one costs associated with the Arts Council of Fairfax County conducting a survey related to residents arts and entertainment needs, and an amount of \$6,778,765 in unencumbered carryover. Of the unencumbered total, \$6,590,417 reflects unexpended funds related to the design and operation of the I-Net and \$188,348 reflects various Channel 16 and meeting room capital equipment acquisitions that were approved for purchase in FY 2016 but encountered unanticipated delays in the procurement process. It should be noted that of the \$6,590,417 being treated as unencumbered carryover for the I-Net, \$1,200,000 will be utilized to purchase two inserters in the mail room.

FY 2016 actual expenditures of \$10,420,737 reflect a decrease of \$9,289,171 or 47.1 percent from the *FY 2016 Revised Budget Plan* amount of \$19,709,908. Of this amount \$1,538,101 is included as encumbered carryover and \$6,778,765 is included as unencumbered carryover in FY 2017. The remaining balance of \$972,305 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 2016 actual revenues of \$25,644,810 reflect an increase of \$476,342 or 1.9 percent over the FY 2016 estimate of \$25,168,468 primarily due to higher than anticipated receipts for Franchise Operating Fees.

FY 2017 revenues are increased by \$150,000 due to proffer revenue that will be collected from a developer utilizing the results of the survey being completed by the Arts Council of Fairfax County as discussed above.

As a result of the actions above, the FY 2017 ending balance is projected to be \$1,870,255, an increase of \$1,448,647.



**Fund 40040, Fairfax-Falls Church Community Services Board (CSB)****\$9,463,596**

FY 2017 expenditures are recommended to increase \$9,463,596 or 5.9 percent. Included in this total is an increase of \$4,913,596 in encumbered carryover, consisting primarily of ongoing contractual obligations, pharmaceuticals and pharmacy services, housing assistance to CSB consumers at risk of homelessness, Credible enhancements, and building maintenance and repair projects. In addition, an increase of \$1,250,000 is associated with pay adjustments for psychiatrists and emergency services personnel to address retention and recruitment issues, and \$500,000 to support projected increases in fringe benefit requirements in FY 2017. Consistent with the June 28, 2016 presentation at the Board of Supervisors Human Services Committee meeting, an increase of \$1,200,000 and 10/10.0 FTE positions, with a commensurate increase in the General Fund Transfer, will provide support coordination services to individuals with Developmental Disabilities (DD) newly eligible for services as a result of Medicaid Waiver Redesign effective July 1, 2016. The \$1,200,000 and 10/10.0 FTE positions will serve as a “bridge” to FY 2018 when additional funding and positions may be required. In addition, an appropriation of \$1,600,000 from fund balance reflects utilization of the Intellectual Disability (ID) Employment & Day Reserve to provide employment and day services to individuals with DD as a result of Medicaid Waiver Redesign effective July 1, 2016. This funding will serve as a “bridge” until an equitable and sustainable system for serving individuals with ID and DD may be developed and implemented for FY 2018.

FY 2017 revenues are recommended to decrease \$600,000 or 1.6 percent. This is due to a decrease of \$600,000 in Medicaid Waiver primarily due to the alignment of reimbursement targets with prior year actuals.

FY 2016 actual expenditures of \$149,422,478 reflect a decrease of \$9,947,210, or 6.2 percent, from the *FY 2016 Revised Budget Plan* amount of \$159,369,688. Of this amount \$4,913,596 will be carried forward as encumbered carryover in FY 2017. The remaining balance of \$5,033,614 includes the \$500,000 in appropriated funding for the Infant and Toddler Connection (ITC) program not required in FY 2016 due to an increase in state funding; Personnel Services savings as a result of longer than anticipated recruitment times for the second Mobile Crisis Unit approved at the *FY 2015 Carryover Review* and CSB having an average of 111 vacant general merit positions each pay period, a rate of 11.6 percent, compared to the approximately 100 vacant positions required to remain within appropriations; and Operating Expenses savings primarily due to lower than anticipated expenses for contracted services, primarily for ID employment and day services as a result of weather-related closures.

Actual revenues in FY 2016 total \$36,365,644, a decrease of \$183,614 or 0.5 percent from the FY 2016 estimate of \$36,549,258, primarily due to lower than anticipated Medicaid Option and Medicaid Waiver payments.

The FY 2017 General Fund Transfer is required to increase \$1,200,000 or 1.0 percent due to the funding of additional positions providing support coordination services to individuals with DD.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$5,734,935, an increase of \$900,000. Of the ending balance, \$1.5 million is set aside for the ITC Reserve and \$2.5 million is set aside for a DD Medicaid Waiver Redesign Reserve to ensure the County has sufficient funding to provide services to individuals with developmental disabilities in the event of greater than anticipated costs due to the Medicaid Waiver Redesign effective July 1, 2016; therefore, the unreserved ending balance is \$1,734,935.

**Fund 40050, Reston Community Center (RCC)****\$966,463**

FY 2017 expenditures are recommended to increase \$966,463 including encumbered carryover of \$21,396, and unexpended project balances of \$945,067 for the RCC Hunters Woods facility upgrades.

FY 2016 actual expenditures reflect a decrease of \$1,893,638 or 19.9 percent from the *FY 2016 Revised Budget Plan* amount of \$9,529,883. Of this amount, \$21,396 is included as encumbered carryover in FY 2017. An additional \$945,067 in unexpended Capital Project balances will also be carried over to FY 2017. The remaining balance of \$927,175 is attributable to savings of \$433,546 in Personnel Services primarily associated with higher than anticipated position vacancies and associated fringe benefits and savings of \$493,629 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 2016 total \$8,101,819, a decrease of \$175,608 or 2.1 percent from the FY 2016 budget of \$8,277,427 primarily due to lower than projected real estate taxes and program fees.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$5,117,147, an increase of \$751,567.

#### **Fund 40060, McLean Community Center (MCC)**

**\$5,022,288**

FY 2017 expenditures are recommended to increase \$5,022,288 due to encumbered carryover of \$26,984 in Operating Expenses for repairs and maintenance and professional contractual services, the carryover of unexpended project balances in the amount of \$1,677,542 and the appropriation of \$3,317,762 from the Capital Project Reserve primarily associated with the MCC Renovation Project.

FY 2016 actual expenditures reflect a decrease of \$2,618,461 or 32.5 percent from the *FY 2016 Revised Budget Plan* amount of \$8,060,467. Of this amount \$1,677,542 in unexpended capital project balances and \$26,984 in encumbered Operating Expenses are carried forward to FY 2017. The remaining balance of \$913,935 is attributable to savings of \$30,411 in Personnel Services primarily associated with salary vacancy savings, \$410,619 in Operating Expenses primarily attributable to lower than projected spending on contractual services, supplies, and repairs and maintenance, and \$472,905 in unexpended capital funds in the MCC Improvements Project that are no longer required primarily due to the consolidation of improvement projects with the Renovation project.

Actual revenues in FY 2016 total \$5,611,057, an increase of \$217,915 or 4.0 percent over the FY 2016 estimate of \$5,393,142 primarily due to higher than projected real estate tax revenue, partially offset by lower than projected fee-related income.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$2,534,390, a decrease of \$2,185,912.

The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
MCC Improvements (CC-000006)	\$35,034	Increase due to the appropriation of funds supporting necessary Alden Theatre audio/visual improvements.
MCC Renovation (CC-000015)	3,282,727	Increase from the Capital Project Reserve is required to support the McLean Community Center Renovation Project. Funds are required to be appropriated at this time due to timing requirements for construction bids (anticipated in the late fall 2016/winter 2017 timeframe). Construction is scheduled to begin in early 2017 and be completed in late 2018.
<b>Total</b>	<b>\$3,317,762</b>	

**Fund 40070, Burgundy Village Community Center****\$185,000**

FY 2017 expenditures are recommended to increase \$185,000 for upgrades and maintenance at the Burgundy Village Community Center to address mechanical, electrical, plumbing and structural concerns that were identified in a facility assessment.

FY 2016 actual expenditures reflect a decrease of \$21,629 or 22.4 percent from the *FY 2016 Revised Budget Plan* amount of \$96,475. The balance of \$21,629 is attributable to savings of \$16,104 in Operating Expenses primarily associated with lower than anticipated spending for building maintenance in FY 2016, and \$5,525 in Personnel Services attributable to lower than anticipated costs for salaries and associated fringe benefits, as well as Non-pay Employee Benefits.

Actual revenues in FY 2016 total \$61,851, an increase of \$5,042 or 8.9 percent over the FY 2016 estimate of \$56,809, primarily due to higher than projected real estate taxes and facility rental fees, offset slightly by lower than projected revenue from interest.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$133,710, a decrease of \$158,329.

**Fund 40090, E-911****\$6,721,748**

FY 2017 expenditures are recommended to increase \$6,721,748, including carryover of Information Technology (IT) projects and IT project encumbrances of \$6,201,897 and \$519,851 in encumbered carryover.

FY 2016 actual expenditures of \$45,488,304 reflect a decrease of \$7,079,974 or 13.5 percent from the *FY 2016 Revised Budget Plan* amount of \$52,568,278. Of this amount, \$6,201,897 reflects unexpended IT projects and IT project encumbrances being carried over to FY 2017, while an additional \$519,851 is encumbered carryover. The remaining balance of \$358,226 is due primarily to salary vacancy savings in Personnel Services and miscellaneous savings in Operating Expenses.

FY 2016 revenues total \$46,320,993, an increase of \$440,871 or 1.0 percent over the *FY 2016 Revised Budget Plan* amount of \$45,880,122, due primarily to higher than projected State Reimbursement for Wireless E-911 revenue and other miscellaneous revenue.

As a result of the actions discussed above the FY 2017 ending balance is projected to be \$1,811,315, an increase of \$799,097.

**Fund 40100, Stormwater Services****\$70,763,289**

FY 2017 expenditures are recommended to increase \$70,763,289 based on the carryover of unexpended project balances in the amount of \$61,558,568 and a net adjustment of \$9,204,721. This adjustment includes the carryover of \$883,961 in operating and capital equipment encumbrances, and an increase to capital projects of \$8,320,760. The adjustment to capital projects is based on the appropriation of the remaining operational savings of \$2,050,922 offset by lower than anticipated revenues of \$240,675 received in FY 2016; the appropriation of \$29,096 in miscellaneous revenues received in FY 2016; the appropriation of \$5,123,171 in grant revenue expected to be received from the Virginia Department of Environmental Quality (VDEQ) and anticipated to be approved by the Board of Supervisors on July 26, 2016; the appropriation of \$98,516 in revenues collected through the land development process that will support tree preservation and planting projects in FY 2017; and the appropriation of \$1,365,000 in bond premium received in FY 2016 associated with the January 2016 bond sale. The increase is offset by a decrease of \$105,270 due to the completion of two grant projects. The following adjustments are required at this time:

Project Name (Number)	Increase/ (Decrease)	Comments
Flood Prevention-Huntington Area-2012 (SD-000037)	\$5,365,000	Increase necessary to appropriate bond premium in the amount of \$1,365,000 received in FY 2016 associated with the January 2016 bond sale and a reallocation in the amount of \$4,000,000 from the Stream and Water Quality Improvements project. Funding for flood prevention in the Huntington area was approved as part of the 2012 Stormwater Bond Referendum and is intended to address the health and public safety concerns associated with recurring flooding. The \$30,000,000 bond amount approved by the voters was based on a preliminary design by the US Army Corps of Engineers (USACE). The current, updated total project estimate is \$40,000,000. To accommodate funding beyond that currently approved, a strategy was developed using a portion of revenue from the Stormwater Service District allocated to the Stream and Water Quality Program. The strategy reallocates \$1,000,000 in FY 2016, and \$3,000,000 in FY 2017, FY 2018, and FY 2019, respectively. The Board of Supervisors was notified of this strategy via memorandum on May 19, 2016. An amount of \$4,000,000 is reallocated as part of the <i>FY 2016 Carryover Review</i> based on the FY 2016 and FY 2017 plan. Use of the Stormwater Service District for this project is consistent with the goals of the program to address structural flooding and other critical community stormwater needs.
Laurel Hill Adaptive Reuse Infrastructure (SD-000038)	650,000	Increase necessary to support the third 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 \$650,000 is required in FY 2017 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)	2,207,244	Increase necessary to appropriate FY 2016 operational savings of \$2,050,922 offset by lower than anticipated revenues of \$240,675; miscellaneous revenues received in FY 2016 in the amount of \$29,096; and grant revenue in the amount of \$5,123,171 anticipated to be approved by the Board of Supervisors on July 26, 2016. The grant agreement is between the Virginia Department of Environmental Quality (VDEQ) and Fairfax County to accept funds from the Stormwater Local Assistance Fund (SLAF) to support ten stream and water quality improvement projects. This increase is offset by a total decrease in the amount of \$105,270, including a decrease in both revenues and expenditures of \$70,978 due to the completion of a VDEQ grant approved by the Board of Supervisors on October 1, 2014, and a decrease of \$34,292 due to the completion of a FEMA grant approved by the Board of Supervisors on March 3, 2015. In addition, a reallocation of \$650,000 from this project will support the third year of stormwater costs associated with the Laurel Hill Adaptive Reuse project and a reallocation of \$4,000,000 will support the Flood Prevention-Huntington Area project.
Tree Preservation and Plantings (2G25-030-000)	98,516	Increase necessary to appropriate revenues collected through the land development process that will support tree preservation and planting projects in FY 2017.
<b>Total</b>	<b>\$8,320,760</b>	

**Fund 40110, Dulles Rail Phase 1 Transportation Improvement District****(\$1,454,896)**

FY 2017 expenditures are recommended to decrease \$1,454,896. This represents the debt service savings that resulted from the District's Revenue Refunding Bond Sale Series 2016.

FY 2016 actual expenditures reflect an increase of \$17,398,626 over the *FY 2016 Revised Budget Plan* amount of \$17,341,662. This was due to higher than budgeted use of cash on hand to paydown outstanding debt obligations and costs of issuance in connection with the District's Revenue Refunding Bond Sale Series 2016. The funds necessary for this refunding expenditure were held by the trustee and paid in FY 2016 in accordance with the refunding plan of finance.

Actual revenues in FY 2016 total \$23,015,682, an increase of \$359,158 or 1.6 percent over the FY 2016 estimate of \$22,656,524.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$53,430,153.

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

FY 2017 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.

FY 2016 actual expenditures reflect a decrease of \$16,142,500 from the *FY 2016 Revised Budget Plan* amount of \$16,150,000. This is primarily attributable to no expenses associated with the debt service requirements for the TIFIA loan and minimal operating expenses.

Actual revenues in FY 2016 total \$15,183,292 a decrease of \$64,909 or 0.4 percent from the FY 2016 estimate of \$15,248,201.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$65,580,925. This balance will be used to for future district debt service and project requirements not covered through the \$218.2 million district portion of the TIFIA loan.

**Fund 40125, Metrorail Parking System Pledged Revenues****\$99,700,000**

FY 2017 expenditures are recommended to increase \$99,700,000. This is due primarily to the appropriations associated with the Fairfax County Economic Development Authority (EDA) Parking Revenue bond sale anticipated in winter 2017 for the Herndon Station Parking Garage for \$48,900,000 and the Innovation Center Station Parking Garage for \$43,000,000. In addition, an appropriation of \$7,800,000 is provided for the defeasance of the outstanding callable debt on the Fairfax County Economic Development Authority Parking Revenue Bonds Series 2005 for the Vienna II Parking Garage.

FY 2017 revenues are recommended to increase \$92,097,700 due to the planned EDA Parking Revenue bond proceeds of \$91,900,000 and additional ground rent at the Wiehle-Reston East Parking Garage of \$197,700.

FY 2017 also includes a \$4,220,513 transfer in from Fund 40010, County and Regional Transportation Projects. These monies will be utilized toward payment on the debt service on the Wiehle-Reston East Metrorail Parking Garage in conjunction with the annual revenues of \$1,164,700 generated on site from ground rent and \$2,000,000 of parking fees.

FY 2016 actual expenditures reflect a decrease of \$336,242 from the *FY 2016 Revised Budget Plan* amount of \$8,787,713 due to lower operating expenses at the Wiehle-Reston East Parking Garage.

Actual revenues in FY 2016 total \$7,475,746, an increase of \$1,308,546 or 21.2 percent over the FY 2016 estimate of \$6,167,200. This increase was due to higher parking revenue fees of \$820,981, ground rent of \$427,365, and interest on investments of \$60,200.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$17,660,792.

The following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Herndon Metrorail Parking Facility (TF-000033)	\$48,900,000	Construction funding to be provided through a Fairfax County Economic Development Authority Parking Revenue bond sale in winter 2017.

Innovation Metrorail Parking Facility (TF-000034)	43,000,000	Construction funding to be provided through a Fairfax County Economic Development Authority Parking Revenue bond sale in winter 2017.
Vienna II Metrorail Parking Facility Debt Service (2G40-134-000)	7,800,000	Represents the outstanding callable debt for the Fairfax County Economic Development Authority Parking Revenue Bonds Series 2005 for the Vienna II Parking Garage. The County anticipates paying off this balance in the fall 2016.
<b>Total</b>	<b>\$99,700,000</b>	

**Fund 40140, Refuse Collection and Recycling Operations****\$1,379,827**

FY 2017 expenditures are recommended to increase \$1,379,827 due to \$801,915 in unexpended Capital Projects and encumbered carryover of \$446,418 in Capital Equipment and \$131,494 in Operating Expenses.

FY 2016 actual expenditures reflect a decrease of \$3,563,487 or 17.2 percent from the *FY 2016 Revised Budget Plan* amount of \$20,725,941. Of this amount, \$577,912 is included as encumbered carryover and an additional \$801,915 in unexpended Capital Project balances will also be carried over to FY 2017. The remaining balance of \$2,183,660 is attributable to savings of \$1,023,493 in Personnel Services primarily associated with higher than anticipated position vacancies, savings of \$504,358 in Operating Expenses primarily attributable to lower than anticipated refuse disposal expenses, contractual services and supplies, savings of \$373,503 in Capital Equipment due to lower than projected requirements for replacement equipment based on continued evaluations of program requirements, and \$282,306 reflecting higher than anticipated Recovered Costs.

Actual revenues in FY 2016 total \$18,275,807, a decrease of \$738,324 or 3.9 percent from the FY 2016 budget of \$19,014,131 primarily due to lower than projected refuse disposal, leaf collection and replacement reserve fees.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$8,216,856, an increase of \$1,445,336.

**Fund 40150, Refuse Disposal****\$4,685,319**

FY 2017 expenditures are recommended to increase \$4,685,319 due to \$3,678,624 in unexpended Capital Projects and encumbered carryover of \$1,006,695.

FY 2016 actual expenditures reflect a decrease of \$7,877,226 or 14.9 percent from the *FY 2016 Revised Budget Plan* amount of \$53,033,744. Of this amount, \$1,006,695 is included as encumbered carryover and an additional \$3,678,624 in unexpended Capital Project balances will also be carried over to FY 2017. The remaining balance of \$3,191,907 is attributable to savings of \$154,621 in Personnel Services due to position vacancy savings, \$1,769,041 in Operating Expenses primarily attributable to lower than anticipated refuse disposal expenses, fuel costs, and other vehicle-related requirements, and savings of \$1,323,329 in Capital Equipment from the deferment of replacement equipment based on continued evaluations of program requirements. This is partially offset by \$55,084 in Recovered Costs due to lower than anticipated billings.

Actual revenues in FY 2016 total \$49,412,464, an increase of \$2,195,943 or 4.7 percent over the FY 2016 budget of \$47,216,521 primarily due to higher than anticipated refuse disposal revenue and interest on investment receipts.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$9,829,974, an increase of \$5,387,850.

**Fund 40170, I-95 Refuse Disposal****\$7,655,055**

FY 2017 expenditures are recommended to increase \$7,655,055 reflecting \$7,073,691 in unexpended Capital Project balances, encumbered carryover of \$181,364 in Operating Expenses, and an increase of \$400,000 in Capital Equipment to support the replacement of two pit scales at the Recycling and Disposal Center at the I-95 landfill that have outlived their useful life and are not cost effective to repair. The contracting and procurement process for their purchase began in FY 2016; however, due to unanticipated delays, will not be completed until FY 2017.

FY 2016 actual expenditures reflect a decrease of \$8,819,437 or 54.7 percent from the *FY 2016 Revised Budget Plan* amount of \$16,135,835. Of this amount, \$7,073,691 is for unexpended capital projects, \$400,000 is for Capital Equipment and \$181,364 is for Operating Expenses all of which are carried over to FY 2017. The remaining balance of \$1,164,382 is primarily due to savings of \$337,123 in Personnel Services due to position vacancy savings, \$464,676 in Operating Expenses due to lower than anticipated professional contracted services and fuel savings, \$293,511 in Recovered Costs due to higher than anticipated billings and \$69,072 in Capital Equipment.

Actual revenues in FY 2016 total \$8,997,374, an increase of \$343,986 or 4.0 percent over the FY 2016 estimate of \$8,653,388 primarily due to higher than anticipated refuse disposal revenue receipts and higher than anticipated Interest on Investments.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$29,627,905, an increase of \$1,508,368.

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

FY 2017 expenditures are recommended to increase \$6,450,000 due to the carryover of unexpended project balances.

Actual revenues in FY 2016 total \$6,420,811, an increase of \$3,699 or 0.1 percent over the FY 2016 estimate of \$6,417,112.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$14,198,401.

**Fund 40300, Housing Trust Fund****\$4,934,992**

FY 2017 expenditures are recommended to increase by \$4,934,992 due to the carryover of unexpended project balances in the amount of \$4,801,944, and the appropriation of \$133,048 associated with additional program and investment income received in FY 2016. In addition, the following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Feasibility and Sitework Studies (2H38-210-000)	\$133,048	Increase necessary due to the appropriation of \$133,048 in additional program and investment income received in FY 2016 to establish a feasibility and site work project to assist with rehabilitation projects by providing a resource to fund required studies prior to commencement of design and construction efforts.
Housing First: Hanley Transitional Housing (2H38-067-000)	(40,000)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating affordable residential units at Murraygate Village Apartments.



Rehabilitation of FCRHA Properties (2H38-068-000)	170,000	Increase necessary due to a \$40,000 reallocation from Project 2H38-067-000, Housing First: Hanley Transitional Housing and a \$130,000 reallocation from Project 2H38-192-000, Senior/Disabled Housing/Homeless for eventual use rehabilitating affordable residential units at Murraygate Village Apartments.
Senior/Disabled Housing/Homeless (2H38-192-000)	(130,000)	Decrease necessary due to a reallocation to Project 2H38-068-000, Rehabilitation of FCRHA Properties for eventual use rehabilitating affordable residential units at Murraygate Village Apartments.
<b>Total</b>	<b>\$133,048</b>	

**Fund 50800, Community Development Block Grant (CDBG)****\$4,704,857**

FY 2017 expenditures are recommended to increase \$4,704,857 due to the carryover of unexpended project balances in the amount of \$4,514,462, appropriation of \$141,091 in additional program income received in FY 2016, and \$49,304 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 26, 2016. In addition, the following project adjustments are required at this time:

<b>Grant Number</b>	<b>Grant Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
1380020	Good Shepherd Housing	\$686,028	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380024	Fair Housing Program	55,252	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380035	Home Repair for the Elderly	(131,355)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380036	Contingency Fund	(656,575)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380039	Planning and Urban Design	(71,000)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380040	General Administration	(269,500)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380042	Housing Program Relocation	104,000	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380043	Section 108 Loan Payments	(64,349)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.

1380057	Wesley Housing	456,957	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380060	Homeownership Assistance Program	4,553	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380079	Adjusting Factors	(1,901,866)	Decrease of \$1,435,590 necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016, and decrease of \$466,276 due to a reallocation to Grant 1380091, Affordable Housing RFP, to be made available to non-profits for the acquisition and rehabilitation of affordable housing units during FY 2017.
1380091	Affordable Housing RFP	1,678,250	Increase of \$1,070,883 based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016, increase of \$141,091 to appropriate additional program income revenue received in FY 2016, and increase of \$466,276 due to a reallocation from Grant 1380079, Adjusting Factors, to be made available to non-profits for the acquisition and rehabilitation of affordable housing units during FY 2017.
1380094	Cornerstones	300,000	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
	<b>Total</b>	<b>\$190,395</b>	

**Fund 50810, HOME Investment Partnerships Program (HOME)****\$2,285,717**

FY 2017 expenditures are recommended to increase \$2,285,717 due to the carryover of unexpended project balances in the amount of \$1,680,213, the appropriation of \$527,523 associated with additional program income received in FY 2016, and \$77,981 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 26, 2016. In addition, the following project adjustments are required at this time:

<b>Grant Number</b>	<b>Grant Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
1380025	Fair Housing Program	(\$24,427)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380027	Rehabilitation of FCRHA Properties	125,204	Increase necessary to appropriate additional program income revenue received in FY 2016.
1380049	CHDO Undesignated	11,698	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380050	Tenant-Based Rental Assistance	(15,683)	Decrease necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.

1380051	Development Costs	(439,280)	Decrease of \$393,873 necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016, and decrease of \$45,407 due to a reallocation to Grant 1380092, Affordable Housing RFP, associated with properly aligning additional program income received in FY 2016.
1380052	Administration	32,225	Increase necessary based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016.
1380092	Affordable Housing RFP	915,767	Increase of \$468,041 based on the amended FY 2017 HUD award as approved by the Board of Supervisors on April 26, 2016, increase of \$402,319 to appropriate additional program income revenue received in FY 2016, and an increase of \$45,407 due to a reallocation from Grant 1380051, Development Costs, associated with properly aligning additional program income received in FY 2016.
	<b>Total</b>	<b>\$605,504</b>	

## Internal Service Funds

### **Fund 60000, County Insurance**

**\$39,000,000**

FY 2017 expenditures are recommended to increase \$39,000,000 over the FY 2017 Adopted Budget Plan total of \$25,827,740 for potential tax litigation refunds, primarily as a result of the Virginia Supreme Court ruling on Business, Professional, and Occupational License (BPOL) tax. The Court's ruling defined a methodology for apportioning gross receipts for multi-state and multi-national companies operating in Fairfax County as well as other counties in the Commonwealth. This is a new deduction formula that had not been employed in the state until developed by the State Tax Commissioner and affirmed by the Court. This increase will accommodate payments, including interest, which may be necessary in FY 2017.

FY 2016 actual expenditures reflect a decrease of \$38,042,107, or 60.4 percent, from the *FY 2016 Revised Budget Plan* amount of \$62,968,566. This decrease is primarily attributable to savings in Tax Litigation Expenses, as none of the pending refunds were paid out in FY 2016. 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 2017 Third Quarter Review* as an audit adjustment to FY 2016.

Actual revenues in FY 2016 total \$970,706, an increase of \$249,847 or 34.7 percent over the FY 2016 estimate of \$720,859 due to an increase in interest earnings from investments.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$77,848,119, a decrease of \$708,046.

### **Fund 60010, Department of Vehicle Services**

**\$4,249,955**

FY 2017 expenditures are increased \$4,249,955 due to encumbered carryover of \$3,896,328 and an appropriation of \$180,000 from the Police Specialty Vehicle Replacement Fund to purchase a surveillance van which was not purchased in FY 2016 due to delays in the procurement process. In addition, an increase of \$173,627, including 2/2.0 positions, is required to support increased workload associated with maintaining Fairfax County Public School (FCPS) vehicles. These positions are required to ensure that FCPS vehicles are maintained and repaired in accordance with federal and state mandated timelines and to ensure an effective and efficient business operation. Without additional staff, the maintenance backlog for buses will likely cause operational issues for both departments. The costs associated with these positions are anticipated to be fully offset by additional revenue associated with increased billings to FCPS.

FY 2016 actual expenditures reflect a decrease of \$9,045,724 or 11.0 percent from the *FY 2016 Revised Budget Plan* amount of \$82,359,754. Of this amount, \$3,896,328 is included as encumbered carryover in FY 2017. The remaining balance of \$5,149,396 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 2016 total \$73,643,837, an increase of \$1,332,061 or 1.8 percent over the FY 2016 estimate of \$72,311,776. The increase is primarily attributable to higher than projected vehicle replacement, FASTRAN, large apparatus and ambulance replacement charges based on future vehicle replacement requirements. This increase was partially offset by lower than projected fuel billings based on lower than anticipated fuel prices.

FY 2017 revenues are increased \$173,627 in Labor Charges to FCPS based on the establishment of 2/2.0 FTE positions to support increased workload as discussed above.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$26,055,258, an increase of \$6,301,457.

**Fund 60020, Document Services****\$242,954**

FY 2017 expenditures are recommended to increase \$242,954 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 2016 actual expenditures of \$5,350,832 reflect a decrease of \$519,779 or 8.9 percent from the *FY 2016 Revised Budget Plan* amount of \$5,870,611. Of this amount, \$242,954 is included as encumbered carryover in FY 2017. The remaining balance of \$276,825 is due primarily to salary vacancy savings and lower than anticipated use of Print Shop services and related expenditures.

Actual revenues in FY 2016 total \$3,130,424, an increase of \$158,730 or 5.3 percent over the FY 2016 estimate of \$2,971,694 primarily due to higher than anticipated MFDD billings to other funds.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$534,670, an increase of \$435,555.

**Fund 60030, Technology Infrastructure Services****\$1,006,671**

FY 2017 expenditures are recommended to increase \$1,006,671 due to encumbered carryover supporting data center operations, disaster recovery, computer equipment, and various maintenance requirements.

FY 2016 actual expenditures of \$36,015,743 reflect a decrease \$2,314,097 or 6.0 percent from the *FY 2016 Revised Budget Plan* amount of \$38,329,840. Of this amount \$1,006,671 is included as encumbered carryover in FY 2017. The remaining balance of \$1,307,426 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.

Actual revenues in FY 2016 total \$30,001,751, an increase of \$18,431 or 0.1 percent over the FY 2016 estimate of \$29,983,320 primarily due to higher than anticipated PC Replacement billings and unanticipated revenue from e-recycling and the on-line auction of surplus IT equipment. This increase was partially offset by lower than projected Radio Services charges.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$1,841,198, an increase of \$1,325,857.

**Fund 60040, Health Benefits Fund****\$22,381,456**

FY 2017 expenditures are recommended to increase \$22,381,456 to reflect the carryover of unexpended balances to the premium stabilization reserve, which provides the fund flexibility in managing unanticipated increases in claims, and encumbered carryover for the LiveWell Program.

FY 2016 actual expenditures reflect a decrease of \$21,137,298, or 10.7 percent, from the *FY 2016 Revised Budget Plan* amount of \$196,717,557. The balance is primarily attributable to savings in claims expenditures and the unexpended portion of the FY 2016 premium stabilization reserve of \$9,637,091. Total claims for the County's self-insured plans grew 7.1 percent over FY 2015.

Actual revenues in FY 2016 total \$178,235,719, a decrease of \$2,774,217, or 1.5 percent, from the FY 2016 estimate of \$181,009,936 primarily due to lower than projected premium revenue from employer contributions, employees, and retirees. It should be noted that revenue estimates included in the *FY 2016 Revised Budget Plan* were based on preliminary estimates of January 2016 premium increases and plan migration.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$30,622,752, a decrease of \$4,018,375. Of the total ending balance, \$198,495 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.

## **Enterprise Funds**

### **Fund 69000, Sewer Revenue**

\$0

There are no expenditures for this fund. However, FY 2017 Transfers Out are recommended to decrease \$8,550,000. This decrease is necessary based on a projected decline in revenue for FY 2017 and can be accommodated based on actual operational expenditures in FY 2016 and projected expenditures for FY 2017.

Actual revenues in FY 2016 total \$206,277,882, a decrease of \$16,055,020 or 7.2 percent below the FY 2016 estimate of \$222,332,902. This decrease is primarily due to lower than anticipated Sewer Service Charges revenues based on lower water consumption and fewer new customers in the system, lower than anticipated Availability Charges revenues based on lower than projected development activity in the County, and lower than anticipated Sales of Service revenues based on reduced wastewater flow volume during FY 2016. FY 2017 revenues are recommended to decrease by \$9,272,567 in Sewer Service Charges based on a decrease of approximately 5 percent in collections in FY 2016.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$75,762,523, a decrease of \$16,777,587.

### **Fund 69010, Sewer Operation and Maintenance**

(\$2,553,275)

FY 2017 expenditures are recommended to decrease \$2,553,275 or 2.6 percent from the FY 2017 Adopted Budget Plan amount of \$98,697,646 due to a decrease in Personnel Services in the amount of \$1,077,972 and a decrease in Operating Expenses in the amount of \$2,100,000. These decreases are based on actual expenditure experience in the last several years. These decreases are partially offset by an increase in the amount of \$624,697 in Capital Equipment due to encumbrances.

FY 2016 actual expenditures reflect a decrease of \$6,082,776 or 6.2 percent from the *FY 2016 Revised Budget Plan* amount of \$97,560,730. Of this amount, \$624,697 is included as encumbered carryover in FY 2017. The remaining balance of \$5,458,079 is primarily due to savings of \$1,322,371 in Personnel Services due to position vacancies, fringe benefits and overtime pay savings; and savings of \$3,466,767 in Operating Expenses due to lower than anticipated maintenance costs. Other savings include \$211,103 in Capital Equipment costs due to lower than anticipated actual costs of equipment purchases, and an increase of \$457,838 in Recovered Costs based on actual billings related to an 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 \$8,550,000 from \$101,550,000 to \$93,000,000, based on actual expenditure experience in this fund and adjustments to projected revenue collections.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$88,405, an increase of \$86,051.

**Fund 69300, Sewer Construction Improvements****\$48,297,676**

FY 2017 expenditures are recommended to increase \$48,297,676 due to the carryover of unexpended project balances. In addition, the following project adjustments are required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Extension and Improvements Projects (WW-000006)	(\$150,000)	Decrease necessary to reallocate funding to support the third year of the Laurel Hill Adaptive Reuse project.
Laurel Hill Adaptive Reuse (WW-000023)	150,000	Increase necessary to support the third 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 2017 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.
<b>Total</b>	<b>\$0</b>	

**Fund 69310, Sewer Bond Construction****\$34,754,541**

FY 2017 expenditures are recommended to increase \$34,754,541 due to the carryover of unexpended project balances in the amount of \$12,593,511 and an adjustment of \$22,161,030, including \$64,358 to appropriate interest earnings received in FY 2016, \$1,958,258 in Virginia Water Quality Improvement grant revenue received in FY 2016, and \$20,138,414 in Virginia Water Quality Improvement grant revenue anticipated to be received in FY 2017 and beyond as approved by the Board of Supervisors on September 22, 2015. The following project adjustment is required at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Noman Cole Treatment Plant Upgrades (WW-000016)	\$22,161,030	Increase necessary to appropriate \$64,358 in interest earnings received in FY 2016, \$1,958,258 in Virginia Water Quality Improvement grant revenue received in FY 2016, and \$20,138,414 in Virginia Water Quality Improvement grant revenue anticipated to be received in FY 2017 and beyond. The Virginia Water Quality Improvement Fund Point Source grant was approved by the Board of Supervisors on September 22, 2015, for upgrading and building facilities to support Nitrogen removal requirements associated with the Chesapeake Bay Program.
<b>Total</b>	<b>\$22,161,030</b>	



## **Agency Funds**

### **Fund 70000, Route 28 Tax District**

**\$126,211**

FY 2017 expenditures are recommended to increase \$126,211. All monies collected are required to be remitted to the Fiscal Agent on a monthly basis. The \$126,211 is the amount of remittances that were pending as of the end of the fiscal year.

FY 2016 actual expenditures reflect a decrease of \$860,625, or 7.8 percent from the *FY 2016 Revised Budget Plan* amount of \$11,047,464. This is primarily attributable to no receipt of revenues associated with buy outs from the tax district.

Actual revenues in FY 2016 total \$10,311,414 a decrease of \$734,414 or 6.6 percent from the FY 2016 estimate of \$11,045,828 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 2017 ending balance is projected to be \$0.

## **Trust Funds**

### **Funds 73000, 73010, 73020, Retirement Systems**

**\$0**

FY 2017 expenditures are recommended to remain at \$507,955,647, the same level as the FY 2017 Adopted Budget Plan.

FY 2016 actual expenditures reflect a decrease of \$27,690,998, or 5.7 percent, from the *FY 2016 Revised Budget Plan* amount of \$487,965,337. 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 2016 total \$226,708,412, a decrease of \$576,666,223 or 71.8 percent from the FY 2016 estimate of \$803,374,635, 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 2016. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2016. Of the returns achieved through May, (\$521,724,859) is due to unrealized losses on investments held but not sold as of June 30, 2015 and \$440,582,463 is due to realized return on investment. FY 2016 actual unrealized loss of \$521.7 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 2016 are estimated to range between 1 and 5 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 2018 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 2017 combined ending balance for the three retirement systems is projected to be \$6,598,958,737, a decrease of \$548,975,225.

**Fund 73030, OPEB Trust Fund****\$0**

FY 2017 expenditures are recommended to remain at \$10,317,370, the same level as the FY 2017 Adopted Budget Plan.

FY 2016 actual expenditures reflect a decrease of \$5,271,952, or 37.3 percent, from the *FY 2016 Revised Budget Plan* amount of \$14,120,060. 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 2016. Once this adjustment is posted, it is anticipated that FY 2016 expenditures will be in line with the *FY 2016 Revised Budget Plan*.

Actual revenues in FY 2016 total \$4,331,783, a decrease of \$4,545,083, or 51.2 percent, from the FY 2016 estimate of \$8,876,866. 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 2016. Excluding the implicit subsidy from the FY 2016 estimate, revenues were \$195,083 lower than budgeted, primarily due to lower than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of May 2016. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2016. Of the amount received through May, an unrealized loss of \$633,661 is for investments held but not sold as of June 30, 2016 and \$69,347 is due to realized return on investment. FY 2016 actual unrealized loss of \$0.6 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 (0.50) percent during the first eleven months of FY 2016 (through May 31, 2016). Portfolio I outperformed its benchmark by 41 basis points, or 41 percent. Performance relative to the benchmark was primarily due to the active managers of International Equity and Emerging Markets funds who outperformed the market benchmark. The U.S. economic recovery continued at a moderate pace with a slight increase in consumer spending and corporate profits over the last four quarters. The Gross Domestic Product (GDP) increased at an annual rate of 1.1 percent in the first quarter of 2016, a slower rate than the 1.4 percent growth in the fourth quarter of 2015. The U.S. unemployment rate, a key economic indicator, dropped to 4.9 percent at the end of the period. Due to the slower than expected growth rate of the GDP, the OPEB Board of Trustees reached a consensus to maintain the same equity allocation for Portfolio I.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$249,378,404, an increase of \$726,869.

## NON-APPROPRIATED FUNDS

### Northern Virginia Regional Identification System (NOVARIS)

**Fund 10031, Northern Virginia Regional Identification System (NOVARIS) \$19,405**

FY 2017 expenditures are increased \$19,405 to provide forensic training for employees in the NOVARIS partner agencies who must meet industry standards when testifying in criminal prosecutions.

FY 2016 actual expenditures of \$26,690 reflect a decrease of \$19,405 or 42.1 percent from the *FY 2016 Revised Budget Plan* amount of \$46,095 due to the timing of training classes in FY 2016.

Actual revenues in FY 2016 total \$18,771 a decrease of \$28 from the FY 2016 estimate of \$18,799, due to lower revenue from interest on investments.

As a result of the actions discussed above, the FY 2017 ending balance is \$32,788, a decrease of \$28.

### Housing and Community Development

**Fund 81000, FCRHA General Operating \$1,335,970**

FY 2017 expenditures are recommended to increase \$1,335,970 due to encumbered carryover of \$21,970 for consulting services and the appropriation of \$1,314,000 from the fund balance to address FCRHA infrastructure projects and debt payoff at the Pender Building.

FY 2017 revenues are recommended to remain the same as the FY 2017 Adopted Budget Plan amount of \$3,082,975.

FY 2016 actual expenditures total \$3,805,260, a decrease of \$119,871 or 3.1 percent from the *FY 2016 Revised Budget Plan*. The decrease is primarily due to savings in Personnel Services as a result of changing to a new project-based time reporting system, partially offset by higher than anticipated Operating Expenses.

FY 2016 actual revenues total \$2,872,027, an increase of \$317,097 or 12.4 percent from the *FY 2016 Revised Budget Plan* primarily due to higher than anticipated monitoring and management fees.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$12,494,758, a decrease of \$1,298,502 from the FY 2017 Adopted Budget Plan.

**Fund 81050, FCRHA Private Financing****\$1,861,794**

FY 2017 expenditures are recommended to increase \$1,861,794 due to the carryover of unexpended project balances of \$1,855,245 and the reprogramming of \$6,778 in unanticipated investment earnings received in FY 2016, offset by a decrease of \$229 due to project close out. In addition, the following project adjustments are recommended at this time:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Section 108 Loan Payments (24300) (2H38-168-000)	(\$229)	Decrease necessary to close out project.
Undesignated Projects (2H38-127-000)	6,778	Increase due to an appropriation of \$6,778 in investment income received in FY 2016.
<b>Total</b>	<b>\$6,549</b>	

**Fund 81060, FCRHA Internal Service Fund****\$870,418**

FY 2017 expenditures are recommended to increase \$870,418 or 25.5 percent due to encumbered carryover of \$78,239 in Operating Expenses primarily for maintenance and repair services, as well as an increase of \$792,179 to support projected increases in contractual costs.

FY 2017 revenues are recommended to increase \$871,548 or 25.6 percent due to anticipated additional reimbursements.

FY 2016 actual expenditures reflect a decrease of \$490,910 or 11.8 percent from the *FY 2016 Revised Budget Plan* amount of \$4,172,500 due to lower than anticipated expenses.

Actual revenues in FY 2016 total \$3,681,590, a decrease of \$492,040 or 11.8 percent from the FY 2016 estimate of \$4,173,630 due to lower than anticipated reimbursements.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$0.

**Fund 81200, Housing Partnerships****\$519,093**

FY 2017 expenditures are recommended to increase \$519,093 or 29.8 percent, including an increase of \$203,898 in encumbered carryover, consisting primarily of building maintenance and repair projects and ongoing contractual obligations, as well as \$315,195 for resident services and planned major repairs and maintenance projects at various Partnership properties. These projects include roof, sidewalk, and porch overhang repairs at Olley Glen; resident services and landscaping contracts at West Glade; fire sprinkler replacement at Tavenner Lane; and, shed restoration at Castellani Meadows. These increases are associated with a corresponding increase to revenues based on reimbursements for expenditures incurred by the Fairfax County Redevelopment and Housing Authority on behalf of the Partnerships.

FY 2017 revenues are recommended to increase \$519,093 or 29.8 percent. This is due to anticipated reimbursements for FY 2017 expenditures.

FY 2016 actual expenditures of \$1,452,345 reflect a decrease of \$874,759, or 37.6 percent, from the *FY 2016 Revised Budget Plan* amount of \$2,327,104. Of this amount \$203,898 will be carried forward as encumbered carryover in

FY 2017. The remaining balance of \$670,861 includes Personnel Services savings as a result of changing to a new project-based time reporting system, and Operating Expenses savings primarily due to lower than anticipated maintenance expenses.

Actual revenues in FY 2016 total \$1,452,345, a decrease of \$874,759 or 37.6 percent from the FY 2016 estimate of \$2,327,104, as a result of lower than anticipated reimbursements due to lower than anticipated expenditures.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be unchanged at \$54,920.

#### **Fund 81300, Fairfax County Rental Program – RAD**

**\$1,393,237**

This fund is created as part of the *FY 2016 Carryover Review* to account for the multi-year process of converting Public Housing units to the new project-based subsidy platform, Rental Assistance Demonstration (RAD). As a result, FY 2017 expenditures are recommended to increase \$1,393,237 as a result of the October 2016 conversion of 253 Public Housing units funding source to the new RAD program, with a corresponding increase to revenues. The new RAD program provides a subsidy platform, similar to project-based Housing Choice Vouchers, which can leverage private financing for planned capital improvements. Within three years, it is anticipated that all 1,060 units in the Public Housing program will complete the transition to RAD. Funding is anticipated to support rehabilitation and potential redevelopment of the properties, as well as approximately 10/10.0 FTE positions previously located in Fund 81520, Public Housing Projects Under Management.

There were no FY 2016 actual expenditures for this fund. Prior year expenditures for the 253 Public Housing units were reflected in Fund 81520, Public Housing Projects Under Management.

FY 2017 revenues are recommended to increase \$1,393,237 due to anticipated HUD contributions and rental income related to the conversion of 253 Public Housing units to the new RAD program. There were no FY 2016 actual revenues for this fund, as they were also reflected in Fund 81520, Public Housing Projects Under Management.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$0.

#### **Fund 81510, Housing Choice Voucher Program**

**\$4,079,593**

FY 2017 expenditures are recommended to increase \$4,079,593. This is due to an increase in Housing Assistance Payments (HAP) primarily associated with increased leasing activity due to additional vouchers, additional funding anticipated for the conversion of 253 Public Housing units to the Rental Assistance Demonstration (RAD) program on October 1, 2016, as well as an increase in Ongoing Administrative Expenses due to Moving to Work initiatives and ongoing contractual obligations.

FY 2017 revenues are increased \$4,252,049. This is primarily due to an increase in Annual Contributions from the U.S. Department of Housing and Urban Development due to the allocation of six new vouchers in the Veterans Affairs Supportive Housing (VASH) program, additional funding anticipated for the conversion of 253 Public Housing units to the Rental Assistance Demonstration (RAD) program on October 1, 2016, and increased HAP funding eligibility due to the Calendar Year 2017 Renewal Award with the current year proration factor of 99.582 percent.

FY 2016 actual expenditures of \$58,525,898 reflect a decrease of \$1,076,592 or 1.8 percent from the *FY 2016 Revised Budget Plan* estimate of \$59,602,490. This is primarily the result of savings in Ongoing Administrative Expenses primarily due to changing to a new project-based time reporting system, as well as savings in Housing Assistance Payments primarily due to lower than anticipated leasing in the portability-in program.

FY 2016 actual revenues of \$58,601,253 reflect a decrease of \$738,906 or 1.2 percent from the *FY 2016 Revised Budget Plan* estimate of \$59,340,159. This is primarily due to a decrease in Portability Program revenues as a result of lower than anticipated leasing in the portability-in program.

As a result of the actions noted above, the FY 2017 ending balance is projected to be \$5,500,725, an increase of \$510,142 or 10.2 percent over the FY 2017 Adopted Budget Plan amount of \$4,990,583.

**Fund 81520, Public Housing Projects Under Management**

**(\$1,137,856)**

FY 2017 expenditures are recommended to decrease \$1,137,856 due to a reallocation of \$1,393,237 to Fund 81300, Rental Assistance Demonstration (RAD) as a result of the conversion of 253 Public Housing units to the new RAD program, with a corresponding decrease to revenues, partially offset by an increase of \$255,381 due to encumbrances primarily associated with contractual services. FY 2017 revenues are recommended to decrease \$1,393,237 to reflect the conversion of 253 Public Housing units to the new RAD program.

FY 2016 actual expenditures total \$9,531,649, a decrease of \$1,516,084, or 13.7 percent from the *FY 2016 Revised Budget Plan* amount of \$11,047,733. Of this amount, \$255,381 is included as encumbered carryover in FY 2017. The remaining balance of \$1,260,703 is primarily attributable to savings in Personnel Services as a result of changing to a new project-based time reporting system, as well as lower than anticipated Operating Expenses for contractual services.

Actual revenues in FY 2016 total \$10,181,127, a decrease of \$362,984 or 3.4 percent from the FY 2016 estimate of \$10,544,111 primarily due to lower than anticipated U.S. Department of Housing and Urban Development operating subsidy.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$2,179,924, an increase of \$897,719 over the FY 2017 Adopted Budget Plan amount.

## **Fairfax County Park Authority**

**Fund 80000, Park Revenue and Operating Fund**

**\$0**

There are no recommended changes to FY 2017 expenditures. However, FY 2017 Transfers Out are recommended to increase \$580,000. This adjustment includes a transfer of \$580,000 to Fund 80300, Park Improvement Fund, to support both unplanned and emergency repairs at park facilities and the purchase of critical capital equipment. In addition, the adjustment will fund planned, long-term, life-cycle maintenance of revenue facilities.

FY 2016 actual expenditures reflect a decrease of \$979,789, from the *FY 2016 Revised Budget Plan* amount of \$45,063,640. The operational savings of \$979,789 are associated with managed position vacancies and operational costs savings initiatives.

Actual revenues in FY 2016 total \$46,316,035, a decrease of \$618,972 or 1.3 percent from the FY 2016 estimate of \$46,935,007 primarily due to the rainy and unfavorable weather in the spring resulting in fewer golf rounds played, and less activity at all outdoor parks, including lakefront parks with camping, trains, and carousels.

As a result of the actions discussed above, the FY 2017 ending balance is projected to be \$3,998,548, a decrease of \$219,183.

**Fund 80300, Park Improvement Fund****\$18,715,777**

FY 2017 expenditures are recommended to increase \$18,715,777 due to the carryover of unexpended project balances in the amount of \$15,778,037 and an adjustment of \$2,937,740. This increase is due to the appropriation of \$2,357,740 in easement fees, donations and Park proffers received in FY 2016, and a transfer of \$580,000 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:

<b>Project Name (Number)</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
Archeology Proffers (2G51-022-000)	\$5,000	Increase necessary to appropriate revenue received in FY 2016.
Colvin Run Mill Visitors Center (PR-000102)	50,000	Increase necessary to appropriate revenue received in FY 2016.
Countywide Trails (PR-000026)	4,244	Increase necessary to appropriate revenue received in FY 2016 from the Park Foundation to support countywide trails.
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	43,535	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	2,831	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
E.C. Lawrence Trust (2G51-025-000)	3,868	Increase necessary to appropriate interest earnings received in FY 2016 on the Lawrence Trust.
General Park Improvements (PR-000057)	411,412	Increase necessary to appropriate interest earnings received in FY 2016 in the amount of \$1,412 and a transfer of \$410,000 from Fund 80000, Park Revenue and Operating Fund, to support both unplanned and emergency repairs and the purchase of critical capital equipment. This project serves as the planned funding source for short-term maintenance projects and will provide for emergency repairs.
Grants and Contributions (2G51-026-000)	3,500	Increase necessary to appropriate revenues received in FY 2016 to support improvements at Green Springs.
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	21,409	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	38,764	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	132,906	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.

Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	23,243	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Lee District Land Acquisition & Development (PR-000025)	2,000	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	127,064	Increase necessary to appropriate a donation received in FY 2016 from the Park Foundation for play areas improvements at Lee District.
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	47,852	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Mason District Park (PR-000054)	59,199	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Mastenbrook Volunteer Grant Program (PR-000061)	66,536	Increase necessary to appropriate revenues received in FY 2016 from groups with approved Mastenbrook Grants. The increase includes \$39,200 from the Central Springfield Little League, \$12,575 from the Friends of Royal Lake, \$6,000 from Northern Fairfax Little League, \$6,461 from the Westgrove Pumphouse Association for Canine Kindness and \$2,300 from the Trails for Youth Org.
Mt. Vernon Districtwide Parks (PR-000037)	65,636	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Open Space Preservation (PR-000063)	38,946	Increase necessary to appropriate revenues received in FY 2016 from donated funds for the preservation of open space throughout the County.
Park Authority Resource Management Plans (2G51-035-000)	130,986	Increase necessary to appropriate telecommunications revenues received in FY 2016. These funds will support the Resource Management Plans project, as directed by the Park Authority Board.
Park Easement Administration (2G51-018-000)	249,345	Increase necessary to appropriate easement revenues received in FY 2016.
Park Revenue Proffers (PR-000058)	1,097,807	Increase necessary to appropriate revenues received in FY 2016 from proffers.
Revenue Facilities Capital Sinking Fund (PR-000101)	223,133	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. As the Park Authority's revenue facilities age, maintenance and reinvestment is a priority. Parks staff is currently undergoing a Needs Assessment initiative to gather facility condition data to help with the prioritization of required repairs. The total adjustment of \$223,133 includes \$53,133 in interest earnings and \$170,000 that is transferred in from Fund 80000, Park Revenue and Operating Fund.



Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	16,725	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Springfield Districtwide (So Run) Telecommunications (PR-000045)	16,494	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Stewardship Publications (2G51-023-000)	2,394	Increase necessary to appropriate revenues received in FY 2016 for historic publications and education.
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	15,712	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Sully Districtwide Parks (PR-000044)	21,251	Increase necessary to appropriate revenues received in FY 2016 from telecommunications leases.
Sully Plantation (PR-000052)	10,948	Increase necessary to appropriate revenues received in FY 2016 from the Sully Foundation.
Telecommunications-Administration (2G51-016-000)	5,000	Increase necessary to appropriate revenues received in FY 2016 from telecommunications related to administrative review fees.
<b>Total</b>	<b>\$2,937,740</b>	

**ATTACHMENT VII:**  
**SAR & FPR**

## SUPPLEMENTAL APPROPRIATION RESOLUTION AS 17009

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 20, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2017, 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	\$42,836	
		<u>\$42,836</u>	
02	Office of the County Executive		
	Operating Expenses	\$25,933	
		<u>\$25,933</u>	
04	Department of Cable and Consumer Services		
	Operating Expenses	\$226	
		<u>\$226</u>	
06	Department of Finance		
	Operating Expenses	\$704,781	
		<u>\$704,781</u>	
08	Facilities Management Department		
	Operating Expenses	\$1,812,024	
	Capital Outlay	\$21,314	
		<u>\$1,833,338</u>	
11	Department of Human Resources		
	Operating Expenses	\$366,827	
		<u>\$366,827</u>	
12	Department of Procurement and Material Management		
	Compensation	\$366	
	Operating Expenses	\$114,350	
		<u>\$114,716</u>	
13	Office of Public Affairs		
	Compensation	\$170,400	
	Operating Expenses	\$123,654	
		<u>\$294,054</u>	
15	Office of Elections		
	Compensation	\$687,580	
	Operating Expenses	\$543,167	
		<u>\$1,230,747</u>	

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

17	Office of the County Attorney		
	Compensation	\$167,894	
	Operating Expenses	\$1,452,869	
		<u>\$1,620,763</u>	
20	Department of Management and Budget		
	Operating Expenses	\$27,582	
		<u>\$27,582</u>	
25	Business Planning and Support		
	Operating Expenses	\$183,759	
		<u>\$183,759</u>	
26	Office of Capital Facilities		
	Operating Expenses	\$294,768	
		<u>\$294,768</u>	
31	Land Development Services		
	Operating Expenses	\$2,337,838	
		<u>\$2,337,838</u>	
35	Department of Planning and Zoning		
	Operating Expenses	\$1,402,212	
	Capital Outlay	\$7,495	
		<u>\$1,409,707</u>	
36	Planning Commission		
	Operating Expenses	\$3,916	
		<u>\$3,916</u>	
37	Office of the Financial and Program Auditor		
	Operating Expenses	\$1,741	
		<u>\$1,741</u>	
38	Department of Housing and Community Development		
	Operating Expenses	\$195,729	
		<u>\$195,729</u>	
39	Office of Human Rights and Equity Programs		
	Operating Expenses	\$180,079	
		<u>\$180,079</u>	
40	Department of Transportation		
	Operating Expenses	\$953,900	
		<u>\$953,900</u>	
51	Fairfax County Park Authority		
	Compensation	\$120,341	
	Operating Expenses	\$211,552	
	Capital Outlay	\$136,696	
		<u>\$468,589</u>	

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

52	Fairfax County Public Library		
	Compensation	\$510	
	Operating Expenses	\$1,485,331	
		<u>\$1,485,841</u>	
57	Department of Tax Administration		
	Operating Expenses	\$44,883	
		<u>\$44,883</u>	
67	Department of Family Services		
	Compensation	\$304,344	
	Operating Expenses	\$2,350,576	
	Capital Outlay	\$329,317	
		<u>\$2,984,237</u>	
68	Department of Administration for Human Services		
	Operating Expenses	\$203,471	
		<u>\$203,471</u>	
70	Department of Information Technology		
	Compensation	\$55,763	
	Operating Expenses	\$961,074	
		<u>\$1,016,837</u>	
71	Health Department		
	Operating Expenses	\$4,124,180	
	Capital Outlay	\$83,997	
		<u>\$4,208,177</u>	
73	Office to Prevent and End Homelessness		
	Operating Expenses	\$1,118,389	
		<u>\$1,118,389</u>	
79	Department of Neighborhood and Community Services		
	Compensation	\$10,223	
	Operating Expenses	\$493,451	
		<u>\$503,674</u>	
80	Circuit Court and Records		
	Operating Expenses	\$157,300	
		<u>\$157,300</u>	
81	Juvenile and Domestic Relations District Court		
	Operating Expenses	\$348,657	
	Capital Outlay	\$120,743	
		<u>\$469,400</u>	
85	General District Court		
	Operating Expenses	\$134,597	
		<u>\$134,597</u>	
87	Unclassified Administrative Expenses (Public Works)		
	Operating Expenses	\$386,244	
		<u>\$386,244</u>	

**FY 2016 Carryover Review**

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

<b>87</b>	<b>Unclassified Administrative Expenses (Nondepartmental)</b>	
	Operating Expenses	<u>\$1,925</u>
		<b>\$1,925</b>
<b>89</b>	<b>Employee Benefits</b>	
	Benefits	\$1,821,221
	Operating Expenses	<u>\$516,071</u>
		<b>\$2,337,292</b>
<b>90</b>	<b>Police Department</b>	
	Compensation	(\$863,711)
	Operating Expenses	\$2,531,094
	Capital Outlay	<u>\$144,789</u>
		<b>\$1,812,172</b>
<b>91</b>	<b>Office of the Sheriff</b>	
	Operating Expenses	<u>\$1,641,229</u>
		<b>\$1,641,229</b>
<b>92</b>	<b>Fire and Rescue Department</b>	
	Operating Expenses	\$4,335,370
	Capital Outlay	<u>\$193,400</u>
		<b>\$4,528,770</b>
<b>93</b>	<b>Office of Emergency Management</b>	
	Operating Expenses	<u>\$583,476</u>
		<b>\$583,476</b>
<b>96</b>	<b>Animal Services</b>	
	Compensation	\$868,853
	Operating Expenses	<u>\$259,422</u>
		<b>\$1,128,275</b>

**FUND**

10020	Consolidated Community Funding Pool	
	Operating Expenses	\$8,787
		<b>\$8,787</b>
10030	Contributory Fund	
	Operating Expenses	\$140,000
		<b>\$140,000</b>
10040	Information Technology	
	IT Projects	\$29,359,144
		<b>\$29,359,144</b>
20000	Consolidated Debt Service	
	Bond Expenses	\$12,763,051
		<b>\$12,763,051</b>
30010	General Construction and Contributions	
	Capital Projects	\$100,561,506
		<b>\$100,561,506</b>
30020	Infrastructure Replacement and Upgrades	
	Capital Projects	\$21,991,962
		<b>\$21,991,962</b>
30030	Library Construction	
	Capital Projects	\$32,003,751
		<b>\$32,003,751</b>
30040	Contributed Roadway Improvements	
	Capital Projects	\$44,615,987
		<b>\$44,615,987</b>
30050	Transportation Improvements	
	Capital Projects	\$137,490,083
		<b>\$137,490,083</b>
30060	Pedestrian Walkway Improvements	
	Capital Projects	\$4,092,714
		<b>\$4,092,714</b>
30070	Public Safety Construction	
	Capital Projects	\$293,832,856
		<b>\$293,832,856</b>
30080	Commercial Revitalization Program	
	Capital Projects	\$1,810,694
		<b>\$1,810,694</b>
30090	Pro Rata Share Drainage Construction	
	Capital Projects	\$1,404,866
		<b>\$1,404,866</b>
30300	The Penny for Affordable Housing Fund	
	Capital Projects	\$34,531,537
		<b>\$34,531,537</b>

**FUND**

30310	Housing Assistance Program	
	Capital Projects	\$6,567,734
		<b>\$6,567,734</b>
30400	Park Authority Bond Construction	
	Capital Projects	\$51,872,375
		<b>\$51,872,375</b>
40000	County Transit Systems	
	Operating Expenses	\$3,890,117
	Capital Outlay	\$494,449
	Capital Projects	\$3,940,069
		<b>\$8,324,635</b>
40010	County and Regional Transportation Projects	
	Compensation	\$536,295
	Operating Expenses	\$185,386
	Capital Projects	\$292,864,359
		<b>\$293,586,040</b>
40030	Cable Communications	
	Operating Expenses	\$6,130,959
	Capital Outlay	\$2,335,907
		<b>\$8,466,866</b>
40040	Fairfax-Falls Church Community Services Board	
	Compensation	\$2,001,261
	Benefits	\$915,739
	Operating Expenses	\$6,474,623
	Capital Outlay	\$71,973
		<b>\$9,463,596</b>
40050	Reston Community Center	
	Operating Expenses	\$21,396
	Capital Projects	\$945,067
		<b>\$966,463</b>
40060	McLean Community Center	
	Operating Expenses	\$26,984
	Capital Projects	\$4,995,304
		<b>\$5,022,288</b>
40070	Burgundy Village Community Center	
	Operating Expenses	\$185,000
		<b>\$185,000</b>
40080	Integrated Pest Management Program	
	Operating Expenses	\$13,225
	Capital Outlay	\$13,080
		<b>\$26,305</b>
40090	E-911	
	Operating Expenses	\$817,162
	IT Projects	\$5,904,586
		<b>\$6,721,748</b>



**FUND**

<b>40100 Stormwater Services</b>	
Compensation	\$279,417
Benefits	\$102,874
Operating Expenses	\$193,040
Work Performed for Others	(\$382,291)
Capital Outlay	\$690,921
Capital Projects	\$69,879,328
	<b>\$70,763,289</b>
<b>40110 Dulles Rail Phase I Transportation Improvement District</b>	
Bond Expenses	(\$1,454,896)
	<b>(\$1,454,896)</b>
<b>40120 Dulles Rail Phase II Transportation Improvement District</b>	
Bond Expenses	\$15,650,000
	<b>\$15,650,000</b>
<b>40125 Metrorail Parking System Pledged Revenues</b>	
Capital Projects	\$91,900,000
Bond Expenses	\$7,800,000
	<b>\$99,700,000</b>
<b>40130 Leaf Collection</b>	
Operating Expenses	\$51,796
	<b>\$51,796</b>
<b>40140 Refuse Collection and Recycling Operations</b>	
Operating Expenses	\$131,494
Capital Outlay	\$446,418
Capital Projects	\$801,915
	<b>\$1,379,827</b>
<b>40150 Refuse Disposal</b>	
Operating Expenses	\$1,006,695
Capital Projects	\$3,678,624
	<b>\$4,685,319</b>
<b>40160 Energy Resource Recovery (ERR) Facility</b>	
Operating Expenses	\$13,362
	<b>\$13,362</b>
<b>40170 I-95 Refuse Disposal</b>	
Operating Expenses	\$181,364
Capital Outlay	\$400,000
Capital Projects	\$7,073,691
	<b>\$7,655,055</b>
<b>40180 Tysons Service District</b>	
Capital Projects	\$6,450,000
	<b>\$6,450,000</b>
<b>40300 Housing Trust Fund</b>	
Capital Projects	\$4,934,992
	<b>\$4,934,992</b>

## FUND

40330	Elderly Housing Programs	
	Operating Expenses	\$102,137
		<b>\$102,137</b>
40360	Homeowner and Business Loan Programs	
	Operating Expenses	\$1,700,619
		<b>\$1,700,619</b>
50000	Federal/State Grants	
	Grant Expenditures	\$137,029,233
		<b>\$137,029,233</b>
50800	Community Development Block Grant	
	Grant Expenditures	\$4,704,857
		<b>\$4,704,857</b>
50810	HOME Investment Partnerships Program	
	Grant Expenditures	\$2,285,717
		<b>\$2,285,717</b>
60000	County Insurance	
	Operating Expenses	\$39,000,000
		<b>\$39,000,000</b>
60010	Department of Vehicle Services	
	Compensation	\$118,955
	Benefits	\$54,672
	Operating Expenses	\$456,775
	Capital Outlay	\$3,619,553
		<b>\$4,249,955</b>
60020	Document Services	
	Operating Expenses	\$242,954
		<b>\$242,954</b>
60030	Technology Infrastructure Services	
	Operating Expenses	\$714,047
	Capital Outlay	\$292,624
		<b>\$1,006,671</b>
60040	Health Benefits	
	Non-Pay Employee Benefits	\$22,366,956
	Operating Expenses	\$14,500
		<b>\$22,381,456</b>
69010	Sewer Operation and Maintenance	
	Compensation	(\$1,077,972)
	Operating Expenses	(\$2,100,000)
	Capital Outlay	\$624,697
		<b>(\$2,553,275)</b>
69300	Sewer Construction Improvements	
	Capital Projects	\$48,297,676
		<b>\$48,297,676</b>

**FUND**

69310	Sewer Bond Construction	
	Capital Projects	<u>\$34,754,541</u>
		<b>\$34,754,541</b>
70000	Route 28 Taxing District	
	Operating Expenses	<u>\$126,211</u>
		<b>\$126,211</b>

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

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

Catherine A. Chianese  
Clerk to the Board of Supervisors

**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 17009**

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 20, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

**BE IT RESOLVED** by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2017, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	\$107,716,851
S31000	Public School Construction	
	Capital Projects	\$292,232,729
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	\$4,232,436
S43000	Public School Adult and Community Education	
	Operating Expenditures	(\$227,869)
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$22,494,204
S60000	Public School Insurance	
	Operating Expenditures	\$3,127,207
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	(\$6,721,152)
S63000	Public School Central Procurement	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	\$2,742
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

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

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

Catherine A. Chianese  
Clerk to the Board of Supervisors

**FISCAL PLANNING RESOLUTION  
Fiscal Year 2017  
Amendment AS 17900**

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 20, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2017 Fiscal Plan Transfers are hereby amended as follows:

<b>Fund</b>	<b>Transfer To</b>	<b>From</b>	<b>To</b>	<b>Change</b>
<b>10001</b>	<b>General Fund</b>			
	Fund 10010 Revenue Stabilization	\$10,711,034	\$21,112,615	\$10,401,581
	Fund 10030 Contributory Fund	\$13,158,773	\$13,298,773	\$140,000
	Fund 30010 General Construction and Contributions	\$17,733,427	\$22,942,926	\$5,209,499
	Fund 30020 Infrastructure Replacement and Upgrades	\$1,408,449	\$4,959,091	\$3,550,642
	Fund 30060 Pedestrian Walkway Improvements	\$400,000	\$1,045,571	\$645,571
	Fund 40040 Community Services Board	\$124,877,551	\$126,077,551	\$1,200,000
<b>40010</b>	<b>County and Regional Transportation Projects</b>			
	Fund 40125 Metrorail Parking Systems Pledged Revenues	\$0	\$4,220,513	\$4,220,513
<b>69000</b>	<b>Sewer Revenue</b>			
	Fund 69010 Sewer Operation and Maintenance	\$101,550,000	\$93,000,000	(\$8,550,000)
<b>80000</b>	<b>Park Revenue and Operating</b>			
	Fund 80300 Park Capital Improvements	\$0	\$580,000	\$580,000
<b>S10000</b>	<b>Public School Operating</b>			
	Fund S31000 School Construction	\$7,049,030	\$10,905,774	\$3,856,744

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Catherine A. Chianese  
Clerk to the Board of Supervisors

**SUPPLEMENTAL APPROPRIATION RESOLUTION AS 16290**

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 July 26, 2016, at which meeting a quorum was present and voting, the following resolution was adopted:

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

**Appropriate to:**

Fund 40110, Dulles Rail Phase I Transportation Improvement District

Bond Expenses	<u>\$17,398,626</u>
Total	\$17,398,626

This action reflects year-end adjustments. It does not result in an increase in total expenditures.

A Copy - Teste:

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Catherine A. Chianese  
Clerk to the Board of Supervisors

**ATTACHMENT C:**

**FCPS FY 2016 STAFF RECOMMENDED BUDGET  
REVIEW AND APPROPRIATION RESOLUTIONS**

**(This attachment reflects staff's recommendations to  
the School Board as presented on July 14, 2016.)**

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

**Other Staff Present:** Alice Wigington, director, Office of Budget Services

**Meeting Category:** July 14, 2016 – Regular Meeting

**Subject:** FY 2016 Final Budget Review

**School Board Action Required:** Information

**Key Points:**

All of the FY 2016 accounts have been closed subject to the annual audit. A summary of the revenue and expenditure variances is provided for each of the nine funds. All comparisons are against the FY 2016 Third Quarter Budget Review.

In the School Operating Fund, after accounting for the revenue and expenditure variance and the FY 2017 budgeted beginning balance, the flexibility reserve, the centralized textbook replacement reserve, and commitments and carryover, the FY 2016 funds available total \$32.6 million and represents 1.2 percent of the FY 2016 Third Quarter Budget.

Revenue variances begin on page 1 of the agenda attachment, and FY 2016 actual total funds available are \$5.0 million less, or 99.8 percent, of the FY 2016 Third Quarter Budget Review projection. State Aid for FY 2016 totals \$402.1 million, which is \$0.4 million more than budgeted, and sales tax receipts total \$187.3 million, \$2.0 million more than budgeted. Federal revenue totaled \$41.1 million, which is \$9.5 million lower than budgeted primarily as a net result of unspent multiyear grant awards that will be carried forward to FY 2017. Other revenue receipts, including tuition, fees, other service charges, and miscellaneous revenue, are \$2.0 million more than the third quarter estimate.

Expenditure variances begin on page 2 of the agenda attachment, and FY 2016 actual expenditures are \$28.1 million less than projected after funding the School Flexibility Reserve and accounting for commitments and carryover, excluding grants. The expenditure variance of \$28.1 million includes \$15.6 million from salaries, \$8.6 million from employee benefits, and \$3.9 million from other accounts, primarily instructional materials and supplies. In addition, \$9.5 million in multiyear unspent federal grant funds is carried forward and reappropriated for FY 2017.

As a result of the revenue and expenditure variances, after funding the School Board Flexibility Reserve, the centralized textbook replacement reserve, and commitments and carryover, the funding available from FY 2016 totals \$32.6 million. This agenda item includes recommendations for FY 2017 expenditure adjustments. Items identified as part of the FY 2017 Approved Budget include establishing a fuel contingency of \$2.0 million to mitigate price fluctuations and setting aside an additional \$1.0 million for the staffing reserve to address enrollment fluctuations and elementary class size reduction requirements. Prior committed priorities and requirements include \$3.6 million to continue FCPS' annual commitment to allocate funding from year-end for major maintenance; \$0.2 million for the third year of the development of world language curriculum for elementary and secondary schools and to identify opportunities to develop global partnerships; and \$0.3 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 \$3.1 million for world language textbooks that were adopted by the School Board in the spring.

All of the remaining funding available, \$22.5 million, is recommended to be set aside for a FY 2018 beginning balance. This results in an initial shortfall of \$10.6 million as compared to the beginning balance funding included in the FY 2017 Approved Budget. FCPS is working with the County on lower cost options for replacing bus radios, and any savings will be recommended to be added to the FY 2018 beginning balance at an upcoming quarterly budget review.

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.

**Attachments:**

FY 2016 School Operating Fund Summary  
FY 2016 Final Budget Review



## School Operating Fund Statement and Balance Available\*

(\$ in millions)

	FY 2016 Third Quarter	FY 2016 Actual	Variance
Beginning Balance, July 1	\$112.8	\$112.8	\$0.0
Reserves	33.9	33.9	0.0
Receipts	701.0	695.9	(5.0)
Transfers In	1,825.8	1,825.8	0.0
<b>Total Available</b>	<b>\$2,673.4</b>	<b>\$2,668.4</b>	<b>(\$5.0)</b>
Expenditures	\$2,597.2	\$2,490.8	(\$106.4)
Transfers Out	34.2	34.2	0.0
<b>Total Disbursements</b>	<b>\$2,631.4</b>	<b>\$2,525.0</b>	<b>(\$106.4)</b>
<b>Ending Balance, June 30</b>	<b>\$42.0</b>	<b>\$143.4</b>	<b>\$101.4</b>
FY 2017 Beginning Balance Requirements**	\$27.8	\$33.2	
School Board Flexibility Reserve		8.0	
Centralized Textbook Replacement Reserve	8.9	8.9	
Commitments and Carryover:			
Outstanding Encumbered Obligations		29.3	
Multiyear Projects Carryover		13.3	
School Carryover		12.2	
Department Critical Needs Carryover		5.9	
<b>Balance after Commitments</b>	<b>\$5.3</b>	<b>\$32.6</b>	
<b>FY 2017 Administrative Adjustments (Investments/Identified Needs)</b>			
<i>Identified as Part of the FY 2017 Approved Budget</i>			
Fuel Contingency		\$2.0	
Staffing Contingency to Address Class Size		1.0	
<i>Prior Committed Priorities and Requirements</i>			
Major Maintenance		3.6	
World Languages - Year 3		0.2	
Joint BOS/SB Infrastructure Sinking Reserve Fund		0.3	
<i>Strategic Plan Investments</i>			
World Language Textbooks		3.1	
Set Aside for FY 2018 Beginning Balance		22.4	
<b>Available Ending Balance</b>	<b>\$5.3</b>	<b>\$0.0</b>	

\*Does not add due to rounding.

\*\*As part of the FY 2017 Approved Budget Adoption, the \$5.3 million in funding available from the FY 2016 Third Quarter Budget Review was included in the FY 2017 beginning balance, bringing the budgeted beginning balance for FY 2017 to \$33.1 million.

AMOUNT

**I. FY 2016 ACTUAL REVENUE**

(as compared to the FY 2016 Third Quarter Budget Review)

**A. Sales Tax**

**\$1,980,765**

Revenue from sales tax is projected to be \$2.0 million higher than the FY 2016 Third Quarter Budget Review. The final sales tax payment for FY 2016 will not be received until July, after the fiscal year ends.

**B. State Aid**

**411,554**

As compared to FCPS' projection in the FY 2016 Third Quarter Budget Review, State Aid reflects a net increase of \$0.4 million. The State's final payment calculations are based on the actual March 31 average daily membership (ADM). The actual ADM was slightly higher than FCPS projected, resulting in \$0.4 million more in Basic Aid, the primary component of State Aid, than FCPS' had projected.

**C. Federal Revenue**

**(9,455,985)**

As compared to the FY 2016 Third Quarter Budget Review, federal revenue reflects a decrease of \$9.5 million due primarily to:

- Unspent, multiyear grant awards (item II.B) that will be carried forward and reappropriated for FY 2017 (items III.C. and IV.A.) totaling \$9.5 million, primarily from the Individuals with Disabilities Education Act (IDEA) grant
- Impact Aid increase of \$0.9 million
- E-Rate shortfall of \$0.9 million

**D. Tuition, Fees, and Other**

**2,043,299**

Based on actual receipts, other categories of revenue, including fees and miscellaneous revenue exceed projections by \$2.0 million.

**TOTAL FY 2016 REVENUE VARIANCE**

**(\$5,020,367)**

AMOUNT      POSITIONS

**II. FY 2016 ACTUAL EXPENDITURES**

(as compared to the FY 2016 Third Quarter Budget Review)

**A. Total Expenditures** **(\$28,143,646)      (0.0)**

Expenditures, excluding unspent multiyear grant awards (item II.B.) are \$28.1 million less than projected after funding:

- School Board Flexibility Reserve      \$8.0 million
- Outstanding encumbered obligations      \$29.3 million
- Multiyear projects carryover      \$13.3 million
- School carryover      \$12.2 million
- Department critical needs carryover      \$5.9 million

The expenditure variance totals 1.1 percent of the revised budget and is comprised of the following:

- Salaries      \$15.6 million
- Employee Benefits      \$8.6 million
- Other Expenditures      \$3.9 million

Of the \$15.6 million in salary variance, \$13.7 million is attributed to regular contracted salary accounts and is primarily due to the unprecedented number of vacancies this year, especially in teacher accounts. The variance in employee benefits is primarily the result of position vacancies, and the variance in other expenditures is mainly attributed to material and supply accounts.

**B. Multiyear Grant Funding** **(9,491,734)      (0.0)**

The total expenditure variance also includes federal multiyear unspent grant award expenditures totaling \$9.5 million. As a result of lower expenditures in the FY 2016 grant year, the corresponding revenue decrease is reflected in item I.C. This multiyear available grant funding (items III.C. and IV. A.) is carried forward and reappropriated to FY 2017.

**TOTAL FY 2016 ACTUAL EXPENDITURE VARIANCE** **(\$37,635,380)      (0.0)**

**FY 2016 TOTAL FUNDS AVAILABLE** **\$32,615,013**

AMOUNT

**III. FY 2017 REVENUE AND BEGINNING BALANCE ADJUSTMENTS**

**X A. Beginning Balance \$78,892,613**

As a result of the adjustments resulting from FY 2016, including the impact of commitments and carryover, the beginning balance for FY 2017 is increased by \$78.9 million due to:

- School Board Flexibility Reserve \$8.0 million
- Fuel Contingency \$2.0 million
- Staffing Contingency \$1.0 million
- Outstanding encumbered obligations \$29.3 million
- Multiyear projects carryover \$13.3 million
- School carryover \$12.2 million
- Department critical needs carryover \$5.9 million
- Prior committed priorities/requirements \$4.1 million
- Strategic plan investments \$3.1 million

**X B. Reserves 22,485,916**

Available funding of \$22.5 million from FY 2016 year-end is recommended to be set aside as a beginning balance for FY 2018.

**X C. Multiyear Federal Grants 9,491,734**

Unspent multiyear federal grant awards from FY 2016 are carried forward to FY 2017. *(Revenue adjustment is offset by corresponding expenditure adjustment in IV.A.)*

**X D. New Federal Grant – IDEA Champions Together 5,000**

Grant funding totaling \$5,000 provides funding for uniforms, coach's stipend, and transportation for the Unified Sports teams at Robinson Secondary and Lee High School. *(Revenue adjustment is offset by corresponding expenditures adjustments in IV.B.)*

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**FY 2017 REVENUE AND BEGINNING BALANCE  
ADJUSTMENTS**

**\$110,875,263**

√-Recurring  
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
<b>IV.</b>	<b>FY 2017 EXPENDITURE ADJUSTMENTS</b>		
<b>X</b>	<b>A. Multiyear Federal Grants</b>	<b>\$9,491,734</b>	<b>0.0</b>
	Unspent multiyear federal grant awards from FY 2016 totaling \$9.5 million are carried forward and are being reappropriated for FY 2017. <i>(Expenditure adjustment is offset by corresponding revenue adjustments in III.C.)</i>		
<b>X</b>	<b>B. New Federal Grant – IDEA Champions Together</b>	<b>5,000</b>	<b>0.0</b>
	Grant funding totaling \$5,000 provides funding for uniforms, coach's stipend, and transportation for the Unified Sports teams at Robinson Secondary and Lee High School. <i>(Expenditure adjustment is offset by corresponding revenue adjustments in III.D.)</i>		
<b>X</b>	<b>C. Commitments and Carryover</b>	<b>60,763,516</b>	<b>0.0</b>
	Outstanding encumbered obligations, school and multiyear projects carryover, and department critical needs carryover are reappropriated in FY 2017:		
	<ul style="list-style-type: none"> <li>• Outstanding encumbered obligations \$29.3 million</li> <li>• Multiyear projects carryover \$13.3 million</li> <li>• School carryover \$12.2 million</li> <li>• Department critical needs carryover \$5.9 million</li> </ul>		
<b>X</b>	<b>D. School Board Flexibility Reserve</b>	<b>8,000,000</b>	<b>0.0</b>
	Funding of \$8.0 million is maintained for the School Board 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.		
<b>X</b>	<b>E. Fuel Contingency</b>	<b>2,000,000</b>	<b>0.0</b>
	As discussed during the FY 2017 Approved Budget process, fuel rates were reduced and a reserve was recommended to be created to mitigate rate fluctuations. This is consistent with Fairfax County Government's budgeting process for fuel.		
<b>X</b>	<b>F. Staffing Contingency to Address Class Size</b>	<b>1,000,000</b>	<b>0.0</b>
	As discussed during the FY 2017 Approved Budget process, funding of \$1.0 million will be set-aside as a contingency for staffing. Should the budgeted positions in the staffing reserve be exhausted, this funding will provide schools with support for reducing class sizes or addressing enrollment/demographic fluctuations.		

√-Recurring  
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
<b>X</b>	<b>G. World Languages</b>	<b>214,608</b>	<b>0.0</b>
	Funding of \$0.2 million is allocated for the third 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.		
<b>X</b>	<b>H. World Language Textbooks</b>	<b>3,057,745</b>	<b>0.0</b>
	On April 14, 2016, the School Board adopted Spanish, French, and German textbooks for Levels 1-3 as recommended by the World Language Basal Instructional Materials Adoption Committee and the Selection Advisory Committee. Funding totaling \$3.8 million will be required and \$3.1 million is requested to centrally fund these hardback books with online text resources. This new funding, combined with available textbook funding of \$0.7 million, will allow the purchase to be fully funded with no reductions to school per-pupil allocations.		
<b>√</b>	<b>I. Position Conversions Due to Reorganization</b>	<b>0</b>	<b>2.0</b>
	Effective July 1, 2016, functions from the departments of Instructional Services, Special Services, and Human Resources were realigned. Position authorization is requested for a position for the newly created School Support Office and a position to support Equity and Innovation. Both positions are funded through available resources resulting from this reorganization.		
<b>FY 2017 EXPENDITURE ADJUSTMENTS</b>		<b>\$84,532,603</b>	<b>2.0</b>

√-Recurring  
X-Nonrecurring

		<u>AMOUNT</u>	<u>POSITIONS</u>
<b>V.</b>	<b>FY 2017 RECOMMENDED TRANSFERS OUT ADJUSTMENTS</b>		
<b>X</b>	<b>A. Major Maintenance</b>	<b>\$3,550,970</b>	<b>0.0</b>
	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 available at year-end annually. This recommendation represents the fourth consecutive time that year-end funding has been utilized to supplement major maintenance. Funding major infrastructure maintenance will help prevent the 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.		
<b>X</b>	<b>B. Joint BOS/SB Infrastructure Sinking Reserve Fund</b>	<b>305,774</b>	<b>0.0</b>
	Funding of \$0.3 million is being allocated in accordance with recommendations of the Infrastructure Financing Committee (IFC). On March 25, 2014, the Board of Supervisors approved recommendations which included setting aside a designated amount or percentage of available carryover funds to meet infrastructure needs. This commitment was to begin with the FY 2014 carryover review, and the IFC suggested increasing 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 School budgets not needed for critical requirements. By allocating this funding, FCPS is contributing 50 percent of the five year implementation commitment in this second year.		
	<b>FY 2017 TRANSFERS OUT ADJUSTMENTS</b>	<b>\$3,856,744</b>	<b>0.0</b>
	<b>FY 2017 TOTAL DISBURSEMENT ADJUSTMENTS</b>	<b><u>\$88,389,347</u></b>	<b><u>2.0</u></b>
<b>VI.</b>	<b>FY 2018 BEGINNING BALANCE</b>		
<b>X</b>	<b>A. Beginning Balance</b>	<b>\$22,485,916</b>	
	All of the remaining funding available, \$22.5 million, is recommended to be set aside for the FY 2018 beginning balance. This results in an initial shortfall of \$10.6 million as compared to the beginning balance included in the FY 2017 Approved Budget.		

√-Recurring  
X-Nonrecurring

	<u>AMOUNT</u>	<u>POSITIONS</u>
<b>FY 2017 TOTAL FUNDS AVAILABLE</b>	<b><u>\$0</u></b>	
<b>VII. AGENDA SUMMARY</b>		
FY 2016 ACTUAL REVENUE VARIANCE		(\$5,020,367)
FY 2016 ACTUAL EXPENDITURE VARIANCE (After School Board Flexibility Reserve and commitments and carryover)		(\$37,635,380)
TOTAL FUNDS AVAILABLE		<u>\$32,615,013</u>
LESS IDENTIFIED AS PART OF THE FY 2017 APPROVED BUDGET		
Fuel Contingency		\$2,000,000
Staffing Contingency		1,000,000
LESS PRIOR COMMITTED PRIORITIES AND REQUIREMENTS		
Major Maintenance		3,550,970
World Languages		214,608
Joint BOS/SB Infrastructure Sinking Reserve Fund		305,774
LESS STRATEGIC PLAN INVESTMENTS		
World Language Text Books		3,057,745
LESS FY 2018 BEGINNING BALANCE SET ASIDE		<u>22,485,916</u>
AVAILABLE ENDING BALANCE		<u>\$0</u>

✓-Recurring  
X-Nonrecurring



## **VIII. OTHER FUNDS**

### **SCHOOL CONSTRUCTION FUND**

The FY 2016 actual receipts are \$8.0 million less than the budgeted amount. This is primarily due to a multiyear Department of Defense federal grant award with \$9.4 million unspent and carried forward for the expansion of the Ft. Belvoir Elementary School, offset by \$0.9 million in miscellaneous revenue received above the budgeted amount, which includes County proffers; boosters, youth associations, and community support of turf fields; funding received for schools' work orders; \$0.4 million in turf field replacement revenue; and \$0.1 million more than budgeted for capital cost recovery from Thomas Jefferson High School tuition. Transfers in reflect no changes as compared to the FY 2016 Third Quarter Budget.

The reserve for turf field replacement increased from \$1.1 million to \$1.4 million due to a \$0.4 million turf field revenue received during the year. This turf field funding is being held in reserve pending future replacement needs.

Actual expenditures total \$193.7 million which is \$48.9 million lower than the FY 2016 Third Quarter Budget Review. This decrease is primarily due to the multiyear impact of how projects are budgeted, such as the construction grant for the expansion of Fort Belvoir Elementary School which is expected to be completed in FY 2017; a four month delay in the start of the Forestville Elementary School project due to legal issues pertaining to the new sanitary line; permit delays for the Cherry Run Elementary School and West Springfield High School renovation projects, as well as lower than expected construction bid costs. 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 2017 Revised Budget reflects the reappropriation of carryforward DOD federal grant funding of \$9.4 million. The federal grant funding is received on a cost reimbursement basis. As construction expenses are incurred, revenue is requested for reimbursement from the grant. The FY 2017 Revised Budget also includes \$0.4 million in turf field replacement revenue that is projected to be received from 22 schools and rental fees to be collected through community use. In addition, the FY 2017 Revised Budget includes an increase of \$0.3 million for the Joint Board of Supervisors/School Board Infrastructure Sinking Reserve Fund in accordance with recommendations of the Infrastructure Financing Committee and one-time funding of \$3.6 million in continued support for addressing the backlog within major infrastructure maintenance.

### **FOOD AND NUTRITION SERVICES FUND**

Excluding the beginning balance, revenue in the Food and Nutrition Services (FNS) fund totals \$75.2 million, which is \$0.4 million higher than the FY 2016 Third Quarter Budget Review primarily due to a \$0.3 million, or 0.9 percent, increase in food sales, and a \$0.2 million, or 0.5 percent, increase in federal aid, offset by a decrease of \$0.1 million, or 8.8 percent, in state aid. In FY 2016, daily meal sales started to increase slightly, averaging 82,168 lunches served daily, after several years of continuous decline.

Actual expenditures total \$74.2 million which is a decrease of \$4.0 million as compared to the FY 2016 Third Quarter Budget Review. The decrease is due to lower expenditures of \$1.4 million in food costs, a decrease of \$2.3 million in employee salaries and benefits which resulted primarily from overtime savings, and \$0.3 million reduction in other expenditures, primarily for capital outlay.

In FY 2016, more revenues were generated than expenditures incurred in the Food and Nutrition Services (FNS) fund by \$1.0 million, resulting in an increase in the fund's reserve. The FY 2017 Revised Budget is adjusted to reflect an additional \$4.1 million available for beginning balance as compared to the projection in the FY 2017 Approved Budget. Revenue increased by \$5,000 due to available grant funding in FY 2017. Expenditures increased by \$26,110 due to the increase in expenditures of \$21,110 in outstanding encumbered obligations from FY 2016 and an additional \$5,000 grant appropriation. In FY 2017, 5.0 full time equivalent (FTE) positions will be converted from hourly contracted positions as a result of an internal classification review. In total, the revenue and expenditure adjustments as compared to the FY 2017 Approved Budget results in an increase of \$4.1 million to the FNS' reserve, bringing the reserve total to \$12.7 million in FY 2017. The reserve enables FNS to mitigate the impact of expenditure and revenue variations and enables FNS to provide funding for equipment replacement, technology training and other improvements; to fund salary improvements, if approved by the School Board; and to meet emergency expenses.

### **ADULT AND COMMUNITY EDUCATION FUND**

The FY 2016 ending balance for the Adult and Community Education (ACE) Fund totals \$23,972. Total receipts and transfers total \$8.8 million, which is \$0.9 million, or 9.5 percent, lower than the \$9.7 million projected in the FY 2016 Third Quarter Budget Review. This variance is primarily due to lower tuition receipts than projected, as well as lower state aid. Tuition is the primary revenue source for ACE, which has a variety of individual program offerings for students and the community which are based on community interest and demand. Actual expenditures total \$9.2 million, which is \$1.0 million, or 9.4 percent, less than the FY 2016 Third Quarter Budget Review. Expenditures are lower primarily due to lower enrollment.

The FY 2017 budget has been revised to reflect a \$0.3 million decrease in tuition revenue, which includes lower enrollment projections partially offset by tuition increases in some courses. Expenditures are also reduced based on lower enrollment.

## GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2016 ending balance for the Grants and Self-Supporting Programs Fund totals \$11.9 million. The ending balance is comprised of \$4.2 million for summer school and \$7.7 million in grant revenues not yet expended. The FY 2017 budget is increasing by \$22.4 million and 7.9 positions due to new and revised grant awards and the reappropriation of the ending balance and multiyear grant awards.

### Grants Subfund:

The FY 2016 ending balance for the Grants Subfund totals \$7.7 million and primarily represents grant revenues not yet expended for Cable Communications, Medicaid, State Technology Plan, Fairfax Network, Great Beginnings, Assessment for Learning Project, and College Night.

The FY 2017 budget for the Grants Subfund reflects a net increase of \$20.8 million due to revised grants awards and the reappropriation of the ending balance and multiyear grant awards. Of this amount, \$7.7 million represents ending balance and \$13.1 million results from the reappropriation of multiyear grants awards primarily for entitlement grants such as Title I, Title II, and Title III; 21<sup>st</sup> Century Community Learning Center; Department of Defense Education Activity; Project Aware; State Technology Plan. Additionally, authorization is requested for a net increase of 7.9 positions with no additional funding required.

Federal	Amount	Positions
Department of Defense Education Activity*	-	1.0
Title I, Part A*	-	5.9
Title II, Part A*	<u>-</u>	<u>1.0</u>
<b>Total:</b>	<b>\$0</b>	<b>7.9</b>

\*Position authorization is requested; funding is reflected in the FY 2017 Revised Budget.

### Summer School Subfund:

The FY 2016 ending balance in the Summer School Subfund is \$4.2 million, primarily due to lower than budgeted expenditures of \$1.3 million and \$2.6 million in reserve funding that was unspent. Lower than budgeted expenditures primarily include Summer Enrichment Intervention Remediation and Extended School Year. Revenue receipts were \$0.3 million higher than estimated due primarily to additional state revenue for remediation offset by lower tuition receipts. The FY 2016 ending balance is available to help fund potential costs associated with the restructuring of summer programs, including the Credit Recovery Academy, the Young Scholars Program, and the Summer Literacy Incentive Program.

## SCHOOL INSURANCE FUND

Total FY 2016 School Insurance Fund receipts of \$13.5 million are \$0.4 million, or 3.4 percent, higher than the FY 2016 Third Quarter Budget Review as a result of an increase in recovered costs (e.g., restitution and subrogation recoveries). Total FY 2016 expenditures of \$12.7 million are \$4.6 million, or 26.8 percent, lower than the FY 2016 estimate of \$17.4 million (excluding the budget of \$9.5 million for the allocated reserve), primarily due to lower than projected liability claims experienced. FY 2016 year-end results reflect a \$2.0 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 2017 Approved Budget, the FY 2017 Revised Budget reflects a \$5.1 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 2016 year-end. In addition, as compared to the FY 2017 approved, the revised budget includes a \$3.1 million increase in the allocated reserve and a \$2.0 million increase in restricted reserves. The \$21,000 increase in FY 2017 projected expenditures is due to outstanding encumbered obligations for related actuarial services.

### **SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND**

The FY 2016 Premium Stabilization Reserve year-end balance totals \$35.9 million, which is a \$2.7 million, or 6.9 percent, decrease from the FY 2016 Third Quarter Budget Review. Total School Health and Flexible Benefits Fund FY 2016 revenue of \$369.4 million is \$5.6 million, or 1.5 percent, higher than the FY 2016 Third Quarter Budget Review. The increase was primarily due to higher revenue from federal and manufacturer drug subsidies and rebates of \$7.6 million and an increase of \$0.6 million for Flexible Account Withholdings offset by lower net contributions (employer, employee, and retiree contributions combined) of \$2.7 million.

School Health and Flexible Benefits Fund FY 2016 expenditures total \$372.9 million, which is a net increase of \$8.2 million, or 2.3 percent, as compared to the FY 2016 Third Quarter Budget Review. The increase is due to higher actual FY 2016 health claims and premiums related expenditures of \$6.3 million, higher estimated claims incurred but not yet reported (IBNR) of \$2.6 million, and an increase in the Flexible Account Reimbursements of \$0.4 million. These increases were offset by lower Administrative Expenses of \$1.1 million. 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 2017 Midyear Budget Review.

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

The FY 2016 ending balance for the Educational Employees' Retirement System of Fairfax County (ERFC) Fund is \$2.1 billion, which is \$288.0 million, or 12.3 percent, lower than the FY 2016 Third Quarter Budget Review. FY 2016 receipts total \$61.3 million, a net decrease of \$298.4 million, or 83.0 percent, below the FY 2016 Third Quarter Budget Review. This decrease is due to a loss of \$56.7 million from investment returns; a decrease of \$300.8 million, or 123.2 percent, from the FY 2016 Third Quarter Budget Review. This decrease was slightly offset by an increase in revenue from employer and employee contributions of \$2.4 million, or 2.1 percent, from the estimate.

ERFC expenditures total \$188.0 million, which is \$10.3 million, or 5.2 percent, lower than the FY 2016 Third Quarter Budget Review primarily due to lower than projected retirement benefits payments and refunds disbursements. Due to the timing of the FY 2016 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 2017 Midyear Budget Review. The FY 2017 beginning balance includes a decrease of \$288.0 million as a result of the lower funding available at FY 2016 year-end. Outstanding encumbered obligations totaling \$2,742 at FY 2016 year-end are reflected in projected expenditures for the FY 2017 Revised Budget.

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

The FY 2016 ending balance for the OPEB Trust Fund is \$100.4 million, which is \$2.8 million, or 2.7 percent, lower than the FY 2016 Third Quarter Budget Review, due to unfavorable investment returns as compared to the estimate. As a result of the timing of the FY 2016 Final Budget Review, final transactions from investment activities, including actual returns from June, will be incorporated in the FY 2017 Midyear Budget Review. Total revenue of \$21.3 million is \$2.8 million, or 11.6 percent, lower than the FY 2016 Third Quarter Budget Review due to the decrease in investment returns.

FY 2016 expenditures totaling \$16.8 million are lower than the FY 2016 Third Quarter Budget Review by \$3,844 due to lower administrative expenses. The FY 2017 Revised Budget includes a \$2.8 million decrease in the beginning balance as a result of the lower funding available at FY 2016 year-end.

SCHOOL OPERATING FUND STATEMENT

	FY 2016 <u>Third Quarter</u>	FY 2016 <u>Actual</u>	<u>Variance</u>	FY 2017 <u>Approved</u>	FY 2017 <u>Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, July 1:</b>						
Budgeted Beginning Balance	\$ 30,347,826	\$ 30,347,826	\$ -	\$ 33,120,624	33,120,624	\$ -
School Board Flexibility Reserve	8,000,000	8,000,000	-	-	8,000,000	8,000,000
Transportation Public Safety Radios	7,445,623	7,445,623	-	-	-	-
Fuel Contingency	-	-	-	-	2,000,000	2,000,000
Staffing Contingency to Address Class Size	763,930	763,930	-	-	1,000,000	1,000,000
Outstanding Encumbered Obligations	36,575,423	36,575,423	-	-	29,326,074	29,326,074
Multiyear Project Carryover	3,515,946	3,515,946	-	-	13,309,962	13,309,962
School Carryover	12,688,519	12,688,519	-	-	12,227,049	12,227,049
Department Critical Needs Carryover	4,078,400	4,078,400	-	-	5,900,431	5,900,431
Prior Committed Priorities and Requirements	6,153,754	6,153,754	-	-	4,071,352	4,071,352
Strategic Plan Investments	3,201,469	3,201,469	-	-	3,057,745	3,057,745
<b>Total Beginning Balance</b>	<b>\$ 112,770,890</b>	<b>\$ 112,770,890</b>	<b>\$ -</b>	<b>\$ 33,120,624</b>	<b>\$ 112,013,237</b>	<b>\$ 78,892,613</b>
Future Year Beginning Balance	\$ 27,838,595	\$ 27,838,595	\$ -	\$ -	22,485,916	\$ 22,485,916
Centralized Textbook Replacement Reserve	6,059,244	6,059,244	-	8,865,265	8,865,265	-
<b>Total Reserves</b>	<b>\$ 33,897,839</b>	<b>\$ 33,897,839</b>	<b>\$ -</b>	<b>\$ 8,865,265</b>	<b>\$ 31,351,181</b>	<b>\$ 22,485,916</b>
<b>RECEIPTS:</b>						
Sales Tax	\$ 185,306,610	\$ 187,287,375	\$ 1,980,765	\$ 192,391,105	\$ 192,391,105	\$ -
State Aid	401,714,930	402,126,484	411,554	418,072,526	418,072,526	-
Federal Aid	50,533,088	41,077,103	(9,455,985)	42,219,310	51,716,044	9,496,734
City of Fairfax Tuition	44,005,676	44,005,676	-	44,655,699	44,655,699	-
Tuition, Fees, and Other	19,393,531	21,436,830	2,043,299	20,166,514	20,166,514	-
<b>Total Receipts</b>	<b>\$ 700,953,835</b>	<b>\$ 695,933,468</b>	<b>\$ (5,020,367)</b>	<b>\$ 717,505,155</b>	<b>\$ 727,001,889</b>	<b>\$ 9,496,734</b>
<b>TRANSFERS IN:</b>						
Combined County General Fund	\$ 1,825,153,345	\$ 1,825,153,345	\$ -	\$ 1,913,518,902	\$ 1,913,518,902	\$ -
County Transfer - Cable Communications	600,000	600,000	-	600,000	600,000	-
<b>Total Transfers In</b>	<b>\$ 1,825,753,345</b>	<b>\$ 1,825,753,345</b>	<b>\$ -</b>	<b>\$ 1,914,118,902</b>	<b>\$ 1,914,118,902</b>	<b>\$ -</b>
<b>Total Receipts &amp; Transfers</b>	<b>\$ 2,526,707,180</b>	<b>\$ 2,521,686,813</b>	<b>\$ (5,020,367)</b>	<b>\$ 2,631,624,057</b>	<b>\$ 2,641,120,791</b>	<b>\$ 9,496,734</b>
<b>Total Funds Available</b>	<b>\$ 2,673,375,909</b>	<b>\$ 2,668,355,542</b>	<b>\$ (5,020,367)</b>	<b>\$ 2,673,609,946</b>	<b>\$ 2,784,485,209</b>	<b>\$ 110,875,263</b>
<b>EXPENDITURES:</b>						
School Board Flexibility Reserve	\$ 2,589,234,175	\$ 2,490,835,279	\$ (98,398,896)	\$ 2,632,950,272	\$ 2,709,482,875	\$ 76,532,603
School Board Flexibility Reserve	8,000,000	-	(8,000,000)	-	8,000,000	8,000,000
<b>Total Expenditures</b>	<b>\$ 2,597,234,175</b>	<b>\$ 2,490,835,279</b>	<b>\$ (106,398,896)</b>	<b>\$ 2,632,950,272</b>	<b>\$ 2,717,482,875</b>	<b>\$ 84,532,603</b>
<b>TRANSFERS OUT:</b>						
School Construction Fund	\$ 12,666,296	\$ 12,666,296	\$ -	\$ 7,049,030	\$ 10,905,774	\$ 3,856,744
Grants & Self-Supporting Fund	17,785,974	17,785,974	-	18,237,453	18,237,453	-
Adult & Community Education Fund	235,000	235,000	-	235,000	235,000	-
Consolidated County & School Debt Fund	3,468,575	3,468,575	-	3,466,725	3,466,725	-
<b>Total Transfers Out</b>	<b>\$ 34,155,845</b>	<b>\$ 34,155,845</b>	<b>\$ -</b>	<b>\$ 28,988,208</b>	<b>\$ 32,844,952</b>	<b>\$ 3,856,744</b>
<b>Total Disbursements</b>	<b>\$ 2,631,390,020</b>	<b>\$ 2,524,991,124</b>	<b>\$ (106,398,896)</b>	<b>\$ 2,661,938,480</b>	<b>\$ 2,750,327,827</b>	<b>\$ 88,389,347</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 41,985,889</b>	<b>\$ 143,364,418</b>	<b>\$ 101,378,529</b>	<b>\$ 11,671,466</b>	<b>\$ 34,157,382</b>	<b>\$ 22,485,916</b>
<b>LESS BEGINNING BALANCE REQUIREMENTS:</b>						
FY 2017 Beginning Balance	\$ 27,838,595	\$ 33,120,624	\$ 5,282,029	\$ -	\$ -	\$ -
<b>LESS RESERVES:</b>						
School Board Flexibility Reserve	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Centralized Textbook Replacement Reserve	8,865,265	8,865,265	-	11,671,466	11,671,466	-
<b>Total Reserves</b>	<b>\$ 8,865,265</b>	<b>\$ 16,865,265</b>	<b>\$ 8,000,000</b>	<b>\$ 11,671,466</b>	<b>\$ 11,671,466</b>	<b>\$ -</b>
<b>LESS COMMITMENTS AND CARRYOVER:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 29,326,074	\$ 29,326,074	\$ -	\$ -	\$ -
Multiyear Project Carryover	-	13,309,962	13,309,962	-	-	-
School Carryover	-	12,227,049	12,227,049	-	-	-
Department Critical Needs Carryover	-	5,900,431	5,900,431	-	-	-
<b>Total Commitments and Carryover</b>	<b>\$ -</b>	<b>\$ 60,763,516</b>	<b>\$ 60,763,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE, JUNE 30</b>	<b>\$ 5,282,029</b>	<b>\$ 32,615,013</b>	<b>\$ 27,332,984</b>	<b>\$ -</b>	<b>\$ 22,485,916</b>	<b>\$ 22,485,916</b>
<b>FUTURE YEAR BEGINNING BALANCE</b>						
Set-Aside for FY 2018 Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 22,485,916	\$ 22,485,916
<b>LESS ADMINISTRATIVE ADJUSTMENTS:</b>						
<i>Identified as Part of the FY 2017 Approved Budget</i>						
Fuel Contingency	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -
Staffing Contingency to Address Class Size	-	1,000,000	1,000,000	-	-	-
<b>Prior Committed Priorities and Requirements</b>						
Major Maintenance	-	3,550,970	3,550,970	-	-	-
World Languages - Year 3	-	214,608	214,608	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve Fund	-	305,774	305,774	-	-	-
<b>Strategic Plan Investments</b>						
World Languages Textbooks	-	3,057,745	3,057,745	-	-	-
Set Aside for FY 2018 Beginning Balance	-	22,485,916	22,485,916	-	-	-
<b>Available Ending Balance</b>	<b>\$ 5,282,029</b>	<b>\$ 141 -</b>	<b>\$ (5,282,029)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

SCHOOL CONSTRUCTION FUND STATEMENT

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 36,866,476	\$ 36,866,476	\$ -	\$ -	\$ 40,531,794	\$ 40,531,794
<b>RESERVES:</b>						
Reserve For Turf Replacement	1,058,045	1,058,045	-	1,058,045	1,408,603	350,558
<b>Total Reserve</b>	<u>\$ 1,058,045</u>	<u>\$ 1,058,045</u>	<u>\$ -</u>	<u>\$ 1,058,045</u>	<u>\$ 1,408,603</u>	<u>\$ 350,558</u>
<b>RECEIPTS:</b>						
General Obligation Bonds	\$ 155,000,000	\$ 155,000,000	\$ -	\$ 155,000,000	\$ 155,000,000	\$ -
Federal Grant - DOD Ft. Belvoir	22,909,085	13,499,004	(9,410,081)	-	9,410,081	9,410,081
City of Fairfax	20,000	27,105	7,105	20,000	20,000	-
TJHSST Tuition - Capital Costs	300,000	418,948	118,948	500,000	500,000	-
Miscellaneous Revenue	286,000	1,173,406	887,406	286,000	286,000	-
Turf Field Replacement Revenue	-	350,558	350,558	-	354,621	354,621
<b>Total Receipts</b>	<u>\$ 178,515,085</u>	<u>\$ 170,469,021</u>	<u>\$ (8,046,064)</u>	<u>\$ 155,806,000</u>	<u>\$ 165,570,702</u>	<u>\$ 9,764,702</u>
<b>AUTHORIZED BUT UNISSUED BONDS</b>	<u>\$ 304,138,445</u>	<u>\$ -</u>	<u>\$ (304,138,445)</u>	<u>\$ -</u>	<u>\$ 238,299,106</u>	<u>\$ 238,299,106</u>
<b>Total Referendums</b>	<u>\$ 304,138,445</u>	<u>\$ -</u>	<u>\$ (304,138,445)</u>	<u>\$ -</u>	<u>\$ 238,299,106</u>	<u>\$ 238,299,106</u>
<b>TRANSFERS IN:</b>						
<b>School Operating Fund</b>						
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 6,449,030	\$ 10,000,000	\$ 3,550,970
Classroom Equipment	397,756	397,756	-	-	-	-
Facility Modifications	600,000	600,000	-	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	1,500,000	-	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve	168,540	168,540	-	-	305,774	305,774
<b>County General Construction and Contributions Fund</b>						
Synthetic Turf Field Initiative	1,500,000	1,500,000	-	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-	13,100,000	13,100,000	-
<b>Total Transfers In</b>	<u>\$ 27,266,296</u>	<u>\$ 27,266,296</u>	<u>\$ -</u>	<u>\$ 20,149,030</u>	<u>\$ 24,005,774</u>	<u>\$ 3,856,744</u>
<b>Total Receipts and Transfers</b>	<u>\$ 509,919,826</u>	<u>\$ 197,735,317</u>	<u>\$ (312,184,509)</u>	<u>\$ 175,955,030</u>	<u>\$ 427,875,582</u>	<u>\$ 251,920,552</u>
<b>Total Funds Available</b>	<u>\$ 547,844,347</u>	<u>\$ 235,659,838</u>	<u>\$ (312,184,509)</u>	<u>\$ 177,013,075</u>	<u>\$ 469,815,979</u>	<u>\$ 292,802,904</u>
<b>EXPENDITURES AND COMMITMENTS:</b>						
Expenditures	\$ 242,647,857	\$ 193,719,442	\$ (48,928,416)	\$ 175,955,030	\$ 229,888,654	\$ 53,933,624
Additional Contractual Commitments	304,138,445	-	(304,138,445)	-	238,299,106	238,299,106
<b>Total Disbursements</b>	<u>\$ 546,786,302</u>	<u>\$ 193,719,442</u>	<u>\$ (353,066,861)</u>	<u>\$ 175,955,030</u>	<u>\$ 468,187,759</u>	<u>\$ 292,232,729</u>
<b>ENDING BALANCE, JUNE 30</b>	<u>\$ 1,058,045</u>	<u>\$ 41,940,397</u>	<u>\$ 40,882,352</u>	<u>\$ 1,058,045</u>	<u>\$ 1,628,220</u>	<u>\$ 570,175</u>
<b>Less:</b>						
Reserve For Turf Replacement	\$ 1,058,045	\$ 1,408,603	\$ 350,558	\$ 1,058,045	\$ 1,628,220	\$ 570,175
<b>Available Ending Balance</b>	<u>\$ -</u>	<u>\$ 40,531,794</u>	<u>\$ 40,531,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FOOD AND NUTRITION SERVICES FUND STATEMENT**

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 12,462,035</b>	<b>\$ 12,462,035</b>	<b>\$ -</b>	<b>\$ 9,033,086</b>	<b>\$ 13,178,232</b>	<b>\$ 4,145,146</b>
<b>RECEIPTS:</b>						
State Aid	\$ 1,149,874	\$ 1,049,064	\$ (100,810)	\$ 1,153,857	\$ 1,153,857	\$ -
Federal Aid	34,549,926	34,719,215	169,289	36,075,261	36,075,261	-
Food Sales	39,083,935	39,428,281	344,347	43,956,209	43,956,209	-
Other Revenue	16,745	43,447	26,702	17,207	22,207	5,000
<b>Total Receipts</b>	<b>\$ 74,800,480</b>	<b>\$ 75,240,008</b>	<b>\$ 439,528</b>	<b>\$ 81,202,534</b>	<b>\$ 81,207,534</b>	<b>\$ 5,000</b>
<b>Total Funds Available</b>	<b>\$ 87,262,515</b>	<b>\$ 87,702,043</b>	<b>\$ 439,528</b>	<b>\$ 90,235,620</b>	<b>\$ 94,385,766</b>	<b>\$ 4,150,146</b>
<b>EXPENDITURES:</b>	\$ 78,229,429	\$ 74,199,901	\$ (4,029,529)	\$ 81,646,357	\$ 81,672,467	\$ 26,110
Food and Nutrition Services General Reserve	\$ 9,033,086	\$ -	\$ (9,033,086)	\$ 8,589,263	\$ 12,713,299	\$ 4,124,036
<b>Total Disbursements</b>	<b>\$ 87,262,515</b>	<b>\$ 74,199,901</b>	<b>\$ (13,062,615)</b>	<b>\$ 90,235,620</b>	<b>\$ 94,385,766</b>	<b>\$ 4,150,146</b>
Change in Inventory	\$ -	\$ 323,910	\$ 323,910	\$ -	\$ -	\$ -
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 13,178,232</b>	<b>\$ 13,178,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 21,110	\$ 21,110	\$ -	\$ -	\$ -
Inventory	-	1,501,206	1,501,206	-	-	-
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 11,655,916</b>	<b>\$ 11,655,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 397,679	\$ 397,679	\$ -	\$ -	\$ 26,993	\$ 26,993
<b>RECEIPTS:</b>						
State Aid	\$ 936,843	\$ 725,301	\$ (211,542)	\$ 744,292	\$ 744,292	\$ -
Federal Aid	1,778,342	1,779,967	1,625	1,666,438	1,666,438	-
Tuition and Fees	6,367,913	5,559,726	(808,187)	6,412,348	6,157,485	(254,863)
Other	417,269	510,215	92,946	452,384	452,384	-
<b>Total Receipts</b>	<u>\$ 9,500,366</u>	<u>\$ 8,575,209</u>	<u>\$ (925,157)</u>	<u>\$ 9,275,462</u>	<u>\$ 9,020,599</u>	<u>\$ (254,863)</u>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 235,000	\$ 235,000	\$ -	\$ 235,000	\$ 235,000	\$ -
<b>Total Transfers In</b>	<u>\$ 235,000</u>	<u>\$ 235,000</u>	<u>\$ -</u>	<u>\$ 235,000</u>	<u>\$ 235,000</u>	<u>\$ -</u>
<b>Total Receipts and Transfers</b>	\$ 9,735,366	\$ 8,810,209	\$ (925,157)	\$ 9,510,462	\$ 9,255,599	\$ (254,863)
<b>Total Funds Available</b>	\$ 10,133,046	\$ 9,207,888	\$ (925,157)	\$ 9,510,462	\$ 9,282,593	\$ (227,869)
<b>EXPENDITURES:</b>	\$ 10,133,046	\$ 9,180,895	\$ (952,151)	\$ 9,510,462	\$ 9,282,593	\$ (227,869)
<b>ENDING BALANCE, JUNE 30</b>	\$ -	\$ 26,993	\$ 26,993	\$ -	\$ -	\$ -
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 3,021	\$ 3,021	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<u>\$ -</u>	<u>\$ 23,972</u>	<u>\$ 23,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

	<b>FY 2016 Third Quarter</b>	<b>FY 2016 Actual</b>	<b>Variance</b>	<b>FY 2017 Approved</b>	<b>FY 2017 Revised</b>	<b>Variance</b>
<b>BEGINNING BALANCE, JULY 1</b>						
Grants	\$ 5,409,349	\$ 5,409,349	\$ -	\$ -	\$ 7,681,059	\$ 7,681,059
Summer School	7,317,999	7,317,999	-	2,550,968	4,169,687	1,618,719
<b>Total Beginning Balance</b>	<b>\$ 12,727,348</b>	<b>\$ 12,727,348</b>	<b>\$ -</b>	<b>\$ 2,550,968</b>	<b>\$ 11,850,746</b>	<b>\$ 9,299,777</b>
<b>RECEIPTS:</b>						
<b>Grants</b>						
State Aid	\$ 9,917,624	\$ 8,214,080	\$ (1,703,544)	\$ 7,641,723	\$ 10,569,856	\$ 2,928,132
Federal Aid	41,240,022	34,192,340	(7,047,682)	31,014,107	41,081,415	10,067,308
Industry, Foundation, Other	692,745	888,835	196,089	-	91,000	91,000
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
<b>Summer School</b>						
State Aid	2,100,000	2,585,993	485,993	2,267,161	2,267,161	-
Tuition	2,639,441	2,279,066	(360,375)	2,406,205	2,406,205	-
Industry, Foundation, Other	25,500	171,360	145,860	-	-	-
<b>Total Receipts</b>	<b>\$ 62,615,332</b>	<b>\$ 48,331,673</b>	<b>\$ (14,283,660)</b>	<b>\$ 49,329,196</b>	<b>\$ 62,415,636</b>	<b>\$ 13,086,440</b>
<b>TRANSFERS IN:</b>						
School Operating Fund (Grants)	\$ 9,029,576	\$ 9,029,576	\$ -	\$ 9,481,055	\$ 9,481,055	\$ -
School Operating Fund (Summer School)	8,756,398	8,756,398	-	8,756,398	8,756,398	-
Cable Communications Fund (Grants)	3,282,217	3,282,217	-	3,619,872	3,619,872	-
<b>Total Transfers In</b>	<b>\$ 21,068,191</b>	<b>\$ 21,068,191</b>	<b>\$ -</b>	<b>\$ 21,857,325</b>	<b>\$ 21,857,325</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 96,410,871</b>	<b>\$ 82,127,212</b>	<b>\$ (14,283,660)</b>	<b>\$ 73,737,489</b>	<b>\$ 96,123,707</b>	<b>\$ 22,386,217</b>
<b>EXPENDITURES:</b>						
Grants	\$ 69,571,533	\$ 53,335,337	\$ (16,236,196)	\$ 51,756,757	\$ 72,524,256	\$ 20,767,498
Unallocated Grants	6,000,000	-	(6,000,000)	6,000,000	6,000,000	-
Summer School	18,288,370	16,941,129	(1,347,241)	15,980,732	16,608,349	627,617
<b>Total Expenditures</b>	<b>\$ 93,859,903</b>	<b>\$ 70,276,466</b>	<b>\$ (23,583,437)</b>	<b>\$ 73,737,489</b>	<b>\$ 95,132,604</b>	<b>\$ 21,395,115</b>
<b>RESERVES:</b>						
Summer School Reserve	\$ 2,550,968	\$ -	\$ (2,550,968)	\$ -	\$ 991,102	\$ 991,102
<b>Total Reserves</b>	<b>\$ 2,550,968</b>	<b>\$ -</b>	<b>\$ (2,550,968)</b>	<b>\$ -</b>	<b>\$ 991,102</b>	<b>\$ 991,102</b>
<b>Total Disbursements</b>	<b>\$ 96,410,871</b>	<b>\$ 70,276,466</b>	<b>\$ (26,134,405)</b>	<b>\$ 73,737,489</b>	<b>\$ 96,123,707</b>	<b>\$ 22,386,217</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ 11,850,746</b>	<b>\$ 11,850,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 3,246,840	\$ 3,246,840	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ 8,603,906</b>	<b>\$ 8,603,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL INSURANCE FUND STATEMENT**

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 32,852,007	\$ 32,852,007	\$ -	\$ 32,823,211	\$ 34,229,315	\$ 1,406,104
Other Insurance Accrued Liability	4,706,704	4,706,704	-	4,707,649	5,261,660	554,011
Allocated Reserves	13,737,557	13,737,557	-	9,494,015	12,621,223	3,127,208
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 51,296,268</b>	<b>\$ 51,296,268</b>	<b>\$ -</b>	<b>\$ 47,024,875</b>	<b>\$ 52,112,198</b>	<b>\$ 5,087,323</b>
<b>RECEIPTS:</b>						
<b>Workers' Compensation</b>						
School Operating Fund	\$ 8,238,928	\$ 8,238,928	\$ -	\$ 8,238,928	\$ 8,238,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-	324,284	324,284	-
<b>Other Insurance</b>						
School Operating Fund	4,468,127	4,468,127	-	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	50,000	489,963	439,963	50,000	50,000	-
<b>Total Receipts</b>	<b>\$ 13,081,339</b>	<b>\$ 13,521,302</b>	<b>\$ 439,963</b>	<b>\$ 13,081,339</b>	<b>\$ 13,081,339</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 64,377,607</b>	<b>\$ 64,817,570</b>	<b>\$ 439,963</b>	<b>\$ 60,106,214</b>	<b>\$ 65,193,537</b>	<b>\$ 5,087,323</b>
<b>EXPENDITURES:</b>						
Workers' Compensation Administration	\$ 669,033	\$ 433,007	\$ (236,026)	\$ 694,375	\$ 694,375	\$ -
Workers' Compensation Claims Paid	9,171,000	6,783,979	(2,387,021)	\$ 9,171,000	\$ 9,171,000	\$ -
Workers' Compensation Claims Management	1,000,000	988,468	(11,532)	\$ 1,000,000	\$ 1,000,000	\$ -
Other Insurance	6,512,699	4,499,919	(2,012,780)	\$ 6,483,702	\$ 6,504,702	\$ 21,000
General Reserves	9,494,015	-	(9,494,015)	\$ 5,226,277	\$ 8,332,484	\$ 3,106,208
<b>Total Expenditures</b>	<b>\$ 26,846,747</b>	<b>\$ 12,705,372</b>	<b>\$ (14,141,374)</b>	<b>\$ 22,575,354</b>	<b>\$ 25,702,561</b>	<b>\$ 3,127,208</b>
Net change in accrued liabilities-Workers' Comp	\$ -	\$ 1,406,104	\$ 1,406,104	\$ -	\$ -	\$ -
Net change in accrued liabilities-Other Insurance	-	554,011	554,011	-	-	-
<b>Net Change in Accrued Liability</b>	<b>\$ -</b>	<b>\$ 1,960,115</b>	<b>\$ 1,960,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 37,530,860</b>	<b>\$ 52,112,198</b>	<b>\$ 14,581,338</b>	<b>\$ 37,530,860</b>	<b>\$ 39,490,975</b>	<b>\$ 1,960,115</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 21,000	\$ 21,000	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ 37,530,860</b>	<b>\$ 52,091,198</b>	<b>\$ 14,560,338</b>	<b>\$ 37,530,860</b>	<b>\$ 39,490,975</b>	<b>\$ 1,960,115</b>
<b>Restricted Reserves</b>						
Workers' Compensation Accrued Liability	\$ 32,823,211	\$ 34,229,315	\$ 1,406,104	\$ 32,823,211	\$ 34,229,315	\$ 1,406,104
Other Insurance Accrued Liability	4,707,649	5,261,660	554,011	4,707,649	5,261,660	554,011
Allocated Reserves	-	12,600,223	12,600,223	-	-	-
<b>Total Reserves</b>	<b>\$ 37,530,860</b>	<b>\$ 52,091,198</b>	<b>\$ 14,560,338</b>	<b>\$ 37,530,860</b>	<b>\$ 39,490,975</b>	<b>\$ 1,960,115</b>

**SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT**

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 39,401,484</b>	<b>\$ 39,401,484</b>	<b>\$ -</b>	<b>\$ 38,576,888</b>	<b>\$ 35,922,791</b>	<b>\$ (2,654,097)</b>
<b>RECEIPTS:</b>						
Employer Contributions	\$ 222,599,256	\$ 221,937,236	\$ (662,020)	\$ 237,821,921	\$ 237,821,921	\$ -
Employee Contributions	65,429,878	66,121,290	691,412	69,755,561	69,755,561	-
Retiree/Other Contributions	55,002,948	52,285,637	(2,717,311)	58,583,929	58,583,929	-
Interest Income	73,000	135,576	62,576	73,000	73,000	-
Rebates and Subsidies	12,840,000	20,392,004	7,552,004	12,840,000	12,840,000	-
<b>Subtotal</b>	<b>\$ 355,945,082</b>	<b>\$ 360,871,743</b>	<b>\$ 4,926,661</b>	<b>\$ 379,074,411</b>	<b>\$ 379,074,411</b>	<b>\$ -</b>
Flexible Accounts Withholdings	\$ 7,885,000	\$ 8,520,677	\$ 635,677	\$ 8,040,000	\$ 8,040,000	\$ -
<b>Total Receipts</b>	<b>\$ 363,830,082</b>	<b>\$ 369,392,420</b>	<b>\$ 5,562,338</b>	<b>\$ 387,114,411</b>	<b>\$ 387,114,411</b>	<b>\$ -</b>
<b>Total Funds Available</b>	<b>\$ 403,231,566</b>	<b>\$ 408,793,904</b>	<b>\$ 5,562,338</b>	<b>\$ 425,691,299</b>	<b>\$ 423,037,202</b>	<b>\$ (2,654,097)</b>
<b>EXPENDITURES/PAYMENTS:</b>						
Health Benefits Paid	\$ 290,058,977	\$ 296,009,547	\$ 5,950,570	\$ 309,438,573	\$ 309,438,573	\$ -
Premiums Paid	52,778,875	53,156,491	377,616	56,370,302	56,370,302	-
Claims Incurred but not Reported (IBNR)	22,092,000	24,700,000	2,608,000	21,476,000	26,692,000	5,216,000
IBNR Prior Year Credit	(22,708,000)	(22,708,000)	-	(22,092,000)	(24,700,000)	(2,608,000)
Health Administrative Expenses	14,547,826	13,422,456	(1,125,370)	16,709,865	16,709,865	-
<b>Subtotal</b>	<b>\$ 356,769,678</b>	<b>\$ 364,580,494</b>	<b>\$ 7,810,815</b>	<b>\$ 381,902,740</b>	<b>\$ 384,510,740</b>	<b>\$ 2,608,000</b>
Flexible Accounts Reimbursement	\$ 7,750,000	\$ 8,150,081	\$ 400,081	\$ 7,900,000	\$ 7,900,000	\$ -
FSA Administrative Expenses	135,000	140,539	5,539	140,000	140,000	-
<b>Subtotal</b>	<b>\$ 7,885,000</b>	<b>\$ 8,290,619</b>	<b>\$ 405,619</b>	<b>\$ 8,040,000</b>	<b>\$ 8,040,000</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 364,654,678</b>	<b>\$ 372,871,113</b>	<b>\$ 8,216,435</b>	<b>\$ 389,942,740</b>	<b>\$ 392,550,740</b>	<b>\$ 2,608,000</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 38,576,888</b>	<b>\$ 35,922,791</b>	<b>\$ (2,654,097)</b>	<b>\$ 35,748,559</b>	<b>\$ 30,486,462</b>	<b>\$ (5,262,097)</b>
<b>Less:</b>						
Premium Stabilization Reserve	\$ 38,576,888	\$ 35,922,791	\$ (2,654,097)	\$ 35,748,559	\$ 30,486,462	\$ (5,262,097)
<b>Available Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	\$ 2,179,692,115	\$ 2,179,692,115	\$ -	\$ 2,341,060,045	\$ 2,053,037,808	(\$288,022,237)
<b>RECEIPTS:</b>						
Contributions	\$ 115,541,552	\$ 117,985,200	\$ 2,443,648	\$ 117,847,133	\$ 117,847,133	\$ -
Investment Income	244,150,000	(56,664,815)	(300,814,815)	264,850,000	264,850,000	-
<b>Total Receipts</b>	<u>\$ 359,691,552</u>	<u>\$ 61,320,384</u>	<u>(\$298,371,168)</u>	<u>\$ 382,697,133</u>	<u>\$ 382,697,133</u>	<u>\$ -</u>
<b>Total Funds Available</b>	\$ 2,539,383,667	\$ 2,241,012,499	(\$298,371,168)	\$ 2,723,757,178	\$ 2,435,734,941	(\$288,022,237)
<b>EXPENDITURES</b>	\$ 198,323,622	\$ 187,974,691	(\$10,348,931)	\$ 208,671,625	\$ 208,674,367	\$ 2,742
<b>ENDING BALANCE, JUNE 30</b>	\$ 2,341,060,045	\$ 2,053,037,808	(\$288,022,237)	\$ 2,515,085,553	\$ 2,227,060,575	(\$288,024,978)
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ -	\$ 2,742	\$ 2,742	\$ -	\$ -	\$ -
<b>AVAILABLE BALANCE</b>	<u>\$2,341,060,045</u>	<u>\$2,053,035,067</u>	<u>(\$288,024,978)</u>	<u>\$2,515,085,553</u>	<u>\$2,227,060,575</u>	<u>(\$288,024,978)</u>

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

	<u>FY 2016 Third Quarter</u>	<u>FY 2016 Actual</u>	<u>Variance</u>	<u>FY 2017 Approved</u>	<u>FY 2017 Revised</u>	<u>Variance</u>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 95,899,763</b>	<b>\$ 95,899,763</b>	<b>\$ -</b>	<b>\$ 103,209,263</b>	<b>\$ 100,429,819</b>	<b>\$ (2,779,444)</b>
<b>REVENUE:</b>						
Employer Contributions	\$ 21,689,000	\$ 21,689,000	\$ -	\$ 22,404,000	\$ 22,404,000	\$ -
Net Investment Income	2,400,000	(383,289)	(2,783,289)	5,142,013	5,142,013	-
<b>Total Revenue</b>	<b>\$ 24,089,000</b>	<b>\$ 21,305,711</b>	<b>\$ (2,783,289)</b>	<b>\$ 27,546,013</b>	<b>\$ 27,546,013</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 119,988,763</b>	<b>\$ 117,205,474</b>	<b>\$ (2,783,289)</b>	<b>\$ 130,755,276</b>	<b>\$ 127,975,832</b>	<b>\$ (2,779,444)</b>
<b>EXPENDITURES:</b>						
Benefits Paid	\$ 16,689,000	\$ 16,689,000	\$ -	\$ 17,404,000	\$ 17,404,000	\$ -
Administrative Expenses	90,500	86,656	(3,844)	90,500	90,500	-
<b>Total Expenditures</b>	<b>\$ 16,779,500</b>	<b>\$ 16,775,656</b>	<b>\$ (3,844)</b>	<b>\$ 17,494,500</b>	<b>\$ 17,494,500</b>	<b>\$ -</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 103,209,263</b>	<b>\$ 100,429,819</b>	<b>\$ (2,779,444)</b>	<b>\$ 113,260,776</b>	<b>\$ 110,481,332</b>	<b>\$ (2,779,444)</b>

**SUPPLEMENTAL APPROPRIATION RESOLUTION  
FY 2017**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2017 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	\$2,609,766,024	\$2,717,482,875	\$107,716,851
S31000	School Construction Operating Expenditures	\$175,955,030	\$468,187,759	\$292,232,729
S40000	School Food & Nutrition Services Operating Expenditures	\$90,153,330	\$94,385,766	\$4,232,436
S43000	School Adult & Community Education Operating Expenditures	\$9,510,462	\$9,282,593	(\$227,869)
S50000	School Grants & Self-Supporting Operating Expenditures	\$73,629,503	\$96,123,707	\$22,494,204
S60000	Public Schools Insurance Fund Operating Expenditures	\$22,575,354	\$25,702,561	\$3,127,207
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$429,758,354	\$423,037,202	(\$6,721,152)
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$208,671,625	\$208,674,367	\$2,742
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$17,494,500	\$17,494,500	\$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 2016 Final Budget Review, at a regular meeting held on July 28, 2016, at Luther Jackson Middle School, Falls Church, Virginia.**

\_\_\_\_\_  
Date

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

**FISCAL PLANNING RESOLUTION  
FY 2017**

**BE IT RESOLVED** that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2017 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	\$7,049,030	\$10,905,774	\$3,856,744
		S43000	School Adult & Community Education	\$235,000	\$235,000	\$0
		S50000	School Grants & Self Supporting	\$18,237,453	\$18,237,453	\$0
		C20000	Consolidated Debt Service	\$3,466,725	\$3,466,725	\$0

**I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2016 Final Budget Review, at a regular meeting held on July 28, 2016, at Luther Jackson Middle School, Falls Church, Virginia.**

\_\_\_\_\_  
Date

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

**Grants Development Section  
Office of Budget Services**

**Quarterly Report – FY 2016  
Date: June 30, 2016**

***Update for FY 2016 Grants***

The current status of competitive grant applications is as follows:

- Competitive grants submitted: \$8.2 million (69 grants)
- Competitive grants awarded: \$2.9 million (36 grants)
- Competitive grants denied: \$1.3 million (11 grants)
- Competitive grants pending: \$4.0 million (22 grants)

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

- Entitlement grants submitted: \$67.6 million (16 grants)
- Entitlement grants awarded: \$27.6 million (12 grants)
- Entitlement grants pending: \$39.2 million (4 grants)

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