




County of Fairfax, Virginia

MEMORANDUM

DATE: March 3, 2014

TO: Board of Supervisors

FROM: 
Catherine A. Chianese
Assistant County Executive

SUBJECT: Administrative Board Item 10

Enclosed please find:

- Administrative Board Item 10 - Authorization to Advertise a Public Hearing to Amend the Current Appropriation Level in the FY 2014 Revised Budget Plan
- Attachments for Administrative Item 10
 - Attachment A – Proposed advertisement for public hearing
 - Attachment B – Memorandum to the Board of Supervisors dated March 4, 2014 with attachments (transmitting the County's FY 2014 Third Quarter Review with appropriation resolutions and the Fairfax County Public Schools staff's recommendation on FY 2014 Third Quarter Review).

These attachments are available online via the following link

http://www.fairfaxcounty.gov/dmb/third_quarter/fy2014/third_quarter.htm

Please add these materials to the board package sent previously for the March 4, 2014 Board meeting.

ADMINISTRATIVE – 10

Authorization to Advertise a Public Hearing to Amend the Current Appropriation Level in the FY 2014 Revised Budget Plan

ISSUE:

Board approval of an advertisement for a public hearing to adjust the FY 2014 appropriation level. The advertisement encompasses both the County and the Schools' *FY 2014 Third Quarter Reviews*. Section 15.2-2507 of the Code of Virginia requires that a public hearing be held prior to Board action to amend the current appropriation level.

RECOMMENDATION:

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

TIMING:

Board Action is requested on March 4, 2014 to provide sufficient time to advertise the proposed public hearing on April 8, at 6:00 p.m. and April 9 and 10, 2014 at 3:00 p.m.

BACKGROUND:

As the *FY 2014 Third Quarter Review* includes proposed adjustments in appropriation greater than one percent of total expenditures, a public hearing is required prior to Board action. In addition, the Code of Virginia requires that a synopsis of proposed changes be included in the advertisement. Copies of these documents are being made available for citizen review at governmental centers, libraries, the Government Center, and on the County's Internet website.

The School Board funding adjustments included in the advertisement are based on staff's Third Quarter recommendations to the School Board, which were presented to the School Board on February 20, 2014 with action to be taken by the School Board on March 6, 2014.

FISCAL IMPACT:

The enclosed documents describe the fiscal impact of FY 2014 Third Quarter adjustments.

Board Agenda Item
March 4, 2014

ENCLOSED DOCUMENTS:

Attachment A – Proposed advertisement for public hearing

Attachment B – Memorandum to the Board of Supervisors dated March 4, 2014 from Edward L. Long Jr., County Executive, with attachments, transmitting the County's *FY 2014 Third Quarter Review* with appropriation resolutions and the Fairfax County Public Schools staff's recommendations on *FY 2014 Third Quarter Review*.

These attachments are available online via the following link:

http://www.fairfaxcounty.gov/dmb/third_quarter/fy2014/third_quarter.htm

STAFF:

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

ATTACHMENT A

NOTICE OF A PROPOSED ADOPTION OF A RESOLUTION APPROPRIATING SUPPLEMENTAL FUNDS FOR FAIRFAX COUNTY, VIRGINIA FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014

Notice is hereby given in accordance with Section 15.2-2507 of the Code of Virginia that at a regular meeting of the Urban County Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium of the Fairfax County Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on Tuesday, March 4, 2014, it was proposed to adopt a supplemental appropriation of funds for Fairfax County, Virginia for the twelve-month period beginning July 1, 2013, and ending June 30, 2014, and Clerk of said Board was directed to advertise the proposed resolution with notice that the Board will hold a public hearing on the same at a regular meeting to be held in the Board Auditorium of the Fairfax County Government Center on April 8 at 6:00 p.m. and April 9 and 10, 2014 at 3:00 p.m., at which meeting, persons affected may be heard on said resolution.

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

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

The following summarizes the proposed amendments to the FY 2014 Budget Plan. Those funding adjustments included below are recommendations to revise funding levels in existing agencies and programs. Copies of the *FY 2014 Third Quarter Review*, which include these adjustments, were forwarded to the Board of Supervisors on March 4, 2014, and are available for public inspection at all Fairfax County Public Libraries and governmental centers and on-line at <http://www.fairfaxcounty.gov/dmb>.

Current FY 2014 Revised Budget Plan

Total Expenditures - All Funds	\$8,333,527,345
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Proposed Changes:

General Fund *	(\$5,493,395)
Other Funds	\$11,370,842
• Capital Construction	\$1,446,772
• Federal/State Grants	11,569,566
• All Other Funds	(1,645,496)

School Funds		\$230,930,567
• School Operating	(\$1,132,714)	
• School Grants & Self Supporting	(705,700)	
• School Construction	232,768,981	
Total Expenditures in All Funds		\$8,570,335,359
<i>Increase from FY 2014 Current Budget Plan</i>		<i>\$236,808,014</i>

* As a result of these adjustments, the FY 2014 available General Fund balance is \$3,797,412. It should be noted that there are no FY 2014 Third Quarter Consideration Items as of February 28, 2014.



County of Fairfax, Virginia

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Attachment B

DATE: March 4, 2014

TO: BOARD OF SUPERVISORS

FROM: Edward L. Long Jr.
County Executive

SUBJECT: FY 2014 Third Quarter Review

Attached for your review and consideration is the *FY 2014 Third Quarter Review*, including Supplemental Appropriation Resolution AS 14171 and Amendment to the Fiscal Planning Resolution AS 14901. The Third Quarter Review includes recommended funding adjustments and the following attachments for your information.

- Attachment I - A General Fund Statement reflecting the status of the Third Quarter Review. Also attached is a statement of Expenditures by Fund, Summary of All Funds.
- Attachment II - A Summary of General Fund Revenue reflecting a decrease in FY 2014 revenue of \$6.57 million from the Fall 2013 Revenue estimates.
- Attachment III - A Detail of Major Expenditure Changes in Appropriated and Non-Appropriated Other Funds. Expenditure changes, excluding audit adjustments, in all Appropriated Other Funds and excluding Schools, the General Fund, and the Federal/State Grant Fund, total a net decrease of \$0.20 million. Expenditures in Non-Appropriated Other Funds increase a total of \$0.003 million.
- Attachment IV - Fund 50000, Federal/State Grant Fund, detailing grant appropriation adjustments for a total net increase of \$11.57 million.
- Attachment V - Supplemental Appropriation Resolution (SAR) AS 14171, AS 13346 for FY 2013 adjustments to reflect the final audit, and Amendment to the Fiscal Planning Resolution (FPR) AS 14901.
- Attachment VI - FY 2013 Audit Package including final adjustments to FY 2013 and the FY 2014 impact.
- Attachment VII - Fairfax County Public Schools (FCPS) Third Quarter Review (The School Board is not scheduled to act on the FCPS Third Quarter Review until March 6, 2014 so any adjustments made by the School Board will be provided to the Board of Supervisors prior to their action on the *FY 2014 Third Quarter Review*.)

As the Board is aware, the Code of Virginia requires that a public hearing be held prior to the adoption of amendments to the current year budget when the adjustments exceed one percent of total expenditures. In addition, any amendment of one percent of expenditures or more requires that the Board advertise a synopsis of the proposed changes. A public hearing on the proposed changes included in the *FY 2014 Third Quarter Review* has been scheduled for April 8, 9 and 10, 2014. On April 22, 2014, the Board will take action on this quarterly review prior to marking up the FY 2015 Advertised Budget Plan.

The following is a summary of the current financial status as of the Third Quarter Review compared to the *FY 2014 Revised Budget Plan*.

Third Quarter Summary General Fund Statement (in millions of dollars)

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Variance
Beginning Balance	\$209.44	\$87.78	\$182.81	\$182.81	\$0.00
Revenue ^{1,2}	\$3,498.10	\$3,559.55	\$3,584.33	\$3,577.76	(\$6.57)
Transfers In	\$6.77	\$23.87	\$23.87	\$23.87	\$0.00
Total Available	\$3,714.31	\$3,671.20	\$3,791.01	\$3,784.44	(\$6.57)
Direct Expenditures ²	\$1,269.32	\$1,309.40	\$1,360.47	\$1,354.98	(\$5.49)
Transfers Out					
School Operating	\$1,683.32	\$1,716.99	\$1,716.99	\$1,716.99	\$0.00
School Debt Service	164.76	172.37	172.37	172.37	0.00
Subtotal Schools	\$1,848.08	\$1,889.36	\$1,889.36	\$1,889.36	\$0.00
Contributory Fund	\$15.68	\$13.37	\$14.37	\$14.37	\$0.00
Information Technology	14.28	2.91	9.76	9.76	0.00
County Debt Service	116.85	118.80	118.80	118.80	0.00
County Transit	36.55	34.55	34.55	34.55	0.00
Community Services Board	109.61	109.23	110.04	110.08	0.04
E-911	15.26	17.05	17.28	17.28	0.00
County Insurance	22.09	21.02	21.03	58.69	37.66
Capital Paydown	18.00	12.03	25.88	27.64	1.76
Other Transfers	65.76	58.65	61.94	63.46	1.52
Subtotal County	\$414.10	\$387.61	\$413.65	\$454.63	\$40.98
Total Transfers Out	\$2,262.17	\$2,276.97	\$2,303.00	\$2,343.99	\$40.99
Total Disbursements	\$3,531.50	\$3,586.37	\$3,663.47	\$3,698.96	\$35.49
Total Ending Balance	\$182.81	\$84.83	\$127.53	\$85.47	(\$42.06)
Less:					
Managed Reserve	\$71.88	\$71.73	\$73.27	\$73.98	\$0.71
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁴	8.10	8.10	7.70	7.70	0.00

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Variance
Litigation Reserve ⁴	\$5.00	\$5.00	\$30.00		(\$30.00)
Transportation Reserve ⁵	0.54				0.00
Reserve for FY 2014 Budget Development ⁶	0.74				0.00
FY 2012 Audit Adjustments ⁷	1.51				0.00
FY 2013 Audit Adjustments ²	1.47		1.47		(1.47)
Reserve for FY 2014 Requirements ⁸			15.10	3.80	(11.30)
Total Available	\$93.56	\$0.00	\$0.00	\$0.00	\$0.00

¹ FY 2014 Revised Budget Plan revenues reflect a net increase of \$24,481,152 based on revised revenue estimates as of fall 2013. The FY 2014 Third Quarter Review contains a detailed explanation of these changes. Of the total, \$25,000,000 has been added to the Litigation Reserve and the remaining amount, a decrease of \$518,848, has been taken from the Reserve for FY 2014 Third Quarter.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2013 revenues are increased \$2,084,386 and FY 2013 expenditures are increased \$614,936 to reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2014 Revised Budget Plan Beginning Balance reflects a net increase of \$1,469,450. Details of the FY 2013 audit adjustments are included in the FY 2014 Third Quarter package. This reserve has been utilized as part of the FY 2014 Third Quarter Review.

³ As part the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the FY 2013 Carryover Review, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

⁴ As part of the FY 2012 Carryover Review, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals. As a result of revised projections of the timing of the litigation requirements, this reserve has been increased by \$25,000,000 to \$30,000,000. As part of the FY 2014 Third Quarter Review, the County Executive recommends transferring this reserve to Fund 60000, County Insurance.

⁵ As part of the FY 2012 Carryover Review, an amount of \$538,344 was set aside in reserve for transportation requirements. This reserve was utilized to balance the FY 2014 budget.

⁶ As part of the FY 2012 Carryover Review, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve was utilized to balance the FY 2014 budget.

⁷ As a result of FY 2012 audit adjustments, an amount of \$1,513,332 was available to be held in reserve in FY 2013 and was utilized to balance the FY 2014 budget.

⁸ As part of the FY 2013 Carryover Review, an amount of \$15,616,776 was set aside in reserve for FY 2014 requirements or FY 2015 budget development. As a result of revised FY 2014 revenue estimates, this reserve was reduced by \$518,848 to \$15,097,928. As part of the County Executive's proposed FY 2014 Third Quarter Review, \$11,300,516 has been used for Third Quarter requirements, leaving \$3,797,412 in balance for Board consideration.

Total revenues are estimated at \$3.58 billion and reflect a decrease of \$6,569,377, or 0.2 percent, from the FY 2014 fall estimate. As noted in the FY 2015 Advertised Budget Plan, FY 2014 revenue estimates were increased a net \$24.5 million as part of a fall 2013 revenue review prior to Third Quarter during the development of the FY 2015 budget. These adjustments were based on actual FY 2013 receipts and collections through the first several months of FY 2014 and include the recognition of \$25 million in revenues previously held for litigation requirements that will not be concluded in FY 2014. This \$25 million and an additional \$5 million also reserved for litigation are transferred to the County's Self Insurance fund pending the outcome of the protracted litigation. The \$6.57 million revenue decrease noted as part of Third Quarter is the result of a \$2.7 million decrease in Sales Tax receipts and a \$1.3

million decrease in Recordation taxes based on actual year-to-date collections. In addition, there is a decrease of \$2.5 million in Revenue from the Commonwealth and Federal Government associated with commensurate decreases in expenditures.

Refining revenue estimates has been challenging this year as a result of several factors. One such challenge has been the federal budget issues including federal agency furloughs that were implemented beginning in the summer 2013 as well as the federal shutdown which occurred in October. As a result of the federal furloughs and shutdown, staff anticipated changes in consumer behavior which in turn impact County revenue receipts in categories such as sales tax and personal property taxes. Sales tax receipts in FY 2014, for example, have ranged from an increase of 15.4 percent to a decrease of 10.1 percent. Another factor impacting County revenues this fall has been the increase in mortgage interest rates. Currently, 30-year fixed mortgage rates are 4.43 percent, a whole percentage point higher than the 3.41 percent rate this time last year. Consequently, County revenues in the areas of recordation taxes and Clerk Fees, which are collected at the time of refinancing, have been impacted. Based on Circuit Court figures, the number of mortgage refinancings has declined over 62 percent since the beginning of FY 2014. Complicating matters further is the impact of the extremely cold and inclement weather experienced in the region this winter because it negatively impacts consumer spending. Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates included in Third Quarter. Finally, it should be noted that little information is available concerning Business, Professional, and Occupational License (BPOL) Taxes, since filings and payments are not due until March 1, with additional time required to process returns. Similarly, revenue from the Bank Franchise Tax is not received until late May or early June so there is no information currently available to help estimate FY 2014 receipts. All revenue categories are closely monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2015 revenue adjustments will be included in the Add-On Review. A detailed description of both the fall and current revenue adjustments are noted in Attachment II.

A net General Fund Disbursement increase of \$35.49 million is also included in the *FY 2014 Third Quarter Review* and is the result of reductions of \$5.98 million and additional requirements of \$41.47 million described below. As a result of these changes a net balance of \$3.80 million remains available.

As we quickly approach the end of FY 2014, it is important to note a number of requirements that will require funding at year-end as part of the *FY 2014 Carryover Review*. These include funds for the County's infrastructure contribution to the Laurel Hill Adaptive Re-use that the Board had endorsed, recommendations that may come from the Infrastructure Financing Committee and the second contribution towards installing turf fields at the remaining County High Schools that do not yet have them. In addition, County staff will be providing options to respond to the rating agency concern about low levels of reserves.

Audit Adjustments

As a result of the FY 2013 Comprehensive Annual Audit, a number of adjustments to revenues and expenditures are necessary to reflect Generally Accepted Accounting Principles (GAAP) requirements. Revenue and expenditure adjustments result in a net increase of \$1.47 million to the FY 2014 beginning General Fund balance. This balance is available for Third Quarter requirements.

In addition, several other adjustments to various funds are required, including Fairfax County Public Schools' funds and the Fairfax County Redevelopment Housing Authority Funds. All of these audit adjustments were reflected in the FY 2013 Comprehensive Annual Financial Report (CAFR). Details of these audit adjustments are included in Attachment VI.

It should be noted that two County funds, Fund 60000, County Insurance, and Fund S43000, Public School Adult and Community Education, require a supplemental appropriation based on audit adjustments to reflect proper accounting treatments. Expenditures were increased in both funds in order to accurately record expenditure accruals in the appropriate fiscal period. An appropriation resolution is required to account for adjustments in the correct fiscal period, consistent with GAAP requirements. Supplemental Appropriation Resolution AS 13346 is included in Attachment V of the *FY 2014 Third Quarter Review*.

Summary of Adjustments

The following adjustments are made as part of the *FY 2014 Third Quarter Review*. It should be noted that the revenue adjustments included in the *FY 2014 Third Quarter Review* are described in detail in the Summary of General Fund Revenue, Attachment II.

In addition, there are various General Fund Supported and Other Fund expenditure adjustments, supported by both non-General Fund revenue and the use of fund balance. Adjustments to Other Funds are reflected in the Other Funds Detail section, Attachment III.

ADMINISTRATIVE ADJUSTMENTS – GENERAL FUND IMPACT

	NON-RECURRING
	Revenue \$0
Agency 13, Office of Public Affairs	Expenditure <u>\$20,000</u>
Personnel Services	Net Cost \$20,000

Funding of \$20,000 is required for the Office of Public Affairs to cover a projected shortfall in Personnel Services primarily based on actual salary requirements and anticipated leave payout costs. Due to the small size of the agency budget, there is limited ability to absorb significant unbudgeted expenses of this nature.

	NON-RECURRING
	Revenue \$0
Agency 26, Office of Capital Facilities	Expenditure <u>\$150,000</u>
Personnel Services	Net Cost \$150,000

Funding of \$150,000 is required for the Office of Capital Facilities to cover a projected shortfall in Personnel Services resulting from revised salary projections based on staffing requirements and current salaries of merit employees.

	NON-RECURRING
	Revenue \$0
Agency 36, Planning Commission	Expenditure <u>\$60,000</u>
Personnel Services	Net Cost \$60,000

Funding of \$60,000 is required for the Planning Commission to cover a projected shortfall in Personnel Services resulting from revised salary projections based on staffing requirements, current salaries of merit employees, and overtime pay related to Planning Commission meetings. Due to the small size of the agency budget, there is limited ability to absorb significant unbudgeted expenses of this nature.

**Agency 67, Department of Family Services
Comprehensive Services Act**

NON-RECURRING	
Revenue	(\$1,587,470)
Expenditure	<u>(\$3,500,000)</u>
Net Cost	(\$1,912,530)

A decrease of \$3,500,000 is included due to a decrease in mandated funding requirements in the Comprehensive Services Act (CSA) based on anticipated expenditures in FY 2014. Actual costs for the CSA program are dependent on the number of youth served and the complexity of services provided. The CSA system has worked to contain costs by utilizing community-based services and minimizing the length of stay when a residential placement is necessary. As an example, residential and group home placements have been cut nearly in half from 139 in December 2010 to 71 in December 2013. The expenditure decrease is partially offset by a decrease in state funding of \$1,587,470 for a net savings to the General Fund of \$1,912,530.

**Agency 67, Department of Family Services
Adoption Subsidy Program**

NON-RECURRING	
Revenue	(\$1,000,000)
Expenditure	<u>(\$1,000,000)</u>
Net Cost	\$0

A decrease of \$1,000,000 to both revenues and expenditures for the Adoption Subsidy Program is included to more accurately align the program's budget with actual spending. Program spending has declined significantly due to the maximization of Medicaid as an alternative funding source for these subsidies. This adjustment is consistent with adjustments made at previous third quarter reviews and is needed in order to reconcile program year funding to actual experience. The expenditure decrease is fully offset by a decrease in federal and state revenues for no net impact to the County.

**Agency 67, Department of Family Services
Public Assistance Eligibility Workers**

RECURRING	
Revenue	\$108,140
Expenditure	<u>\$108,140</u>
Net Cost	\$0

An increase of \$108,140 to both revenues and expenditures is required to address 9,000 FAMIS cases that are being transferred to the County from the state, effective March 1, 2014. Funding will support 8/8.0 FTE new positions. FAMIS is Virginia's health insurance program for children. Eligibility for the FAMIS program was previously determined by a state contractor; however, with the implementation of the Patient Protection and Affordability Care Act (PPACA), eligibility will now be determined by each locality. The state has provided additional funding to support 8/8.0 FTE positions to address the new caseloads. The additional FAMIS eligibility cases will increase caseloads by more than 10 percent and cannot be absorbed within existing resources. While the additional 8/8.0 FTE positions is not sufficient to fully cover the new FAMIS cases, it is hoped that these positions will provide some relief to current eligibility workers who are at capacity. The expenditure increase is fully offset by an increase in federal and state revenues for no net impact to the County.

In addition to the new FAMIS cases DFS is now responsible for, public assistance caseloads have increased more than 60 percent since FY 2008. To manage the significant increase within existing resources, in 2012, the Self Sufficiency Division completed implementation of a new service delivery model whereby work is disaggregated and assigned by specific processes rather than the traditional case management model. However, caseloads continue to grow. The current monthly on-going public assistance caseload is more than 93,000. This is up from 51,939 in FY 2008. Additionally, the implementation of PPACA has increased the amount of time each application takes to process. For example, a new application form needed to be developed in order to capture new information required by

PPACA. The new application form is 18 pages and in some instances, depending on family size, may be as long as 27 pages. This compares to the old application form which was two pages. These new requirements, coupled with the significant increase in caseload, means new positions were needed. To address this, in FY 2014, 18/18.0 FTE SACC Teacher I merit positions that were vacant due to the acceleration of the SACC conversion of merit positions to benefits-eligible positions were redeployed. In FY 2015, an additional 3/3.0 FTE positions are proposed as part of the FY 2015 Advertised Budget Plan. All of the positions added address existing caseloads; there is no capacity to absorb additional caseload increases within existing resources. The new positions are fully offset by an increase in federal and state revenues for no net impact to the County.

Finally, there is an ever growing backlog of applications that have been received but staff has not yet been able to process. Once an application is filed, in accordance with federal and state policy, the County is required to determine eligibility and deliver benefits within a certain timeframe. The County is currently not meeting these timeframes. As of February 2014 there were 4,460 cases that were awaiting eligibility determination. This is up from 371 cases that were awaiting eligibility determination in October 2013. Staff is currently developing a plan on how to address this workload. It is hoped DFS can utilize benefits-eligible positions to address the backlog but additional merit positions may be needed if the average monthly on-going public assistance caseload does not level off.

	RECURRING
	Revenue \$0
Agency 82, Office of the Commonwealth's Attorney	Expenditure <u>\$104,040</u>
Filling Vacant Assistant Commonwealth's Attorney Positions	Net Cost \$104,040

A net increase of \$104,040, including \$81,040 in Personnel Services and \$23,000 in associated Operating Expenses reflects the partial year impact of funding four existing (but currently held vacant) Assistant Commonwealth's Attorney II positions to address increased workload requirements in the Office of the Commonwealth's Attorney (OCA). When combined with the proposed FY 2015 Advertised Budget Plan adjustment of adding 3/3.0 FTE Senior Assistant Commonwealth's Attorney positions in this agency, this will provide an increase of nearly 30 percent capacity in the prosecutorial staff in OCA.

For an extended period of time, OCA has been significantly understaffed, with the agency's already difficult workload becoming even more challenging in recent years due to several factors. First, due to a 2009 United States Supreme Court decision, *Melendez-Diaz v. Massachusetts*, OCA has had to designate one prosecutor and one office staff member with the full-time responsibility of complying with the additional notices and subpoenas now required for each DWI that is prosecuted in the County. This has effectively removed that prosecutor from the other work of the office, including preliminary hearing and Circuit Court dockets. In addition, preparation time for cases and time spent in trial has increased dramatically in the past 5-7 years for various reasons including the evolution of discovery standards and pretrial motions, the split of trials into two phases, guilt and sentence, longer periods of jury *voire dire*, and the increase in court appointed experts for Defendants. Also, OCA now has to respond in writing to all motions made by the Defendant in Circuit Court by order of the Court. Formerly, oral responses were adequate on motions considered routine by the Court. Finally, in the early 2000's, the average daily number of traffic court rooms that OCA had to staff was 3-4. Over the last 8 years, that number has increased to 5 or 6 traffic courtrooms daily, requiring an extra two attorneys per day to staff daily traffic dockets.

The most direct comparator jurisdictions for OCA are other large, urban, high caseload offices in the Commonwealth of Virginia, often referred to as “super-jurisdictions”, namely the City of Richmond, Virginia Beach, and the City of Norfolk. The table below summarizes some very high level comparison data:

	Attorney per Citizens	Total Defendants Per Year	Number of Defendants per Prosecutor	Staff Size (Prosecutors/ Support/Total) ¹
City of Richmond	1 / 5,534	3,935	104	38 + 28 = 66
Virginia Beach	1 / 12,082	5,680	154	37 + 87 = 124
City of Norfolk	1 / 6,643	3,891	105	37 + 40 = 77
Fairfax County	1 / 44,744	5,741	230	25 + 8 = 33
Fairfax County (<i>with the funding of four currently held vacant ACA IIs (FY14 Third Quarter) and addition of 3/3.0 FTE additional Sr. ACAs (FY 15 Advertised)</i>)	1 / 34,956	5,741	179	32 + 8 = 40

¹ Fairfax County has two fully grant funded attorneys that are restricted by the terms of the grant to only prosecute domestic violence cases. They are not included in the Fairfax County totals cited in this table. Likewise, the City of Norfolk has an additional two grant funded attorneys that are not included in their totals.

	NON-RECURRING
Agency 87, Unclassified Administrative Expenses	Expenditure \$1,000,000
Agency 89, Employee Benefits	Expenditure <u>(\$1,000,000)</u>
Fringe Benefit Employer Contributions	Net Cost \$0

An increase of \$1,000,000 to expenditures is included in Agency 87, Unclassified Administrative Expenses, that is fully offset by a decrease of \$1,000,000 to expenditures in Agency 89, Employee Benefits, resulting in no net impact to the County. Savings of \$1.0 million were included in Agency 87 to balance the FY 2014 Adopted Budget Plan based on efficiencies to be identified during the fiscal year. These savings have been identified in Agency 89, as expenditures for employer group health insurance contributions are projected to be lower than previously anticipated. These savings in employee benefits are expected to be realized as the result of lower than budgeted premium increases as of January 1, 2014.

	RECURRING
	Revenue \$0
Multiple Agencies	Expenditure <u>(\$1,475,575)</u>
Incentive Reinvestment Initiative	Net Cost (\$1,475,575)

A net decrease of \$1,475,575 reflects the savings generated by agencies as the result of careful management of their expenditures during the fiscal year. An Incentive Reinvestment Initiative was approved by the Board of Supervisors on December 3, 2013 to be implemented as part of the FY 2014 Third Quarter Review. The initiative was established by the County Executive to encourage staff to identify additional savings and efficiencies by allowing County departments to retain a portion of the savings generated to reinvest in employees. General Fund agencies were challenged to save an amount equal to 1 percent of their personnel budget. It is important to note that agencies will be allowed to identify savings less than, but not more than, 1 percent of their FY 2014 Adopted personnel budget. Of the total amount identified, 50 percent will be returned to the General Fund as part of Third Quarter. As a result of this effort \$2.95 million in savings was identified by General Fund agencies with \$1.48 million being returned to the General Fund as part of Third Quarter. The remaining 50 percent of the savings is

retained by agencies and will be reinvested in employee training, conferences and other employee development and succession planning opportunities. In order to accommodate these savings which are being generated late in the fiscal year, the balance will be treated as unencumbered carryover for one year.

	NON-RECURRING
	Revenue \$0
Multiple Agencies	Expenditures \$40,000
Fund 40040, Community Services Board	General Fund Transfer \$39,812
Fund 83000, ASAP	General Fund Transfer <u>\$2,690</u>
Non-Merit One-Time Compensation Adjustment	Net Cost \$82,502

A net increase of \$82,502 reflects adjustments required for the one-time \$500 (before taxes) compensation adjustment awarded to exempt benefits-eligible positions in November 2013. These adjustments were approved by the Board of Supervisors at their October 8, 2013 meeting to acknowledge the hard work of employees in these positions. As part of the FY 2013 Carryover Review, the Board approved one-time \$850 (before taxes) compensation adjustments for all merit employees. It should be noted that the original cost estimate for the one-time \$500 adjustments for these exempt benefits-eligible employees was \$265,000. However, a number of funds and agencies are able to absorb the costs within their current appropriations; therefore, the net cost to the General Fund is \$82,502.

	NON-RECURRING
Fund 10010, Revenue Stabilization	General Fund Transfer <u>\$1,518,380</u>
Maintaining Reserve of 3.0 percent of General Fund Disbursements	Net Cost \$1,518,380

Funding of \$1,518,380 is transferred from the General Fund to Fund 10010, Revenue Stabilization, to maintain the reserve at 3.0 percent of General Fund disbursements. On September 13, 1999, the Board of Supervisors established a Revenue Stabilization Fund to provide a mechanism for maintaining a balanced budget without resorting to tax increases and expenditure reductions that aggravate the stresses imposed by the cyclical nature of the economy. The Revenue Stabilization Fund is based on a balance of 3.0 percent of General Fund disbursements. Based on the *FY 2014 Revised Budget Plan* disbursement level, as well as the projected low interest earnings for FY 2014, a transfer from the General Fund is required to maintain the 3.0 percent of disbursements fully funded target level.

	NON-RECURRING
Fund 30010, General Construction and Contributions	General Fund Transfer <u>\$630,000</u>
Human Services Facilities Studies	Net Cost \$630,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is increased \$630,000 to support Human Services facility assessments. Funding is required to conduct physical inspection of several Human Services buildings, develop conceptual drawings for redesigned space, develop cost estimates for renovation work, and determine retrofits required to comply with updated state licensure requirements. Assessments will be conducted at A New Beginnings, Cornerstones and Crossroads residential facilities as well as three family shelters which are more than 20 years old and do not meet modern standards for accessibility or enhanced service delivery. In addition, a feasibility study is required for the Sully Senior/Teen Center which will be required to relocate when VDOT widens route I-66 in Centreville. This center provides social, recreational, and health wellness activities and programs for older adults residing in Centreville and Chantilly. Youth programming is also in great demand in this area and a center will help meet that need. These assessments were noted by the joint County / School Board Infrastructure Financing Committee as an important step in determining full condition assessments of County facilities including facility evaluation and cost estimates.

		NON-RECURRING
Fund 30010, General Construction and Contributions	General Fund Transfer	<u>\$500,000</u>
County-owned Roads and Service Drives Study	Net Cost	\$500,000

The General Fund Transfer to Fund 30010, General Construction and Contributions, is required to increase \$500,000 to determine an accurate inventory and condition assessment of County-owned roads and service drives. The Department of Public Works and Environmental Services is responsible for maintaining approximately 17 miles of roadway service drives and 4 miles of County maintained roads that do not meet the standards for acceptance into the VDOT maintenance system. The estimated value of service drives is approximately \$52 million and the estimated value of County maintained roads is approximately \$12 million. The condition assessment will provide a better inventory, assess the condition of the roads and determine a cost estimate for repairs and on-going maintenance. These assessments were noted by the joint County / School Board Infrastructure Financing Committee as an important step in determining full condition assessments of County facilities including facility evaluation and cost estimates.

		NON-RECURRING
Fund 30010, General Construction and Contributions	General Fund Transfer	<u>\$630,000</u>
ADA Compliance - FMD	Net Cost	\$630,000

The General Fund Transfer Fund 30010, General Construction and Contributions, is required to increase \$630,000 to address ADA assessment study requirements. On January 28, 2011, the Board of Supervisors signed a settlement agreement with the Department of Justice (DOJ) related to requirements identified on 78 buildings in the County as well as approximately ten program areas which needed improvement in order to comply with the ADA. In addition, the County is required as part of the agreement with the DOJ to perform assessments at all facilities not included in the original audit. The Facilities Management Department is currently making improvements identified by the DOJ and reassessing the remaining County-owned buildings for additional required improvements. Funding in the amount of \$630,000 will provide for the required self-assessments on 90 facilities not yet assessed and will complete all of the DOJ required assessments.

		NON-RECURRING
Fund 60000, County Insurance	General Fund Transfer	<u>\$5,663,287</u>
Accrued Liability Reserve	Net Cost	\$5,663,287

The General Fund transfer to Fund 60000, County Insurance, is increased by \$5,663,287 for accrued liability adjustments. An actuarial analysis was performed after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured.

The actuarial analysis estimates the ultimate value both for those cases where claims have already been reported as well as for those claims and future loss payments that could occur, or that have been incurred but not reported yet. Case reserves are established for reported claims at the time that they are reported, and are then adjusted up or down as more information is gathered pertaining to the loss or when closed cases are reopened. The information that was used by the actuaries reflected a slight decrease in the number of new cases reported but an increase in the severity of the injuries reported so the long term liability is continuing to rise, especially for claims involving Police officers. In addition, there was an increase in older claim activity as a result of several factors, including joint replacements and heart related medical procedures. These can be attributed to the aging population of injured employees.

**Fund 60000, County Insurance
Litigation Expenses**

NON-RECURRING	
General Fund Transfer	<u>\$2,000,000</u>
Net Cost	\$2,000,000

The General Fund transfer to Fund 60000, County Insurance, is increased by \$2,000,000 for anticipated expenditures due to pending litigation in personnel-related matters. This funding is required to hire outside counsel and retain expert witnesses. It should be noted that this pending litigation has previously been discussed with the Board in Closed Session.

**Fund 60000, County Insurance
Litigation Reserve**

NON-RECURRING	
Litigation Reserve	\$30,000,000
General Fund Transfer	<u>\$30,000,000</u>
Net Cost	\$0

The General Fund transfer to Fund 60000, County Insurance, is increased by \$30,000,000 to move the Litigation Reserve, currently residing in the General Fund, to the County's Self Insurance Fund pending the outcome of the protracted litigation process currently underway. The Board originally established a Litigation Reserve of \$5 million at the *FY 2012 Carryover Review* at the recommendation of the County Executive due to the increasing number of tax related lawsuits that were identified by the Department of Tax Administration and the County Attorney. During the development of the FY 2014 Budget another \$25 million in potential litigation losses was identified and accounted for in the revenue estimates for Real Estate, Personal Property and Business, Professional and Occupational License (BPOL) delinquencies as potential refunds associated with a number of cases that had been filed or were anticipated to be filed. Consistent with briefings to the Board in Closed Session on the legal matters pertaining to this litigation, the current projected timeframe for the litigation continues to be extended and it is not anticipated that a significant number of cases will be concluded in FY 2014. As a result the \$30 million reserve is being placed in the County Insurance Fund pending the outcome of the litigation.

Summary

In summary, I am recommending that the following actions be taken:

- Board approval of the funding and audit adjustments contained in this package which result in a General Fund Available Balance of \$3.80 million, a decrease of \$0.20 million in Appropriated Other Funds expenditures excluding Federal and State Grants, audit adjustments and Schools' funds. Details regarding adjustments for School funds as requested by the School Board in Draft are provided in the Schools' Recommended *FY 2014 Third Quarter Review* package (Attachment VII).
 - Supplemental Appropriation Resolution AS 14171
 - Supplemental Appropriation Resolution AS 13346
 - Amendment to Fiscal Planning Resolution AS 14901
- Board appropriation of Federal/State grant adjustments in Fund 50000, Federal/State Grant Fund, totaling an increase of \$11.57 million.
- Board approval of adjustment to the Managed Reserve to reflect the adjustments included in the *FY 2014 Third Quarter Review*.

FY 2014 Third Quarter Review

Attachment I – Schedules

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Beginning Balance	\$209,439,502	\$87,778,641	\$182,807,766	\$182,807,766	\$0	0.00%
Revenue ^{1,2}						
Real Property Taxes	\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,216,599,964	\$0	0.00%
Personal Property Taxes ³	353,633,268	336,067,422	354,308,292	354,308,292	0	0.00%
General Other Local Taxes	530,960,414	526,607,627	521,969,977	514,082,518	(7,887,459)	(1.51%)
Permit, Fees & Regulatory Licenses	38,201,352	36,870,254	38,688,569	38,688,569	0	0.00%
Fines & Forfeitures	14,131,523	14,863,219	14,217,784	14,217,784	0	0.00%
Revenue from Use of Money & Property	17,511,082	16,936,422	14,963,799	14,963,799	0	0.00%
Charges for Services	72,674,073	72,690,493	74,509,001	74,509,001	0	0.00%
Revenue from the Commonwealth ³	301,125,920	306,918,671	307,463,703	305,233,268	(2,230,435)	(0.73%)
Revenue from the Federal Government	31,152,805	25,676,086	26,576,620	26,327,725	(248,895)	(0.94%)
Recovered Costs/Other Revenue	15,297,940	14,935,437	15,030,165	15,030,165	0	0.00%
Total Revenue	\$3,498,095,077	\$3,559,547,647	\$3,584,327,874	\$3,573,961,085	(\$10,366,789)	(0.29%)
Transfers In						
Fund 20000 Consolidated Debt Service	\$0	\$8,000,000	\$8,000,000	\$8,000,000	\$0	0.00%
Fund 40000 County Transit Systems	0	4,000,000	4,000,000	4,000,000	0	0.00%
Fund 40030 Cable Communications	4,270,457	4,145,665	4,145,665	4,145,665	0	0.00%
Fund 40080 Integrated Pest Management	0	138,000	138,000	138,000	0	0.00%
Fund 40100 Stormwater Services	0	1,000,000	1,000,000	1,000,000	0	0.00%
Recycling Operations	0	535,000	535,000	535,000	0	0.00%
Fund 40150 Refuse Disposal	2,500,000	535,000	535,000	535,000	0	0.00%
(ERR) Facility	0	42,000	42,000	42,000	0	0.00%
Fund 40170 I-95 Refuse Disposal	0	175,000	175,000	175,000	0	0.00%
Fund 60010 Department of Vehicle Services	0	1,224,931	1,224,931	1,224,931	0	0.00%
Fund 60030 Technology Infrastructure Services	0	1,500,000	1,500,000	1,500,000	0	0.00%
Fund 69010 Sewer Operation and Maintenance	0	1,800,000	1,800,000	1,800,000	0	0.00%
Fund 80000 Park Revenue	0	775,000	775,000	775,000	0	0.00%
Total Transfers In	\$6,770,457	\$23,870,596	\$23,870,596	\$23,870,596	\$0	0.00%
Total Available	\$3,714,305,036	\$3,671,196,884	\$3,791,006,236	\$3,780,639,447	(\$10,366,789)	(0.27%)
Direct Expenditures ²						
Personnel Services	\$695,634,681	\$722,847,458	\$730,887,104	\$728,453,314	(\$2,433,790)	(0.33%)
Operating Expenses	334,794,913	333,347,232	371,922,245	369,890,062	(2,032,183)	(0.55%)
Recovered Costs	(41,253,899)	(44,575,824)	(43,350,256)	(43,377,678)	(27,422)	0.06%
Capital Equipment	1,240,331	220,968	1,957,715	1,957,715	0	0.00%
Fringe Benefits	278,906,707	297,561,471	299,051,727	298,051,727	(1,000,000)	(0.33%)
Total Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Transfers Out						
Fund S10000 School Operating	\$1,683,322,285	\$1,716,988,731	\$1,716,988,731	\$1,716,988,731	\$0	0.00%
Fund 10010 Revenue Stabilization	1,680,445	0	1,250,797	2,769,177	1,518,380	121.39%
Fund 10020 Community Funding Pool	9,867,755	9,867,755	9,867,755	9,867,755	0	0.00%
Fund 10030 Contributory Fund	15,683,588	13,370,975	14,370,975	14,370,975	0	0.00%
Fund 10040 Information Technology	14,281,579	2,913,280	9,763,280	9,763,280	0	0.00%
Fund 20000 County Debt Service	116,853,073	118,797,992	118,797,992	118,797,992	0	0.00%
Fund 20001 School Debt Service	164,757,064	172,367,649	172,367,649	172,367,649	0	0.00%
Fund 30000 Metro Operations and Construction	11,298,296	11,298,296	11,298,296	11,298,296	0	0.00%
Fund 30010 General Construction and Contributions	16,554,569	11,933,202	20,376,497	22,136,497	1,760,000	8.64%
Fund 30020 Capital Renewal Construction	0	0	5,000,000	5,000,000	0	0.00%
Fund 30050 Transportation Improvements	200,000	0	200,000	200,000	0	0.00%
Fund 30060 Pedestrian Walkway Improvements	300,000	100,000	300,000	300,000	0	0.00%
Fund 30080 Commercial Revitalization Program	950,000	0	0	0	0	-
Fund 30300 The Penny for Affordable Housing	1,058,750	0	0	0	0	-
Fund 40000 County Transit Systems	36,547,739	34,547,739	34,547,739	34,547,739	0	0.00%
Fund 40040 Community Services Board	109,610,515	109,233,258	110,041,222	110,081,034	39,812	0.04%
Fund 40090 E-911	15,256,778	17,051,691	17,279,271	17,279,271	0	0.00%
Fund 40330 Elderly Housing Programs	2,043,297	1,852,376	1,864,271	1,864,271	0	0.00%
Fund 50000 Federal/State Grants	5,244,241	5,057,965	5,459,853	5,459,853	0	0.00%
Fund 60000 County Insurance	22,094,372	21,017,317	21,030,127	58,693,414	37,663,287	179.09%
Fund 60020 Document Services Division	2,398,233	2,398,233	2,407,383	2,407,383	0	0.00%
Fund 60040 Health Benefits	4,000,000	0	1,600,000	1,600,000	0	0.00%
Fund 73030 OPEB Trust	28,000,000	28,000,000	28,000,000	28,000,000	0	0.00%
Fund 83000 Alcohol Safety Action Program	171,958	171,958	191,174	193,864	2,690	1.41%
Total Transfers Out	\$2,262,174,537	\$2,276,968,417	\$2,303,003,012	\$2,343,987,181	\$40,984,169	1.78%
Total Disbursements	\$3,531,497,270	\$3,586,369,722	\$3,663,471,547	\$3,698,962,321	\$35,490,774	0.97%
Total Ending Balance	\$182,807,766	\$84,827,162	\$127,534,689	\$81,677,126	(\$45,857,563)	(35.96%)
Less:						
Managed Reserve	\$71,884,864	\$71,727,394	\$73,269,431	\$73,979,246	\$709,815	0.97%
Reserve for State/Federal Reductions and Federal Sequestration Cuts ⁴	8,099,768	8,099,768	7,697,880	7,697,880	0	0.00%
Litigation Reserve ⁵	5,000,000	5,000,000	30,000,000		(30,000,000)	(100.00%)
Transportation Reserve ⁶	538,344				0	-
Reserve for FY 2014 Budget Development ⁷	742,333				0	-
FY 2012 Audit Adjustments ⁸	1,513,332				0	-
FY 2013 Audit Adjustments ²	1,469,450		1,469,450		(1,469,450)	(100.00%)
Reserve for FY 2014 Requirements ⁹			15,097,928		(15,097,928)	(100.00%)
Total Available	\$93,559,675	\$0	\$0	\$0	\$0	-

FY 2014 THIRD QUARTER FUND STATEMENT

FUND 10001, GENERAL FUND

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
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¹ FY 2014 Revised Budget Plan revenues reflect a net increase of \$24,481,152 based on revised revenue estimates as of fall 2013. The FY 2014 Third Quarter Review contains a detailed explanation of these changes. Of the total, \$25,000,000 was added to the Litigation Reserve and the remaining amount, a decrease of \$518,848, was taken from the Reserve for FY 2014 Requirements.

² In order to appropriately reflect actual revenues and expenditures in the proper fiscal year, FY 2013 revenues are increased \$2,084,386 and FY 2013 expenditures are increased \$614,936 to reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2014 Revised Budget Plan Beginning Balance reflects a net increase of \$1,469,450. Details of the FY 2013 audit adjustments are included in the FY 2014 Third Quarter package. This reserve has been utilized as part of the FY 2014 Third Quarter Review.

³ Personal Property Taxes of \$211,313,944 that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

⁴ As part the FY 2012 Carryover Review, an amount of \$8,099,768 was set aside in reserve for State/Federal Reductions and Federal Sequestration Cuts. As part of the County Executive's proposed FY 2013 Carryover Review, \$401,888 of this reserve was utilized to offset federal sequestration reductions for the Head Start and Early Head Start grant programs. Use of the reserve funding was in line with the direction given by the Board of Supervisors as part of the June 25, 2013 Human Services Committee meeting. As part of their deliberations on the FY 2013 Carryover Review, the Board of Supervisors earmarked \$1,000,000 of this reserve for potential requirements within the Housing Blueprint/Bridging Affordability program as a result of the use of \$1,000,000 in Blueprint funding for the Housing Choice Voucher (HCV) Reserve.

⁵ As part of the FY 2012 Carryover Review, an amount of \$5,000,000 was set aside in reserve to address the impact of a number of potential refunds resulting from pending tax appeals. As a result of revised projections of the timing of the litigation requirements, this reserve has been increased by \$25,000,000 to \$30,000,000. As part of the FY 2014 Third Quarter Review, the County Executive recommends transferring this reserve to Fund 60000, County Insurance.

⁶ As part of the FY 2012 Carryover Review, an amount of \$538,344 was set aside in reserve for transportation requirements. This reserve was utilized to balance the FY 2014 budget.

⁷ As part of the FY 2012 Carryover Review, an amount of \$742,333 was set aside in reserve for FY 2014 budget development. This reserve was utilized to balance the FY 2014 budget.

⁸ As a result of FY 2012 audit adjustments, an amount of \$1,513,332 was available to be held in reserve in FY 2013 and was utilized to balance the FY 2014 budget.

⁹ As part of the FY 2013 Carryover Review, an amount of \$15,616,776 was set aside in reserve for FY 2014 requirements or FY 2015 budget development. As a result of revised FY 2014 revenue estimates, this reserve was reduced by \$518,848 to \$15,097,928. As part of the County Executive's proposed FY 2014 Third Quarter Review, \$11,300,516 was used for Third Quarter requirements, leaving \$3,797,412 in balance for Board consideration. Subsequent to the release of the FY 2014 Third Quarter Review, FY 2014 revenues were reduced based on revised estimates, leaving no balance in this reserve.

FY 2014 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Legislative-Executive Functions / Central Services						
01 Board of Supervisors	\$4,554,679	\$5,171,389	\$5,226,639	\$5,224,936	(\$1,703)	(0.03%)
02 Office of the County Executive	5,729,428	6,420,926	6,605,108	6,580,974	(24,134)	(0.37%)
04 Department of Cable and Consumer Services	1,051,877	955,853	984,943	984,943	0	0.00%
06 Department of Finance	9,199,738	8,387,352	9,054,977	9,035,310	(19,667)	(0.22%)
11 Department of Human Resources	7,560,035	7,190,025	7,568,287	7,568,287	0	0.00%
12 Department of Purchasing and Supply Management	4,801,328	4,411,712	4,688,925	4,673,546	(15,379)	(0.33%)
13 Office of Public Affairs	1,164,637	1,261,248	1,329,398	1,349,398	20,000	1.50%
15 Office of Elections	3,558,962	3,695,935	3,734,406	3,737,406	3,000	0.08%
17 Office of the County Attorney	6,775,253	6,357,795	7,648,129	7,648,129	0	0.00%
20 Department of Management and Budget	2,651,424	4,458,126	4,508,991	4,487,702	(21,289)	(0.47%)
37 Office of the Financial and Program Auditor	284,278	350,582	354,020	354,020	0	0.00%
41 Civil Service Commission	373,517	408,154	410,849	411,349	500	0.12%
57 Department of Tax Administration	21,423,473	22,644,049	23,345,271	23,260,562	(84,709)	(0.36%)
70 Department of Information Technology	28,845,475	30,156,498	34,291,181	34,241,181	(50,000)	(0.15%)
Total Legislative-Executive Functions / Central Services	\$97,974,104	\$101,869,644	\$109,751,124	\$109,557,743	(\$193,381)	(0.18%)
Judicial Administration						
80 Circuit Court and Records	\$10,318,566	\$10,462,252	\$10,638,203	\$10,640,203	\$2,000	0.02%
82 Office of the Commonwealth's Attorney	2,653,086	2,699,151	2,729,751	2,833,791	104,040	3.81%
85 General District Court	2,049,657	2,208,314	2,245,761	2,239,528	(6,233)	(0.28%)
91 Office of the Sheriff	18,430,508	17,872,861	18,619,665	18,619,665	0	0.00%
Total Judicial Administration	\$33,451,817	\$33,242,578	\$34,233,380	\$34,333,187	\$99,807	0.29%
Public Safety						
04 Department of Cable and Consumer Services	\$660,853	\$664,178	\$672,678	\$672,678	\$0	0.00%
31 Land Development Services	8,856,194	7,594,843	8,290,314	8,317,736	27,422	0.33%
81 Juvenile and Domestic Relations District Court	20,717,288	20,843,493	21,437,003	21,437,003	0	0.00%
90 Police Department	170,984,616	175,549,661	181,241,503	181,116,503	(125,000)	(0.07%)
91 Office of the Sheriff	41,434,270	44,497,605	45,875,739	45,800,739	(75,000)	(0.16%)
92 Fire and Rescue Department	168,324,397	170,859,601	179,719,363	179,594,363	(125,000)	(0.07%)
93 Office of Emergency Management	1,661,944	1,822,734	2,337,837	2,337,837	0	0.00%
97 Department of Code Compliance	3,595,916	3,985,898	4,059,715	4,059,715	0	0.00%
Total Public Safety	\$416,235,478	\$425,818,013	\$443,634,152	\$443,336,574	(\$297,578)	(0.07%)
Public Works						
08 Facilities Management Department	\$52,827,898	\$51,051,935	\$53,879,398	\$53,819,249	(\$60,149)	(0.11%)
25 Business Planning and Support	739,970	771,489	781,022	775,544	(5,478)	(0.70%)
26 Office of Capital Facilities	11,925,564	12,653,954	12,887,882	13,044,382	156,500	1.21%
87 Unclassified Administrative Expenses	2,896,545	3,481,562	4,584,768	4,584,768	0	0.00%
Total Public Works	\$68,389,977	\$67,958,940	\$72,133,070	\$72,223,943	\$90,873	0.13%

FY 2014 THIRD QUARTER SUMMARY GENERAL FUND DIRECT EXPENDITURES

# Agency Title	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Inc/(Dec) Over Revised	% Inc/(Dec) Over Revised
Health and Welfare						
67 Department of Family Services	\$181,733,479	\$184,997,583	\$190,896,165	\$186,086,251	(\$4,809,914)	(2.52%)
68 Department of Administration for Human Services	11,569,375	11,842,653	11,990,604	11,967,604	(23,000)	(0.19%)
71 Health Department	51,097,648	51,704,161	55,778,681	55,628,681	(150,000)	(0.27%)
73 Office to Prevent and End Homelessness	11,001,061	11,400,964	12,332,988	12,332,988	0	0.00%
79 Department of Neighborhood and Community Services	26,122,726	26,055,775	27,005,788	26,955,788	(50,000)	(0.19%)
Total Health and Welfare	\$281,524,289	\$286,001,136	\$298,004,226	\$292,971,312	(\$5,032,914)	(1.69%)
Parks and Libraries						
51 Fairfax County Park Authority	\$22,656,251	\$22,909,700	\$23,307,450	\$23,306,950	(\$500)	(0.00%)
52 Fairfax County Public Library	26,791,911	27,091,526	28,922,907	28,816,475	(106,432)	(0.37%)
Total Parks and Libraries	\$49,448,162	\$50,001,226	\$52,230,357	\$52,123,425	(\$106,932)	(0.20%)
Community Development						
16 Economic Development Authority	\$7,193,593	\$7,259,183	\$7,288,083	\$7,288,083	\$0	0.00%
31 Land Development Services	11,579,098	13,320,328	14,536,595	14,423,325	(113,270)	(0.78%)
35 Department of Planning and Zoning	9,297,435	9,931,555	10,696,977	10,696,977	0	0.00%
36 Planning Commission	674,420	646,007	652,841	712,841	60,000	9.19%
38 Department of Housing and Community Development	5,151,327	6,230,225	6,299,628	6,299,628	0	0.00%
39 Office of Human Rights and Equity Programs	1,414,313	1,506,522	1,521,267	1,521,267	0	0.00%
40 Department of Transportation	7,394,483	7,481,627	8,871,475	8,871,475	0	0.00%
Total Community Development	\$42,704,669	\$46,375,447	\$49,866,866	\$49,813,596	(\$53,270)	(0.11%)
Nondepartmental						
87 Unclassified Administrative Expenses	\$83,866	(\$600,000)	(\$500,021)	\$499,979	\$1,000,000	(199.99%)
89 Employee Benefits	279,510,371	298,734,321	301,115,381	300,115,381	(1,000,000)	(0.33%)
Total Nondepartmental	\$279,594,237	\$298,134,321	\$300,615,360	\$300,615,360	\$0	0.00%
Total General Fund Direct Expenditures	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)

FY 2014 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
GOVERNMENTAL FUNDS						
General Fund Group						
10001 General Fund	\$1,269,322,733	\$1,309,401,305	\$1,360,468,535	\$1,354,975,140	(\$5,493,395)	(0.40%)
10020 Consolidated Community Funding Pool	9,899,047	9,867,755	9,890,626	9,890,626	0	0.00%
10030 Contributory Fund	15,741,973	13,394,756	14,444,756	14,444,756	0	0.00%
10040 Information Technology	18,785,840	6,113,280	46,237,581	46,237,581	0	0.00%
Total General Fund Group	\$1,313,749,593	\$1,338,777,096	\$1,431,041,498	\$1,425,548,103	(\$5,493,395)	(0.38%)
Debt Service Funds						
20000 Consolidated Debt Service	\$289,654,227	\$296,065,698	\$302,976,161	\$302,976,161	\$0	0.00%
Capital Project Funds						
30000 Metro Operations and Construction	\$31,678,110	\$35,552,943	\$35,754,211	\$35,754,211	\$0	0.00%
30010 General Construction and Contributions	44,935,072	18,118,202	104,661,903	106,421,903	1,760,000	1.68%
30020 Capital Renewal Construction	18,387,093	0	36,765,631	36,765,631	0	0.00%
30030 Library Construction	620,798	0	39,110,840	39,110,840	0	0.00%
30040 Contributed Roadway Improvement	3,054,311	0	36,440,718	36,440,718	0	0.00%
30050 Transportation Improvements	19,692,742	0	81,078,426	81,078,426	0	0.00%
30060 Pedestrian Walkway Improvements	526,880	100,000	4,355,802	4,355,802	0	0.00%
30070 Public Safety Construction	24,293,138	0	128,873,089	128,873,089	0	0.00%
30080 Commercial Revitalization Program	3,334,065	0	2,620,849	2,620,849	0	0.00%
30090 Pro Rata Share Drainage Construction	2,995,524	0	6,853,333	6,853,333	0	0.00%
30300 The Penny for Affordable Housing	14,892,739	18,298,400	39,903,273	39,903,273	0	0.00%
30310 Housing Assistance Program	49,143	0	7,144,244	6,831,016	(313,228)	(4.38%)
30400 Park Authority Bond Construction	10,108,105	0	96,498,999	96,498,999	0	0.00%
S31000 Public School Construction	153,265,618	167,844,992	425,030,818	657,799,799	232,768,981	54.77%
Total Capital Project Funds	\$327,833,338	\$239,914,537	\$1,045,092,136	\$1,279,307,889	\$234,215,753	22.41%
Special Revenue Funds						
40000 County Transit Systems	\$89,997,588	\$94,129,374	\$116,238,764	\$116,238,764	0	0.00%
40010 County and Regional Transportation Projects	15,074,927	77,847,491	218,111,434	218,111,434	0	0.00%
40030 Cable Communications	10,138,090	10,118,668	18,766,083	18,766,083	0	0.00%
40040 Fairfax-Falls Church Community Services Board	138,583,377	148,968,799	154,433,677	152,778,656	(1,655,021)	(1.07%)
40050 Reston Community Center	7,679,747	8,827,660	9,205,765	9,205,765	0	0.00%
40060 McLean Community Center	5,174,971	5,814,749	7,001,841	6,604,342	(397,499)	(5.68%)
40070 Burgundy Village Community Center	34,929	44,791	46,291	116,291	70,000	151.22%
40080 Integrated Pest Management Program	2,095,477	3,099,610	3,216,855	3,216,855	0	0.00%
40090 E-911	44,094,994	38,657,317	42,765,433	42,765,433	0	0.00%
40100 Stormwater Services	33,093,340	40,200,000	101,500,017	101,500,017	0	0.00%
40110 Dulles Rail Phase I Transportation Improvement District	24,921,743	17,446,663	27,446,663	17,446,663	(10,000,000)	(36.43%)
40120 Dulles Rail Phase II Transportation Improvement District	153,680	500,000	500,000	500,000	0	0.00%
40130 Leaf Collection	1,827,428	2,308,182	2,308,182	2,308,182	0	0.00%
40140 Refuse Collection and Recycling Operations	18,564,350	22,711,907	26,294,964	26,294,964	0	0.00%
40150 Refuse Disposal	48,293,910	51,427,385	53,997,391	53,997,391	0	0.00%
40160 Energy Resource Recovery (ERR) Facility	17,376,447	21,451,821	21,462,801	21,462,801	0	0.00%
40170 I-95 Refuse Disposal	13,441,386	11,637,653	16,947,473	16,947,473	0	0.00%
40300 Housing Trust	912,259	493,420	6,305,955	6,305,955	0	0.00%
40330 Elderly Housing Programs	3,514,151	3,321,887	4,373,279	4,373,279	0	0.00%

FY 2014 THIRD QUARTER EXPENDITURES BY FUND

SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Special Revenue Funds (Cont.)						
40360 Homeowner and Business Loan Programs	2,359,301	2,431,943	11,885,669	10,041,467	(1,844,202)	(15.52%)
50000 Federal/State Grants	85,305,169	90,980,204	241,201,542	252,771,108	11,569,566	4.80%
50800 Community Development Block Grant	7,359,261	4,414,224	9,306,212	9,306,212	0	0.00%
50810 HOME Investment Partnership Grant	5,793,127	1,405,283	4,918,486	4,918,486	0	0.00%
S10000 Public School Operating	2,351,455,192	2,396,455,453	2,512,427,354	2,511,294,640	(1,132,714)	(0.05%)
S40000 Public School Food and Nutrition Services	79,219,588	96,388,598	92,623,343	92,623,343	0	0.00%
S43000 Public School Adult and Community Education	8,974,523	9,009,499	9,753,809	9,753,809	0	0.00%
S50000 Public School Grants & Self Supporting Programs	71,853,154	69,667,239	95,193,861	94,488,161	(705,700)	(0.74%)
Total Special Revenue Funds	\$3,087,292,109	\$3,229,759,820	\$3,808,233,144	\$3,804,137,574	(\$4,095,570)	(0.11%)
TOTAL GOVERNMENTAL FUNDS	\$5,018,529,267	\$5,104,517,151	\$6,587,342,939	\$6,811,969,727	\$224,626,788	3.41%
PROPRIETARY FUNDS						
Internal Service Funds						
60000 County Insurance	\$25,562,344	\$23,406,222	\$23,529,032	\$25,529,032	\$2,000,000	8.50%
60010 Department of Vehicle Services	77,267,877	85,862,883	97,716,701	99,481,927	1,765,226	1.81%
60020 Document Services	5,467,201	6,092,037	6,435,679	6,435,679	0	0.00%
60030 Technology Infrastructure Services	31,229,183	31,258,312	36,510,055	36,510,055	0	0.00%
60040 Health Benefits	133,361,721	162,993,787	167,912,089	167,912,089	0	0.00%
S60000 Public School Insurance	14,080,477	23,457,087	26,714,737	26,714,737	0	0.00%
S62000 Public School Health and Flexible Benefits	318,276,729	388,590,275	383,418,024	383,418,024	0	0.00%
S63000 Public School Central Procurement	4,359,834	6,500,000	6,500,000	6,500,000	0	0.00%
Total Internal Service Funds	\$609,605,366	\$728,160,603	\$748,736,317	\$752,501,543	\$3,765,226	0.50%
Enterprise Funds						
69010 Sewer Operation and Maintenance	\$88,135,514	\$94,028,095	\$96,713,643	\$96,713,643	\$0	0.00%
69020 Sewer Bond Parity Debt Service	20,208,316	21,957,307	21,957,307	21,957,307	0	0.00%
69040 Sewer Bond Subordinate Debt Service	25,776,039	28,419,768	28,419,768	28,419,768	0	0.00%
69300 Sewer Construction Improvements	39,939,130	84,489,000	106,308,236	106,308,236	0	0.00%
69310 Sewer Bond Construction	49,386,668	0	68,378,015	68,378,015	0	0.00%
Total Enterprise Funds	\$223,445,667	\$228,894,170	\$321,776,969	\$321,776,969	\$0	0.00%
TOTAL PROPRIETARY FUNDS	\$833,051,033	\$957,054,773	\$1,070,513,286	\$1,074,278,512	\$3,765,226	0.35%
FIDUCIARY FUNDS						
Agency Funds						
70000 Route 28 Taxing District	\$9,843,601	\$10,707,629	\$10,714,332	\$10,714,332	\$0	0.00%
70040 Mosaic District Community Development Authority	1,499,473	2,214,585	2,214,585	2,214,585	0	0.00%
Total Agency Funds	\$11,343,074	\$12,922,214	\$12,928,917	\$12,928,917	\$0	0.00%
Trust Funds						
73000 Employees' Retirement Trust	\$238,185,835	\$272,554,840	\$272,570,852	\$272,570,852	\$0	0.00%
73010 Uniformed Employees Retirement Trust	80,472,647	93,244,483	93,247,915	93,247,915	0	0.00%
73020 Police Retirement Trust	58,379,525	69,717,613	69,721,045	69,721,045	0	0.00%
73030 OPEB Trust	13,786,248	8,418,275	8,419,190	16,835,190	8,416,000	99.96%
S71000 Educational Employees' Retirement	178,980,445	195,644,581	192,834,829	192,834,829	0	0.00%
S71100 Public School OPEB Trust	24,515,761	37,335,500	25,948,372	25,948,372	0	0.00%
Total Trust Funds	\$594,320,461	\$676,915,292	\$662,742,203	\$671,158,203	\$8,416,000	1.27%
TOTAL FIDUCIARY FUNDS	\$605,663,535	\$689,837,506	\$675,671,120	\$684,087,120	\$8,416,000	1.25%

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ^{1,2}	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
TOTAL APPROPRIATED FUNDS	\$6,457,243,835	\$6,751,409,430	\$8,333,527,345	\$8,570,335,359	\$236,808,014	2.84%
Less: Internal Service Funds ³	(\$609,605,366)	(\$728,160,603)	(\$748,736,317)	(\$752,501,543)	(\$3,765,226)	0.50%
NET EXPENDITURES	\$5,847,638,469	\$6,023,248,827	\$7,584,791,028	\$7,817,833,816	\$233,042,788	3.07%

¹ The FY 2013 Actuals reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2014 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2013 Audit Package - Attachment VI for further details.

² The FY 2014 Revised Budget Plan reflects changes included in the Fairfax County Public School's Midyear Review. While formal action on these changes are taken as part of the FY 2014 Third Quarter Review, the changes were already identified for the Board of Supervisors in the FY 2015 Advertised Budget Plan to present the most current information at that time.

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

FY 2014 THIRD QUARTER EXPENDITURES BY FUND SUMMARY OF NON-APPROPRIATED FUNDS

Fund	FY 2013 Actual ¹	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan ¹	FY 2014 Third Quarter Estimate	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
HUMAN SERVICES						
Special Revenue Funds						
83000 Alcohol Safety Action Program	\$1,724,910	\$1,859,454	\$1,879,113	\$1,881,803	\$2,690	0.14%
NORTHERN VIRGINIA REGIONAL IDENTIFICATION SYSTEM (NOVARIS)						
Agency Funds						
10031 Northern Virginia Regional Identification System	\$11,937	\$18,799	\$59,846	\$59,846	\$0	0.00%
HOUSING AND COMMUNITY DEVELOPMENT						
Other Housing Funds						
81000 FCRHA General Operating	\$2,500,396	\$3,021,539	\$3,109,841	\$3,109,841	\$0	0.00%
81020 Non-County Appropriated Rehabilitation Loan	0	1,000	1,000	1,000	0	0.00%
81030 FCRHA Revolving Development	48,808	0	863,237	863,237	0	0.00%
81050 FCRHA Private Financing	408,833	236,120	2,429,827	2,429,827	0	0.00%
81060 FCRHA Internal Service	3,633,948	3,086,392	3,254,108	3,254,108	0	0.00%
81100 Fairfax County Rental Program	4,864,389	4,902,519	4,973,798	4,973,798	0	0.00%
81200 Housing Partnerships	1,854,725	1,779,678	2,544,120	2,544,120	0	0.00%
81500 Housing Grants	248,109	0	549,740	549,740	0	0.00%
Total Other Housing Funds	\$13,559,208	\$13,027,248	\$17,725,671	\$17,725,671	\$0	0.00%
Annual Contribution Contract						
81510 Housing Choice Voucher Program	\$54,889,226	\$54,952,190	\$59,116,736	\$59,116,736	\$0	0.00%
81520 Public Housing Projects Under Management	10,207,416	10,520,150	10,579,252	10,579,252	0	0.00%
81530 Public Housing Projects Under Modernization	967,751	0	3,249,495	3,249,495	0	0.00%
Total Annual Contribution Contract	\$66,064,393	\$65,472,340	\$72,945,483	\$72,945,483	\$0	0.00%
TOTAL HOUSING AND COMMUNITY DEVELOPMENT	\$79,623,601	\$78,499,588	\$90,671,154	\$90,671,154	\$0	0.00%
FAIRFAX COUNTY PARK AUTHORITY						
Special Revenue Funds						
80000 Park Revenue	\$42,591,495	\$42,438,497	\$41,787,831	\$41,787,831	\$0	0.00%
Capital Projects Funds						
80300 Park Capital Improvement	\$3,623,526	\$0	\$24,131,021	\$24,131,021	\$0	0.00%
TOTAL FAIRFAX COUNTY PARK AUTHORITY	\$46,215,021	\$42,438,497	\$65,918,852	\$65,918,852	\$0	0.00%
TOTAL NON-APPROPRIATED FUNDS	\$127,575,469	\$122,816,338	\$158,528,965	\$158,531,655	\$2,690	0.00%

¹ The FY 2013 Actuals reflect audit adjustments as included in the FY 2013 Comprehensive Annual Financial Report (CAFR). In addition, offsetting adjustments to the FY 2014 Revised Budget Plan as a result of the audit adjustments were also included where applicable (primarily funds that carryover project or grant balances at year-end). Please refer to the FY 2013 Audit Package - Attachment VI for further details.

FY 2014 Third Quarter Review

Attachment II – General Fund Receipts / Transfers In

SUMMARY OF GENERAL FUND REVENUE AND TRANSFERS IN

Category	FY 2013 Actual	FY 2014 Revised Budget Plan as of FY 2013 Carryover	FY 2014 Fall Estimate ¹	FY 2014 Third Quarter Budget Estimate	Change from the FY 2014 Fall Estimate	
					Increase/ (Decrease)	Percent Change
Real Estate Taxes -						
Current & Delinquent	\$2,123,406,700	\$2,207,982,016	\$2,216,599,964	\$2,216,599,964	\$0	0.00%
Personal Property Taxes -						
Current & Delinquent ²	564,947,212	547,381,366	565,622,236	565,622,236	0	0.00%
Other Local Taxes	530,960,414	526,607,627	521,969,977	517,879,930	(4,090,047)	-0.78%
Permits, Fees and Regulatory Licenses	38,201,352	36,870,254	38,688,569	38,688,569	0	0.00%
Fines and Forfeitures	14,131,523	14,863,219	14,217,784	14,217,784	0	0.00%
Revenue from Use of Money/Property	17,511,082	16,936,422	14,963,799	14,963,799	0	0.00%
Charges for Services	72,674,073	72,690,493	74,509,001	74,509,001	0	0.00%
Revenue from the Commonwealth and Federal Governments ²	120,964,781	121,569,888	122,726,379	120,247,049	(2,479,330)	-2.02%
Recovered Costs/ Other Revenue	15,297,940	14,945,437	15,030,165	15,030,165	0	0.00%
Total Revenue	\$3,498,095,077	\$3,559,846,722	\$3,584,327,874	\$3,577,758,497	(\$6,569,377)	-0.18%
Transfers In	6,770,457	23,870,596	23,870,596	23,870,596	0	0.00%
Total Receipts	\$3,504,865,534	\$3,583,717,318	\$3,608,198,470	\$3,601,629,093	(\$6,569,377)	-0.18%

¹ FY 2014 revenue estimates were increased a net \$24.5 million as part of a fall 2013 review of revenues. Explanations of these changes can be found in the following narrative.

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

Total receipts, including Transfers In, are estimated at \$3,601,629,093 and reflect a decrease of \$6,569,377, or 0.2 percent, from the FY 2014 fall estimate. FY 2014 Transfers In totaling \$23.9 million remain unchanged from the FY 2014 fall estimate. As noted in the FY 2015 Advertised Budget Plan, FY 2014 revenue estimates were increased a net \$24.5 million as part of a fall 2013 revenue review prior to Third Quarter during the development of the FY 2015 budget. These adjustments were based on actual FY 2013 receipts and collections through the first several months of FY 2014. Revenue changes made during the fall revenue review are discussed throughout this Attachment. Any impact to FY 2015 revenue estimates from these FY 2014 adjustments is already included in the FY 2015 Advertised Budget Plan.

General Fund revenue estimates included in the *FY 2014 Third Quarter Review* are decreased \$6.6 million, or 0.2 percent, from the FY 2014 fall estimate. This decrease is the result of a \$2.7 million decrease in Sales Tax receipts and a \$1.3 million decrease in Recordation taxes based on actual year-to-

date collections. In addition, there is a net decrease of \$2.5 million in Revenue from the Commonwealth and Federal Government associated with adjustments in expenditures.

Refining revenue estimates has been challenging this year as a result of several factors. One such challenge has been the federal budget issues including federal agency furloughs that were implemented beginning in the summer 2013, as well as, the federal shutdown which occurred in October. As a result of the federal furloughs and shutdown, staff anticipated changes in consumer behavior which in turn impact County revenue receipts in categories such as sales tax and personal property taxes. Sales tax receipts in FY 2014, for example, have ranged from an increase of 15.4 percent to a decrease of 10.1 percent. Another factor impacting County revenues this fall has been the increase in mortgage interest rates. Currently, 30-year fixed mortgage rates are 4.43 percent, a whole percentage point higher than the 3.41 percent rate this time last year. Consequently, County revenues in the areas of recordation taxes and Clerk Fees, which are collected at the time of refinancing, have been impacted. Based on Circuit Court figures, the number of mortgage refinancings has declined over 62 percent since the beginning of FY 2014. Complicating matters further is the impact of the extremely cold and inclement weather experienced in the region this winter because it negatively impacts consumer spending. Because many revenue categories are sensitive to economic conditions, there is the potential that actual receipts may deviate from the revenue estimates included in this Attachment. It should be noted that little information is available concerning Business, Professional, and Occupational License (BPOL) Taxes, since filings and payments are not due until March 1, with additional time required to process returns. In addition, revenue from the Bank Franchise Tax is not received until late May or early June so there is no information currently available to help estimate FY 2014 receipts. All revenue categories are closely monitored with respect to collections and the effects of changes in economic activity. Any necessary FY 2015 revenue adjustments will be included in the Add-On Review.

REAL ESTATE TAX-CURRENT

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$2,114,366,872	\$2,203,290,102	\$2,207,638,949	\$2,207,638,949	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Current Real Estate Taxes of \$2,207,638,949 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 Real Estate estimate was increased \$4.3 million as a result of the following adjustments. Lower projected exonerations and tax relief are expected to increase revenue by \$2.3 million and \$1.1 million, respectively. Higher supplemental assessments are expected to increase revenue by \$0.6 million. In addition, final Public Service Corporation assessments by the Commonwealth of Virginia were \$0.3 million more than anticipated.

PERSONAL PROPERTY TAX-CURRENT

	FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
Paid Locally	\$344,013,118	\$336,773,834	\$344,047,700	\$344,047,700	\$0	0.0%
Reimbursed by State	211,313,944	211,313,944	211,313,944	211,313,944	0	0.0%
Total	\$555,327,062	\$548,087,778	\$555,361,644	\$555,361,644	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Current Personal Property Taxes of \$555,361,644 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 Personal Property Tax estimate was increased a net \$7.3 million, or 1.3 percent. The number and average value of vehicles is expected to be higher than originally projected, increasing revenue by \$5.2 million. In addition, no increase in Business Personal Property had been included in the FY 2014 Adopted Budget Plan due to concerns over the impact of sequestration. However, filings indicate an increase in business personal property of 0.8 percent, a revenue increase of \$1.3 million. Omitted assessments are anticipated to increase revenue by \$1.2 million, while higher exonerations are expected to decrease revenue by \$0.4 million. Total FY 2014 Personal Property Tax revenue is projected to be level with FY 2013 receipts.

LOCAL SALES TAX

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$166,893,847	\$171,377,177	\$167,774,109	\$165,036,857	(\$2,737,252)	-1.6%

The *FY 2014 Third Quarter Review* estimate for Sales Tax of \$165,036,857 represents a decrease of \$2.7 million, or 1.6 percent, from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate for Sales Tax receipts was decreased \$3.6 million, reflecting growth of just 0.5 percent over the FY 2013 level based on collection trends. February receipts for December retail sales included a refund for taxes paid prior to the beginning of FY 2014 based on a state audit. The refund impacted several localities. Fairfax County's share of the refund was \$1.5 million. Even without the refund, Sales Tax receipts for December 2013 retail sales – a critical holiday spending month – would have been down 1.4 percent compared to December 2012. Because of this decline and continued inclement weather in January and February, Sales Tax receipts are anticipated to be \$165.0 million in FY 2014, a decline of 1.1 percent from the FY 2013 actual of \$166.9 million.

BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX-CURRENT

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$156,170,308	\$160,698,900	\$156,170,308	\$156,170,308	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Business, Professional and Occupational License (BPOL) Taxes of \$156,170,308 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate for BPOL Taxes was lowered \$4.5 million to the same level

achieved in FY 2013. The estimate was based on actual FY 2013 receipts and an econometric model that uses Sales Tax receipts and employment in the County as predictors. Since County businesses file and pay their BPOL taxes simultaneously on March 1 each year based on their gross receipts during the previous calendar year, little actual data is available at this time to help estimate FY 2014 receipts. Therefore, the FY 2014 BPOL estimate has not been adjusted further during the Third Quarter review. However, given the reduction in sales tax, BPOL receipts have the potential to be lower than projected at the end of the fiscal year.

DELINQUENT TAXES - REAL ESTATE/PERSONAL PROPERTY/BPOL

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$21,806,704	(\$2,773,234)	\$22,462,871	\$22,462,871	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Delinquent Taxes represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate for delinquent taxes was increased \$25.2 million. The FY 2014 Adopted Budget Plan had included baseline delinquent collections of \$9.9 million in delinquent Real Estate Taxes, \$9.3 million in delinquent Personal Property Taxes and \$3.2 million in delinquent Business Professional and Occupational Licenses (BPOL), offset by potential refunds totaling \$25 million during FY 2014. These potential refunds result from a significant number of appeals in each of these revenue categories by commercial taxpayers. At this time, the appeals are not expected to be resolved by the end of FY 2014. However, since these appeals are still pending, the County's Litigation Reserve, which was established as part of the *FY 2012 Carryover Review* at \$5.0 million, has been increased by \$25.0 million.

RECORDATION/DEED OF CONVEYANCE TAXES

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$33,655,517	\$28,968,635	\$28,465,957	\$27,113,162	(\$1,352,795)	-4.8%

The *FY 2014 Third Quarter Review* estimate for Deed of Conveyance and Recordation Taxes of \$27,113,162 represents a decrease of \$1.4 million from the FY 2014 fall estimate. Recordation and Deed of Conveyance Taxes are paid when homes are sold. Recordation taxes are also paid when homes are refinanced. Based on collection trends, the FY 2014 estimate for Deed of Conveyance Tax was increased \$0.8 million during the fall 2013 revenue review. Due to historic low mortgage rates, mortgage refinancing has been strong over the past several years. Staff anticipated a decline in refinancings and the FY 2014 fall revenue estimate for Recordation Taxes was lowered \$1.3 million, a decrease of 18.7 percent from the actual FY 2013 receipts. However, mortgage refinancing has declined more than anticipated and Recordation Tax receipts through January are down 23.5 percent. It is anticipated that receipts will continue to fall at this rate for the remainder of the fiscal year.

COMMUNICATIONS SALES AND USE TAX

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$47,933,955	\$48,526,451	\$46,802,582	\$46,802,582	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for the Communications Tax of \$46,802,582 represents no change from the FY 2014 fall estimate and reflects a 2.4 percent decrease from FY 2013 actual receipts. During the fall 2013 revenue review, the FY 2014 estimate was reduced \$1.7 million based on collection trends.

CIGARETTE TAX

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$8,329,640	\$9,051,472	\$7,951,980	\$7,951,980	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Cigarette Tax of \$7,951,980 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate was decreased \$1.1 million, reflecting a 4.5 percent decrease from FY 2013 based on collection trends.

TRANSIENT OCCUPANCY TAX

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$18,990,201	\$20,768,589	\$18,026,269	\$18,026,269	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for the Transient Occupancy Tax of \$18,026,269 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate was decreased \$2.7 million, reflecting a 5.1 percent decrease from FY 2013 based on collection trends.

INVESTMENT INTEREST

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$13,297,996	\$12,585,530	\$10,631,656	\$10,631,656	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Investment Interest of \$10,631,656 represents no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 estimate was decreased \$2.0 million due to lower than projected yield on investments. The projected annual yield was lowered from the 0.53 percent included in the FY 2014 Adopted Budget Plan to 0.40 percent based on the current yield earned on investment instruments.

PERMITS, FEES AND REGULATORY LICENSES

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$38,201,352	\$36,870,254	\$38,688,569	\$38,688,569	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Permits, Fees and Regulatory Licenses of \$38,688,569 represents no change from the FY 2014 fall estimate. Land Development Services (LDS) fees for building permits, site plans, and inspection services make up over two-thirds of the Permits, Fees, and Regulatory Licenses category. Changes in LDS fee revenue typically track closely to the current conditions of the real estate market and construction industry, as well as the size and complexity of projects submitted to LDS for review. During the fall 2013 revenue review, the LDS revenue estimate was increased \$1.4 million to \$28.3 million, the same level achieved in FY 2013 based on collection trends and increased permitting activity. In addition, the estimate for Zoning Fees was increased \$0.2 million to \$2.7 million based on collection trends.

CHARGES FOR SERVICES

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$72,674,073	\$72,690,493	\$74,509,001	\$74,509,001	\$0	0.0%

The *FY 2014 Third Quarter Review* estimate for Charges for Services of \$74,509,001 reflects no change from the FY 2014 fall estimate. During the fall 2013 revenue review, the FY 2014 Charges for Services estimate was raised a net \$1.8 million due to increases of \$1.1 million in EMS Transport fee revenue, \$0.8 million in Police Reimbursement revenue, and \$0.6 million in County Clerk fees. These increases were based on prior year actual receipts and collection trends and were offset with a reduction of \$0.3 million in Courthouse Maintenance fees and Court Security fees, as well as a reduction of \$0.3 million in Recreation Classes fees.

REVENUE FROM THE COMMONWEALTH/FEDERAL GOVERNMENT¹

FY 2013 Actual	FY 2014 Revised as of FY 2013 Carryover	FY 2014 Fall Estimate	FY 2014 Third Quarter Estimate	Increase/ (Decrease)	Percent Change
\$120,964,781	\$121,569,888	\$122,726,379	\$120,247,049	(\$2,479,330)	-2.0%

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

The *FY 2014 Third Quarter Review* estimate for Revenue from the Commonwealth and Federal Government of \$120,247,049 reflects a net decrease of \$2,479,330, or 2.0 percent, from the FY 2014 fall estimate. A decrease in revenue of \$1.6 million is associated with the Comprehensive Services Act program based on anticipated expenditures in FY 2014. In addition, a decrease of \$1.0 million to both revenue and expenditures is associated with the Adoption Subsidy Program due to a decline in program spending. Additional funding of \$0.1 million is associated with the Public Assistance programs and will

be offset with a rise in expenditures. All of the adjustments to Revenue from the Commonwealth and Federal Government result in no net impact to the General Fund. More information about the adjustments can be found in the Administrative Adjustments Section of this document.

During the fall 2013 revenue review, the FY 2014 Revenue from the Commonwealth was increased \$0.4 million for Compensation Board related reimbursable salaries based on FY 2013 actual receipts and FY 2014 collection trends. FY 2014 Revenue from the Federal Government was increased \$0.7 million for funds received for the Criminal Alien Assistance Program.

FY 2014 Third Quarter Review
Attachment III – Other Funds Detail

OTHER FUNDS DETAIL

APPROPRIATED FUNDS

Debt Service Funds

Fund 20000, Debt Service Fund**\$0**

FY 2014 disbursements in the Debt Service funds are unchanged at \$310,976,161. Revenues and Transfers In in FY 2014 supporting this spending level total \$310,976,161 for a net balance available of \$0. It should be noted that included in the total fund appropriation, an amount of \$1.0 million is identified as available for potential requirements associated with John Hancock Tax Credits for prior renovations at the Workhouse Arts Center. Coverage of these potential requirements was put in place as part of the original financing plan for the renovations and remains in place until their expiration in May 2016. Although an actual draw on this funding is not anticipated, setting aside the potential coverage until the tax credit expiration in 2016 was approved as part of the Board's settlement agreement with Wells Fargo on January 14, 2014.

OTHER FUNDS DETAIL

Capital Project Funds

Fund 30010, General Construction and Contributions
\$1,760,000

FY 2014 expenditures are recommended to increase \$1,760,000 to support Human Services facility assessments, Department of Justice (DOJ) ADA assessment requirements, and a condition and inventory assessment of County-owned roads and service drives. These assessments are necessary to conduct physical inspections and develop cost estimates required to renew and maintain County infrastructure. This increase is supported by a General Fund Transfer. The following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-094-000	Human Services Facilities Studies	\$630,000	Increase necessary to support Human Services facility assessments. Funding is required to conduct physical inspection of several Human Services buildings, develop conceptual drawings for redesigned space, develop cost estimates for renovation work, and determine retrofits required to comply with updated state licensure requirements. Assessments will be conducted at A New Beginnings, Cornerstones and Crossroads residential facilities as well as three family shelters which are more than 20 years old and do not meet modern standards for accessibility or enhanced service delivery. In addition, a feasibility study is required for the Sully Senior/Teen Center which will be required to relocate when VDOT widens route I-66 in Centreville. This center provides social, recreational, and health wellness activities and programs for older adults residing in Centreville and Chantilly. Youth programming is also in great demand in this area and a center will help meet that need.

OTHER FUNDS DETAIL

2G25-095-000	County-owned Roads and Service Drives Study	500,000	Increase necessary to build an accurate inventory and condition assessment of County-owned roads and service drives. The Department of Public Works and Environmental Services is responsible for maintaining approximately 17 miles of roadway service drives and 4 miles of County maintained roads that do not meet the standard for acceptance into the Virginia Department of Transportation (VDOT) maintenance system. The estimated value of service drives is approximately \$52 million and the estimated value of the County maintained roads is approximately \$12 million. In addition, there is a significant but undetermined number of County-owned stub-streets that need to be evaluated and assessed for existing condition.
GF-000001	ADA Compliance - FMD	630,000	Increase necessary to continue to address ADA requirements as noted by the Department of Justice. On January 28, 2011, the Board of Supervisors signed a settlement agreement with the Department of Justice (DOJ) related to requirements identified on 78 buildings in the County and approximately 2,100 violations. The Facilities Management Department is currently making improvements identified by the DOJ and reassessing the remaining County-owned buildings for additional required improvements. The increase in the amount of \$630,000 will support the self-assessment of 90 facilities not yet assessed and will complete all of the DOJ required assessments.
	Total	\$1,760,000	

OTHER FUNDS DETAIL

Fund 30030, Library Construction**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
5G25-057-000	Bond Contingency	\$340,263	Increase due to adjustment noted below.
LB-000005	Dolley Madison Community Library	(4,350,263)	Decrease due to the completion of the project. Funding for the Dolley Madison Library was provided by the 2004 Library Bond Referendum.
LB-000008	John Marshall Library	1,300,000	Increase necessary to support capital renewal work at the John Marshall Library which was built in 1975. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$1.3 million will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support the replacement of the HVAC system in the library (rather than repairing the existing system which would need to be replaced in 2019); provide for a total upgrade of the electrical and data systems in order to support modern technologies (rather than repairing and/or replacing only the items required by code); provide for full replacement of the facility's roof (rather than patching the roof which would require replacement in 2016); support the purchase of additional security items; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.

OTHER FUNDS DETAIL

LB-000009	Pohick Regional Library	2,100,000	Increase necessary to support capital renewal work at the Pohick Library which was built in 1987. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$2.1 million will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support the replacement of the HVAC system in the library rather than minimal repairs; provide for an extensive upgrade to the existing electrical and data systems in order to support modern technologies rather than upgrading only those items required by code; provide for replacement of the facility's roof rather than patching; support the purchase of new security IT equipment and interior renovations; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.
LB-000011	Tysons Pimmit Library	610,000	Increase necessary to support capital renewal work at the Tysons Pimmit Library which was built in 1986. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$610,000 will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support electrical and data feeder upgrades; repairs and ductwork replacement related to the HVAC system; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.
	Total	\$0	

OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements
\$0

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
5G25-027-000	Fund Contingency	(\$1,615,553)	Decrease necessary based on the project adjustments noted below.
5G25-029-000	South Van Dorn/I-95 Interchange	(250,000)	Decrease due to project completion.
5G25-031-000	South Van Dorn St. Phase III	(304,340)	Decrease due to project completion.
5G25-044-000	Spot Improvements-Braddock Road	(260,107)	Decrease due to project completion.
ST-000021	Pedestrian Improvements-Bond Funded	2,430,000	Increase necessary to support Pedestrian Improvements-Bond Funded projects. These funds will support construction associated with 7 projects including: Sunset Hills Walkway (W&OD Trail to Michael Faraday Drive), Sydenstricker Road Walkway (Briarcliff to Galgate), Oak Street Walkway (Sandburg Street to Morgan Lane), Rio Drive to Glenmore Drive, Columbia Pike Interchange, Seven Corners to Juniper Lane and Seminar Road Streetscape.
	Total	\$0	

OTHER FUNDS DETAIL

Fund 30070, Public Safety Construction**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-061-000	Fund Contingency	\$1,290,000	Increase necessary based on adjustments noted below.
2G25-062-000	Stonecroft Widening Sully Police Station	110,000	Increase necessary to support the completion of this project. The adjacent section of Stonecroft Boulevard was widened by developers, leaving a short section in front of the Sully Police Station as the last remaining section to be widened. This amount will fully fund the County's portion of the project. This project includes adding a right turn lane to the Sully District Police Station/District Supervisors Office. The security fence around the police station will be rebuilt and a new high speed security gate will be installed at the entrance. In addition, a retaining wall and various other items directly related to the Sully District Office will be renovated.
AD-000001	ADC Sewer Grinder	(1,400,000)	Decrease based on unanticipated savings in this project. After the approval of this project, the scope of the project was changed significantly. Initially, the project was intended to provide for the installation of three sewer grinders. However, as the design of the project progressed, it was determined that a single grinder would solve the vast majority of sewer back-ups. Staff from the Department of Public Works and Environmental Services will continue to monitor the system in order to evaluate if additional system modifications will be necessary. An amount of \$1,400,000 is available and can be reallocated to the Fund Contingency to be utilized for other priority capital projects.
	Total	\$0	

OTHER FUNDS DETAIL

Fund 30310, Housing Assistance Program**(\$313,228)**

FY 2014 expenditures are recommended to decrease \$313,228 due to alignment of expenditures with project requirements. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2H38-098-000	Jefferson Manor Public Improvements – Section 108	(\$90,810)	A decrease of \$90,810 due to the alignment of expenditures with project requirements. Revenues of a comparable amount are decreased due to a completion of reimbursements projected to be received from the U.S. Department of Housing and Urban Development (HUD).
2H38-099-000	Jefferson Manor Public Improvements - County	(222,418)	A decrease of \$222,418 due to the completion of this project. Revenues of a comparable amount are decreased due to a completion of reimbursements projected to be received from the U.S. Department of Housing and Urban Development (HUD).
	Total	(\$313,228)	

OTHER FUNDS DETAIL

Special Revenue Funds

Fund 40040, Fairfax-Falls Church Community Services Board

(\$1,655,021)

FY 2014 expenditures are required to decrease \$1,655,021 or 1.1 percent from the *FY 2014 Revised Budget Plan* total of \$154,433,677. This includes a decrease of \$777,031 due to projected lower than budgeted utilization rates for contracted services and medication costs, a decrease of \$623,678 associated with a new contract at Leland House that results in revenues and expenditures billed directly to the Department of Medical Assistance Services (DMAS) and the Fairfax Community and Policy Management Team (FCPMT), as well as an increase of \$294,124 in Recovered Costs due to one-time regional funding for adult crisis stabilization services, partially offset by an increase of \$39,812 associated with a \$500 one-time bonus for exempt benefits-eligible employees approved by the Board of Supervisors subsequent to the *FY 2013 Carryover Review*. In addition, a reallocation of \$205,308 from Operating Expenses to Capital Equipment is included to renovate the Gartlan Center reception area and pharmacy to improve security.

FY 2014 revenues are required to decrease \$1,694,833 or 4.3 percent from the *FY 2014 Revised Budget Plan* total of \$39,735,541. This includes a decrease of \$1,406,122 in Program/Client Fees primarily due to alignment of direct client fee and third party reimbursement targets with prior year actuals, a decrease of \$623,678 associated with a new contract at Leland House that results in revenues and expenditures billed directly to DMAS and FCPMT, and a decrease of \$277,031 in Federal Block Grant funding due to the sequester. These decreases are partially offset by an increase of \$445,247 in state funding associated primarily with a cost-of-living adjustment for full-time CSB employees effective August 1, 2013 and discharge assistance for individuals discharged from state-operated behavioral health facilities, an increase of \$152,651 in Federal Block Grant funding for additional services to adults with serious mental illness and children with serious emotional disturbance, and an increase of \$14,100 in Miscellaneous fee revenue for anticipated increases in penalties and late fees.

The General Fund Transfer is required to increase \$39,812 due to a \$500 one-time bonus for exempt benefits-eligible employees approved by the Board of Supervisors subsequent to the *FY 2013 Carryover Review*.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$1,772,810, the same as the *FY 2014 Revised Budget Plan*. Of this amount, \$1,000,000 will continue to be held in reserve for the Infant and Toddler Connection program, resulting in an unreserved ending balance of \$772,810.

OTHER FUNDS DETAIL

Fund 40060, McLean Community Center
(\$397,499)

FY 2014 expenditures reflect a net decrease of \$397,499, or 5.7 percent, from the *FY 2014 Revised Budget Plan* total of \$7,001,841 due to higher than anticipated position vacancies and decreases in maintenance and repair expenses.

FY 2014 revenues are decreased \$2,975 or 0.1 percent from the *FY 2014 Revised Budget Plan* total of \$5,021,281. An increase in tax collection revenue and rental income is offset by a decrease in Teen Center income and adjusted fees associated with year to date program enrollment.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$10,154,049, an increase of \$394,524 or 4.0 percent over the *FY 2014 Revised Budget Plan* amount of \$9,759,525.

Fund 40070, Burgundy Village Community Center
\$70,000

FY 2014 expenditures are required to increase \$70,000 or 151.2 percent over the *FY 2014 Revised Budget Plan* total of \$46,291. This is associated with an appropriation from fund balance to replace the Burgundy Village Community Center roof this fiscal year as recommended by the Facilities Management Department. In addition to this major renovation, funding will also support an Americans with Disabilities Act assessment, as well as other maintenance and repairs within the center including pipe replacement, industrial sink replacement, tile replacement, and bathroom renovations.

FY 2014 revenues remain unchanged from the *FY 2014 Revised Budget Plan* total of \$56,900.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$254,960, a decrease of \$70,000 or 21.5 percent, from the *FY 2014 Revised Budget Plan* amount of \$324,960.

Fund 40110, Dulles Rail Phase I Transportation Improvement District
(\$10,000,000)

FY 2014 expenditures are required to decrease \$10,000,000 or 36.4 percent from the *FY 2014 Revised Budget Plan* total of \$27,446,663. Construction invoices were received earlier than expected and are included as part of the audit adjustment in the FY 2013 actual column. This represents the final construction payment as part of the \$400 million tax district contribution towards Dulles Rail Phase I of the Silver Line Project.

FY 2014 revenues remain unchanged from the *FY 2014 Revised Budget Plan* total of \$23,828,109.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$51,173,916, an increase of \$10,000,000, or 24.3 percent, over the *FY 2014 Revised Budget Plan* amount of \$41,173,916.

OTHER FUNDS DETAIL

Fund 40360, Homeowner and Business Loan Program**(\$1,844,202)**

FY 2014 expenditures are required to decrease \$1,844,202 or 15.5 percent from the *FY 2014 Revised Budget Plan* total of \$11,885,669 to align budgets with planned fund activity, including a reduction of \$981,131 in the Rehabilitation Loan and Grants Program due to lower than projected activity in the Homeowner Improvement Loan Program and a reduction of \$863,071 in the Business Loan Program due to reduced loan activity. There is no change to the Moderate Income Direct Sales (MIDS)/Affordable Dwelling Unit (ADU) program that supports the repurchases of MIDS/ADUs.

FY 2014 revenues are decreased \$1,327,489 or 11.7 percent from the *FY 2014 Revised Budget Plan* total of \$11,368,956, and are associated with the alignment of revenues with projected expenditures.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$3,780,066, an increase of \$516,713 or 15.8 percent, over the *FY 2014 Revised Budget Plan* amount of \$3,263,353.

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

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380026	Rehabilitation of FCRHA Properties	\$149,456	Increase of \$149,456 due to reallocations from various grants to fund rehabilitation work at FCRHA Properties.
1380028	Mondloch House	(56,442)	Decrease of \$56,442 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
1380030	Home Improvement Loan Program	(109,901)	Decrease of \$109,901 due to a reallocation to Grant 1380035, Home Repair for the Elderly to fund personnel costs.
1380035	Home Repair for the Elderly	109,901	Increase of \$109,901 due to a reallocation from Grant 1380030, Home Improvement Loan Program to fund personnel costs.
1380041	Lincolnia Center	(156,209)	Decrease of \$156,209 due to a reallocation to Grant 1380062, Senior & Disabled Housing Development to fund development, acquisition and modifications of housing and facilities designed specifically for persons with physical and/or mental disabilities, persons who are homeless or at-risk of being homeless, and seniors.

OTHER FUNDS DETAIL

1380062	Senior & Disabled Housing Development	156,209	Increase of \$156,209 due to a reallocation from Grant 1380041, Lincolnia Center to fund development, acquisition and modifications of housing and facilities designed specifically for persons with physical and/or mental disabilities, persons who are homeless or at-risk of being homeless, and seniors.
1380069	Affordable Workforce Housing	(68,808)	Decrease of \$68,808 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
1380081	Non-Profit Blueprint	(24,207)	Decrease of \$24,207 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
	Total	\$0	

Internal Service Funds

Fund 60000, County Insurance

\$2,000,000

FY 2014 expenditures are required to increase \$2,000,000 over the *FY 2014 Revised Budget Plan* total of \$23,529,032. This adjustment is due to pending litigation in personnel-related matters that will require outside counsel and expert witnesses.

The General Fund transfer to Fund 60000, County Insurance, is increased by \$37,663,287. Of this amount, \$30,000,000 is to move the Litigation Reserve, currently residing in the General Fund, to a reserve in the County Insurance Fund pending the outcome of the protracted litigation process underway. An additional increase of \$2,000,000 represents General Fund support for the increased expenditures noted above that are related to pending litigation in personnel-related matters.

The remaining increase in the General Fund transfer of \$5,663,287 is for accrued liability adjustments. An actuarial analysis is performed every year after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$87,102,486, an increase of \$35,663,287, or 69.3 percent, over the *FY 2014 Revised Budget Plan* amount of \$51,439,199.

OTHER FUNDS DETAIL

Fund 60010, Department of Vehicle Services**\$1,765,226**

FY 2014 expenditures are required to increase \$1,765,226 or 1.8 percent over the *FY 2014 Revised Budget Plan* total of \$97,716,701. This increase is necessary due to an additional appropriation of \$1,765,226 to fund the immediate purchase of 32 replacement FASTRAN buses and three new buses required for the expanded Providence Community Center. The replacement buses are necessary due to frequent engine breakdowns and resulting extensive maintenance that has made these vehicles uneconomical to continue to repair. It should be noted that of this total, funding of \$1,600,226 is covered by available balance in the FASTRAN Bus Replacement Reserve and \$165,000 will be covered by additional billings to the Department of Neighborhood and Community Services (DNCS) in FY 2014 for the Providence Community Center equipment.

FY 2014 revenues are increased \$165,000 or 0.2 percent over the *FY 2014 Revised Budget Plan* total of \$79,116,896. This increase is associated with the increased billings to DNCS to support FASTRAN bus purchases noted above.

As a result of the actions above, the FY 2014 ending balance is projected to be \$22,989,256, which is a decrease of \$1,600,226 or 6.5 percent from the *FY 2014 Revised Budget Plan* total of \$24,589,482.

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

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-063-000	Fund Contingency	(\$5,354,760)	Decrease based on adjustments noted below.
WW-000001	Pumping Station Rehabilitation	(500,000)	Decrease based on revised project schedules which will allow for this funding to support required facility upgrades and rehabilitation projects at Blue Plains and the design cost of the Accotink and Little Hunting Creek force main rehabilitations. Funding for the continuation of pumping station rehabilitation will be available in FY 2015.

OTHER FUNDS DETAIL

WW-000007	Collection System Replacement and Rehabilitation	(650,000)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction for various rehabilitation projects, this funding is available to support required facility upgrades and rehabilitation projects at Blue Plains. Funding for the continuation of replacement and rehabilitation projects will be available in FY 2015.
WW-000008	Force Main Rehabilitation	250,000	Increase necessary to support the creation of a new Force Main Rehabilitation project that will better track rehabilitation at force mains throughout the County.
WW-000022	Blue Plains WWTP Upgrades and Rehabilitation	6,254,760	Increase necessary to support the County's share of facility improvements at the Blue Plains Wastewater Treatment Plant to comply with nutrient discharge limits. Projects supporting the Enhanced Nitrogen Removal Program include, providing an additional 40 million gallons of new anoxic reactor capacity for nitrogen removal, a new post aeration facility, pump station, and other new facilities to store and feed methanol and alternative sources of carbon. Construction at Blue Plains has been accelerated to ensure regulatory compliance with stricter water quality requirements.
	Total	\$0	

OTHER FUNDS DETAIL

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

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-064-000	Fund Contingency	(\$4,083,103)	Decrease based on adjustments noted below.
WW-000016	Noman Cole Treatment Plant Upgrades	(8,352,937)	Decrease due to lower than anticipated construction contract award and other project savings. These savings are reallocated to support additional funding requirements for the Noman Cole Treatment Plant Renovations. Upgrades to the plant are nearing completion with all but three projects remaining. Therefore, anticipated savings can be redirected to plant renovations which include the on-going rehabilitation of plant facilities driven by regulatory requirements.
WW-000017	Noman Cole Treatment Plant Renovations	12,436,040	Increase necessary to support additional funding requirements at the Noman Cole Treatment Plant. Funding for the renovation project will support higher than anticipated expenses associated with Tertiary Clarifiers, Backup Power Reliability Improvements, and Caustic Building projects. In addition, this funding will help award construction contracts for the Ash Handling System Improvements project and for the Grit Removal Facility Improvements project, award the design contract for the Gravity Thickener Improvements project, and award the Preliminary Engineering Report contract for the Bio-Solids Facilities Rehabilitation project.
	Total	\$0	

OTHER FUNDS DETAIL

Agency & Trust Funds

Fund 73030, OPEB Trust**\$8,416,000**

FY 2014 revenues and expenditures are required to increase \$8,416,000 over the *FY 2014 Revised Budget Plan* to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to reflect all activities for GASB 45 in Fund 73030, OPEB Trust Fund, and specifically to account for the value of the implicit subsidy to the fund which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

As a result of the actions noted above, the FY 2014 ending balance remains unchanged from the *FY 2014 Revised Budget Plan* amount of \$176,150,690.

FY 2014 Third Quarter Review
Attachment IV - Federal/State Grant Fund

FEDERAL-STATE GRANT FUND

The total expenditure level for Fund 50000, Federal-State Grant Fund, is increased by \$11,569,566 from \$241,201,542 to \$252,771,108. This increase represents funding adjustments for existing, supplemental, and new grant awards in the Department of Transportation, Department of Family Services, Health Department, Fairfax-Falls Church Community Services Board, Police Department, and Fire and Rescue Department. It should be noted that the reserve for grant awards in Agency 87, Unclassified Administrative Expenses, is decreased by \$846,996. This is due to the appropriation of Local Cash Match from the Reserve for Estimated Local Cash Match.

The total revenue level for Fund 50000 is increased by \$11,569,566, from \$194,849,837 to \$206,419,403. This increase represents funding adjustments to existing, supplemental, and new grant awards.

The General Fund transfer to Fund 50000 remains at the FY 2014 Revised Budget Plan total of \$5,459,853. The Reserve for Estimated Local Cash Match is decreased by \$846,996 due to anticipated grant awards in the Department of Family Services. This adjustment to the reserve is completely offset by corresponding adjustments to Local Cash Match requirements in the affected grants.

As a result of the above adjustments, there is no change to the Fund 50000 fund balance of \$742,262.

Consistent with Board policy effective September 1, 2004, the Department of Management and Budget approved grant awards administratively throughout the fiscal year that met specific guidelines. In general, grant funding was administratively accepted if it was anticipated and did not differ significantly from the total award and Local Cash Match amounts listed in the FY 2014 Adopted Budget Plan or if it was unanticipated and did not exceed \$100,000 (or a \$25,000 Local Cash Match). These awards are listed later in this attachment. Grant awards that were accepted by the Board of Supervisors via a Board Item are not included in this list.

It should be noted that grant awards related to emergency preparedness are separated into a distinct category in the following text and in the fund statement. Therefore, these awards do not appear in the totals for the agencies to which they are appropriated. Agencies involved in this effort include the Office of Public Affairs, Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, and Office of Emergency Management.

FEDERAL-STATE GRANT FUND

NEW AWARDS AND AMENDMENTS TO EXISTING GRANTS

Department of Transportation

\$2,848,457

An increase of \$2,848,457 to revenues and expenditures for the Department of Transportation is the result of the following adjustments:

- An increase of \$288,000 to both revenues and expenditures is included for the Dulles Transportation Management Plan Smartbenefits Strategy Grant, 1400028-2013 and 1400028-2014, as a result of awards from the Virginia Department of Rail and Public Transportation. Of this amount, \$165,300 is included for the 2013 program year and the remaining \$122,700 is included for the 2014 program year. This funding supports a set of strategies to encourage commuters to use transit, vanpool, carpool and telework to avoid single occupant vehicle travel through the construction area of Phase I of the Dulles Metrorail Extension Project. There are no positions associated with this grant and no Local Cash Match is required.
- An increase of \$1,308,457 to both revenues and expenditures is included for the Georgetown Pike Trail Grant, 1400130-2013, as a result of an award from the Virginia Department of Transportation. This funding supports the construction of a pedestrian walkway along Georgetown Pike. The grant period extends to October 1, 2015. There are no positions associated with this grant. The Local Cash Match requirement of \$252,114 is funded in Fund 40010, County and Regional Transportation Projects.
- An increase of \$1,252,000 to both revenues and expenditures is included for the Lorton Cross County Trail Grant, 1400131-2013, as a result of an award from the Virginia Department of Transportation. This funding supports the construction of a shared-use trail between Occoquan Regional Park and the Laurel Hill Greenway. The grant period extends to December 31, 2015. There are no positions associated with this grant. The Local Cash Match requirement of \$313,000 is funded in Fund 40010, County and Regional Transportation Projects.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Department of Transportation is \$46,834,601.

Department of Family Services

\$3,264,307

An increase of \$3,264,307 to revenues, expenditures and Local Cash Match for the Department of Family Services is the result of the following adjustments:

- An increase of \$913,662 to revenues, expenditures and Local Cash Match is included for the Community-Based Social Services Grant, 1670016-2014. Funding will provide services to adults age 60 and older to enable them to live as independently as possible in the community. Services include assisted transportation, information and referral, telephone reassurance, volunteer home services, insurance counseling, and other related services. The grant period runs from October 1, 2013 through September 30, 2014. These funds will continue to support 8/8.0 FTE grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$81,907 is available from the Local Cash Match reserve.
- An increase of \$571,334 to revenues, expenditures and Local Cash Match is included for the

FEDERAL-STATE GRANT FUND

Long Term Care Ombudsman Grant, 1670017-2014, as a result of an award from the Virginia Department for the Aging. Funding will improve the quality of life for the more than 10,000 residents in 110 nursing and assisted living facilities by educating residents and care providers about patient rights and by resolving complaints against nursing and assisted living facilities, as well as home care agencies, through counseling, mediation and investigation. The grant period runs from October 1, 2013 through September 30, 2014. Funding will continue to support 6/6.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$334,833 is available from the Local Cash Match reserve.

- An increase of \$1,436,682 to revenues, expenditures and Local Cash Match is included for the Home-Delivered Meals Grant, 1670020-2014, as a result of an award from the Virginia Department for the Aging. Funding will support the Home-Delivered Meal program and the Nutritional Supplement program. Home-Delivered Meals provides meals to frail, homebound, low-income residents age 60 and older who cannot prepare their own meals. The Nutritional Supplement program targets low-income and minority individuals who are unable to consume sufficient calories from solid food due to chronic disabling conditions, dementia, or terminal illnesses. The grant period runs from October 1, 2013 through September 30, 2014. There is 1/1.0 FTE grant position associated with this award. The County is under no obligation to continue funding this position when the grant funding expires. Local Cash Match in the amount of \$289,976 is available from the Local Cash Match reserve.
- An increase of \$342,629 to revenues, expenditures, and Local Cash Match is included for the Family Caregiver Grant, 1670022-2014, as a result of an award from the Virginia Department for the Aging. Funding provides education and support services to caregivers of persons age 60 and older, or older adults caring for grandchildren. Services include scholarships for respite care, gap-filling respite and bathing services, assisted transportation, assistance paying for supplies and services, and other activities that contribute to the well-being of senior adults and help to relieve caregiver stress. The grant period runs from October 1, 2013 through September 30, 2014. Funding will continue to support 1/1.0 FTE grant position. The County is under no obligation to continue funding the position associated with this award when grant funding has expired. Local Cash Match in the amount of \$140,280 is available from the Local Cash Match reserve.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Department of Family Services is \$46,118,057.

Health Department

\$206,108

An increase of \$206,108 to revenues and expenditures for the Health Department is the result of the following adjustments:

- An increase of \$142,812 to revenues and expenditures is included for the Women, Infants, and Children (WIC) Grant, Breastfeeding Peer Counselor Program, 1710007-2014. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to 5 years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. The funding period is October 1, 2013 through September 30, 2015. There are no positions associated with this award and no Local Cash Match is required.

FEDERAL-STATE GRANT FUND

- A decrease of \$432,222 to both revenues and expenditures is included for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2013, as a result of a modified award from the Virginia Department of Health, Office of Family Health Services. Funding is being used to implement the Nurse-Family Partnership (NP) evidence-based early childhood home visiting service delivery model in the Bailey's Crossroads community of the County. There are 4/4.0 FTE positions associated with this award. The Board is under no obligation to continue funding these positions once grant funding expires. The grant extends from January 22, 2012 to September 30, 2013. No Local Cash Match is required.
- An increase of \$495,518 to both revenues and expenditures is included for the Maternal, Infant and Early Childhood Home Visiting Program, 1710013-2014, as a result of an award from the Virginia Department of Health, Office of Family Health Services. Funding is being used to implement the Nurse-Family Partnership (NP) evidence-based early childhood home visiting service delivery model in the Bailey's Crossroads community of the County. There are 4/4.0 FTE positions associated with this award. The Board is under no obligation to continue funding these positions once grant funding expires. The grant extends from October 1, 2013 to September 30, 2014. No Local Cash Match is required.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Health Department is \$5,826,323.

Fairfax-Falls Church Community Services Board

\$265,936

An increase of \$265,936 to revenues and expenditures for the Fairfax-Falls Church Community Services Board is the result of the following adjustments:

- An increase of \$4,500 to revenues and expenditures is included for the Supportive Housing Program - Self-Sufficiency through Housing and Treatment Grant, 1750011-2014, as a result of supplemental funds received from direct client fees. This grant from the U.S. Department of Housing and Urban Development (HUD) 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 pass-through funds for this grant. The grant period runs from July 1, 2013 through June 30, 2014. The funds will continue to support 1/1.0 FTE existing grant position and no Local Cash Match is required. The County is under no obligation to continue funding this position when the grant funding expires.
- An increase of \$142,000 to both revenues and expenditures is included for the Regional Educational Assessment Crisis Response and Habilitation (REACH) Program Grant, formerly the Systemic Therapeutic Assessment, Respite and Treatment (START) Program Grant, 1750025-2014, as a result of a supplemental award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds will support 24-7 response services to support persons with intellectual and developmental disabilities with behavioral health care needs. Services provided will include clinical treatment, assessment, and stabilization services within a short-term respite environment (i.e., a 6-bed facility and in-home crisis stabilization), and support and technical assistance to provider partners in the community (i.e., education, training, and linkages to develop a highly trained workforce in the community). The funding period is from July 1, 2013 through June 30, 2014. There is 0.5/0.5 FTE position associated with this grant. The County is under no obligation to continue this position once grant funding has expired. No Local Cash Match is required.

FEDERAL-STATE GRANT FUND

- An increase of \$119,436 to both revenues and expenditures is included for the Rental Choice VA Pilot Project Grant, 1750026-2014, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. This funding will support rental assistance to individuals who are at least 18 years of age with an intellectual disability and receiving ID Waiver residential support in a congregate setting or with a developmental disability and transitioning from an institution. The grant period extends from November 1, 2013 to October 31, 2014. There are no positions associated with this grant and no Local Cash Match is required.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Fairfax-Falls Church Community Services Board is \$21,373,505.

Police Department

\$860,086

An increase of \$860,086 to revenues and expenditures for the Police Department is the result of the following adjustments:

- A net increase of \$847,883 to both revenues and expenditures is included for the Police Department's Seized Funds grants, 1900001-1988, 1900005-1988, and 1900006-1988, due to interest earnings and 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 \$95,511 is included for grant 1900001-1988 and an increase of \$775,901 is included for grant 1900005-1988. A decrease of \$23,529 is included for grant 1900006-1988 as a result of a refund paid for a forfeiture recorded in a prior fiscal year. 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 this funding.
- An increase of \$12,203 to both revenues and expenditures is included for the Spay and Neuter Program, 1900018-2009. Funding for this grant is provided by voluntary contributions from individual State income tax refunds for a Spay and Neuter Fund. The Virginia Department of Taxation distributes contributions to localities on an annual basis. Funds must be used for the provision of low-cost spay and neuter surgeries or funds may be made available to any private, non-profit sterilization programs for dogs and cats in the locality. These funds do not support any positions and no Local Cash Match is required.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Police Department is \$10,543,356.

Fire and Rescue Department

\$4,971,667

An increase of \$4,971,667 to revenues and expenditures for the Fire and Rescue Department is the result of the following adjustments:

- An increase of \$80,949 to both revenues and expenditures is included for the annual Virginia Department of Fire Programs Fund Grant, 1920001-2012, 1920001-2013 and 1920001-2014, as a result of awards from the Virginia Department of Fire Programs and interest income. Of this amount, \$10,075 is included for the 2012 program year, \$11,613 is included for the 2013 program year, and the remaining \$59,261 is included for the 2014 program year. The Fire

FEDERAL-STATE GRANT FUND

Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE existing grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.

- An increase of \$1,723,075 to both revenues and expenditures is included as supplemental funding for the existing International Urban Search and Rescue Program Grant, 1920006-2010. A memorandum with the U.S. Agency for International Development (USAID) exists to provide international emergency urban search and rescue services, and occasionally domestic responses, as requested. Additional funding is to extend the performance period for maintenance, readiness, and technical assistance activities through November 2014. These funds will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- An increase of \$30,800 to both revenues and expenditures is included for activation of the Urban Search and Rescue Team (VATF1) under the Urban Search and Rescue Activations agreement with the Federal Emergency Management Agency (FEMA). All expenditures related to activations are reimbursed. In September 2013, members of the team were activated to respond to flooding in Lyons, CO, 1920027-2014. These funds do not support any positions and no Local Cash Match is required.
- An increase of \$3,136,843 to both revenues and expenditures is included for the Staffing for Adequate Emergency Response (SAFER) Grant, 1920028-2012, as a result of an award from the Department of Homeland Security through the Federal Emergency Management Agency. This is consistent with the amount previously approved by the Board on September 24, 2013. 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. These funds will support 19/19.0 FTE merit firefighter positions from November 8, 2013 to November 7, 2015. County General Fund dollars will need to be identified to continue these positions after grant funding has been expended. 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. Therefore, the required Fairfax County contribution over the two year period is \$435,442. It is anticipated that over the two year period, the Fire and Rescue Department will have the flexibility to fully fund the County contribution.

As a result of these adjustments the *FY 2014 Third Quarter Revised Budget Plan* for the Fire and Rescue Department is \$26,252,243.

FEDERAL-STATE GRANT FUND

AWARDS APPROVED ADMINISTRATIVELY BY THE DEPARTMENT OF MANAGEMENT AND BUDGET

The following awards were approved administratively prior to the *FY 2014 Third Quarter Review* by the Department of Management and Budget, per Board policy effective September 1, 2004. Awards are listed by grant number within each agency.

Department of Housing and Community Development

An increase of \$1,542,155 was appropriated to revenues and expenditures for the Department of Housing and Community Development as a result of the following adjustments:

- On October 4, 2013 (AS 14093), an increase of \$460,826 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380009-2012, in the Department of Housing and Community Development. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, assists homeless persons to move to self-sufficiency and permanent housing. The grant period is from April 1, 2013 through March 31, 2013. There are no positions or Local Cash Match associated with this award.
- On October 4, 2013 (AS 14094), an increase of \$515,453 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380010-2012, in the Department of Housing and Community Development. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, assists homeless persons to move to self-sufficiency and permanent housing. The grant period is from June 5, 2013 through June 4, 2014. There are no positions or Local Cash Match associated with this award.
- On October 4, 2013 (AS 14095), an increase of \$233,914 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380011-2012, in the Department of Housing and Community Development. This funding from the U.S. Department of Housing and Urban Development, through the Continuum of Care Homeless Assistance Program, assists homeless persons to move to self-sufficiency and permanent housing. The grant period is from May 25, 2013 through May 24, 2014. There are no positions or Local Cash Match associated with this award.
- On October 4, 2013 (AS 14096), an increase of \$331,962 to both revenues and expenditures was appropriated for the Shelter Plus Care Grant, 1380012-2012, as a result of an award from the U.S. Department of Housing and Urban Development. Funding will assist homeless persons in moving to self-sufficiency and permanent housing. The grant period is from August 1, 2013 through July 31, 2014. There are no positions or Local Cash Match associated with this award.

Department of Transportation

An increase of \$896,754 was appropriated to revenues, expenditures and Local Cash Match for the Department of Transportation as a result of the following adjustments:

- On August 14, 2013 (AS 14064), an increase of \$606,000 to revenues, expenditures and Local

FEDERAL-STATE GRANT FUND

Cash Match was appropriated for the Marketing and Ridesharing Program Grant, 1400021-2014, from the reserve for anticipated awards. The Virginia Department of Transportation provides funding to the Marketing and Ridesharing Program to encourage commuters to rideshare, assist commuters in their ridesharing efforts, and promote the use of Fairfax County bus and rail services. Any County resident or any non-County resident working in Fairfax County may use this program. The required 20 percent Local Cash Match of \$121,200 was available in the Local Cash Match reserve. Funds will be used to continue to support 6/6.0 FTE existing grant positions for the time period from July 1, 2013 to June 30, 2014. The County is under no obligation to continue funding these positions when the grant funding expires.

- On August 8, 2013 (AS 14058), an increase of \$290,754 to both revenues and expenditures was appropriated for the Employer Outreach Program Grant, 1400022-2014, from the reserve for anticipated grant awards. Congestion Mitigation Air Quality (CMAQ) funds provided via the Virginia Department of Transportation for the Employer Outreach Program are used to decrease air pollution by promoting alternative commuting modes. Transportation Demand Management Programs, customized for each participant employment site, are implemented in a partnership between the employer and the County. The funds will be used to support 3/3.0 FTE existing grant positions for the time period July 1, 2013 to June 30, 2014. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

Department of Family Services

An increase of \$16,447,617 was appropriated to revenues, expenditures and Local Cash Match for the Department of Family Services as a result of the following adjustments:

- On July 16, 2013 (AS 14042), an increase of \$103,580 to both revenues and expenditures was appropriated for the Sexual Assault Treatment and Prevention Program, 1670001-2014, from the reserve for anticipated awards. This grant is from the Virginia Department of Criminal Justice Services and provides comprehensive information and direct services to sexual assault victims through the Victim Assistance Network (VAN). The grant period extends from July 1, 2013 through June 30, 2014. Funds will be used to continue 3/1.5 FTE existing 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 January 8, 2014 (AS 14045), an increase of \$28,769 to both revenues and expenditures was appropriated for the Domestic Violence Crisis Grant, 1670003-2014, from the reserve for anticipated grant awards. The Virginia Department of Social Services provides funding to assist victims of domestic violence and their families who are in crisis. The grant supports one apartment unit at the Women's Shelter, as well as basic necessities such as groceries and utilities. The grant period runs from July 1, 2013 through June 30, 2014. These funds do not support any positions and no Local Cash Match is required.
- On December 6, 2013 (AS 14122), an increase of \$1,064,949 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Adult Program Grant, 1670004-2013, from the reserve for anticipated awards as a result of an award from the Virginia Community College System. The WIA Adult Program focuses on meeting businesses' needs for skilled workers and needs for individual training and employment. Easy access to information and services is provided through a system of one-stop centers. Services may include job search and placement assistance, labor market information, assessment of skills,

FEDERAL-STATE GRANT FUND

follow-up services after employment, group and individual counseling, training services directly linked to job opportunities in the local area and other services for dislocated workers. The grant period extends from October 1, 2013 through June 30, 2015. Funds will continue to support 9/9.0 FTE existing 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 December 6, 2013 (AS 14113), an increase of \$1,079,581 to both revenues and expenditures was appropriated for the WIA (Workforce Investment Act) Youth Program Grant, 1670005-2013, as a result of an award from the Virginia Community College System. This program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. The grant period extends from October 1, 2013 through June 30, 2015. Funds will continue to support 8/8.0 FTE existing 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 December 6, 2013 (AS 14123), an increase of \$1,444,020 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Dislocated Worker Program Grant, 1670006-2013, from the reserve for anticipated grant awards. This funding was a result of an award from the Virginia Community College System. This program focuses on meeting the business needs for skilled workers and individual training and employment needs. Funds will continue to support 7/7.0 FTE existing grant positions for the time period October 1, 2013 to June 30, 2015. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On November 4, 2013 (AS 14099), an increase of \$136,835 to both revenues and expenditures was appropriated for the Virginia Serious and Violent Offender Re-Entry (VASAVOR) Grant, 1670007-2014, from the reserve for anticipated grant awards. This grant from the SkillsSource Group, Inc., on behalf of the Virginia Department of Corrections, provides job skills training, education, career assessment, employment counseling, and job seeking skills to ex-offenders recently released from prison for the time period from October 1, 2013 through September 30, 2014. Funds will continue to support 1/1.0 FTE existing grant position. The County is under no obligation to continue funding this position when the grant funding expires. There is no Local Cash Match associated with this award.
- On September 20, 2013 (AS 14065), an increase of \$7,360 to both revenues and expenditures was appropriated for the Fairfax Bridges to Success Grant, 1670008-2013, as a result of a supplemental award for the 2013 program year from the Virginia Department of Social Services (VDSS). The U.S. Department of Health and Human Services provides this funding through VDSS to facilitate successful employment and movement toward self-sufficiency for Temporary Assistance for Needy Families (TANF) participants who have disabilities. The grant period runs from July 1, 2012 through June 30, 2013. These supplemental funds will be used to continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On January 6, 2014 (AS 14166), an increase of \$10,000 to revenues and expenditures was appropriated for the Virginia Community Action Partnership Tax grant, 1670011-2014, from the reserve for anticipated grant awards. Virginia Community Action Partnership (VACAP) is

FEDERAL-STATE GRANT FUND

the statewide membership association for Virginia's 26 non-profit private and public community action agencies. The mission of VACAP is to work together on a common vision to fight poverty and build self-sufficiency toward strong families and communities throughout the Commonwealth of Virginia. This award will allow the Department of Family Services staff to continue its work with volunteers in providing free tax preparation services under the Earned Income Tax Credit (EITC) program for tax year 2013. There are no positions associated with this award and no Local Cash Match is required.

- On November 22, 2013 (AS 14132), an increase of \$77,838 to revenues and expenditures was appropriated for the Volunteer Income Tax Assistance (VITA) Grant, 1670012-2014, from the reserve for anticipated grant awards. This grant is an Internal Revenue Service (IRS) initiative to provide free tax preparation service for the underserved low income population, which includes the elderly, disabled, limited English proficient, non-urban and Native American taxpayers. These services are provided through the SkillSource Centers of the Department of Family Services. Funding will support staff time, supplies, IT support, publicity and volunteer services during the period July 1, 2013 through June 30, 2014. Services under this award will be coordinated with the award from the Virginia Community Action Partnership that is funding assistance under the Earned Income Tax Credit (EITC) program. There are no positions associated with this grant and no Local Cash Match is required.
- On October 16, 2013 (AS 14090), an increase of \$250,784 to expenditures and revenues was appropriated for the Fee-for-Services/Homemaker Grant, 1670018-2014, as a result of an award from the Virginia Department for the Aging. Funding will provide home-based care to adults age 60 and older to enable them to remain in their homes rather than in more restrictive settings. Services are primarily targeted toward those older adults who are frail, isolated, of a minority group, or in economic need. The grant period runs from October 1, 2013 through September 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On October 16, 2013 (AS 14091), an increase of \$1,657,782 to expenditures, revenues and Local Cash Match was appropriated for the Congregate Meals Grant, 1670019-2014, as a result of an award from the Virginia Department for the Aging. Funding provides one meal a day, five days a week in congregate meal sites around the County including the County's senior and adult day health centers, several private senior centers and other sites serving older adults such as the Alzheimer's Family Day Center. Congregate Meals are also provided to residents of the County senior housing complexes. The grant period runs from October 1, 2013 through September 30, 2014. Local Cash Match in the amount of \$936,985 is available from the Local Cash Match reserve. There are no positions associated with this award.
- On October 16, 2013 (AS 14092), an increase of \$737,535 to expenditures, revenues and Local Cash Match was appropriated for the Care Coordination for the Elderly Virginian Grant, 1670021-2014, as a result of an award from the Virginia Department for the Aging. Services are provided to elderly persons at-risk of institutionalization who have deficiencies in two or more activities of daily living. Care Coordination Services include intake, assessment, plan of care development, implementation of the plan of care, service monitoring, follow-up and reassessment. The grant period runs from October 1, 2013 through September 30, 2014. Funds will continue to support 8/8.0 FTE existing grant positions. The County is under no obligation to continue funding positions associated with this award when grant funding has expired. Local Cash Match in the amount of \$459,346 is available from the Local Cash Match reserve.
- On July 16, 2013 (AS 14007), an increase of \$71,400 to revenues and expenditures was appropriated for the Independent Living Initiatives Grant, 1670023-2014. This award from the

FEDERAL-STATE GRANT FUND

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, 2013 through May 31, 2014. No positions are associated with this award and no Local Cash Match is required.

- On January 12, 2014 (AS 14165), an increase of \$253,369 to revenues, expenditures, and Local Cash Match was appropriated for the Foster and Adoptive Parent Training Grant, 1670024-2014. 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 \$163,215 was available from the anticipated Local Cash Match reserve. The grant period extends from June 1, 2013 through May 31, 2014. No positions are associated with this award.
- On January 8, 2014 (AS 14081), an increase of \$4,349,551 to revenues and expenditures was appropriated for the USDA Child and Adult Care Food Program Grant, 1670028-2014, as the result of an award from the U.S. Department of Agriculture. The grant provides partial reimbursement for snacks served to children in family day care homes. Funds also provide for nutrition training, monitoring, and technical assistance. The program serves children up to age 12 in approved day care homes. Funding will be used to support 8/8.0 FTE existing grant positions for the time period October 1, 2013 to September 30, 2014. The County is under no obligation to continue funding these positions when grant funding expires. There is no Local Cash Match associated with this award.
- On January 10, 2014 (AS 14082), an increase of \$305,387 to revenues and expenditures was appropriated for the USDA School-Age Child Care (SACC) Snacks Grant, 1670029-2014, as a result of an award from the U.S. Department of Agriculture. The program provides partial reimbursement for snacks served to children in the School-Age Child Care program. The program serves children in kindergarten through sixth grade. The grant period extends from October 1, 2013 through September 30, 2014. No positions are supported by the funding. No Local Cash Match is required to accept this award.
- On December 6, 2013 (AS 14152), an increase of \$4,321,000 to revenues, expenditures and Local Cash Match was appropriated for the Virginia Preschool Initiative Grant, 1670031-2014, from the reserve for anticipated grant awards. The Virginia Department of Education provides funding for Fairfax County to serve children in a comprehensive preschool program designed for at-risk four-year-olds. The Local Cash Match requirement of \$100,000 was available from the Local Cash Match reserve for anticipated grant awards. This award will support the continuation of 5/5.0 FTE existing grant positions for the period July 1, 2013 through June 30, 2014. The County is under no obligation to continue funding these positions when the grant funding expires.
- On July 22, 2013 (AS 14043), an increase of \$277,000 to revenues and expenditures was appropriated for the Virginia Quality Rating and Improvement System Grant, 1670040-2014, as the result of funding received from the Department of Health and Human Services through the Virginia Department of Social Services. This award will support the continued implementation of a quality rating and improvement system for early care and education programs. The grant period is from July 1, 2013 through June 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On November 26, 2013 (AS 14134), an increase of \$2,636 to revenues and expenditures was

FEDERAL-STATE GRANT FUND

appropriated for the USDA Greater Mount Vernon Head Start Grant, 1670041-2013, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.

- On November 22, 2013 (AS 14136), an increase of \$93,153 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Head Start Grant, 1670041-2014, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On November 26, 2013 (AS 14135), an increase of \$659 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1670042-2013, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Early Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On November 22, 2013 (AS 14137), an increase of \$28,793 to revenues and expenditures was appropriated for the USDA Greater Mount Vernon Early Head Start Grant, 1670042-2014, from the reserve for anticipated grant awards. The Virginia Department of Health, with federal pass-through funds from the U.S. Department of Agriculture (USDA), provides partial reimbursement for meals and snacks served to Early Head Start children in the Greater Mount Vernon Community Head Start program. There are no positions associated with this award and no Local Cash Match is required.
- On September 9, 2013 (AS 14044), an increase of \$101,406 to revenue, expenditures, and Local Cash Match was appropriated for the Child Care Quality Initiative Program Grant, 1670043-2014, from the reserve for anticipated grant awards. This funding, provided by the Virginia Department of Social Services, is used for the Child Care Quality Initiative Program, which develops, expands, and delivers family preservation and support services. The funds will continue to support 1/1.0 FTE existing grant position for the time period June 1, 2013 to May 31, 2014. The County is under no obligation to continue funding this position when the grant funding expires. The Local Cash Match of \$15,718 was available from the anticipated Local Cash Match reserve.
- On December 6, 2013 (AS 14146), an increase of \$5,000 to revenues and expenditures was appropriated for the Disability Employment Initiative (DEI) grant, 1670053-2014, as the result of an award received from The SkillSource Group (SSG). Funding will support data collection for a joint initiative between the Virginia Community College System (VCCS) and the Department of Rehabilitative Services (DRS) that seeks to increase employment and self-sufficiency for individuals with disabilities by linking them to employers and facilitating seamless access to support and services that will provide transition to employment. There are no positions associated with this grant and no Local Cash Match is required.
- On December 6, 2013 (AS 14143), an increase of \$1,450 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Incentive - Exemplary Performance

FEDERAL-STATE GRANT FUND

Adult Program Grant, 1670062-2011, as a result of an award from the Virginia Community College System. The WIA Adult Program focuses on meeting businesses' needs for skilled workers and needs for individual training and employment. Easy access to information and services is provided through a system of one-stop centers. Services may include job search and placement assistance, labor market information, assessment of skills, follow-up services after employment, group and individual counseling, training services directly linked to job opportunities in the local area and other services for dislocated workers. The grant period extends from July 1, 2013 through June 30, 2014. There are no positions associated with this grant and no Local Cash Match is required.

- On December 6, 2013 (AS 14144), an increase of \$1,550 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Incentive - Exemplary Performance Youth Program Grant, 1670063-2011, as a result of an award from the Virginia Community College System. The WIA Youth program focuses on preparation for post-secondary educational opportunities and employment by linking academic and occupational learning. Programs include tutoring, study skills training, and instruction leading to completion of secondary school, alternative school services, mentoring by adults, paid and unpaid work experience, occupational skills training, leadership development, and support services for disadvantaged youth 14 to 21 years old. The grant period extends from July 1, 2013 through June 30, 2014. There are no positions associated with this grant and no Local Cash Match is required.
- On December 6, 2013 (AS 14145), an increase of \$2,000 to both revenues and expenditures was appropriated for the Workforce Investment Act (WIA) Incentive - Exemplary Performance Dislocated Worker Program Grant, 1670064-2011, as a result of an award from the Virginia Community College System. The WIA Dislocated Worker program focuses on meeting the business needs for skilled workers, and individual training and employment needs. The grant period extends from July 1, 2013 through June 30, 2014. There are no positions associated with this grant and no Local Cash Match is required.
- On July 22, 2013 (AS 14049), an increase of \$34,230 to revenues, expenditures, and Local Cash Match was appropriated for the Crime Victim and Witness Program Grant, 1670067-2014, as a result of an award from the Virginia Department of Criminal Justice Services. This funding will support regional training and resource development to enhance collaboration and coordination in identifying and more effectively responding to victims of human trafficking. The Office for Women and Domestic and Sexual Violence Services will provide trainers for a human trafficking conference and facilitators for supplemental meetings to create a human trafficking response plan. The Local Cash Match requirement of \$3,423 is available from the Local Cash Match reserve for unanticipated grant awards. There are no positions associated with this grant.

Health Department

An increase of \$3,552,683 was appropriated to revenues and expenditures for the Health Department as a result of the following adjustments:

- On October 1, 2013 (AS 14088), an increase of \$3,230,663 to both revenues and expenditures was appropriated for the Women, Infants, and Children (WIC) Grant, 1710002-2014, as a result of an award from the Virginia Department of Health. This program provides education and supplemental foods to pregnant and breastfeeding women, as well as infants and children up to

FEDERAL-STATE GRANT FUND

five years of age, based on nutritional risk and income eligibility. The primary services provided are health screening, risk assessment, nutrition education and counseling, breastfeeding promotion and referrals to health care. Supplemental food is provided at no cost to participants. Past experience shows that pregnant women who participate in the WIC Program have fewer low birth weight babies, experience fewer infant deaths, see the doctor earlier in pregnancy and eat healthier. The funding period is October 1, 2013 through September 30, 2014. Funding will continue to support 49/49.0 FTE existing grant positions. The County is under no obligation to continue funding these positions once the grant has expired. There is no Local Cash Match associated with this award.

- On August 23, 2013 (AS 14066), an increase of \$380 to both the revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) for Bioterrorism Grant, 1710005-2013, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2012 through June 30, 2013. These funds will continue to support 2/2.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On July 29, 2013 (AS 14039), an increase of \$208,000 to both the revenues and expenditures was appropriated for the Public Health Emergency Preparedness and Response (PHEP&R) for Bioterrorism Grant, 1710005-2014, from the reserve for anticipated grant awards. This grant, funded by the Centers for Disease Control and Prevention through the Virginia Department of Health, supports emergency planning and epidemiological activities for local emergency preparedness and response efforts. The award period is July 1, 2013 through June 30, 2014. These funds will continue to support 2/2.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when grant funding expires. No Local Cash Match is required.
- On July 22, 2013 (AS 14040), an increase of \$80,000 to both revenues and expenditures was appropriated for the Sexually Transmitted Disease Control and Prevention Grant, 1710008-2014, as the result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will support the performance of laboratory testing to control and prevent sexually transmitted diseases and their complications. The grant period extends from July 1, 2013 to June 30, 2014. These funds do not support any positions and no Local Cash Match is required to accept this award.
- On July 22, 2013 (AS 14041), an increase of \$21,140 to both revenues and expenditures was appropriated for the Tuberculosis Outreach and Laboratory Support Services Grant, 1710011-2014, as a result of an award from the Virginia Department of Health, Office of Epidemiology. These funds will be used for mileage reimbursements, communications charges, and staff time required to support operations within the Communicable Diseases division of the Health Department. The grant period extends from July 1, 2013 to June 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On November 21, 2013 (AS 14126), an increase of \$12,500 to both revenues and expenditures was appropriated for the Child Day Care Center Employee Vaccination Initiative, 1710016-2014, from the reserve for unanticipated awards. Funding is intended to increase adult vaccination by promoting and facilitating employee vaccination, specifically vaccination of child day care center employees. Fairfax Health Department provided onsite clinics at five large day centers located in the County and provided free flu and Tdap vaccine to the

FEDERAL-STATE GRANT FUND

employees. The grant period extends from October 1, 2013 to July 31, 2014. There are no positions associated with this award and no Local Cash Match is required.

Office to Prevent and End Homelessness

An increase of \$1,402,638 was appropriated to revenues, expenditures and Local Cash Match for the Office to Prevent and End Homelessness as a result of the following adjustments:

- On October 28, 2013 (AS 14115), an increase of \$873,644 to revenues, expenditures and Local Cash Match was appropriated for the Community Housing Resource Program (CHRP), 1730001-2014, from the reserve for anticipated awards. The program, funded by the U.S. Department of Housing and Urban Development, offers 36 transitional housing units and various supportive services. The required Local Cash Match of \$433,837 was available from the anticipated Local Cash Match reserve. The grant period extends from November 1, 2013 to October 31, 2014. There are no positions associated with this award.
- On October 25, 2013 (AS 14116), an increase of \$528,994 to revenues, expenditures and Local Cash Match was appropriated for the RISE Supportive Housing Grant, 1730002-2014, from the reserve for anticipated grant awards. This grant is a renewal award from the U.S. Department of Housing and Urban Development that provides 20 units of transitional housing. Funding also provides support services for families through a partnership of private non-profit organizations. The grant period extends from August 1, 2013 through July 31, 2014. The required \$67,000 in Local Cash Match was available from the anticipated Local Cash Match reserve. No positions are supported by this funding.

Fairfax-Falls Church Community Services Board

An increase of \$3,188,691 was appropriated to revenues and expenditures for the Fairfax-Falls Church Community Services Board as a result of the following adjustments:

- On February 1, 2014 (AS 14054), an increase of \$89,581 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1750003-2013, as the result of supplemental funding received from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient purchases of service for consumers with risk issues who need inpatient treatment, but cannot be admitted to the state psychiatric hospital due to capacity or complex clinical issues. These funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 8, 2013 (AS 14016), an increase of \$2,349,704 to both revenues and expenditures was appropriated for the Regional Acute Mental Health Services Grant, 1750003-2014, as the result of an award from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). The Commonwealth of Virginia allocates these funds to Health Planning Region II for local inpatient purchases of service for consumers with risk issues who need inpatient treatment, but cannot be admitted to the state psychiatric hospital due to capacity or complex clinical issues. These funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.

FEDERAL-STATE GRANT FUND

- On August 30, 2013 (AS 14020), an increase of \$272,004 in revenues and expenditures was appropriated for the Supportive Housing Program - Self-Sufficiency through Housing and Treatment Grant, 1750011-2014, as a result of an award from the U.S. Department of Housing and Urban Development (HUD). Funding supports residential treatment services for individuals in Alcohol and Drug Services programs meeting homelessness criteria as defined in the grant. Direct client fees supplement federal funds for this grant. The grant period runs from July 1, 2013 through June 30, 2014. The funds will continue to support 1/1.0 FTE grant position and no Local Cash Match is required.
- On January 31, 2014 (AS 14172), an increase of \$10 to both revenues and expenditures was appropriated for the Jail and Offender Services Initiative grant, 1750012-2013, from the reserve for anticipated grant awards. These Federal pass-through funds and funding from the Virginia Department of Behavioral Health and Developmental Services are used to provide treatment services in the Adult Detention Center. This award covers the period from July 1, 2012 to June 30, 2013. Funding will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On July 23, 2013 (AS 14022), an increase of \$146,391 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1750013-2014, from the reserve for anticipated awards. This federal funding, passed through the Virginia Department of Behavioral Health Developmental Services, provides services to individuals who are homeless or at imminent risk of becoming homeless and who suffer from serious mental illness (SMI), or SMI and co-occurring substance use disorders (SUDs). Funding will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. The grant period is from July 1, 2013 through June 30, 2014. There is no Local Cash Match associated with this award.
- On August 19, 2013 (AS 14056), an increase of \$9,307 to both revenues and expenditures was appropriated for the Homeless Assistance Program (PATH) Grant, 1750013-2014, as a result of supplemental state funds from the Virginia Department of Behavioral Health and Developmental Services. This funding provides services to individuals who are homeless or at imminent risk of becoming homeless and who suffer from serious mental illness (SMI), or SMI and co-occurring substance use disorders (SUDs). Funding will continue to support 3/3.0 FTE existing grant positions. The County is under no obligation to continue funding these positions when the grant expires. The grant period is from July 1, 2013 through June 30, 2014. There is no Local Cash Match associated with this award.
- On July 23, 2013 (AS 14023), an increase of \$321,050 to both revenues and expenditures was appropriated for the Jail Diversion Services Grant, 1750015-2014, as a result of an award from the Virginia Department of Behavioral Health and Developmental Services. Funding supports jail diversion initiatives consisting of four main support areas: crisis intervention trained police officers, a drop-off assessment and triage center based at Woodburn Center, a jail-based forensic unit, and intensive case management services. The grant period extends from July 1, 2013 through June 30, 2014. The funds will continue to support 4/3.5 FTE existing grant positions. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On January 9, 2014 (AS 14167), an increase of \$644 to both revenues and expenditures was appropriated for the Regional Educational Assessment Crisis Response and Habilitation (REACH) Program Grant, formerly the Systemic Therapeutic Assessment, Respite and Treatment (START) Program Grant, 1750025-2013, as a result of supplemental funding

FEDERAL-STATE GRANT FUND

received from the Virginia Department of Behavioral Health and Developmental Services (DBHDS). These funds will support 24-7 response services to persons with intellectual and developmental disabilities with behavioral health care needs. Services provided will include clinical treatment, assessment, and stabilization services within a short-term respite environment (i.e., a 6-bed facility and in-home crisis stabilization), and support and technical assistance to provider partners in the community (i.e., education, training, and linkages to develop a highly trained workforce in the community). The funding period is from July 1, 2012 through June 30, 2013. There are no positions associated with this grant and no Local Cash Match is required.

Department of Neighborhood and Community Services

An increase of \$508,559 was appropriated to revenues and expenditures for the Department of Neighborhood and Community Services as a result of the following adjustments:

- On August 23, 2013 (AS 14074), an increase of \$5,000 to both revenues and expenditures was appropriated for the Local Government Challenge Grant, 1790002-2014, as a result of an award from the Virginia Commission for the Arts. The grant provides funding to jurisdictions that support local arts programs for improving the quality of the arts. The funding awarded will be given to the Arts Council of Fairfax County for distribution. The grant period runs from July 1, 2013 through June 30, 2014. The grant's in-kind match requirement is met through the various Fairfax County contributory agencies. No Local Cash Match was required to accept the funding and no grant positions are supported by this grant.
- On October 3, 2013 (AS 14086), an increase of \$499,559 to revenues and expenditures was appropriated for the Community Transformation Grant, 1790010-2014, as a result of an award from the Department of Health and Human Services, Centers for Disease Control and Prevention. The U.S. Department of Health and Human Services has awarded this grant to the Department of Neighborhood and Community Services to create healthier communities by building capacity to implement broad evidence and practice-based policy, environmental, programmatic and infrastructure changes. The project will result in the development of a community-driven plan for the implementation of strategies designed to promote health and prevent chronic disease in the Fairfax community. These funds will continue to support 3/3.0 FTE grant positions. The County is under no obligation to continue these positions when the grant expires. No Local Cash Match is required.
- On October 4, 2013 (AS 14087), an increase of \$4,000 to revenues and expenditures was appropriated for the Implementing Arthritis Interventions in Local Park and Recreation Agencies grant, 1790012-2014, as a result of an award from the National Recreation and Park Association (NRPA). This grant is a result of a partnership between NRPA and the Arthritis Foundation to increase the number of participants engaging in the Walk with Ease (WWE) and the Arthritis Foundation Exercise Program (AFEP). Funds will enable the Department of Neighborhood and Community Services staff and volunteers to teach these programs and provide training materials for each participant. There are no positions associated with this award and no Local Cash Match is required.

Juvenile and Domestic Relations District Court

An increase of \$96,988 was appropriated to revenues, expenditures and Local Cash Match for the

FEDERAL-STATE GRANT FUND

Juvenile and Domestic Relations District Court as a result of the following adjustments:

- On October 10, 2013 (AS 14098), an increase of \$24,375 to both revenues and expenditures was appropriated for the Opportunity Neighborhoods Grant, 1810006-2014, as a result of an award from the Virginia Department of Criminal Justice Services. Funds support a contract with the Center for the Study of Social Policy to plan and organize the Mount Vernon Opportunity Neighborhoods Project, which attempts to achieve sustainable improvements addressing the root causes of disproportionate minority contact in the juvenile justice system. The grant period is October 1, 2013 through June 30, 2014. There are no positions associated with this award and no Local Cash Match is required.
- On August 28, 2013 (AS 14053) an increase of \$72,613 to revenues, expenditures and Local Cash Match was appropriated for the Evidence Based Practice Evaluation Grant, 1810008-2014, as a result of an award from the Virginia Department of Criminal Justice Services. Funding will enable the Court Services Unit (CSU) to engage outside experts from George Mason University to review practice changes from an implementation perspective and help ensure the most positive outcomes possible. The goal is to understand what evidence-based practices have been implemented, how well they are implemented, and what factors are needed to improve the overall alignment of the practices into the CSU context. The outcome of the study will help the CSU to continue to improve the quality and effectiveness of its services. The required Local Cash Match of \$18,153 was available from the reserve for anticipated grant awards. No positions are associated with this award.

General District Court

An increase of \$751,907 was appropriated to revenues and expenditures for the General District Court as a result of the following adjustments:

- On October 24, 2013 (AS 14114), an increase of \$12,863 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2014, as the result of a supplemental award. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding supports 9/8.5 FTE grant positions during the period from July 1, 2013 through June 30, 2014. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On August 30, 2013 (AS 14003), an increase of \$739,044 to revenues and expenditures was appropriated for the Comprehensive Community Corrections and Pretrial Services Act Grant, 1850000-2014, from the reserve for anticipated grant awards. The Virginia Department of Criminal Justice Services (DCJS) under Community Corrections and Pretrial Services mandates funding for pretrial and misdemeanor probation community supervision services. The funding supports 9/8.5 FTE grant positions during the period from July 1, 2013 through June 30, 2014. 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.

FEDERAL-STATE GRANT FUND

Police Department

An increase of \$1,217,221 was appropriated to revenues, expenditures and Local Cash Match for the Police Department as a result of the following adjustments:

- On July 23, 2013 (AS 14052), an increase of \$182,029 to both revenues and expenditures was appropriated for the Victim Witness Program Grant, 1900007-2014, 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, 2013 through June 30, 2014. There are 5/5.0 FTE existing grant positions associated with this grant. The County is under no obligation to continue these positions when the grant funding expires. There is no Local Cash Match associated with this award.
- On October 17, 2013 (AS 14104), an increase of \$220,675 to revenues and expenditures was appropriated for the Traffic Safety Programs-Alcohol Grant, 1900013-2014, as a result of an award from the Virginia Department of Motor Vehicles (DMV). This funding supports overtime and training expenses for an information and enforcement program targeting proper attention to traffic safety laws in Fairfax County. Program components include enforcement and education activities such as Sobriety Checkpoints, Click It or Ticket, Driving While Intoxicated (DWI) saturation patrols, and related traffic safety projects. The grant period runs from October 1, 2013 through September 30, 2014. There are no grant positions associated with this award and no Local Cash Match is required.
- On October 17, 2013 (AS 14105), an increase of \$107,290 to both revenues and expenditures was appropriated for the Edward Byrne Memorial Justice Assistance Grant, 1900014-2014, as a result of an award from the U.S. Department of Justice. This funding supports a broad range of activities to prevent and control crime, and to improve the criminal justice system. These funds will support a tactical van conversion, a Forward Infrared Camera System, Surefire rifle suppressors, and Kustom LIDAR units. The time period for this award is October 1, 2012 through September 30, 2016. No positions are supported by this grant and no Local Cash Match is required.
- On October 17, 2013 (AS 14102), an increase of \$10,560 to revenues and expenditures was appropriated for the DMV Traffic Safety Programs-Pedestrian/Bicycle Grant, 1900023-2014, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting pedestrian and bicyclist safety laws in Fairfax County. The project period runs from October 1, 2013 through September 30, 2014. These funds do not support any positions and no Local Cash Match is required.
- On October 17, 2013 (AS 14103), an increase of \$30,000 to revenues and expenditures was appropriated for the DMV Traffic Safety Programs - Occupant Protection Grant, 1900024-2014, as a result of an award from the Virginia Department of Motor Vehicles (DMV). Funding supports overtime costs for an educational and enforcement program targeting vehicle occupant protection laws in Fairfax County. The project period runs from October 1, 2013 through September 30, 2014. These funds do not support any positions and no Local Cash Match is required.

FEDERAL-STATE GRANT FUND

- On October 18, 2013 (AS 14106), an increase of \$666,667 to revenues, expenditures and Local Cash Match was appropriated for the Northern Virginia Human Trafficking Joint Task Force, 1900026-2014, as a result of an award from the U.S. Department of Justice (DOJ). Funding is provided to identify, rescue and assist victims of all forms of human trafficking, as well as develop a sound strategy of collaboration that may be replicated nationwide to combat human trafficking. The grant period is October 1, 2013 to September 30, 2015. This grant will support 2/2.0 FTE grant positions as approved by the Board on April 9, 2013. The County is not required to continue funding these positions when grant funding expires. The required Local Cash Match of \$166,667 was available from the Local Cash Match reserve.

Fire and Rescue Department

An increase of \$3,896,979 was appropriated to revenues and expenditures for the Fire and Rescue Department as a result of the following adjustments:

- On October 11, 2013 (AS 14085), an increase of \$2,635,825 to both revenues and expenditures was appropriated for the Virginia Department of Fire Programs Fund Grant, 1920001-2014, as a result of an award from the Virginia Department of Fire Programs. The Fire Programs Fund provides funding for: fire services training; constructing, improving, and expanding regional fire service training facilities; public fire safety education; purchasing firefighting equipment or firefighting apparatus; or purchasing protective clothing and protective equipment for firefighting personnel. Program revenues may not be used to supplant County funding for these activities. The program serves residents of Fairfax County as well as the towns of Clifton and Herndon. These funds will continue to support 10/9.0 FTE existing grant positions. The County is under no obligation to continue these positions once grant funding has expired. There is no Local Cash Match associated with this award.
- On October 11, 2013 (AS 14101), an increase of \$1,261,154 to both revenues and expenditures was appropriated for the National Urban Search and Rescue Response Program Grant, 1920005-2014, as a result of an award from the Federal Emergency Management Agency (FEMA). The grant provides funding for a Cooperative Agreement with the Fire and Rescue Department's Urban Search and Rescue Team (VATF1) for the continued development and maintenance of the National Urban Search and Rescue Response System's resources. These funds will continue to support 4/4.0 FTE existing grant positions. The County is under no obligation to continue funding these positions once grant funding has expired. There is no Local Cash Match associated with this award.

Emergency Preparedness

An increase of \$323,897 was appropriated to revenues and expenditures for Emergency Preparedness as a result of the following adjustments:

- On December 5, 2013 (AS 14147), an increase of \$25,000 to both revenues and expenditures was appropriated for the Heavy and Technical Rescue Grant, 1HS0009-2013, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding to support the purchase of a vehicle that will enable the Fire and Rescue Department to respond to heavy and technical rescue events with the proper complement of tools and equipment in one vehicle. The grant period extends from November 1, 2013 to April 30, 2015. There are no positions associated

FEDERAL-STATE GRANT FUND

with this grant and no Local Cash Match is required.

- On December 5, 2013 (AS 14148), an increase of \$100,000 to both revenues and expenditures was appropriated for the Virginia Communications Cache Team Grant, 1HS0011-2013, as the result of an award from the U.S. Department of Homeland Security (DHS). DHS, through the Virginia Department of Emergency Management, is providing funding for the purchase of radio equipment. The grant period extends from November 1, 2013 to April 30, 2015. There are no positions associated with this grant and no Local Cash Match is required.
- On September 17, 2013 (AS 14079), an increase of \$109,897 to both revenues and expenditures was appropriated to the Emergency Management Performance Grant, 1HS0012-2013, as the result of an award from the U.S. Department of Homeland Security through the Virginia Department of Emergency Management. This grant provides funds to enhance the capacity of localities to develop and maintain a comprehensive emergency management program by providing funding that supports planning, training, and equipment procurement activities for the grant period July 1, 2013 through June 30, 2014. Funding will continue to support 1/0.8 FTE grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required to accept this award.
- On November 21, 2013 (AS 14141), an increase of \$89,000 to both revenues and expenditures was appropriated for the Public Health Planning and MRC Program Sustainment Grant, 1HS0030-2013, from the reserve for unanticipated awards. Funding from the U.S. Department of Homeland Security supports public health emergency preparedness and response planning initiatives. The grant period extends from September 1, 2013 to May 31, 2015. This funding will continue to support 1/1.0 FTE existing grant position. The County is under no obligation to continue funding this position when grant funding expires. No Local Cash Match is required to accept this award.

FEDERAL-STATE GRANT FUND

FUND STATEMENT

Fund 50000, Federal-State Grant Fund

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	\$40,078,308	\$656,415	\$41,634,114	\$41,634,114	\$0
Revenue:					
Federal Funds ²	\$57,475,468	\$0	\$122,866,211	\$129,425,915	\$6,559,704
Federal Funds-ARRA ^{2,3}	87,682	0	0	0	0
State Funds	21,356,812	0	28,618,774	32,374,976	3,756,202
Other Revenue	2,065,333	0	927,797	1,335,774	407,977
Other Match	0	0	2,391,640	2,391,640	0
Seized Funds	631,439	0	125,747	971,430	845,683
Reserve for Estimated Grant Funding	0	85,922,239	39,919,668	39,919,668	0
Total Revenue	\$81,616,734	\$85,922,239	\$194,849,837	\$206,419,403	\$11,569,566
Transfers In:					
General Fund (10001)					
Local Cash Match ¹	\$3,095,019	\$0	\$4,195,317	\$5,042,313	\$846,996
Reserve for Estimated Local Cash Match	2,149,222	5,057,965	1,264,536	417,540	(846,996)
Total Transfers In	\$5,244,241	\$5,057,965	\$5,459,853	\$5,459,853	\$0
Total Available	\$126,939,283	\$91,636,619	\$241,943,804	\$253,513,370	\$11,569,566

FEDERAL-STATE GRANT FUND

FUND STATEMENT

Fund 50000, Federal-State Grant Fund

	FY 2013 Actual	FY 2014 Adopted Budget Plan	FY 2014 Revised Budget Plan	FY 2014 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Expenditures:					
ARRA Funding ^{2,3}	\$94,015	\$0	(\$1,830)	(\$1,830)	\$0
Emergency Preparedness ^{2,4}	15,660,789	0	35,675,032	35,675,032	0
Department of Vehicle Services	0	0	128,488	128,488	0
Department of Human Resources	12,306	0	0	0	0
Economic Development Authority	1,000,000	0	800,000	800,000	0
Capital Facilities	0	0	5,041,098	5,041,098	0
Department of Housing and Community Development	1,472,511	0	1,850,185	1,850,185	0
Office of Human Rights	298,744	0	487,547	487,547	0
Department of Transportation ²	5,869,079	0	43,986,144	46,834,601	2,848,457
Fairfax County Public Library	0	0	5,771	5,771	0
Department of Family Services ²	28,811,664	0	42,853,749	46,118,057	3,264,308
Health Department	4,389,207	0	5,620,215	5,826,323	206,108
Office to Prevent and End Homelessness	1,458,450	0	3,142,254	3,142,254	0
Fairfax-Falls Church Community Svcs Board	11,998,709	0	21,107,569	21,373,505	265,936
Dept. Neighborhood and Community Svcs	1,311,274	0	1,471,498	1,471,498	0
Juvenile and Domestic Relations District Court	628,074	0	1,497,075	1,497,075	0
Commonwealth's Attorney	171,803	0	238,406	238,406	0
General District Court	683,274	0	801,007	801,007	0
Police Department	2,950,764	0	9,683,270	10,543,356	860,086
Office of the Sheriff	31,432	0	148,689	148,689	0
Fire and Rescue Department ²	8,463,074	0	21,280,576	26,252,243	4,971,667
Unclassified Administrative Expenses	0	90,980,204	45,384,799	44,537,803	(846,996)
Total Expenditures	\$85,305,169	\$90,980,204	\$241,201,542	\$252,771,108	\$11,569,566
Total Disbursements	\$85,305,169	\$90,980,204	\$241,201,542	\$252,771,108	\$11,569,566
Ending Balance ⁵	\$41,634,114	\$656,415	\$742,262	\$742,262	\$0

¹ The FY 2014 Revised Budget Plan Beginning Balance reflects \$10,804,081 in Local Cash Match carried over from FY 2013. This includes \$6,603,486 in Local Cash Match previously appropriated to agencies but not yet expended and \$4,200,595 in the Reserve for Estimated Local Cash Match.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amounts of \$1,139,838.45 in revenue and \$1,139,838.24 in expenditures have been reflected as increases to FY 2013 actuals to properly record revenue and expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$1,139,838.24 to the FY 2013 Revised Budget Plan. The audit adjustments have been included in the FY 2013 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments are included in the FY 2014 Third Quarter package.

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

⁴ Emergency Preparedness grant funding is reflected as a separate category in order to centrally identify grant funds earmarked for security and emergency preparedness requirements. Agencies currently involved in this effort include the Office of Public Affairs, Department of Information Technology, Health Department, Police Department, Fire and Rescue Department, and the Office of Emergency Management.

⁵ The Ending Balance in Fund 50000, Federal-State Grant Fund, fluctuates primarily due to timing, as some revenues received late in the fiscal year have not been by spent by June 30 as the time period for spending grant funds often continues beyond the end of the fiscal year.

FY 2014 Third Quarter Review
Attachment V – SAR and FPR

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 14171

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 22, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2014, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:**Fund 10001 - General Fund****AGENCY**

01	Board of Supervisors	
	Compensation	(\$3,406)
	Operating Expenses	\$1,703
		<u>(\$1,703)</u>
02	Office of the County Executive	
	Compensation	(\$49,768)
	Operating Expenses	\$25,634
		<u>(\$24,134)</u>
06	Department of Finance	
	Compensation	(\$39,334)
	Operating Expenses	\$19,667
		<u>(\$19,667)</u>
08	Facilities Management Department	
	Compensation	(\$120,298)
	Operating Expenses	\$60,149
		<u>(\$60,149)</u>
12	Department of Purchasing and Supply Management	
	Operating Expenses	(\$15,379)
		<u>(\$15,379)</u>
13	Office of Public Affairs	
	Compensation	\$20,000
		<u>\$20,000</u>
15	Office of Elections	
	Compensation	\$3,000
		<u>\$3,000</u>
20	Department of Management and Budget	
	Compensation	(\$42,578)
	Operating Expenses	\$21,289
		<u>(\$21,289)</u>
25	Business Planning and Support	
	Compensation	(\$10,956)
	Operating Expenses	\$5,478
		<u>(\$5,478)</u>

Fund 10001 - General Fund**AGENCY**

26	Office of Capital Facilities	
	Compensation	\$156,500
		\$156,500
31	Land Development Services	
	Compensation	(\$144,274)
	Operating Expenses	\$85,848
	Work Performed for Others	(\$27,422)
		(\$85,848)
36	Planning Commission	
	Compensation	\$60,000
		\$60,000
41	Civil Service Commission	
	Compensation	\$500
		\$500
51	Fairfax County Park Authority	
	Compensation	(\$25,500)
	Operating Expenses	\$25,000
		(\$500)
52	Fairfax County Public Library	
	Compensation	(\$212,864)
	Operating Expenses	\$106,432
		(\$106,432)
57	Department of Tax Administration	
	Compensation	(\$169,418)
	Operating Expenses	\$84,709
		(\$84,709)
67	Department of Family Services	
	Compensation	(\$727,968)
	Operating Expenses	(\$4,081,946)
		(\$4,809,914)
68	Department of Administration for Human Services	
	Compensation	(\$48,000)
	Operating Expenses	\$25,000
		(\$23,000)
70	Department of Information Technology	
	Compensation	(\$100,000)
	Operating Expenses	\$50,000
		(\$50,000)
71	Health Department	
	Compensation	(\$300,000)
	Operating Expenses	\$150,000
		(\$150,000)

Fund 10001 - General Fund**AGENCY**

79	Department of Neighborhood and Community Services	
	Compensation	(\$100,000)
	Operating Expenses	\$50,000
		(\$50,000)
80	Circuit Court and Records	
	Compensation	\$2,000
		\$2,000
82	Office of the Commonwealth's Attorney	
	Compensation	\$81,040
	Operating Expenses	\$23,000
		\$104,040
85	General District Court	
	Compensation	(\$12,466)
	Operating Expenses	\$6,233
		(\$6,233)
87	Unclassified Administrative Expenses (Nondepartmental)	
	Operating Expenses	\$1,000,000
		\$1,000,000
89	Employee Benefits	
	Benefits	(\$1,000,000)
		(\$1,000,000)
90	Police Department	
	Compensation	(\$250,000)
	Operating Expenses	\$125,000
		(\$125,000)
91	Office of the Sheriff	
	Compensation	(\$150,000)
	Operating Expenses	\$75,000
		(\$75,000)
92	Fire and Rescue Department	
	Compensation	(\$250,000)
	Operating Expenses	\$125,000
		(\$125,000)

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

40	Department of Transportation	
	Grant Expenditures	\$2,848,457
		\$2,848,457
67	Department of Family Services	
	Grant Expenditures	\$3,264,308
		\$3,264,308
71	Health Department	
	Grant Expenditures	\$206,108
		\$206,108
30	Community Services Board Mental Health Services	
	Grant Expenditures	\$261,436
		\$261,436
56	Community Services Board Alcohol and Drug Services	
	Grant Expenditures	\$4,500
		\$4,500
87	Unclassified Administrative Expenses (Nondepartmental)	
	Grant Expenditures	(\$846,996)
		(\$846,996)
90	Police Department	
	Grant Expenditures	\$860,086
		\$860,086
92	Fire and Rescue Department	
	Grant Expenditures	\$4,971,667
		\$4,971,667

FUND

30010	General Construction and Contributions	
	Capital Projects	\$2,034,958
		\$2,034,958
30020	Capital Renewal Construction	
	Capital Projects	(\$473,010)
		(\$473,010)
30050	Transportation Improvements	
	Capital Projects	\$10,000
		\$10,000
30070	Public Safety Construction	
	Capital Projects	\$281,687
		\$281,687
30080	Commercial Revitalization Program	
	Capital Projects	(\$268,906)
		(\$268,906)
30310	Housing Assistance Program	
	Capital Projects	(\$313,228)
		(\$313,228)
30400	Park Authority Bond Construction	
	Capital Projects	(\$22,452)
		(\$22,452)
40040	Fairfax-Falls Church Community Services Board	
	Non-Pay Employee Benefits	(\$1,403)
	Compensation	\$126,460
	Benefits	(\$86,648)
	Operating Expenses	(\$1,604,614)
	Work Performed for Others	(\$294,124)
	Capital Outlay	\$205,308
		(\$1,655,021)
40060	McLean Community Center	
	Compensation	(\$141,490)
	Benefits	(\$7,100)
	Operating Expenses	(\$244,909)
	Capital Outlay	(\$4,000)
		(\$397,499)
40070	Burgundy Village Community Center	
	Operating Expenses	\$25,000
	Capital Outlay	\$45,000
		\$70,000
40110	Dulles Rail Phase I Transportation Improvement District	
	Operating Expenses	(\$10,000,000)
		(\$10,000,000)

FUND

40330 Elderly Housing Programs	
Compensation	\$28,000
Benefits	(\$28,000)
	<u>\$0</u>
40360 Homeowner and Business Loan Programs	
Operating Expenses	(\$1,844,202)
	<u>(\$1,844,202)</u>
60000 County Insurance	
Operating Expenses	\$2,000,000
	<u>\$2,000,000</u>
60010 Department of Vehicle Services	
Operating Expenses	\$1,254,431
Capital Outlay	\$510,795
	<u>\$1,765,226</u>
69010 Sewer Operation and Maintenance	
Operating Expenses	(\$51,909)
Work Performed for Others	\$21,909
Capital Outlay	\$30,000
	<u>\$0</u>
69300 Sewer Construction Improvements	
Capital Projects	(\$214,602)
	<u>(\$214,602)</u>
73030 OPEB Trust	
Operating Expenses	\$8,416,000
	<u>\$8,416,000</u>

GIVEN under my hand this _____ of April, 2014

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 14171

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 22, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2014, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

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

S10000	Public School Operating	
	Operating Expenditures	(\$1,150,845)
S31000	Public School Construction	
	Capital Projects	\$232,608,742
S40000	Public School Food and Nutrition Services	
	Operating Expenditures	(\$153,302)
S43000	Public School Adult and Community Education	
	Operating Expenditures	(\$105,488)
S50000	Public School Grants and Self Supporting Programs	
	Operating Expenditures	\$1,675,134
S60000	Public School Insurance	
	Operating Expenditures	\$0
S62000	Public School Health and Flexible Benefits	
	Operating Expenditures	\$1,666,000
S63000	Public School Central Procurement	
	Operating Expenditures	\$0
S71000	Educational Employees' Retirement	
	Operating Expenditures	(\$2,809,940)
S71100	Public School OPEB Trust	
	Operating Expenditures	\$0

GIVEN under my hand this _____ of April, 2014

By: _____

Catherine A. Chianese
Clerk to the Board of Supervisors

FISCAL PLANNING RESOLUTION
Fiscal Year 2014
Amendment AS 14901

At a regular meeting of the Board of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 22, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

The Fiscal Year 2014 Fiscal Plan Transfers are hereby amended as follows:

Fund	Transfer To	From	To	Change
10001	General Fund			
	Fund 10010 Revenue Stabilization	\$1,250,797	\$2,769,177	\$1,518,380
	Fund 30010 General Construction and Contributions	\$20,376,497	\$22,136,497	\$1,760,000
	Fund 40040 Community Services Board	\$110,041,222	\$110,081,034	\$39,812
	Fund 60000 County Insurance	\$21,030,127	\$58,693,414	\$37,663,287
	Fund 83000 Alcohol Safety Action Program	\$191,174	\$193,864	\$2,690
S10000	Public School Operating			
	Fund S31000 School Construction	\$14,038,992	\$15,096,706	\$1,057,714

A Copy - Teste:

Catherine A. Chianese
Clerk to the Board of Supervisors

FY 2013 Audit Adjustments

SUPPLEMENTAL APPROPRIATION RESOLUTION AS 13346

At a regular meeting of the Board Of Supervisors of Fairfax County, Virginia, held in the Board Auditorium in the Government Center at 12000 Government Center Parkway, Fairfax, Virginia, on April 22, 2014, at which meeting a quorum was present and voting, the following resolution was adopted:

BE IT RESOLVED by the Board of Supervisors of Fairfax County, Virginia, that in addition to appropriations made previously for FY 2013, the following supplemental appropriation is authorized and the Fiscal Planning Resolution is amended accordingly:

Appropriate to:

60000 County Insurance

Operating Expenses	\$3,022,459
	<u>\$3,022,459</u>

S43000 Public School Adult and Community Education

Operating Expenses	\$47,352
	<u>\$47,352</u>

A Copy - Teste:

Catherine A. Chianese
Clerk to the Board of Supervisors

FY 2014 Third Quarter Review
Attachment VI – FY 2013 Audit Adjustments

FY 2013 AUDIT ADJUSTMENTS

The FY 2013 General Fund ending balance is increased by \$1.46 million as a result of revenue audit adjustments of \$2.08 million offset by expenditure audit adjustments of \$0.61 million. Adjustments in FY 2013 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. In addition, several revenue adjustments were made in the Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that all of these audit adjustments were reflected in the FY 2013 Comprehensive Annual Financial Report (CAFR).

It should be noted that audit adjustments were made which require an increase in the FY 2013 appropriation level for Fund 60000, County Insurance and Fund S43000, Public School Adult and Community Education. A Supplemental Appropriation Resolution (SAR) AS 13346 for FY 2013 for these funds is included in the SAR package of the *FY 2014 Third Quarter Review*.

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2014 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$695,895.00		\$695,895.00	
	To record Real Estate tax receipts received within the first 45 days of FY 2014 that were actually earned in FY 2013.						
10001	General Fund - Personal Property Tax - Current			\$1,111,747.00		\$1,111,747.00	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2014.						
10001	General Fund -Transient Occupancy Tax			(\$109,363.00)		(\$109,363.00)	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2014.						
10001	General Fund -Transient Occupancy Tax - Additional			(\$132,639.00)		(\$132,639.00)	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2014.						
10001	General Fund Interest -Ambulance Transport Fees			(\$68,315.21)		(\$68,315.21)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2014.						
10001	General Fund -Miscellaneous Revenue			\$587,061.00		\$587,061.00	
	To accurately record revenue						
10001	General Fund - Office of the County Executive				\$411.63	(\$411.63)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Department of Finance				(\$4,631.09)	\$4,631.09	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Human Rights & Equity Programs				\$18.00	(\$18.00)	
	To accurately record expenditure accrual.						
10001	General Fund - Department of Family Services				\$177,509.00	(\$177,509.00)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Information Tecnology				\$465,405.00	(\$465,405.00)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Employee Benefits				\$501.50	(\$501.50)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Fire and Rescue				\$721.68	(\$721.68)	
	To accurately record expenditure accruals.						
10001	General Fund - Economic Development Authority				(\$25,000.00)	\$25,000.00	
	To accurately record expenditure accruals.						
Total Fund 10001, General Fund				\$2,084,385.79	\$614,935.72	\$1,469,450.07	
10010	Revenue Stabilization			(\$75,153.75)			
	To record revenue in the appropriate fiscal period.						
Total Fund 10010, Revenue Stabilization				(\$75,153.75)			
10040	Information Technology	2G70-003-000		(\$1,925.00)		(\$1,925.00)	\$1,925.00
	To accurately record revenue. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
10040	Information Technology	IT-000001			\$1,412,500.00	(\$1,412,500.00)	(\$1,412,500.00)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 10040, Information Technology				(\$1,925.00)	\$1,412,500.00	(\$1,414,425.00)	(\$1,410,575.00)
Capital Project Funds							
30010	General Construction and Contributions	2G25-020-000			(\$54.00)	\$54.00	\$54.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	GF-000002			\$36.00	(\$36.00)	(\$36.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	GF-000016			(\$7,133.69)	\$7,133.69	\$7,133.69
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	TF-000004			(\$267,805.65)	\$267,805.65	\$267,805.65
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30010, General Construction and Contributions					(\$274,957.34)	\$274,957.34	\$274,957.34
30020	Capital Renewal Construction	2G08-005-000			\$141,400.00	(\$141,400.00)	(\$141,400.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2014 Impact
30020	Capital Renewal Construction	GF-000012			\$115,575.00	(\$115,575.00)	(\$115,575.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30020	Capital Renewal Construction	GF-000013			\$255,476.00	(\$255,476.00)	(\$255,476.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30020	Capital Renewal Construction	GF-000015			(\$39,440.39)	\$39,440.39	\$39,440.39
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30020, Capital Renewal Construction					\$473,010.61	(\$473,010.61)	(\$473,010.61)
30050	Transportation Improvements	TS-000006			(\$10,000.00)	\$10,000.00	\$10,000.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30050, Transportation Improvements					(\$10,000.00)	\$10,000.00	\$10,000.00
30070	Public Safety Construction	FS-000004			(\$17,000.00)	\$17,000.00	\$17,000.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	PS-000005			(\$264,686.52)	\$264,686.52	\$264,686.52
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30070, Public Safety Construction					(\$281,686.52)	\$281,686.52	\$281,686.52
30080	Commercial Revitalization Program	2G25-075-000			\$268,905.88	(\$268,905.88)	(\$268,905.88)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30080, Commercial Revitalization Program					\$268,905.88	(\$268,905.88)	(\$268,905.88)
30400	Park Authority Bond Construction	PR-000013			\$1,467.14	(\$1,467.14)	(\$1,467.14)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000016			\$2,345.17	(\$2,345.17)	(\$2,345.17)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			\$18,640.00	(\$18,640.00)	(\$18,640.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30400, Park Authority Bond Construction					\$22,452.31	(\$22,452.31)	(\$22,452.31)
Special Revenue Funds							
40010	County and Regional Transportation Projects	TF-000001			\$532,643.35	(\$532,643.35)	(\$532,643.35)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects					\$532,643.35	(\$532,643.35)	(\$532,643.35)
40110	Dulles Rail Phase I Transportation Improvement District				\$8,376,269.00	(\$8,376,269.00)	
	To record earned interest in the appropriate fiscal year.						
Total Fund 40110, Dulles Rail Phase I				\$0.00	\$8,376,269.00	(\$8,376,269.00)	
40160	Energy Resource Recovery (ERR) Facility				\$447,980.34	(\$447,980.34)	
	To accrue expenditure associated with the reimbursement of tipping fees due from Covanta						
Total Fund 40160, Energy Resource Recovery (ERR) Facility					\$447,980.34	(\$447,980.34)	
50000	Federal/State Grants	1400031-11		\$162,455.92	\$162,455.92		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1670004-11		\$530,949.17	\$530,949.17		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1670005-11		\$163,747.53	\$163,747.53		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1670006-11		\$200,428.20	\$200,428.20		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1670008-13		\$5,824.00	\$5,823.79	\$0.21	(\$11,647.79)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1670036-11		(\$18,418.50)	(\$18,418.50)		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1920001-11			(\$5,545.00)	\$5,545.00	\$5,545.00
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1HS0037-10		\$82,280.86	\$82,280.86		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1HS0051-10			\$5,545.00	(\$5,545.00)	(\$5,545.00)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants	1ST6715-11		\$12,571.27	\$12,571.27		
	To accurately record revenue and expenditure accruals.						
Total Fund 50000, Federal/State Grants				\$1,139,838.45	\$1,139,838.24	\$0.21	(\$11,647.79)

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2014 Impact
Internal Service Funds							
60000	County Insurance				\$5,663,287.00	(\$5,663,287.00)	
	To properly state the accrued liability balance per the actuarial valuation June 30, 2013. Adjustment does not impact cash balance. However there is a corresponding reduction to the accrued liability for active worker's compensation and other insurance cases.						
60000	County Insurance				\$4,631.09	(\$4,631.09)	
	To properly record expenditure in the proper fiscal period.						
Total Fund 60000, County Insurance					\$5,667,918.09	(\$5,667,918.09)	
60030	Technology Infrastructure Services				\$295,830.00	(\$295,830.00)	
	To record adjustments to revenue accruals to account for items in the proper fiscal period						
Total Fund 60030, Technology Infrastructure Services					\$295,830.00	(\$295,830.00)	
60040	Health Benefits				(\$5,545,229.00)	\$5,545,229.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2013.						
Total Fund 60040, Health Benefits					(\$5,545,229.00)	\$5,545,229.00	
Enterprise Funds							
69010	Sewer Operation and Maintenance				\$0.30	(\$0.30)	
	To record expenditure accrual in the appropriate fiscal year.						
Total Fund 69010, Sewer Operation and Maintenance					\$0.30	(\$0.30)	
69300	Sewer Construction Improvements	WW-000009			\$214,601.84	(\$214,601.84)	(\$214,601.84)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 69300, Sewer Construction Improvements					\$214,601.84	(\$214,601.84)	(\$214,601.84)
Agency and Trust Funds							
73000	Employees' Retirement Trust				\$123,995.75	(\$123,995.75)	
	To record payment of investment management fees as of June 2013.						
73000	Employees' Retirement Trust				(\$2,831.00)	\$2,831.00	
	To accurately record expenditure accrual.						
73000	Employees' Retirement Trust			\$81,956.00		\$81,956.00	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			(\$2,962,292.65)		(\$2,962,292.65)	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$13,918,116.82		\$13,918,116.82	
	To record net realized gain/loss of sale of investments June 2013.						
73000	Employees' Retirement Trust			\$2,502,357.36		\$2,502,357.36	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$149,014,586.20)		(\$149,014,586.20)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2013.						
Total Fund 73000, Employees' Retirement Trust				(\$135,474,448.67)	\$121,164.75	(\$135,595,613.42)	
73010	Uniformed Employees Retirement Trust				\$135,420.63	(\$135,420.63)	
	To record payment of investment management fees as of June 2013.						
73010	Uniformed Employees Retirement Trust			\$32,343.78		\$32,343.78	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$1,092,016.59		\$1,092,016.59	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$26,192,804.54		\$26,192,804.54	
	To record net realized gain/loss of sale of investments June 2013.						
73010	Uniformed Employees Retirement Trust			\$1,022,548.02		\$1,022,548.02	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$66,840,728.06)		(\$66,840,728.06)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2013.						
Total Fund 73010, Uniformed Employees Retirement Trust				(\$38,501,015.13)	\$135,420.63	(\$38,636,435.76)	
73020	Police Retirement Trust			\$8,260.66		\$8,260.66	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$973,067.28		\$973,067.28	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$3,510,503.61)		(\$3,510,503.61)	
	To record net realized gain/loss of sale of investments June 2013.						
73020	Police Retirement Trust			\$289,807.72		\$289,807.72	
	To record dividend revenue in the proper fiscal period.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2014 Impact
73020	Police Retirement Trust			(\$46,727,623.58)		(\$46,727,623.58)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2013.						
Total Fund 73020, Police Retirement Trust				(\$48,966,991.53)		(\$48,966,991.53)	
73030	OPEB Trust			(\$2,965,207.74)		(\$2,965,207.74)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2013.						
73030	OPEB Trust				\$27,956.00	(\$27,956.00)	
	To record payment of investment management fees as of June 2013.						
73030	OPEB Trust			\$6,123,000.00	\$6,123,000.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
Total Fund 73030, OPEB Trust				\$3,157,792.26	\$6,150,956.00	(\$2,993,163.74)	
Park Authority Funds							
80000	Park Revenue				\$7,633.62	(\$7,633.62)	
	To accurately record expenditure accrual.						
Total Fund 80000, Park Revenue					\$7,633.62	(\$7,633.62)	
80300	Park Capital Improvement	PR-000032			\$2,607.87	(\$2,607.87)	(\$2,607.87)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement					\$2,607.87	(\$2,607.87)	(\$2,607.87)
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$2,587,906.00	(\$1,039,478.00)	\$3,627,384.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S10000, Public School Operating				\$2,587,906.00	(\$1,039,478.00)	\$3,627,384.00	
S31000	Public School Construction				\$160,239.00	(\$160,239.00)	
	To record expenditures in the proper fiscal period for accounting purposes.						
Total Fund S31000, Public School Construction					\$160,239.00	(\$160,239.00)	
S40000	Public School Food and Nutrition Services			(\$20,821.00)	\$153,302.00	(\$174,123.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S40000, Public School Food and Nutrition Services				(\$20,821.00)	\$153,302.00	(\$174,123.00)	
S43000	Public School Adult and Community Education			(\$122,062.00)	\$143,580.00	(\$265,642.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S43000, Public School Adult and Community Education				(\$122,062.00)	\$143,580.00	(\$265,642.00)	
S50000	Public School Grants and Supporting			\$44,770.00	(\$15,190.00)	\$59,960.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S50000, Public School Grants and Supporting				\$44,770.00	(\$15,190.00)	\$59,960.00	
S62000	Public School Health and Flexible Benefits				(\$1,666,000.00)	\$1,666,000.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2013.						
Total Fund S62000, Public School Health and Flexible Benefits					(\$1,666,000.00)	\$1,666,000.00	
S63000	Public School Central Procurement				\$106.00	(\$106.00)	
	To record expenditures in the proper fiscal period for accounting purposes.						
Total Fund S63000, Public School Central Procurement					\$106.00	(\$106.00)	
S71000	Educational Employees' Retirement			\$24,388,698.00	\$356,766.00	\$24,031,932.00	
	To record revenue and additional investment fee expenditures.						
Total Fund S71000, Educational Employees Retirement				\$24,388,698.00	\$356,766.00	\$24,031,932.00	
S71100	Public School OPEB Trust			(\$1,527,840.00)	(\$13,468.00)	(\$1,514,372.00)	
	To accurately record activities related to other post employment benefits as defined by GASB 45 and the offsetting revenue for CAFR reporting purposes.						
Total Fund S71100, Public School OPEB Trust				(\$1,527,840.00)	(\$13,468.00)	(\$1,514,372.00)	
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40330	Elderly Housing Programs			\$42.56		\$42.56	
	To record revenue accrual adjustments.						
40330	Elderly Housing Programs		Various		(\$105,860.41)	\$105,860.41	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
Total Fund 40330, Elderly Housing Programs				\$42.56	(\$105,860.41)	\$105,902.97	
50800	Community Development Block Grant		1380030		(\$129,556.16)	\$129,556.16	

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2014 Impact
	To accurately record expenditure accrual.						
50800	Community Development Block Grant		1380035		\$129,556.16	(\$129,556.16)	
	To accurately record expenditure accrual.						
Total Fund 50800, Community Development Block Grant					\$0.00	\$0.00	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating				(\$1,354.78)	\$1,354.78	
	To record expenditure accrual adjustments.						
Total Fund 81000, FCRHA General Operating					(\$1,354.78)	\$1,354.78	
81060	FCRHA Internal Service	2H38-132-000			\$351.44	(\$351.44)	(\$351.44)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2014 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 81060, FCRHA Internal Service					\$351.44	(\$351.44)	(\$351.44)
81510	Section 8 Annual Contribution		3380004	(\$28,787.00)	\$232,451.89	(\$261,238.89)	
	To record revenue for damage claims and debt set off in the proper fiscal period. To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
Total Fund 81510, Section 8 Annual Contribution				(\$28,787.00)	\$232,451.89	(\$261,238.89)	
81520	Public Housing Program - Projects Under Management		Various	(\$7,913.89)	(\$42,298.91)	\$34,385.02	
	To reclassify and properly record revenues and to record asset management fees in the proper fiscal period for accounting purposes. To record accrued leave, adjustments to payroll accruals, to reclassify expenditures for reporting purposes and adjust operating expense accruals to report expenditures in the proper fiscal period.						
Total Fund 81520, Public Housing Program - Projects Under Management				(\$7,913.89)	(\$42,298.91)	\$34,385.02	
81530	Public Housing Program - Projects Under Modernization		3380017	\$40,500.00	\$40,500.00		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2014 Revised Budget Plan</i> .						
Total Fund 81530, Public Housing Program - Projects Under Modernization				\$40,500.00	\$40,500.00	\$0.00	\$0.00

FY 2014 Third Quarter Review
Attachment VII – FCPS Third Quarter Review

Staff Contact: Susan Quinn, chief financial officer, Department of Financial Services

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

Meeting Category: February 20, 2014 – Regular Meeting No. 14

Subject: FY 2014 Third Quarter Budget Review

School Board Action Required: Information

Key Points:

This agenda item is provided to review the current FY 2014 budget and to make revisions as necessary. The FY 2014 Third Quarter Budget Review reports on activity and requests that have been made since the School Board's Midyear Budget Review that was approved on December 19, 2013.

Recommended School Operating Fund revenue adjustments reflect a net decrease of \$0.1 million due to a decrease of \$80,000 in state revenue for National Board Certified Teacher (NBCT) pass-through payments based on the number of FCPS teachers eligible to receive a stipend from the state in FY 2014, offset by an increase in state funding of \$5,000 for the monetary award for the Teacher of the Year Award. These revenue adjustments are offset by corresponding expenditure adjustments. While no adjustment is recommended at this time, sales tax revenue will continue to be monitored closely for the remainder of FY 2014.

Recommended School Operating Fund disbursement adjustments reflect a net decrease of \$0.1 million and include the corresponding expenditure adjustments for NBCT and Teacher of the Year, as well as adjustments to compensation accounts for the staffing reserve, library and equipment expenditures for the Eastern Fairfax Elementary School (Bailey's area), and major maintenance.

A one-time reduction of \$1.4 million in compensation accounts is due to the return of 9.3 staffing reserve positions and adjustments to the staffing reserve position distribution. There are currently 14.3 positions remaining in the staffing reserve, and 5.0 positions will be left in the reserve to address staffing needs until the end of the year. To facilitate the opening of the Eastern Fairfax Elementary School, one-time funding of \$0.3 million will be provided for library materials, one-time funding of \$0.5 million will be provided for equipment for the new school site, and additionally, \$0.6 million in one-time funding will be provided for major maintenance needs.

In total, in the School Operating Fund, this agenda recognizes decreased revenue totaling \$0.1 million and decreased disbursements totaling \$0.1 million.

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

Recommendation:

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2014 Third Quarter Budget Review and as detailed in the agenda item.

	<u>AMOUNT</u>
I. REVENUE ADJUSTMENTS	
A. Grant Adjustments	
1. National Board Certified Teachers A decrease in the number of teachers receiving an NBCT stipend from the state will result in a decrease of \$80,000 in revenue received for the state-funded portion of the stipend. This revenue decrease is offset by a corresponding expenditure decrease included in Section II.A.1.	(\$80,000)
2. Teacher of the Year Award An FCPS teacher was named the 2014 Virginia Teacher of the Year. As the Virginia Teacher of the Year, she will receive a \$5,000 monetary award from the state. This revenue increase is offset by a corresponding expenditure increase included in Section II.A.2.	5,000
TOTAL REVENUE ADJUSTMENTS	<u>(\$75,000)</u>

		<u>AMOUNT</u>	<u>POSITIONS</u>
II.	EXPENDITURE ADJUSTMENTS		
X	A. Grant Adjustments		
	1. National Board Certified Teachers	(\$80,000)	(0.0)
	A decrease in the number of teachers receiving an NBCT stipend from the state will result in a decrease of \$80,000 in revenue received for the state-funded portion of the stipend. This expenditure decrease is offset by a corresponding revenue decrease included in Section I.A.1.		
	2. Teacher of the Year Award	5,000	0.0
	An FCPS teacher was named the 2014 Virginia Teacher of the Year. As the Virginia Teacher of the Year, she will receive a \$5,000 monetary award from the state. This expenditure increase is offset by a corresponding revenue increase included in Section I.A.2.		
X	B. Compensation Adjustments - Staffing Reserve	(1,353,514)	(9.3)
	As of the Third Quarter Budget Review, a total of 14.3 positions remain in the staffing reserve, and all except five are being returned. This, combined with allocating more instructional assistant positions than budgeted, results in a total savings of \$1.4 million.		
X	C. Library Materials	295,800	0.0
	Based on the recent acquisition of the Eastern Fairfax (Bailey's area) Elementary School, the School Operating Fund is providing \$0.3 million in one-time funding for library materials.		
	TOTAL EXPENDITURE ADJUSTMENTS	<u>(\$1,132,714)</u>	<u>(9.3)</u>

√-Recurring
X-Nonrecurring

	<u>AMOUNT</u>	<u>POSITIONS</u>
III. TRANSFER ADJUSTMENTS		
X A. Classroom Equipment	\$450,000	0.0
Funding is transferred from the School Operating Fund to the Construction Fund for classroom equipment. Based on the recent acquisition of the Eastern Fairfax (Bailey's area) Elementary School, the School Operating Fund is providing \$0.5 million in one-time funding for one-third of the class equipment expenditure requirements.		
X B. Major Maintenance	607,714	0.0
One-time funding of \$0.6 million is allocated for major maintenance requirements. As reported to the Joint Committee on Infrastructure Financing, FCPS currently does not have adequate funding for major maintenance.		
TOTAL TRANSFER ADJUSTMENTS	<u>\$1,057,714</u>	<u>0.0</u>
TOTAL DISBURSEMENT ADJUSTMENTS	<u>(\$75,000)</u>	<u>(9.3)</u>

√-Recurring
X-Nonrecurring

FY 2014 SCHOOL OPERATING FUND SUMMARY

	<u>AMOUNT</u>
TOTAL REVENUE DECREASE	(\$75,000)
TOTAL DISBURSEMENT DECREASE	<u>(75,000)</u>
FY 2014 THIRD QUARTER FUNDS AVAILABLE	<u>\$0</u>

FY 2015 BEGINNING BALANCE SUMMARY

	<u>AMOUNT</u>
FY 2013 YEAR END SET ASIDE	\$45,029,032
FY 2014 MIDYEAR SET ASIDE	<u>3,503,853</u>
FY 2015 BUDGETED BEGINNING BALANCE	<u>\$48,532,885</u>

IV. Other Funds

SCHOOL CONSTRUCTION FUND

Initiated projects but unissued bonds increased by \$231.7 million due to additional projects loaded from the 2013 bond referendum, which included: the acquisition of the Eastern Fairfax (Bailey's area) Elementary School; the new renovation construction projects at Terraset, Haycock, Ravensworth, Woodlawn, Springfield Estates, and Forestville Elementary Schools, Thoreau Middle School, and Langley High School; and new renovation planning projects at Cherry Run, Waynewood, and Stratford Landing Elementary Schools, and Herndon High School. Transfers In from the School Operating Fund increased by \$1.1 million due to \$0.6 million for building maintenance and \$0.5 million for classroom equipment funding needed for the Eastern Fairfax (Bailey's area) Elementary School. The corresponding expenditure adjustment resulted in an increase of \$1.1 million. The budget for additional contractual commitments increased by \$231.7 million to account for acquisition and renovation projects stated above.

FOOD AND NUTRITION SERVICES FUND

There are no changes to this fund.

ADULT AND COMMUNITY EDUCATION FUND

There are no changes to this fund.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2014 third quarter adjustments include the net impact of new and revised grant awards which result in a decrease of \$0.7 million and 6.8 positions in the Grants and Self Supporting Fund.

Grants Subfund:

New and revised grant awards result in a net decrease of \$0.7 million and 6.8 positions as listed below:

Federal	Amount	Positions
Title I, Part A	(\$198,620)	0.0
Title I, Part D	(6,130)	0.0
Title I School Improvement A	12,300	0.0
Title I School Improvement G	(700,000)	(6.8)
Interpreter Training	10,000	0.0
State		
Career Switchers	22,000	0.0
Other Grants (under \$25,000)	(3,868)	0.0
Private		
Northrop Grumman Hughes	10,000	0.0
Northrop Grumman AVID Falls Church	10,000	0.0
Other Grants (under \$25,000)	38,617	0.0
Local		
Cable Communications	<u>100,000</u>	<u>0.0</u>
Total:	(\$705,701)	(6.8)

Summer School Subfund:

There are no changes to this subfund.

SCHOOL INSURANCE FUND

As of the FY 2014 Third Quarter Budget Review, projected fund revenue of \$14.1 million and the beginning balance of \$46.9 million are both unchanged as compared to the FY 2014 Midyear Budget Review.

Overall, expenditures totaling \$26.7 million are also unchanged; however, a realignment of a 1.0 technical assistant position from the School Insurance Fund to the School Health and Flexible Benefits Fund is included. The position supports the School Health and Flexible Benefits Fund, and the transfer was necessary to accurately reflect the responsibilities of the position. As a result, the total number of positions supporting the School Insurance Fund was reduced from 10.25 positions to 9.25 positions.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

As of the FY 2014 Third Quarter Budget Review, projected fund revenue of \$338.3 million and the beginning balance of \$45.1 million are both unchanged as compared to the FY 2014 Midyear Budget Review.

Projected expenditures totaling \$342.7 million are also unchanged but reflect the transfer of a 1.0 technical assistant position into the School Health and Flexible Benefits Fund from the School Insurance Fund. The position supports the School Health and Flexible Benefits Fund, and the transfer was necessary to accurately reflect the responsibilities of the position. As a result, the total number of positions in the School Health and Flexible Benefits Fund increased from 18.0 positions to 19.0 positions.

SCHOOL CENTRAL PROCUREMENT FUND

The beginning balance increased by \$106 due to an audit adjustment reported after the FY 2014 Midyear Budget Review.

EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF FAIRFAX COUNTY (ERFC) FUND

There are no changes to this fund.

SCHOOL OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

There are no changes to this fund.

SCHOOL OPERATING FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1:	\$ 213,961,345	\$ 213,961,345	\$ -
RECEIPTS:			
Sales Tax	\$ 169,895,902	\$ 169,895,902	\$ -
State Aid	387,162,792	387,087,792	(75,000)
Federal Aid	54,806,855	54,806,855	-
City of Fairfax Tuition	43,036,416	43,036,416	-
Tuition, Fees, and Other	17,570,149	17,570,149	-
Total Receipts	\$ 672,472,114	\$ 672,397,114	\$ (75,000)
TRANSFERS IN:			
Combined County General Fund	\$ 1,716,988,731	\$ 1,716,988,731	\$ -
County Transfer - Cable Communications	600,000	600,000	-
Total Transfers In	\$ 1,717,588,731	\$ 1,717,588,731	\$ -
Total Receipts & Transfers	\$ 2,390,060,845	\$ 2,389,985,845	\$ (75,000)
Total Funds Available	\$ 2,604,022,190	\$ 2,603,947,190	\$ (75,000)
EXPENDITURES:			
School Board Flexibility Reserve	\$ 2,504,427,354	\$ 2,503,294,640	\$ (1,132,714)
	8,000,000	8,000,000	-
Total Expenditures	\$ 2,512,427,354	\$ 2,511,294,640	\$ (1,132,714)
TRANSFERS OUT:			
School Construction Fund	\$ 14,038,992	\$ 15,096,706	\$ 1,057,714
Grants & Self-Supporting Fund	21,376,992	21,376,992	-
Adult & Community Education Fund	400,000	400,000	-
Consolidated County & School Debt Fund	3,776,923	3,776,923	-
Total Transfers Out	\$ 39,592,907	\$ 40,650,621	\$ 1,057,714
Total Disbursements	\$ 2,552,020,261	\$ 2,551,945,261	\$ (75,000)
ENDING BALANCE, JUNE 30	\$ 52,001,929	\$ 52,001,929	\$ -
Textbook Replacement Fund	\$ 3,469,044	\$ 3,469,044	\$ -
FY 2015 Budgeted Beginning Balance	\$ 48,532,885	\$ 48,532,885	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

SCHOOL CONSTRUCTION FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 108,682,709	\$ 108,682,709	\$ -
RECEIPTS:			
General Obligation Bonds	\$ 155,000,000	\$ 155,000,000	\$ -
City of Fairfax	20,000	20,000	-
Miscellaneous Revenue	36,000	36,000	-
PTA/PTO Donations	150,000	150,000	-
Other Donations	100,000	100,000	-
Total Receipts	\$ 155,306,000	\$ 155,306,000	\$ -
INITIATED PROJECTS BUT UNISSUED BONDS	\$ 147,003,117	\$ 378,714,384	\$ 231,711,267
Total Referendums	\$ 147,003,117	\$ 378,714,384	\$ 231,711,267
TRANSFERS IN:			
School Operating Fund			
Building Maintenance	\$ 10,000,000	\$ 10,607,714	\$ 607,714
Classroom Equipment	1,938,992	2,388,992	450,000
Facility Modifications	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	1,500,000	-
Total Transfers In	\$ 14,038,992	\$ 15,096,706	\$ 1,057,714
Total Receipts and Transfers	\$ 316,348,109	\$ 549,117,090	\$ 232,768,981
Total Funds Available	\$ 425,030,818	\$ 657,799,799	\$ 232,768,981
EXPENDITURES AND COMMITMENTS:			
Expenditures	\$ 278,027,701	\$ 279,085,415	\$ 1,057,714
Additional Contractual Commitments	147,003,117	378,714,384	231,711,267
Total Disbursements	\$ 425,030,818	\$ 657,799,799	\$ 232,768,981
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

FOOD AND NUTRITION SERVICES FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 15,689,133	\$ 15,689,133	\$ -
RECEIPTS:			
State Aid	\$ 991,214	\$ 991,214	\$ -
Federal Aid	31,889,901	31,889,901	-
Food Sales	43,998,145	43,998,145	-
Other Revenue	54,950	54,950	-
Total Receipts	\$ 76,934,210	\$ 76,934,210	\$ -
Total Funds Available	\$ 92,623,343	\$ 92,623,343	\$ -
EXPENDITURES:			
	\$ 82,519,283	\$ 82,519,283	\$ -
Food and Nutrition Services General Reserve	10,104,060	10,104,060	-
Total Disbursements	\$ 92,623,343	\$ 92,623,343	\$ -
Change in Inventory	\$ -	\$ -	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -
Less:			
Undelivered Orders	\$ -	\$ -	\$ -
Inventory	-	-	-
Available Ending Balance	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	FY 2014 Midyear Revised	FY 2014 Third Quarter	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 584,155	\$ 584,155	\$ -
RECEIPTS:			
State Aid	\$ 923,731	\$ 923,731	\$ -
Federal Aid	1,941,271	1,941,271	-
Tuition and Fees	5,464,965	5,464,965	-
Other	439,687	439,687	-
Total Receipts	\$ 8,769,653	\$ 8,769,653	\$ -
TRANSFERS IN:			
School Operating Fund	\$ 400,000	\$ 400,000	\$ -
Total Transfers In	\$ 400,000	\$ 400,000	\$ -
Total Receipts and Transfers	\$ 9,169,653	\$ 9,169,653	\$ -
Total Funds Available	\$ 9,753,809	\$ 9,753,809	\$ -
EXPENDITURES:	\$ 9,753,809	\$ 9,753,809	\$ -
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, July 1			
Grants	\$ 6,511,457	\$ 6,511,457	\$ -
Summer School	8,261,977	8,261,977	-
Total Beginning Balance	\$ 14,773,434	\$ 14,773,434	\$ -
RECEIPTS:			
Grants			
State Aid	\$ 8,725,196	\$ 8,743,328	\$ 18,132
Federal Aid	36,560,574	35,678,124	(882,450)
Industry, Foundation, Other	790,161	848,778	58,617
Grants Reserve	6,000,000	6,000,000	-
Summer School			
State Aid	800,000	800,000	-
Tuition	2,010,330	2,010,330	-
Industry, Foundation, Other	25,000	25,000	-
Total Receipts	\$ 54,911,261	\$ 54,105,560	\$ (805,701)
TRANSFERS IN:			
School Operating Fund (Grants)	\$ 8,865,952	\$ 8,865,952	\$ -
School Operating Fund (Summer School)	12,511,040	12,511,040	-
Cable Communications Fund (Grants)	4,132,175	4,232,175	100,000
Total Transfers In	\$ 25,509,167	\$ 25,609,167	\$ 100,000
Total Funds Available	\$ 95,193,861	\$ 94,488,161	\$ (705,701)
EXPENDITURES:			
Grants	\$ 65,585,515	\$ 64,879,814	\$ (705,701)
Unallocated Grants	6,000,000	6,000,000	-
Summer School	23,608,347	23,608,347	-
Total Expenditures	\$ 95,193,861	\$ 94,488,161	\$ (705,701)
Total Disbursements	\$ 95,193,861	\$ 94,488,161	\$ (705,701)
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	FY 2014 Midyear Revised	FY 2014 Third Quarter	Variance
BEGINNING BALANCE, JULY 1	\$ 46,924,718	\$ 46,924,718	\$ -
REVENUE:			
Workers' Compensation			
School Operating Fund	\$ 9,238,928	\$ 9,238,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-
Other Insurance			
School Operating Fund	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	50,000	50,000	-
Total Revenue	\$ 14,081,339	\$ 14,081,339	\$ -
Total Funds Available	\$ 61,006,057	\$ 61,006,057	\$ -
EXPENDITURES:			
Workers' Compensation - Administration	\$ 899,973	\$ 899,973	\$ -
Workers' Compensation - Claims Paid	8,939,759	8,939,759	-
Workers' Compensation - Claims Management	1,000,000	1,000,000	-
Other Insurance	6,586,458	6,586,458	-
Allocated Reserve	9,288,547	9,288,547	-
Total Expenditures	\$ 26,714,737	\$ 26,714,737	\$ -
ENDING BALANCE, JUNE 30	\$ 34,291,320	\$ 34,291,320	\$ -
Less Restricted Reserves:			
Workers' Compensation Accrued Liability	\$ 29,902,153	\$ 29,902,153	\$ -
Other Insurance Accrued Liability	4,389,167	4,389,167	-
Reserve for Catastrophic Occurrences	-	-	-
Total Reserves	\$ 34,291,320	\$ 34,291,320	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	FY 2014		
	Midyear	FY 2014	
	<u>Revised</u>	<u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 45,081,559	\$ 45,081,559	\$ -
RECEIPTS:			
Employer Contributions	\$ 211,135,380	\$ 211,135,380	\$ -
Employee Contributions	63,791,075	63,791,075	-
Retiree/Other Contributions	48,073,960	48,073,960	-
Medicare Part D	3,556,895	3,556,895	-
Interest Income and Active Rebates	4,250,155	4,250,155	-
Subtotal	\$ 330,807,465	\$ 330,807,465	\$ -
Flexible Accounts Withholdings	\$ 7,529,000	\$ 7,529,000	\$ -
Total Receipts	\$ 338,336,465	\$ 338,336,465	\$ -
Total Funds Available	\$ 383,418,024	\$ 383,418,024	\$ -
EXPENDITURES/PAYMENTS:			
Health Benefits Paid	\$ 264,925,339	\$ 264,925,339	\$ -
Premiums Paid	56,036,810	56,036,810	-
Claims Incurred but not Reported (IBNR)	20,312,000	20,312,000	-
IBNR Prior Year Credit	(18,894,000)	(18,894,000)	-
Health Administrative Expenses	12,814,333	12,814,333	-
Subtotal	\$ 335,194,482	\$ 335,194,482	\$ -
Flexible Accounts Reimbursement	\$ 7,400,000	\$ 7,400,000	\$ -
FSA Administrative Expenses	129,000	129,000	-
Subtotal	\$ 7,529,000	\$ 7,529,000	\$ -
Total Expenditures	\$ 342,723,482	\$ 342,723,482	\$ -
ENDING BALANCE, JUNE 30	\$ 40,694,542	\$ 40,694,542	\$ -
Less:			
Premium Stabilization Reserve	\$ 40,694,542	\$ 40,694,542	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -

SCHOOL CENTRAL PROCUREMENT FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 360,994	\$ 361,100	\$ 106
RECEIPTS:			
Sales to Schools/Departments	\$ 6,500,000	\$ 6,500,000	\$ -
Total Funds Available	\$ 6,860,994	\$ 6,861,100	\$ 106
EXPENDITURES	\$ 6,500,000	\$ 6,500,000	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 360,994</u>	<u>\$ 361,100</u>	<u>\$ 106</u>

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

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 1,956,759,182	\$ 1,956,759,182	\$ -
REVENUE:			
Contributions	\$ 116,066,099	\$ 116,066,099	\$ -
Investment Income	220,751,584	220,751,584	-
Total Revenue	\$ 336,817,683	\$ 336,817,683	\$ -
Total Funds Available	\$ 2,293,576,865	\$ 2,293,576,865	\$ -
EXPENDITURES:	\$ 192,834,829	\$ 192,834,829	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 2,100,742,036</u>	<u>\$ 2,100,742,036</u>	<u>\$ -</u>

SCHOOL OPEB TRUST FUND STATEMENT

	FY 2014 Midyear <u>Revised</u>	FY 2014 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 64,924,690	\$ 64,924,690	\$ -
REVENUE:			
Employer Contributions	\$ 35,874,000	\$ 35,874,000	\$ -
Net Investment Income	5,573,409	5,573,409	-
Total Revenue	\$ 41,447,409	\$ 41,447,409	\$ -
TOTAL FUNDS AVAILABLE	\$ 106,372,099	\$ 106,372,099	\$ -
EXPENDITURES:			
Benefits Paid	\$ 25,874,000	\$ 25,874,000	\$ -
Administrative Expenses	74,372	74,372	-
Total Expenditures	\$ 25,948,372	\$ 25,948,372	\$ -
ENDING BALANCE, JUNE 30	<u>\$ 80,423,727</u>	<u>\$ 80,423,727</u>	<u>\$ -</u>

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2014**

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2014 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	\$2,512,445,485	\$2,511,294,640	(\$1,150,845)
S31000	School Construction Operating Expenditures	\$425,191,057	\$657,799,799	\$232,608,742
S40000	School Food & Nutrition Services Operating Expenditures	\$92,776,645	\$92,623,343	(\$153,302)
S43000	School Adult & Community Education Operating Expenditures	\$9,859,297	\$9,753,809	(\$105,488)
S50000	School Grants & Self-Supporting Operating Expenditures	\$92,813,027	\$94,488,161	\$1,675,134
S60000	Public Schools Insurance Fund Operating Expenditures	\$26,714,737	\$26,714,737	\$0
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$381,752,024	\$383,418,024	\$1,666,000
S63000	Central Procurement Fund Operating Expenditures	\$6,500,000	\$6,500,000	\$0
S71000	School Educational Employees' Supplementary Retirement System Trust Fund Operating Expenditures	\$195,644,769	\$192,834,829	(\$2,809,940)
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$25,948,372	\$25,948,372	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2014 Third Quarter Budget Review, at a regular meeting held on March 6, 2014, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**FISCAL PLANNING RESOLUTION
FY 2014**

BE IT RESOLVED that the Fairfax County School Board requests the county Board of Supervisors to amend the FY 2014 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	\$14,038,992	\$15,096,706	\$1,057,714
		S43000	School Adult & Community Education	\$400,000	\$400,000	\$0
		S50000	School Grants & Self Supporting	\$21,376,992	\$21,376,992	\$0
		C20000	Consolidated Debt Service	\$3,776,923	\$3,776,923	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2014 Third Quarter Budget Review, at a regular meeting held on March 6, 2014, at Luther Jackson Middle School, Falls Church, Virginia.

Date

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

**Grants Development Section
Office of Budget Services**

**Quarterly Report – FY 2014
Date: January 31, 2014**

Update for FY 2014 Grants

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

- Competitive grants submitted: \$2.1 million (41 grants)
- Competitive grants awarded: \$1.7 million (23 grants)
- Competitive grants pending: \$0.3 million (13 grants)
- Competitive grants denied: \$0.1 (5 grants)

The status of FY 2014 entitlement grants is as follows:

- Entitlement grants submitted: \$27.1 million* (11 grants)
- Entitlement grants awarded: \$26.7 million* (11 grants)

**Total submitted does not agree with total awarded as amount awarded may differ from amount requested.*