Appropriation #2015111 **$(22,521.07)**

Source:	Local Non-Tax	$	439.24
	Federal	$	(85.00)
	General Fund Transfer to Debt Funds	$	(22,875.31)
	General Fund Transfer to CIP Funds	$	22,875.31
	CIP Funds fund Balance	$	(22,875.31)

This request is to reconcile the FY 15 Debt Service funds and to also reconcile the General Fund Transfer revenues to Debt funds and CIP funds for a net decrease to the total County Budget of $22,521.07.

The General Government and School Division each has its own Debt Service Fund that provides funding for fees, costs of issuances, and the principal and interest expenses associated with debt issuances for capital projects. This appropriation reconciles the budget to the actual expenses per fund and the actual receipt of revenues per fund in order to maintain a $0 fund balance. To reconcile the FY 15 Debt Service Funds, this request is to:

- Appropriate $439.24 in Piedmont Regional Education Program (PREP) rent revenue to reflect the actual revenue received; and equally reduce the General Fund Transfer Revenue to Debt Service;
- Decrease the appropriation of interest reimbursement revenue for Qualified School Construction Bond (QSCB) revenue by $85.00 to reflect the actual revenue received; and equally increase the General Fund Transfer Revenue to Debt Service; and
- Decrease the appropriated expenditure budget and associated General Fund Transfer Revenue by $22,521.07 to reflect actual expenditures incurred primarily for the costs associated with professional service for fees.

The net change for the above items results in decreasing the General Fund Transfer to Debt by $22,875.31. To complete the reconciliation of the General Fund Transfer Revenues, this request also increases the General Fund Transfer revenue to the CIP Funds by $22,875.31 and equally decreases the use of CIP Funds fund balance by $22,875.31.

Appropriation #2015112 **$742,014.00**

Source:	General Fund Fund Balance	$	742,014.00

This request is to appropriate a total of $742,014.00 for the County's share of the cost for the following regional public safety agencies:

- $641,325.00 to the Albemarle Charlottesville Regional Jail (ACRJ). The increase is due to the County's increased share of ACRJ's operating and debt service costs per the regional funding formula. In FY15, the County's share of the jail population relative to other localities was much higher than the previous years share, which was the basis of the initial County's FY15 budgeted contribution. During the FY16 budget process, ACRJ revised its regional funding formula to minimize large budget variances due to year to year changes in the percentage of the jail population.

- $100,689.00 to the Blue Ridge Juvenile Detention Center (BRJDC). This increase is due to the County's increased share of BRJDC's debt service pursuant to the regional funding formula. It is important to note that the County's budgeted contribution to BRJDC was also based on an assumption that a credit to the County that would be applied in FY15, but it will not be applied until FY16 after BRJDC's FY15 audit has been completed.

The proposed use of General Fund Fund Balance for the above items will not reduce the county's 10% unassigned fund balance reserve. Instead, the funds necessary to support these items will come from an additional reserve of fund balance set aside during the budget process for revenue shortfalls, assessment challenges, or unanticipated one-time expenditures.

Appropriation #2015113 **$ 0.00**

This appropriation will not increase the County Budget.

Source:	Borrowed Proceeds	$	(19,138.09)
	School CIP Fund fund balance	$	(60,000.00)
	Gen. Gov't CIP Fund fund balance	$	61,907.97

Stormwater CIP Fund fund balance	$	17,230.12

This request is to reconcile the Office of Facilities Development's (OFD) FY 15 appropriated sources of revenues with the expenses incurred in FY 15. This appropriation will not increase the County budget.

The appropriated budget represents an initial estimate based on a projection of project management support and activities. OFD provides project management support for School, Stormwater, and General Government capital projects and for General Government projects that fall outside of the Capital budget such as the Belvedere and Lewis and Clark projects or other administrative, non-designated CIP activities. An internal service fund was established for OFD in FY 13 to collect fees for OFD's staff work. OFD charges an hourly-based project management (PM) fee for its services to individual projects. In order to properly account for the FY 15 charges per activity and fund, this appropriation request is to:

A. reduce the appropriated use of School CIP Fund fund balance by $60,000.00 and reduce the appropriated use of borrowed proceeds by $19,138.09 for a total reduction of $79,138.09 in required School Project Management Services in FY 15;

B. re-allocate $87,868.16 for project management services within the General Government CIP Fund and appropriate $61,907.97 in the use of General Government CIP Fund fund balance monies for General Government CIP Project Management Services in FY 15; and

C. re-allocate $3,435.52 for project management services within the Stormwater CIP fund and appropriate $17,230.12 in the use of Stormwater CIP Fund fund balance monies for Stormwater Project Management Services in FY 15.