

**ATTACHMENT VII:
OTHER FUNDS DETAIL**

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APPROPRIATED FUNDS

Special Revenue Funds

Fund 100, County Transit Systems

\$21,949,182

FY 2009 expenditures are recommended to increase \$21,949,182 due to encumbered carryover of \$13,649,280, unencumbered carryover of \$5,117,652, and \$3,182,250 to appropriate Northern Virginia Transportation Commission (NVTC) funds available for several projects.

FY 2008 actual expenditures reflect a decrease of \$17,252,203 or 25.7 percent from the *FY 2008 Revised Budget Plan* amount of \$67,226,518. Of this amount, \$13,649,280 is included as encumbered carryover in FY 2009. The remaining balance of \$3,602,923 is due to delays in NVTC-funded projects, and estimated contractor reimbursements for approved FY 2008 items. Actual revenue in FY 2008 totals \$14,062,566, an increase of \$1,514,729, or 12.1 percent, over the FY 2008 estimate of \$12,547,837.

An amount of \$5,117,652 is included as unencumbered carryover, representing delayed previously-approved NVTC funded projects, as well as contractual services not yet invoiced. Of this amount, \$1,735,764 is included for previously approved NVTC-supported equipment for the new West Ox Bus Operations Center, delayed while facility construction progresses, and \$1,470,157 for critical repairs to the Reston/Herndon Bus Operations Center, including roof replacement, a bus wash replacement system conforming to EPA clean water standards, and electrical upgrades. The project design phase is completed, but actual construction has been delayed so the repairs can be managed under the new bus operations contract in FY 2009. Also included is \$871,423 for other previously approved NVTC funded projects supporting the vehicle rebuild program, mobile lifts to meet safety standards required for new heavier buses, exhaust hoses and fans to safely vent garage facilities, and new bill validators for all buses to accommodate the new \$5 Treasury bill. These items were approved as part of the *FY 2008 Third Quarter Review* and were unable to be encumbered by year-end. Finally, \$1,040,308 is for payments due to the contractor for previously approved items.

Several projects, fully supported by available NVTC funds, result in a total NVTC revenue increase of \$3,182,250 in the *FY 2009 Revised Budget Plan*. NVTC funds are appropriated in support of mass transit requirements, and have historically been used to support infrastructure needs within Fund 100. An adjustment of \$1,579,250 is included for the new West Ox Bus Operations Center that will open for service in spring 2009, and will support: remaining equipment requirements; site-specific bus operations contract implementation and driver training costs prior to the initiation of revenue service; and contractor technical assistance to include new equipment testing, equipment and facility maintenance training; establishment of inventory control and warranty tracking systems, and installation of operating equipment, communications equipment and computers. Other NVTC funded initiatives include: \$940,000 to continue the annual refurbishment of 4 buses that would otherwise be retired in order to supplement bus service on crowded priority routes; \$150,000 for the purchase and installation of security cameras to monitor fuel and revenue handling areas at existing bus garages; \$150,000 for Fleetwatch software to track diesel fuel and fluid consumption for security purposes as well as to identify buses that are not fuel efficient; \$125,000 in consulting support to optimize existing bus service and new routes planned in the western part of the County and to reduce bus idling between routes and fuel consumption; \$100,000 to update security systems and revenue control in existing garages; \$70,000 for the annual cost of the Springfield Park and Ride previously funded by a state grant; and \$68,000 for the installation of additional straphangers on all 68 New Flyer buses to increase standing room to safely accommodate more riders.

As a result of the actions discussed above, the FY 2009 ending balance is projected to remain at \$857,251.

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Fund 103, Aging Grants and Programs

\$2,857,220

FY 2009 expenditures are recommended to increase \$2,857,220 due to carryover of \$2,742,804 in unexpended grants for Program Year 2008 and Program Year 2007, an increase of \$120,567 in the General Fund Transfer, offset by a net decrease of \$6,151 due to revised federal and state funding allocations.

FY 2008 actual expenditures reflect a decrease of \$2,742,804 or 28.4 percent from the *FY 2008 Revised Budget Plan* amount of \$9,645,645, which is attributed to the grant carryover noted above.

Actual revenues in FY 2008 total \$3,583,975, a decrease of \$578,418 or 13.9 percent from the FY 2008 estimate of \$4,162,393 primarily due to three months of unrealized federal revenue, state funds and project income. It is expected that this \$578,417 in revenue will be received in the first three months of FY 2009 (the final three months of Program Year 2008), offset by a net decrease of \$6,151 in revenue that will not be realized in FY 2009.

There is an increase of \$120,567 to the General Fund Transfer associated with a corresponding decrease from the Department of Family Services General Fund due to savings achieved with the implementation of the cluster care model. The savings will be used to support contract rate increases in the Congregate Meals program. This transfer will enable current service levels to be maintained.

As a result of the actions discussed above and the FY 2009 ending balance remains at \$0.

Fund 104, IT Projects

\$38,940,456

FY 2009 expenditures are recommended to increase \$38,940,456 due to the carryover of unexpended project balances of \$27,846,801 and the appropriation of higher than anticipated FY 2008 revenue of \$1,452,108. Also included is funding of \$1,841,547 made available from savings in three agencies in FY 2008 for specific projects, as well as \$7,800,000 to support anticipated contractual awards for the Legacy System Replacement project in FY 2009, funded by a General Fund transfer.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$0

Project Number	Project Name	Increase/ (Decrease)	Comments
IT0020	Land Records Imaging	(\$65,232)	All remaining funding in IT0020 will be moved to IT0039 in support of Court Modernization.
IT0022	Tactical Initiatives	\$452,097	Funding needed to support land development and code enforcement-related tactical initiatives.
IT0039	Court Modernization Projects	\$1,727,679	Funding needed to support the redaction project in FY 2009, provided by Technology Trust Fund revenue, encumbered funding from the Circuit Court, and the remaining balance in IT0020. The redaction project is needed to address a 2007 Virginia Code change that requires the removal of social security numbers from all court documents.
IT0041	ATMS Replacement	(\$43,436)	Remaining balances have been moved to IT0022.
IT0055	FIDO	\$59,023	Funding needed to support inspections database improvements in FY 2009.
IT0068	Home Occupation Permitting	(\$59,023)	Remaining balances moved to IT0055.

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Project Number	Project Name	Increase/ (Decrease)	Comments
IT0078	Courthouse Expansion Technology	\$82,581	Funding needed to support courtroom technology improvements in FY 2009, encumbered by Juvenile and Domestic Relations District Court.
IT0079	Legacy System Replacement	\$7,800,000	Funding needed to support anticipated contractual awards in FY 2009.
IT0086	Fire Station Alerting	\$1,139,966	Funding needed to support the Fire Station Alerting project, encumbered by the Fire and Rescue Department.
	Total	\$11,093,655	

Fund 105, Cable Communications

\$7,714,394

FY 2009 expenditures are recommended to increase \$7,714,394 due to \$608,180 in encumbered carryover and \$7,106,214 in unencumbered carryover primarily attributable to unexpended funds related to the design and operation of the I-Net.

FY 2008 actual expenditures reflect a decrease of \$11,930,020 or 62.2 percent from the *FY 2008 Revised Budget Plan* amount of \$19,193,016. Of this amount \$608,180 is included as encumbered carryover and \$7,106,214 is included as unencumbered carryover in FY 2009. The remaining balance of \$4,215,626 is partially attributable to unexpended funds related to the design and operation of the I-Net, but also includes \$2,988,403 in appropriated funds from the Cox settlement, which are being transferred to the General Fund as part of the FY 2009 Adopted Budget Plan. All I-Net funds are annually appropriated to ensure adequate funding as the project continues to completion.

Actual revenues in FY 2008 total \$15,329,218, an increase of \$1,387,139 or 9.9 percent over the FY 2008 estimate of \$13,942,079 primarily due to greater than anticipated I-Net and equipment grant and franchise operating fees.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$9,166,299, an increase of \$5,602,766.

Fund 106, Fairfax-Falls Church Community Services Board

\$3,950,091

FY 2009 expenditures are recommended to increase \$3,950,091 over the FY 2009 Adopted Budget Plan total of \$149,810,072 to \$153,760,163. Of this amount \$2,178,701 is due to encumbered carryover and the remaining \$1,771,390 reflects administrative adjustments of which \$1,023,731 is associated with adjustments to grant awards, \$571,045 is associated with new grant funding, \$118,000 is associated with efforts to support the Josiah H. Beeman Commission and \$58,614 is associated with administrative adjustments including \$30,000 reflecting adjustments to mileage reimbursements rates and \$28,614 associated with other baseline adjustments.

Administrative adjustments totaling \$1,771,390 are required to update grant awards totals based on the most current information from grantors and update other program expenditures. Of this amount, an increase of \$1,023,731 is associated with adjustments to current grants, an increase of \$571,045 is associated with new grant programs year awards, an increase of \$118,000 is associated with FY 2009 activities of the Josiah H. Beeman Commission, an increase of \$30,000 is associated with an increase in the County's mileage reimbursement rate of \$0.08 per mile effective July 1, 2008 and \$28,614 is due to baseline adjustments which is comprised of \$9,610 for a non-grant Court Guardianship project for Mental Retardation/Intellectual Disabilities Services with a commensurate increase in State revenues and \$19,004 for non-grant Regional Co-Occurring Residential Federal block grant project for Alcohol and Drug Services with a commensurate increase in Federal revenues. A net increase of \$1,023,731 is associated with adjustments to current grant awards and is primarily attributable to an increase of \$1,143,977 for State DMHMRSAS; an increase of \$21,182 for Federal awards offset by a decrease of \$24,003 for State awards; a decrease of \$208 for the Community Development Block Grant and a decrease of

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\$117,217 for Medicaid Option. New grants totaling \$571,045 are comprised of: \$400,000 for the renewal of the ADS High Intensity Drug Trafficking Area (HIDTA) grant; \$73,074 to support a new Medicaid grant position in MR/Intellectual Disabilities associated with case management of the June 2008 special education graduates and \$97,971 to support the renewal for the MH Ryan White grant in March 2009.

FY 2008 actual expenditures of \$146,628,362 reflect a decrease of \$4,130,290 or 2.7 percent from the *FY 2008 Revised Budget Plan* total of \$150,758,652. Of this amount \$2,178,701 is included as encumbered carryover in FY 2009. The remaining balance of \$1,951,589 is primarily attributable to expiring regional grant program years.

Actual revenues in FY 2008 total \$45,308,980, a decrease of \$2,225,560 or 4.7 percent from the FY 2008 estimate of \$47,534,540. This is primarily due to closed out grants and unrealized grant funding of \$1,483,501 that will carry over into FY 2008, a \$748,466 decrease in fee revenues primarily to a slow start for three new Medicaid grants, partially offset by an increase of \$6,407 in miscellaneous revenues.

FY 2009 revenues are required to increase \$1,926,922 or 4.2 percent from the *FY 2009 Adopted Budget Plan* total of \$45,750,965. Of this amount \$1,129,584 is associated with an increase in State support including \$1,119,974 for grant adjustments and \$9,610 for baseline adjustments; \$841,481 is associated with an increase in Federal support including \$303,532 for grant carryover, \$20,974 for grant adjustments, \$497,971 for new grants and \$19,004 for baseline adjustments offset by a net decrease of \$44,143 received from the Medicaid Option. The General Fund Transfer to Fund 106 increased \$30,000 to reflect an increase in the mileage reimbursement rate.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$111,538, a decrease of \$88,439 from the *FY 2009 Adopted Budget Plan* total of \$199,977. The ending balance of \$111,538 is held in reserve for requirements identified as a result of the work of the Josiah H. Beeman Commission.

Fund 108, Leaf Collection

\$526,700

FY 2009 expenditures are recommended to increase \$526,700 due to encumbered carryover of Capital Equipment for the purchases of four open body dump trucks and four aging roll-off containers.

FY 2008 actual expenditures reflect a decrease of \$901,706 or 31.2 percent from the *FY 2008 Revised Budget Plan* amount of \$2,887,228. Of this amount \$526,700 is included as encumbered carryover in FY 2009. The remaining balance of \$375,006 is attributable to savings of \$298,449 in Operating Expenses primarily due to the rental of fewer vehicles during a shorter leaf collection season, and savings in vehicle repair costs; and savings of \$76,557 in Capital Equipment due to lower than expected equipment costs.

Actual revenues in FY 2008 total \$2,575,777 an increase of \$17,228 or 0.7 percent over the FY 2008 estimate of \$2,558,549 primarily due to higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$3,010,374 an increase of \$392,234.

Fund 109, Refuse Collection and Recycling Operations

\$1,164,464

FY 2009 expenditures are recommended to increase \$1,164,464 primarily due to encumbered carryover of \$671,010 and unexpended project balances of \$493,454.

FY 2008 actual expenditures reflect a decrease of \$1,825,120 or 8.4 percent from the *FY 2008 Revised Budget Plan* amount of \$21,829,902. Of this amount \$671,010 in encumbered carryover and \$493,454 in unexpended project balances is included in FY 2009. The remaining balance of \$660,656 is primarily attributable to savings of \$139,870 in Personnel Services based on managed position vacancies; savings of \$580,475 in Operating Expenses primarily due to lower than anticipated refuse disposal charges and fewer vehicle repairs. These savings are partially offset by a decrease of \$59,690 in recovered costs.

Actual revenues in FY 2008 total \$20,707,777, an increase of \$1,426,035 or 7.4 percent over the FY 2008 *FY 2008 Carryover Review*

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estimate of \$19,281,742 primarily due to higher than anticipated interest earnings and higher than anticipated revenue categories including the sale of recyclable materials and equipment sales.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$5,096,735, an increase of \$2,086,691.

Fund 110, Refuse Disposal

\$6,725,464

FY 2009 expenditures are recommended to increase \$6,725,464 primarily due to encumbered carryover of \$153,111, unexpended project balances of \$6,517,353 and unencumbered carryover of \$55,000 for the purchase of roll-off containers. These roll-off containers are essential to support the current construction and future redesign of the Citizens Disposal Facility, providing a safe and convenient location at the site for citizens to dispose of their items. The purchase of these containers was delayed while construction progressed.

FY 2008 actual expenditures reflect a decrease of \$14,684,288 or a 20.6 percent from the *FY 2008 Revised Budget Plan* amount of \$71,437,584. Of this amount \$6,517,353 reflects unexpended capital project balances which will be carried forward in FY 2009 and \$208,111 includes encumbered and unencumbered carryover. The remaining balance of \$7,958,824 is primarily attributable to a saving of \$859,807 in Personnel Services due to higher than anticipated position vacancies; savings of \$7,187,921 in Operating Expenses due to lower disposal costs and contractor compensation costs based on a lower than anticipated disposal tonnage; \$11,896 due to capital equipment savings; and an offsetting decrease of \$100,800 due to lower than anticipated Recovered Costs based on actual billings.

Actual revenues in FY 2008 total \$56,872,333, a decrease of \$4,881,239 or 7.9 percent from the FY 2008 estimate of \$61,753,572 primarily due to lower than anticipated disposal revenue.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$4,216,865, an increase of \$3,077,585.

Fund 111, Reston Community Center

\$2,771,405

FY 2009 expenditures are recommended to increase \$2,771,405 due to encumbered carryover of \$28,398, and an unexpended project balance of \$2,743,007.

FY 2008 actual expenditures reflect a decrease of \$3,678,554 or 36.6 percent from the *FY 2008 Revised Budget Plan* amount of \$10,057,421. Of this amount, \$28,398 is included as encumbered carryover. The remaining balance of \$3,650,156 is attributable to savings of \$496,216 in Personnel Services associated with higher than anticipated merit and exempt limited term position vacancies; A savings of \$439,331 in Operating Expenses primarily attributable to lower than projected spending on contractual services as well as program cancellations due to lower than anticipated enrollment, and an amount of \$2,743,007 in unexpended capital project balances which will be carried over to FY 2009.

Actual revenues in FY 2008 total \$8,401,419, an increase of \$648,200 or 8.4 percent over the FY 2008 estimate of \$7,753,219 primarily due to higher than expected revenue from tax receipts and interest earned.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$5,739,197, an increase of \$1,555,349.

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Fund 112, Energy/Resource Recovery Facility

\$1,648,573

FY 2009 expenditures are recommended to increase \$1,648,573 primarily due to encumbered carryover of \$89,024 in Operating Expenses and an administrative adjustment of \$1,559,549 for the costs of the Covanta Inc. tax liability payment, not previously budgeted and funded with a General Fund Transfer.

FY 2008 actual expenditures reflect a decrease of \$6,974,717 or 17.2 percent, from the *FY 2008 Revised Budget Plan* amount of \$40,573,616. Of this amount \$89,024 is included as encumbered carryover in FY 2009. The remaining balance of \$6,885,693 is primarily attributable to a decrease of \$6,897,259 in Operating Expenses for actual lower contractor compensation to Covanta Fairfax, Inc. due to less trash being processed, offset by an increase of \$11,566 in Personnel Services due to fewer than anticipated position vacancies.

Actual revenues in FY 2008 total \$33,850,269, a decrease of \$2,926,592 or 8.0 percent from the FY 2008 estimate of \$36,776,861 primarily due to lower than anticipated tons of waste being disposed.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$25,969,488, an increase of \$3,959,101.

Fund 113, McLean Community Center

\$581,134

FY 2009 expenditures are recommended to increase \$581,134 due to encumbered carryover of \$148,379, and an unexpended project balance of \$432,755.

FY 2008 actual expenditures reflect a decrease of \$673,041 or 13.3 percent from the *FY 2008 Revised Budget Plan* amount of \$5,056,042. Of this amount, \$148,379 is included as encumbered carryover. The remaining balance of \$524,662 is attributable to savings of \$72,204 in Personnel Services primarily due to higher than anticipated position vacancies; savings of \$1,818 in miscellaneous Operating Expenses; savings of \$17,885 in Capital Equipment due to the deferral of purchasing the theatre lighting system; and \$432,755 in unexpended Capital Project balances.

Actual revenues in FY 2008 total \$6,585,575, an increase of \$269,184 or 4.3 percent over the FY 2008 estimate of \$6,316,391 primarily due higher than anticipated tax receipts and interest income offset by lower than projected program-related income.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$10,570,486, an increase of \$361,091.

Fund 114, I-95 Refuse Disposal

\$15,263,865

FY 2009 expenditures are recommended to increase \$15,263,865 due to encumbered carryover of \$622,064, unencumbered carryover of \$40,770 and \$14,601,031 in unexpended project balances.

FY 2008 actual expenditures reflect a decrease of \$16,391,643 or 51.7 percent from the *FY 2008 Revised Budget Plan* amount of \$31,719,283. Of this amount \$14,601,031 reflects unexpended capital project balances which will be carried forward in FY 2009. Funding of \$622,064 is included as encumbered carryover and \$40,770 as unencumbered carryover for a solar sign and toxic gas analyzer in the process of being purchased. The remaining balance of \$1,127,778 is primarily attributable to a savings of \$147,725 in Personnel Services due to higher than anticipated position vacancies; a savings of \$828,591 in Operating Expenses due to savings in contractor compensation and lower fuel and utility costs than budgeted; and a savings of \$151,462 in Capital Equipment due to lower than anticipated equipment costs.

Actual revenues in FY 2008 total \$8,185,598, an increase of \$1,081,195 or 15.2 percent over the FY 2008 estimate of \$7,104,403 primarily due to higher than anticipated interest on investments.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$41,950,384, an increase of \$2,208,973.

Fund 119, Contributory Fund

\$270,000

FY 2009 expenditures are recommended to increase \$270,000 as a place holder for a proposed contributory agency in FY 2009, the Medical Care for Children Partnership Foundation, Inc. The Medical Care for Children Partnership (MCCP) program is currently administered by the Fairfax County Office of Partnerships and provides medical and dental services to the children of the working poor in Fairfax County who otherwise are ineligible to receive healthcare offered through Medicaid or other private and public sources. The MCCP endowment is currently held as a component fund of the Northern Virginia Community Foundation. Private citizens who are members of the MCCP Advisory Council are currently in the process of establishing the MCCP as a 501(c)(3) tax-exempt non-profit organization to enhance fund raising capabilities. Among the benefits of the foundation is the ability to apply for grant funding from private charitable foundations that the County is currently ineligible to receive. As a contributory agency, the Foundation will be required to submit to the County annual financial reports, budgetary submissions and performance indicators yearly for review by County staff in order to determine eligibility for the future receipt of County funds. The Foundation has a current FY 2009 target of providing medical services to 1,300 underserved children in the County. The FY 2009 funding for the proposed new contributory agency is provided in a General Fund Transfer in the amount of \$270,000 and represents FY 2008 savings in the Office of Partnerships for this program.

FY 2008 actual expenditures reflect decrease of \$125,150 or 0.9 percent from the *FY 2008 Revised Budget Plan* amount of \$13,608,138. The balance of \$125,150 is primarily attributable to \$118,715 in reduced contributions to NOVARIS based on a one-time waiver of the FY 2008 maintenance fee. The remainder is due to miscellaneous balances for various contributory agencies based on actual charges.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$201,502, an increase of \$125,150.

Fund 120, E-911

\$11,224,377

FY 2009 expenditures are recommended to increase \$11,224,377, due to carryover of unexpended IT project balances totaling \$7,702,813, additional encumbered carryover of \$2,688,902 and \$832,662 in funding for the Nextel 800 MHz rebanding.

FY 2008 actual expenditures reflect a decrease of \$11,989,478 or 27.7 percent from the *FY 2008 Revised Budget Plan* amount of \$43,208,900. This amount reflects the carryover of IT project balances totaling \$7,702,813, additional encumbered carryover of \$2,688,902 and \$832,662 in funding for the Nextel 800 MHz rebanding initiative. The remaining balance of \$765,101 is due to savings of \$717,621 Operating Expenses, \$44,227 in Personnel Services and \$3,253 in Capital Equipment.

Actual revenues in FY 2008 total \$26,542,378, an increase of \$1,130,722 or 4.4 percent over the FY 2008 estimate of \$25,411,656 primarily due to a surplus of \$649,297 in Communications and Sales Use Tax, \$305,939 in interest income, and \$195,388 in other revenue, partially offset by a shortfall of \$19,902 in Wireless E-911 revenue. It should be noted that the \$195,388 in surplus other revenue is primarily due to the receipt of \$194,831 in City of Fairfax dispatch charges that were not included in the FY 2008 estimate. This revenue is included in the FY 2009 Adopted Budget Plan. Included in FY 2008 but not FY 2009 is \$832,662 in Nextel 800 MHz rebanding payment, which was received in FY 2008 and will be expended in FY 2009 and FY 2010.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$2,145,822, an increase of \$1,895,823.

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Fund 121, Dulles Rail Phase I Transportation Improvements

\$6,350,000

FY 2009 expenditures are recommended to increase \$6,350,000 to provide funding for anticipated debt service expenditures.

FY 2008 actual expenditures were \$0 and reflect a decrease of \$6,350,000 from the *FY 2008 Revised Budget Plan* amount of \$6,350,000. The balance of \$6,350,000 is primarily attributable to delays in obtaining a Full Funding Grant Agreement with the federal government for this project. Upon approval of this agreement expected in early 2009, it is anticipated that the tax district will begin funding its 16.1 percent total share of Phase I.

Actual revenues in FY 2008 total \$28,792,097, an increase of \$2,117,776 or 7.9 percent over the FY 2008 estimate of \$26,674,321 primarily due to higher than anticipated assessments within the tax district yielding \$1,334,736 more in tax revenue and higher than projected interest on investment earnings of \$783,040.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$96,643,860, an increase of \$2,117,776.

Fund 124, County and Regional Transportation Projects

\$0

FY 2009 expenditures are recommended to remain the same. FY 2009 funding for capital projects is fully supported by the commercial and industrial tax for transportation approved by the Board of Supervisors as part of the FY 2009 Adopted Budget Plan. Several project adjustments are included to reallocate project funding available in the Construction Reserve to advance priority projects. These projects are consistent with the project list endorsed by the Board of Supervisors on May 5, 2008. The following project adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
R00701	Route 7 Widening – Rolling Holly to Reston Ave.	\$8,000,000	Increase necessary to partially fund the widening of Route 7 to six lanes from Rolling Holly to Reston Avenue. The total project estimate is \$8,000,000
R19301	Georgetown Pike/Walker Rd. RTL	500,000	Increase necessary to fund a right-turn lane from southbound Walker Road on to westbound Georgetown Pike. The total project estimate is \$500,000.
R29212	Lee Highway Widening – Centreville to Fairfax City	2,000,000	Increase necessary to provide for the initial funding to advance the widening of U.S. Route 29 from four lanes to six lanes from the City of Fairfax to Centreville. The total project estimate is \$2,000,000.
RZ0001	Eskridge Road Extension	1,000,000	Increase necessary to begin the planning of the extension of Eskridge Road to Williams Drive. The total project estimate is \$1,000,000.
01240R	Construction Reserve	(11,500,000)	Decrease due to project adjustments note herein. The balance in this project after this adjustment, is \$85,943,614.
	Total	\$0	

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Fund 141, Elderly Housing

\$771,924

FY 2009 expenditures are recommended to increase \$771,924 due to encumbered carryover of \$646,924 and an increase of \$125,000 in Capital Equipment expenses for the replacement of the HVAC unit at the Lincolnia Property. FY 2009 revenues are recommended to increase \$100,576 for rental assistance income to more accurately align the budget with historical collections.

FY 2008 actual expenditures reflect a decrease of \$691,112 or 18.0 percent from the *FY 2008 Revised Budget Plan* amount of \$3,839,530. Of this amount \$646,924 is included as encumbered carryover in FY 2009. The remaining balance of \$44,188 is primarily attributable to savings in Personnel Services based on actual compensation requirements.

Actual revenues in FY 2008 total \$2,088,114, an increase of \$79,871 or 4.0 percent over the FY 2008 estimate of \$2,008,243, primarily due to an increase in rental income.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$367,988, an increase of \$99,635.

Fund 142, Community Development Block Grant

\$6,511,294

FY 2009 expenditures are recommended to increase \$6,511,294 due to carryover of \$5,808,783, appropriation of \$936,001 in program income, offset by a \$233,490 reduction due to the amended HUD award approved by the Board of Supervisors on April 28, 2008. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
013933	Reston Interfaith Townhouses	311,875	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$311,877.
014112	Accessibility Modifications	250,000	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$500,000.
014129	Senior/Disabled Housing Development	209,250	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$250,000.
014152	Revitalization	135,109	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$255,716.
003813	Home Improvement Loan Program	123,726	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$374,563.
014191	Rehab of FCRHA Properties	45,770	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$518,475.
014113	Homeownership Assistance Program	6,590	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$550,718.

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013887	Housing 108 Loan Payment	1	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$1,341,795.
003899	Contingency Fund	(177,555)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008, offset by an increase necessary to appropriate FY 2008 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$55,611.
014153	Neighborhood Revitalization	(61,109)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$575,854.
003915	Planning and Urban Design	(53,579)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$861,437.
003916	General Administration	(52,544)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$1,298,317.
003800	Adjusting Factors	(\$35,023)	Decrease necessary to allocate funds to the Consolidated Community Funding Pool and appropriate the amended FY 2009 HUD award as approved by the Board of Supervisors on April 28, 2008. The balance in this project after this adjustment is \$0.
	Total	\$702,511	

Fund 143, Homeowner and Business Loan Program

\$5,410,702

FY 2009 expenditures are recommended to increase \$5,410,702 due to carryover of \$4,427,660 in unexpended FY 2008 program balances for the FY 2009 Rehabilitation Loans and Grants Program, Moderate Income Direct Sales (MIDS) program, Business Loan Program, and Water Extension and Improvement Projects Program. The FY 2009 expenditure increase also reflects an appropriation of \$983,042 in unanticipated MIDS program income.

FY 2009 revenues are recommended to increase \$1,605,935 due to the carryover of FY 2008 balances in the County Rehabilitation Loan Repayment and Business Loan programs.

FY 2008 actual expenditures total \$3,493,404, a decrease of \$4,427,660 or 55.9 percent from the *FY 2008 Revised Budget Plan* of \$7,921,064. The decrease in expenditures is primarily due to decreased program activity in the Business Loan Program and Water Extension and Improvement Projects Program. These programs had fewer applications for assistance.

FY 2008 actual revenues total \$2,963,125, a decrease of \$622,893 or 17.4 percent from the FY 2008 estimate of \$3,586,018. The decrease is primarily attributable to lower receipts than projected for repayment of loans in the County Rehabilitation Loan Program and Business Loan Program.

As a result of the actions discussed above, the FY 2009 ending balance is projected to remain at \$0.

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Fund 144, Housing Trust Fund

\$6,249,673

FY 2009 expenditures are recommended to increase \$6,249,673 due to the carryover of unexpended project balances in the amount of \$6,807,798 offset by a net reduction of \$558,125. The net reduction includes a reduction of \$1,000,000 as a result of the project close-out of Project 013908, West Ox Group Home, and subsequent transfer of balances to the General Fund as approved by the Board of Supervisors as part of the FY 2009 Adopted Budget Plan partially offset by the appropriation of \$441,875 in revenues received in FY 2008. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
013854	Founders Ridge/Kingstowne	(\$123)	Decrease due to reallocation of project balances to Undesignated (013906). The balance in this project after this adjustment is \$0.
013906	Undesignated Housing Trust Fund Projects	502,211	Increase necessary to appropriate revenues received in FY 2008, reallocation to the Bond Release Project and reallocation from project balances as a result of project close-outs. The balance in this project after this adjustment is \$835,020.
013908	West Ox Group Home	(1,080,148)	Decrease due to project close-out of Project 013908, West Ox Group Home, and subsequent transfer of \$1.0 million in balances to the General Fund as approved by The Board of Supervisors as part of the <u>FY 2009 Adopted Budget Plan</u> to help offset FY 2009 requirements and the reallocation of remaining project balances to Undesignated (013906). The balance in this project after this adjustment is \$0.
014138	Chesterbrook Residences	(1)	Decrease due to reallocation of project balances to Undesignated (013906). The balance in this project after this adjustment is \$0.
014166	Katherine K. Hanley Family Shelter	(55,064)	Decrease due to reallocation of project balances to Undesignated (013906). The balance in this project after this adjustment is \$0.
014271	Bond Release Projects	75,000	Increase necessary to fund additional items that need to be installed or that require repair. This includes installation of new street lights and repair of a sanitary sewer under a public street. Additionally, engineering fees for services are also required to prepare and clarify as-built drawings for most of the remaining projects. The balance in this project after this adjustment is \$120,086.
	Total	(\$558,125)	

Fund 145, Home Investment Partnership Grant

\$6,265,099

FY 2009 expenditures are recommended to increase \$6,265,099 due to carryover of \$6,214,002 in unexpended project balances, the appropriation of \$41,990 in program income, and an increase of \$9,107 due to the amended HUD award approved by the Board of Supervisors on April 28, 2008. In addition, the following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
013954	CHDO Undesignated	\$36,688	Increase necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$402,624.
013974	Home Development Costs	36,474	Increase based on the appropriation of program income. The balance in this project after this adjustment is \$36,474.
014190	American Dream Initiative	(21,154)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008 offset by an increase necessary to appropriate FY 2008 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$23,597.
013975	Home Administration	(911)	Decrease necessary based on the amended FY 2009 HUD award as approved by the Board of Supervisors in April 28, 2008. The balance in this project after this adjustment is \$731,132.
	Total	\$51,097	

Debt Service Funds

Fund 200 - 201, Consolidated Debt Service Fund

\$4,295,707

FY 2009 expenditures are recommended to increase \$4,295,707 or 1.7 percent over the FY 2009 Adopted Budget Plan due to increased debt service requirements related to the actual 2008A Bond Sale results as well as anticipated increased requirements to support short-term borrowing requirements and legal and consultant costs associated with negotiating numerous Public-Private Facilities Infrastructure Act (PPEA) and special financing proposals during FY 2009. Reimbursement of expenditures on behalf of specific projects will be included in the implementation of each financial plan and made payable upon closing of the project financing.

FY 2008 actual expenditures reflect a decrease of \$4,970,854 from the *FY 2008 Revised Budget Plan* amount of \$273,837,404. This decrease is primarily attributable to savings associated with conducting only one general obligation bond sale rather than two during FY 2008 based on actual cash flow requirements.

Actual total receipts in FY 2008 total \$278,162,257, a decrease of \$675,147 or 0.2 percent from the FY 2008 estimate of \$278,837,404 primarily due to less than anticipated bond proceeds.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$0.

Capital Project Funds

Fund 300, Countywide Roadway Improvements

\$0

No FY 2009 expenditures are recommended for this fund. As part of the *FY 2008 Carryover Review*, Fund 300, Countywide Roadway Improvements is closed out. Due to the small number of active projects in Fund 300, all activity in this fund is transferred out to Fund 304, Transportation Improvements in FY 2009. As part of the *FY 2008 Carryover Review* \$519,809 is transferred to Fund 304, which includes FY 2008 project balances of \$518,525 which will not be carried forward in this fund and additional FY 2008 revenue of \$1,284. The following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
006616	Gallows/Annandale/Hummer	(\$426,026)	Decrease due to the elimination of Fund 300, Countywide Roadway Improvements. FY 2008 funding of \$426,026 will be transferred to Fund 304, Transportation Improvements. The balance in this project after this adjustment is \$0.
006617	Fox Mill Road at Reston Parkway	(92,464)	Due to the project completion and elimination of Fund 300, Countywide Roadway Improvements. FY 2008 funding of \$92,464 will be transferred to Fund 304, Transportation Improvements. The balance in this project after this adjustment is \$0.
006618	Fairfax County Pkwy. at Sunrise Valley Road	(35)	Decrease due to the elimination of Fund 300, Countywide Roadway Improvements. FY 2008 funding \$35 will be transferred to Fund 304, Transportation Improvements and reallocated to another project. The balance in this project after this adjustment is \$0.
	Total	(\$518,525)	

Fund 301, Contributed Roadway Improvements

\$37,677,204

FY 2009 expenditures are recommended to increase \$37,677,204 due to the carryover of unexpended balances in the amount of \$37,877,702 and a net decrease of \$200,498. This net decrease is based on lower than anticipated proffers received in the amount of \$584,733, offset by higher than anticipated interest earnings of \$384,235. Estimates for receipt of proffers are based on prior year receipts and anticipated levels of development. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
007700	Fairfax Center Reserve	\$340,883	Increase due to higher than anticipated proffer receipts in the amount of \$308,656 and higher than anticipated interest earnings of \$32,227. The balance in this project after this adjustment is \$3,825,822.
008800	Centreville Reserve	(45,092)	Decrease due to lower than anticipated proffer receipts of \$47,631 offset by higher than anticipated interest earnings of \$2,539. The balance in this project after this adjustment is \$310,990.
009900	Miscellaneous Reserve	(155,695)	Decrease due to lower than anticipated proffer receipts of \$345,758 offset by higher than anticipated interest earnings of \$190,063. The balance in this project after this adjustment is \$18,153,786.
009911	Tysons Corner Reserve	(340,594)	Decrease due to lower than anticipated proffer receipts of \$500,000 offset by higher than anticipated interest earnings of \$159,406. The balance in this project after this adjustment is \$14,492,118.
	Total	(\$200,498)	

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Fund 302, Library Construction

\$37,500,345

FY 2009 expenditures are recommended to increase \$37,500,345 due to the carryover of unexpended project balances in the amount of \$37,499,092 and an adjustment of \$1,253. This adjustment includes \$1,253 associated with miscellaneous revenues received in FY 2008 for the sale of plans for various projects. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
004822	Library Contingency	\$24,353	Increase necessary to appropriate revenues received in FY 2008 and to reallocate available funding to the library contingency project. An amount of \$1,253 is associated with miscellaneous revenues received for the sale of plans for various projects during FY 2008. An increase of \$23,100 is due to a reallocation from Great Falls Community Library based on completion of that project. The balance in this project after this adjustment is \$768,959.
004836	Great Falls Community Library	(\$23,100)	Decrease due to project completion. The total project estimate is \$6,675,687.
	Total	\$1,253	

Fund 303, County Construction

\$62,716,705

FY 2009 expenditures are recommended to increase \$62,716,705 due to the carryover of unexpended project balances of \$61,427,759 and a net adjustment of \$1,288,946. This adjustment includes: the appropriation of \$194,958 in higher than anticipated revenue received in FY 2008 associated with the Athletic Services Fee; the appropriation of \$1,203 in miscellaneous revenue received in FY 2008 associated with the sale of plans for various projects; and the appropriation of \$159,930 in higher than anticipated FY 2008 receipts associated with developer default revenue due to an increase in the number of developers in default, as well as an increased effort in staff time to recover funding owed to the County for completed improvements. In addition, expenditure adjustments of \$932,855 to various projects are supported by an increase in the General Fund Transfer.

The General Fund Transfer is increased by \$4,223,190. Of this amount, \$3,290,335 is required to facilitate tracking of State HB599 revenues. FY 2009 anticipated HB599 revenue, previously posted to capital funds will be posted directly to the General Fund and then transferred to support this program. There is no net impact to the General Fund associated with this adjustment.

The remaining adjustment of \$932,855 includes \$248,355 associated with funds from the Department of Community and Recreation Services and the Department of Systems Management for Human Services to provide continued funding for the Partners in Prevention Program. Funds from this program are competitively awarded to community-based organizations to implement evidence-based prevention programs that have demonstrated effectiveness in reducing gang involvement. An increase of \$486,000 from the Department of Planning and Zoning is included to better align resources and more accurately reflect expenses associated with the Laurel Hill development project and the transportation study project within the existing appropriate capital project. An increase of \$198,500 in Stormwater Management funds is included to better align resources and more accurately track emergency directive program expenses within an existing capital fund. This funding will support emergency maintenance issues such as mowing and graffiti abatement efforts associated with increases in foreclosed properties in the County. In addition, the following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
005012	Athletic Services Fee – Field Maintenance	\$58,487	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2008. The balance in this project after this adjustment is \$1,193,809.
005013	Athletic Services Fee – Turf Field Development	97,479	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2008. The balance in this project after this adjustment is \$611,847.
005014	Athletic Services Fee – Custodial Support	38,992	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2008. The balance in this project after this adjustment is \$238,992.
008000	Government Center	(2,326)	Decrease due to project close out. The remaining balance is reallocated to Project CG0046, Fund 303 Contingency. The total project estimate is \$68,748,900.
009444	Laurel Hill Development	386,000	Increase necessary due to the transfer of funds from the Department of Planning and Zoning to better align resources and more accurately reflect Laurel Hill study expenses within the appropriate existing capital project. This funding will support contracts associated with Laurel Hill development including density issues, utility services and historic preservation of the site. The balance in this project after this adjustment is \$4,008,779.
009464	Katharine K. Hanley Family Shelter	(190,635)	Decrease due to project completion. The total project estimate is \$3,940,603.
009500	Newington Garage Feasibility Study	(186,000)	Decrease due to the completion of the Newington Garage Feasibility Study. Design and construction of this project has begun and funding is budgeted in Project 07A001, Newington DVS Renovation in Fund 311, County Bond Construction. The total project estimate is \$164,000.
009506	Transportation Studies	100,000	Increase necessary due to the transfer of funds from the Department of Planning and Zoning to better align resources and more accurately reflect transportation study expenses within the existing appropriate capital project. This funding will support contracts associated with transportation studies in the Tyson's Corner area. The total project estimate is \$2,350,000.

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Project Number	Project Name	Increase/ (Decrease)	Comments
009524	Prevention Incentive Fund	248,355	Increase necessary due to the transfer of funds from the Department of Community and Recreation Services (\$203,652) and the Department of Systems Management for Human Services (\$44,703) to provide continued funding for the Partners in Prevention program. Funds from this program are competitively awarded to community-based organizations to implement evidence-based prevention programs that have demonstrated effectiveness in reducing gang involvement. The total project estimate is \$748,355.
CG0046	Contingency Fund 303	380,164	Increase necessary based on reallocations noted herein and the appropriation of miscellaneous revenue received in FY 2008 in the amount of \$1,203. The balance in this project after this adjustment is \$448,418.
ED0001	Emergency Directive Programs	198,500	Increase necessary due to the transfer of funds from Stormwater Management to better align resources and more accurately track emergency directive program expenses within an existing capital fund. This funding was encumbered and carried forward in Stormwater Management to support emergency maintenance issues associated with increases in foreclosed properties in the County. Funding provides for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code. The total project estimate is \$198,500.
U00060	Developer Defaults	159,930	Increase necessary to appropriate higher than anticipated developer defaults revenue received in FY 2008 due to an increase in the number of developers in default, as well as an increased effort in staff time to recover funding owed to the County for completed improvements. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The balance in this project after this adjustment is \$1,642,065.
	Total	\$1,288,946	

Fund 304, Transportation Improvements

\$153,670,305

FY 2009 expenditures are recommended to increase \$153,670,305 due to the carryover of unexpended project balances in the amount of \$132,251,015 and an adjustment of \$21,419,290. This adjustment includes: the appropriation of \$16,000,000 in remaining funds associated with bond funds approved by the voters in the fall

FY 2008 Carryover Review

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2007 Transportation Bond Referendum; the appropriation of \$3,200,000 in anticipated VDOT and Fairfax Water project support for the Spring Hill Road project, anticipated to be approved by the Board of Supervisors on August 4, 2008; the appropriation of \$1,554,500 in anticipated VDOT revenues associated with the County administering construction of Pedestrian Improvements using State Secondary funds, as approved by the Board of Supervisors on April 28, 2008; the appropriation \$158,244 in FY 2008 revenue received for the sale of land to help fund the Lorton Road project; the appropriation of \$27,457 in miscellaneous revenue received in FY 2008; and funding to appropriate a transfer in of \$519,809 for all remaining expenditure and revenue balances from Fund 300, County Roadway Improvement Fund. Fund 300 is being eliminated as part of the *FY 2008 Carryover Review* due to its small number of active projects. These increases are offset by a decrease of \$40,720 to reflect developer contribution support previously appropriated that is no longer anticipated to be received. In addition the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
006490	Construction Reserve	\$121,494	Increase necessary to reallocate \$42,292 based on project completions noted herein, the appropriation of \$27,457 in miscellaneous revenue received in FY 2008, and the appropriation of \$92,465 in balances received from Fund 300, County Roadway Improvement Fund. Fund 300 is being eliminated due to the small number of active projects. These increases are offset by a decrease of \$40,720 to reflect developer contribution support previously appropriated that is no longer anticipated to be received. The balance in this project after this adjustment is \$352,699.
006616	Gallows/Annandale/Hummer	427,310	Increase necessary to transfer Project 006616 Gallows/Annandale/Hummer revenue and expenditure balances from Fund 300, County Roadway Improvement. Due to the small number of active projects in Fund 300, all project revenue and expenditure balances will be reflected in Fund 304 beginning in FY 2009. The total project estimate is \$427,310.
064198	Westmoreland St./Kirby Rd.	25,000	Increase necessary for settlement of outstanding land acquisition for a quick-take certificate. The total project estimate is \$354,968.
064212	TAC Spot Improvements (Reserve)	(291,483)	Decrease necessary to reallocate funds to other specific TAC Spot Improvement projects. The balance in this project after this adjustment is \$651,013.
064233	Spring Hill Road	3,200,000	Increase to appropriate revenues anticipated from VDOT and Fairfax Water to support a revised estimate of construction funding. A revised County-VDOT project agreement will be presented to the Board of Supervisors on August 4, 2008. The total project estimate is \$10,912,420.
064249	Planning for 4 Year Transportation Plan	206,554	Increase based on completion of other First 4 Year Plan projects noted herein. The balance in this project after this adjustment is \$448,625.
064251	Guinea Road/Falmead Rd.	50,000	Increase to provide construction funding. The total project estimate is \$150,000.
064254	Great Falls St./Chain Bridge Rd.	(65,472)	Decrease due to project completion. The total project estimate is \$64,528.

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Project Number	Project Name	Increase/ (Decrease)	Comments
064255	North Shore Drive Trail	(11,506)	Decrease due to project completion. The total project estimate is \$51,494.
064256	Lawyers Rd. Warning Sign	(6,538)	Decrease due to project completion. The total project estimate is \$35,462.
064267	Pedestrian Improvements, VDOT Funded	1,554,500	Increase necessary to appropriate revenues anticipated for Fairfax County to administer countywide pedestrian, safety and access improvements. On April 28, 2008, the Board of Supervisors approved a project agreement with the Virginia Department of Transportation for Fairfax County to administer improvements using State Secondary Road funds allocated for Traffic Services/Pedestrian Improvements. The total project estimate is \$3,017,325.
064275	Braddock Rd./Route 124 Right Turn Lane	300,000	Increase necessary to provide construction funding in support of higher than anticipated costs. The total project estimate is \$400,000.
064277	South Van Dorn/Franconia Interchange – Advanced RW Acquisition	(42,293)	Decrease due to project completion. The total project estimate is \$1,057,707.
064278	Braddock Rd./Backlick Rd	(60,000)	Decrease to reallocate funds to Project 4YP203, Braddock Rd./Backlick Rd, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.
064279	Shirley Gate Rd./Route 29	(60,000)	Decrease to reallocate funds to Project 4YP204, Shirley Gate Rd./Route 29, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.
064280	Zion Drive	(50,000)	Decrease to reallocate funds to Project 4YP205, Zion Drive, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.
064282	Braddock Rd. at Thomas Jefferson HS	(50,000)	Decrease to reallocate funds to Project 4YP207, Braddock Rd. at Thomas Jefferson HS, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.
064285	Lorton Road	(700,000)	Decrease to reallocate funds to Project 4YP213, Lorton Road, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.
064286	West Potomac HS Walkway	(80,000)	Decrease to reallocate funds to Project 4YP201, Pedestrian Improvements-Bond Funded, due to a change in project numbering for new 4 Year Plan projects. All expenditures will be reflected under the new project number.

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Project Number	Project Name	Increase/ (Decrease)	Comments
064288	Fairfax County Pkwy/Sunrise Valley Drive	34	Increase necessary to transfer balances from Project 006618, Fairfax County Pkwy/Sunrise Valley Drive, from Fund 300, County Roadway Improvement. Due to the small number of active projects in Fund 300, all revenue and expenditure balances will be reflected in Fund 304 beginning in FY 2009. The total project estimate is \$800,034.
4YP002	Route 1/Post Office LTL	(60,178)	Decrease due to completion of advance land acquisition. The total project estimate is \$712,422.
4YP004	Braddock Road/GMU	(146,376)	Decrease due to completion of advance land acquisition. The total project estimate is \$578,624.
4YP201	Pedestrian Improvements – Bond Funded	80,000	Increase to reallocate funds from Project 064286, West Potomac HS Walkway, due to a change in project numbering for new 4 Year Plan projects. The total project estimate is \$15,000,000.
4YP203	Braddock Rd./Backlick Rd	60,000	Increase to reallocate funds from Project 064278, Braddock Rd./Backlick Rd, due to a change in project numbering for new 4 Year Plan projects. The total project estimate is \$500,000.
4YP204	Shirley Gate Rd./Route 29	60,000	Increase to reallocate funds from Project 064279, Shirley Gate Rd./Route 29, due to a change in project numbering for new 4 Year Plan projects. The total project estimate is \$1,000,000.
4YP205	Zion Drive	50,000	Increase to reallocate funds from Project 064280, Zion Drive, due to a change in project numbering for new 4 Year Plan projects. The total project estimate is \$1,000,000.
4YP207	Braddock Rd. at Thomas Jefferson HS	50,000	Increase to reallocate funds from Project 064282, Braddock Rd. at Thomas Jefferson HS, due to a change in project numbering for new 4 Year Plan projects. The total project estimate is \$500,000.
4YP213	Lorton Road	858,244	Increase to appropriate \$158,244 in unanticipated FY 2008 revenues for the sale of land, and to reallocate funds from Project 064285, Lorton Road, due to a change in project numbering for new 4 Year Plan projects. The increase will support project design. The total project estimate is \$20,158,244.

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Project Number	Project Name	Increase/ (Decrease)	Comments
4YP216	Nov. 2007 Bond Referendum Transit Projects (Reserve)	16,000,000	Increase necessary to appropriate bond funds associated with the approval of the fall 2007 Transportation Bond Referendum. Funding may provide support for repairs and upgrades at bus facilities, construction and/or expansion of Park and Ride lots and transit facilities, and other public transportation initiatives. Funding will be reallocated from this Reserve project to specific project budgets as work is ready to commence. The total project estimate is \$16,000,000.
	Total	\$21,419,290	

Fund 306, Northern Virginia Regional Park Authority (NVRPA)

\$1,003,161

FY 2009 expenditures are recommended to increase \$1,003,161 based on the Board of Supervisors approval of FY 2009 – FY 2013 Capital Improvement Program which included an increase to the fall 2008 NVRPA Bond Referendum from \$11 million to \$12 million. This referendum will sustain the County's capital contribution for four years. The FY 2009 Adopted Budget Plan included funding of \$2,596,839 based on the NVRPA request to fund the County's capital contribution on a per capita basis. This FY 2009 funding adjustment will fully fund the first year of the County's per capita capital contribution and provide for the additional \$1 million proposed for the fall 2008 Bond Referendum. The bond referendum will provide for a per capita funding contribution to the NVRPA for the remaining three years.

Fund 307, Pedestrian Walkway Improvements

\$5,573,208

FY 2008 expenditures are recommended to increase \$5,573,208 due to the carryover of unexpended balances of \$5,131,478 and an increase of \$441,730. This adjustment is due to the appropriation of revenues in the amount of \$14,730 associated with developer contributions and \$427,000 in Enhancement Grant fund revenue anticipated from VDOT and approved by the Board of Supervisors on May 19, 2008. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
W00200	Dranesville District Walkways	\$440,000	Increase due to the appropriation of anticipated Enhancement Grant funds allocated in the Virginia Department of Transportation (VDOT) Six Year Improvement Program by the Commonwealth Transportation Board. An amount of \$387,000 associated with this Enhancement grant was approved by the Board of Supervisors on May 19, 2008 and will be used for the Georgetown Pike Trail project (W2020) to complete the acquisition of land rights for Phase I, perform the environmental review for the total project area and provide funding for the engineering design, easement acquisition and partial construction of the Phase II portion of the Georgetown Pike Trail Project. An additional \$40,000 associated with this Enhancement grant was also approved by the Board of Supervisors on May 19, 2008 and will be used for the Walker Road Trail project (W2120) to complete the construction of the

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Project Number	Project Name	Increase/ (Decrease)	Comments
			Phase I portion of the Walker Road Trail, consisting of approximately 1,200 linear feet of 5-foot concrete sidewalk. An increase of \$13,000 to the Dranesville Contingency project (W2060) is necessary to appropriate revenues received by the County in a subsidiary account associated with developer contributions in the Dranesville District. The total project estimate is \$2,312,556.
W00300	Hunter Mill District Walkways (Wiehle Avenue)	22,341	Increase due to a reallocation from Great Falls Street Trail based on completion of that project. Funding is necessary for the Wiehle Avenue Walkway due to higher than anticipated land acquisition costs, final design cost estimates and increased costs due to delays in project timeline. The total project estimate is \$863,239.
W00500	Mason District Walkways (Mason Contingency)	1,730	Increase necessary to appropriate revenues received by the County in a subsidiary account associated with developer contributions in the Mason District. The total project estimate is \$1,499,191.
002136	Great Falls Street Trail	(22,341)	Decrease due to project completion. The total project estimate is \$165,641.
	Total	\$441,730	

Fund 309, Metro Operations and Construction

(\$8,500,000)

FY 2009 expenditures are recommended to decrease \$8,500,000. A corresponding decrease is made to revenue due to State Aid funds in support of Metro that will not be appropriated and disbursed to Metro by the County; this support will be disbursed directly by the Northern Virginia Transportation Commission (NVTC). It is noted that WMATA's adopted FY 2009 budget requires \$2.5 million in additional County subsidy support over the FY 2009 adopted budget estimate, and higher Gas Tax Revenue is anticipated to be available at NVTC to support this requirement. The FY 2008 expenditure variance of (\$163,255) is 0.4 percent of the approved funding level of \$39,837,707, based on Metrorail operating and capital construction billings.

FY 2009 revenues are further decreased by \$23,828,000 due to a decrease in the projected sale of bonds. FY 2008 revenues increased \$26,378,057 due to actual bond sales and bond premium applied to this fund associated with the January 2008 bond sale. An amount of \$37,560,000 in General Obligation Bonds was sold in FY 2008, and \$2,680,000 in bond premium applied, based on projected requirements received from Metro for current and future projects anticipated to be completed over a 2-3 year time period. These bond funds were utilized on capital requirements in FY 2008 and will continue to be used in FY 2009, resulting in no sale of bonds being required in FY 2009.

These adjustments have no impact on the FY 2009 General Fund transfer of \$7,509,851 to Fund 309, Metro Operations and Construction.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$4,962,500, an increase of \$2,713,312. Of this amount, the General Fund balance of \$2,249,188 remains available to help offset FY 2010 requirements.

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Fund 311, County Bond Construction

\$98,320,678

FY 2009 expenditures are recommended to increase \$98,320,678 due to the carryover of unexpended balances in the amount of \$95,420,628, and adjustments of \$2,900,050. These adjustments include: the appropriation of miscellaneous revenues received in FY 2008 in the amount of \$50, the appropriation of \$200,000 from bond funds approved as part of the 2004 Human Service Bond Referendum and \$2,700,000 from Fund 503, Department of Vehicle Services to support construction costs associated with the expansion of the Newington Maintenance Facility. This increase is required to fully fund the project based on construction estimates. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
04A003	Woodburn Mental Health Center	\$200,000	Increase necessary to appropriate bond funds approved as part of the 2004 Human Services Bond Referendum. Funding will support ongoing space programming, planning and evaluation for the new replacement facility. The total project estimate is \$250,000.
07A001	Newington Maintenance Facility Expansion	2,700,000	Increase necessary based on current construction estimates. These funds will supplement bond funds appropriated from the fall 2007 School Bond Referendum. The bond revenue was not expected to fully fund the project and funds from the Department of Vehicle Services (DVS) were dedicated to meet construction estimates. Funding will support the expansion and renovation of the Newington DVS garage to transform the existing facility into a more productive structure supporting current and future vehicle maintenance needs for County and School vehicles. The Newington facility was built in 1968 when the requirements to maintain vehicles were approximately 1/3 of the current number of vehicles and services needed to meet local, State and Federal requirements today. Over the years maintenance bays, a motorcycle shop and other additions have been made in an effort to keep pace with the increased number of vehicles and demands for inspections and services. Improvements are needed to enhance production and capacity for the current fleet of 1,823 vehicles that includes school buses, public safety vehicles and heavy equipment in support of the Department of Public Works and Environmental Services (DPWES) and other departments. The total project estimate is \$52,700,000.
04A004	Mount Vernon Mental Health Center	50	Increase necessary to appropriate miscellaneous revenue received in FY 2008 associated with the sale of plans for this project. The total project estimate is \$13,400,050.

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Project Number	Project Name	Increase/ (Decrease)	Comments
90A016	Herndon Monroe Parking Garage Repairs	4,560,968	Increase necessary to begin construction of major repairs to the Herndon Monroe parking structure. The Herndon Monroe parking garage provides 1,745 parking spaces of which approximately 100 had been closed due to falling and cracking concrete. Due to the severity of structural damage, the parking garage needs to be repaired immediately to mitigate further safety issues within the structure. On May 19, 2008, the Board of Supervisors approved the award of a construction contract that includes remedial work consisting of structural concrete maintenance, the installation of a new waterproofing system, addition of new diaphragm cord steel, installation of new expansion joints, and improvements to the existing floor drain system. Funding is available in several transit projects to support this effort. These completed projects were supported by Federal Transportation Administration (FTA) funds with a County match from General Obligation bonds approved as part of the fall 1990 Transportation Bond Referendum. Staff is currently working with FTA to re-direct funding from these completed projects to the Herndon Monroe garage repair project. In the event that any of the FTA funding cannot be secured, state aid funds available at the Northern Virginia Transportation Commission (NVTC) will be used for this project. The total project estimate is \$4,560,968.
90A007	Herndon Monroe Transit Center	(1,093,710)	Decrease due to project completion. Funds are redirected to support Project 90A016, Herndon Monroe Parking Garage Repairs. The total project estimate is \$31,149,290.
90A008	Weile Avenue Park & Ride	(733,530)	Decrease due to project completion. Funds are redirected to support Project 90A016, Herndon Monroe Parking Garage Repairs. The total project estimate is \$6,555,470.
90A011	Dulles Corridor Slip Ramps	(1,359,014)	Decrease due to project completion. Funds are redirected to support Project 90A016, Herndon Monroe Parking Garage Repairs. The total project estimate is \$7,040,099.
90A013	Feasibility-Reston East Parking Deck	(1,374,714)	Decrease due to project completion. Funds are redirected to support Project 90A016, Herndon Monroe Parking Garage Repairs. The total project estimate is \$125,286.
	Total	\$2,900,050	

Fund 312, Public Safety Construction

\$162,325,403

FY 2009 expenditures are recommended to increase \$162,325,403 due to the carryover of unexpended project balances in the amount of \$161,514,617 and adjustments of \$810,786. These adjustments include the appropriation of revenues received in FY 2008 in the amount of \$310,000 due to bond premium applied to this

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fund associated with the January 2008 bond sale, \$786 in miscellaneous revenues received in FY 2008 for the sale of plans and \$2,500,000 transferred from Fund 317, Capital Renewal Construction to support higher than anticipated expenses associated with Project 009209, Judicial Center Renovation. This is offset by a reduction of \$2,000,000 transferred to the General Fund as part of the FY 2009 Adopted Budget Plan based on lower than anticipated construction contingency requirements for Project 009211, McConnell Public Safety and Transportation Operations Center (MPSTOC). In addition, the following adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
009203	Public Safety Contingency	\$310,786	Increase necessary to appropriate revenues received in FY 2008. An amount of \$310,000 is associated with bond premium applied to this fund as part of the January 2008 bond sale and \$786 is associated with miscellaneous revenues primarily for the sale of plans for various projects during FY 2008. The balance in this project after this adjustment is \$357,877.
009211	McConnell Public Safety and Transportation Operations Center (MPSTOC)	(2,000,000)	Decrease due to the lower than anticipated construction contingency requirements. This project is substantially complete and contingency funding is no longer required. In anticipation of project balances, funding of \$2.0 million was transferred to the General Fund as part of the <u>FY 2009 Adopted Budget Plan</u> to help offset FY 2009 requirements. The total project estimate is \$100,522,130.
009209	Judicial Center Expansion	2,500,000	Increase necessary to offset higher than anticipated expenses due to the discovery of asbestos in the building. Additional funds are required for asbestos removal and associated re-insulation and fire suppression system work. Funding is transferred from Fund 317, Capital Renewal Construction from the Old Courthouse capital renewal project. The remaining balance of \$6.5 million in the Old Courthouse renewal project will support prioritized capital renewal work and only the most critical renewal items will be completed. The total project estimate is 125,736,000.
	Total	\$810,786	

Fund 315, Commercial Revitalization

\$4,421,752

FY 2009 expenditures are recommended to increase \$4,421,752 due to the carryover of unexpended project balances in the amount of \$3,508,374 and an adjustment of \$913,378. This adjustment is due to the appropriation of developer contributions in the amount of \$907,517 received in FY 2008 for road improvements in the Merrifield area of the County, which is a Commercial Revitalization District, and \$5,861 associated with miscellaneous revenues received in FY 2008 for the sale of plans for various projects. In addition, the following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
008909	Annandale Streetscape	\$5,232	Increase necessary to appropriate revenues received in FY 2008. An amount of \$5,232 is associated with miscellaneous revenues for the sale of plans for various projects during FY 2008. The total project estimate is \$6,935,596.
008912	McLean CRP	629	Increase necessary to appropriate revenues received in FY 2008. An amount of \$629 is associated with miscellaneous revenues for the sale of plans for various projects during FY 2008. The total project estimate is \$3,894,629.
008919	Road Redevelopment (Eskridge Road Improvements)	907,517	Increase necessary to appropriate revenues received in FY 2008. An amount of \$907,517 is associated with developer contributions received for Project 008919 (00001), Eskridge Road Improvements. The total project estimate is \$907,517.
	Total	\$913,378	

Fund 316, Pro Rata Share Drainage Construction

\$16,088,483

FY 2009 expenditures are recommended to increase \$16,088,483 due to the carryover of unexpended project balances of \$15,988,483 and an increase of \$100,000. This increase is due to the appropriation of \$100,000 in pro rata share funds received in FY 2008 to support various projects. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
AC8001	Accotink Creek Watershed Projects	\$25,000	Increase necessary to implement projects as part of the Accotink Creek watershed management plan. These projects include, but are not limited to, stream restorations, stormwater management facilities and innovative stormwater management facilities. This increase is funded entirely by pro rata share revenues received during FY 2008. The total project estimate is \$25,000.
CA8001	Cameron Run Watershed Projects	25,000	Increase necessary to implement projects as part of the Cameron Run watershed management plan. These projects include, but are not limited to, stream restorations, stormwater management facilities and innovative stormwater management facilities. This increase is funded entirely by pro rata share revenues received during FY 2008. The total project estimate is \$25,000.

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Project Number	Project Name	Increase/ (Decrease)	Comments
LH8001	Little Hunting Creek Watershed Projects	25,000	Increase necessary to implement projects as part of the Little Hunting Creek watershed management plan. These projects include, but are not limited to, stream restorations, stormwater management facilities and innovative stormwater management facilities. This increase is funded entirely by pro rata share revenues received during FY 2008. The total project estimate is \$25,000.
PM8001	Pimmit Run Watershed Projects	25,000	Increase necessary to implement projects as part of the Pimmit Run watershed management plan. These projects include, but are not limited to, stream restorations, stormwater management facilities and innovative stormwater management facilities. This increase is funded entirely by pro rata share revenues received during FY 2008. The total project estimate is \$25,000.
	Total	\$100,000	

Fund 317, Capital Renewal

\$23,925,951

FY 2009 expenditures are recommended to increase \$23,925,951 due to the carryover of unexpended project balances in the amount of \$26,425,951, partially offset by a decrease of \$2,500,000. This decrease is necessary to support a transfer from the Old Courthouse capital renewal project to Fund 312, Public Safety Construction to support the Jennings Judicial Center Renovation project due to higher than anticipated expenses associated with asbestos removal. The remaining balance of \$6.5 million dedicated for the Old Courthouse capital renewal project will support prioritized capital renewal work and only the most critical renewal items will be completed.

It should be noted that an additional amount of \$4,325,000 in revenues has been received from the Virginia Department of Transportation for a revenue note payable to Fairfax County associated with acquisition and construction of the Dulles Toll Road. This note was issued for the purpose of paying the costs of acquisition and construction of the Dulles Toll Road, consisting of an outer roadway extending from Route 28 in Loudoun County in an easterly direction to east of Route 123 in Fairfax County. These funds were due to Fairfax County by December 2008 based on an agreement between the Commonwealth and Fairfax County approved on December 22, 1982. This revenue has now been received and will be held in reserve within fund balance to help offset capital renewal requirements in FY 2010. The following adjustment is recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
009601	Public Safety Capital Renewal	(\$2,500,000)	Decrease necessary to transfer funding to Fund 312, Public Safety Construction, Project 009209, Judicial Center Renovation due to the discovery of asbestos in the building. Additional funds are required for asbestos removal and associated re-insulation work and fire suppression system work. Funding is transferred from Fund 317, Capital Renewal Construction from the Old Courthouse capital renewal project. The remaining balance of \$6.5 million in the Old Courthouse renewal project will support prioritized capital renewal work and only the most critical renewal items will be completed. The balance in this project after this adjustment is \$10,650,166.
	Total	(\$2,500,000)	

Fund 318, Stormwater Management Program

\$27,417,927

FY 2009 expenditures are recommended to increase \$27,417,927 due to the carryover of unexpended balances of \$27,416,047 and an increase of \$1,880. This adjustment includes \$1,880 associated with miscellaneous revenues received in FY 2008 for the sale of plans for various projects. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
FX3000	Stormwater Program Support	\$1,880	Increase necessary to appropriate revenues received in FY 2008. An amount of \$1,880 is associated with miscellaneous revenues for the sale of plans for various projects during FY 2008. The total project estimate is \$751,880.
	Total	\$1,880	

Fund 319, The Penny for Affordable Housing

\$1,513,397

FY 2009 expenditures are recommended to increase \$1,513,397 due to \$1,493,330 in unexpended project balances and \$20,067 to appropriate additional revenue received in FY 2008 due to a refund and additional interest earned on investments. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
014196	Affordable/Workforce Housing	(\$5,779,933)	Decrease of \$5,800,000 due to reallocation of funding to Projects 014268, Wedgewood; and 014275, Silver Lining Initiative offset by an increase of \$20,067 due to the appropriation of additional income received in FY 2008. After these adjustments, the balance in this project totals \$8,026,021.

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Project Number	Project Name	Increase/ (Decrease)	Comments
014268	Wedgewood	4,000,000	Increase due to reallocation from Project 014196, Affordable/Workforce Housing to support the debt service payments for Wedgewood property. An additional \$4.0 million is anticipated to be required for this project in FY 2010 to support debt service payments. The total project estimate as of the <i>FY 2008 Carryover Review</i> is \$9,000,000.
014275	Silver Lining Initiative	1,800,000	Increase due to reallocation from Project 014196, Affordable/Workforce Housing to enable the Department of Housing and Community Development to assist first-time homebuyers to purchase a foreclosed home through a Home Equity Loan Program (HELP) second trust. HELP loans provide shared-equity loans to new purchasers allowing them to afford a home with the FCRHA sharing in future equity returns on the property. It is anticipated that up to 100 homes will be purchased by first-time homebuyers through this initiative. A total of up to \$6.3 million in County funds is needed to fully fund the HELP portion of the foreclosure program. The remaining \$4.5 million is anticipated to be identified from FY 2010 funding in the Penny for Affordable Housing fund. The total project estimate as of the <i>FY 2008 Carryover Review</i> is \$1,800,000.
	Total	\$20,067	

Fund 340, Housing Assistance Program

\$9,499,437

FY 2009 expenditures are recommended to increase \$9,499,437 due to the carryover of unexpended project balances in the amount of \$9,319,437 and an expenditure increase of \$180,000 for Code Enforcement Strike Team related funding. The following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
014276	Code Enforcement Strike Team	\$180,000	As part of the <i>FY 2008 Carryover Review</i> , \$180,000 is transferred to Fund 340, Housing Assistance Program, to support two existing blight positions (one merit and one ELT). This reflects actions to allocate \$1.25 million included by the Board of Supervisors as part of the <u>FY 2009 Adopted Budget Plan</u> , to increase the County's efforts in residential code enforcement in order to maintain safe housing and neighborhoods for all County residents through the creation of a third Code Enforcement Strike Team to allow for the inspection of additional residential units, begin limited apartment and motel inspections, and expand documentation, data tracking, research and citizen feedback capacity. The balance in this project after this adjustment is \$180,000.
	Total	\$180,000	

Fund 341, Housing General Obligation Bond Construction

\$0

As part of the *FY 2008 Carryover Review*, Fund 341, Housing General Obligation Bond Construction is closed out due to the low volume of activity in recent years. The Department of Housing and Community is closing Fund 341, as it is no longer needed to track the allocation and expenditure of proceeds from the 1989 Commercial and Redevelopment Area bonds. All bond authorization remaining from the 1989 referendum has been reallocated to other funds in accordance with previous action by the Board of Supervisors.

Fund 370, Park Authority Bond Construction

\$33,663,263

FY 2009 expenditures are recommended to increase \$33,663,263 due to the carryover of unexpended project balances of \$30,088,263 and an increase of \$3,575,000 due to the appropriation of bond premium associated with the January 2008 bond sale. The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
475804	Building Renovation and Expansion	\$3,575,000	Increase necessary to appropriate bond premium associated with the January 2008 bond sale. The total project estimate is \$23,079,000.
	Total	\$3,575,000	

Enterprise Funds

Fund 401, Sewer Operation and Maintenance

\$1,160,868

FY 2009 expenditures are recommended to increase \$1,160,868 due to encumbered carryover of \$1,010,868 and \$150,000 in unencumbered carryover.

FY 2008 actual expenditures reflect a decrease of \$6,143,127 or 7.2 percent from the *FY 2008 Revised Budget Plan* amount of \$85,717,463. Of this amount \$1,010,868 is included as encumbered carryover and \$150,000 in unencumbered carryover in FY 2009. The remaining balance of \$4,982,259 is primarily attributable to savings of: \$2,441,872 in Personnel Services based on managed position vacancies; \$2,582,151 in Operating Expenses

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primarily due to reduced utility costs, savings associated with more effective use of chemicals in treating wastewater, lower than anticipated consulting service costs and lower than anticipated operating supplies; \$7,970 in Recovered Costs based on actual billable services for engineering staff on both sewer and non-sewer related projects. This is partially offset by a decrease of \$49,734 in Capital Equipment costs associated with the purchase of a tank truck chassis.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$5,734,110, an increase of \$4,982,259.

Fund 402, Sewer Construction Improvements

\$21,720,396

FY 2009 expenditures are recommended to increase \$21,720,396 due to the carryover of unexpended project balances. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
G00903	Arlington Wastewater Treatment	(\$2,000,000)	Decrease necessary to reallocate funds as noted below. Based on actual cash flow requirements, funding for this project will not be required in FY 2009. The total project estimate is \$21,487,392.
I00351	Pump Station Renovations	2,000,000	Increase based on higher than anticipated costs associated with various pump station renovations throughout the County expected to begin during FY 2009. The balance in this project after this adjustment is \$7,533,294.
X00905	Replacement and Transmission	(2,200,000)	Decrease necessary to support sewer line inspection and enlargement projects at Fenwick Road and Essex Avenue. Funding is available based on this project's construction schedule. The balance in this project after this adjustment is \$9,691,930.
X00906	Sewer Line Enlargement	2,200,000	Increase necessary to support an increase in sewer line inspection and enlargement projects to handle additional wastewater flow at Fenwick Road and Essex Avenue to increase current wastewater capacity. These new sewer lines will provide 1,900 linear feet of 10-inch and 12-inch sewer lines parallel to existing sanitary sewer lines. The balance in this project after this adjustment is \$2,467,989.
	Total	\$0	

Internal Service Funds

Fund 503, Department of Vehicle Services

\$16,912,055

FY 2009 expenditures are increased \$16,912,055 due to encumbered carryover of \$13,000,452 primarily for purchases out of the Vehicle Replacement Fund, the Fire and Rescue Department's (FRD) Large Apparatus Replacement and Ambulance Replacement Funds, the FASTRAN Replacement Fund, and renovation projects at the Alban and West Ox facilities. In addition, unencumbered carryover of \$3,761,603 is included, of which \$2.6 million is for the purchase of a helicopter from available funds in the Helicopter Replacement Reserve due to a delay in finalizing a contract, while the remaining \$1,161,603 is included for the Board-approved Vehicle Retrofit Program associated with the continuation of projects under the DVS Infrastructure Renewal program and to continue the process of retrofitting the County's diesel vehicle fleet. Finally, an increase of \$150,000, fully covered by available balances in the Vehicle Replacement Reserve, is included to accommodate the purchase of

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additional vans for the Department of Family Services in response to a Federal Head Start Audit.

There is no change to FY 2009 anticipated revenues.

FY 2008 actual expenditures reflect a decrease of \$17,966,665 or 20.1 percent from the *FY 2008 Revised Budget Plan* amount of \$89,399,296. Of this amount, \$13,000,452 is included as encumbered carryover in FY 2009, as noted above. The remaining balance of \$4,966,213 is due primarily to savings of \$1.3 million in Operating Expenses due to slightly lower than projected fuel gallon usage and maintenance costs; \$2.7 million in Capital Equipment due primarily to funds earmarked for the purchase of a helicopter on behalf of the Police Department, and \$1.0 million due to lower than projected expenditures out of the Facility Infrastructure Renewal Reserve.

Actual revenues in FY 2008 total \$77,017,978, an increase of \$3,385,008 or 4.6 percent, over the FY 2008 estimate of \$73,632,970. The increase is primarily attributable to additional payments totaling \$2,415,000 transferred from the Fire and Rescue Department for purchases out of the Ambulance and Large Apparatus Replacement Reserves. Additionally, the Department of Community and Recreation Services transferred \$209,900 more than anticipated into the FASTRAN Replacement Fund.

In addition, a transfer out of \$2,700,000 from the Vehicle Replacement Fund to Fund 311, County Bond Construction, is included to supplement existing bond funding for the Newington Renovation Project.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$18,624,095, an increase of \$1,739,618.

Fund 504, Document Services

\$1,684,304

FY 2009 expenditures are recommended to increase \$1,684,304 due to encumbered carryover of \$153,947 and unencumbered carryover of \$1,530,357. The unencumbered funding will be used to fund required support of copier leases and operating expenses associated with new and existing facilities.

FY 2008 actual expenditures reflect a decrease of \$2,125,957 or 23.1 percent from the *FY 2008 Revised Budget Plan* amount of \$9,189,713. Of this amount \$153,947 is included as encumbered carryover in FY 2009. The remaining balance of \$1,972,010 is attributable to savings of \$1,530,357 in the Copier Program based on copier replacement and installation schedules. This amount will be carried over in FY 2009 as unencumbered carryover. The remaining balance of \$441,653 is due to savings in the Print Shop based on actual requirements.

Actual revenues in FY 2008 total \$4,510,042, a decrease of \$241,838 or 5.1 percent from the FY 2008 estimate of \$4,751,880 primarily due to unrealized Print Shop revenues of \$255,406 resulting from lower than anticipated Print Shop usage by County agencies and Fairfax County Public Schools.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$810,111, an increase of \$199,815.

Fund 505, Technology Infrastructure Services

\$2,430,323

FY 2009 expenditures are recommended to increase \$2,430,323 due to encumbered carryover.

FY 2008 actual expenditures reflect a decrease of \$3,536,188 or 11.1 percent from the *FY 2008 Revised Budget Plan* amount of \$31,988,396. Of this amount \$2,430,323 is included as encumbered carryover in FY 2009. The remaining balance of \$1,105,865 is attributable to savings of \$541,614 in Operating Expenses primarily due to lower software maintenance costs resulting from successful negotiations with vendors; savings of \$495,740 in Personnel Services due to increased vacancies resulting from recruitment difficulties for technical positions; and savings of \$68,511 in Capital Equipment.

Actual revenues in FY 2008 total \$26,570,240, a decrease of \$214,144 or 0.8 percent from the FY 2008 estimate of \$26,784,384 primarily due to lower cost recovery in radio services and PC replacement.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$3,146,725, an increase of \$891,721.

Fund 506, Health Benefits Trust Fund

\$22,860,535

FY 2009 expenditures are recommended to increase \$22,860,535, primarily to reflect a \$12,681,899 appropriation from fund balance to the premium stabilization reserve which allows the fund flexibility in maintaining premium increases at manageable levels. The increase results in a premium stabilization reserve totaling \$16,340,739. In addition, since the FY 2009 budget was initially developed, cost growth for the self-insured plans has begun to trend higher than the original FY 2009 budget projection of five percent. As a result, expenditures are required to increase \$10,178,636 to reflect an anticipated increase in claims over FY 2008 of eight percent. This amount also includes associated increases in administrative expenses and IBNR (Incurred But Not Reported) claims. It should be noted that claims will be carefully monitored during the fiscal year to determine if further expenditure adjustments will be required as part of the *FY 2009 Third Quarter Review*. In addition FY 2009 revenues are decreased by \$6,148,127 as a result of revised premium projections based on actual experience.

Also as part of the *FY 2008 Carryover Review*, the transfer from Fund 506 to Fund 603, OPEB Trust Fund, is recommended to increase by \$5,000,000 to \$14,900,000. This transfer represents the County's contribution towards the ARC (annual required contribution) to address the actuarial accrued liability for other post-employment benefits (OPEBs) under Governmental Accounting Standards Board (GASB) Statement No. 45. As of the July 1, 2007 valuation, the County's liability totals \$379.9 million.

FY 2008 actual expenditures reflect a decrease of \$39,993,461, or 30.1 percent, from the *FY 2008 Revised Budget Plan* amount of \$133,050,568. The balance is primarily attributable to the unexpended premium stabilization reserve of \$39,343,070. The remaining savings of \$650,391 are mainly the result of claims expenses being slightly less than projected. Including the transfer out to Fund 603, OPEB Trust Fund, of \$48,200,000 reflecting previously identified savings in this fund and the additional contribution from the General Fund to address the County's GASB 45 liability, disbursements totaled \$141,257,107 in FY 2008.

Actual revenues in FY 2008 total \$105,956,332, a decrease of \$4,365,347, or 4.0 percent, from the FY 2008 estimate of \$110,321,679. The decrease is primarily due to the fact that actual premium increases for the self-insured plans were lower than original projections. Including the General Fund transfer in of \$8,200,000, representing an additional General Fund contribution to address the County's GASB 45 liability, total receipts in FY 2008 were \$114,156,332.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$15,576,760, an increase of \$1,619,452, in order to maintain an unreserved ending balance as a percent of claims paid of 16.7 percent, the equivalent of 2 months of claims.

Trust Funds

Fund 600, 601, 602, Retirement Systems

\$19,119

FY 2009 expenditures are recommended to increase \$19,119 due to encumbered carryover primarily associated with modifications to the agency's retirement database system.

FY 2008 actual expenditures reflect a decrease of \$26,160,323 or 8.8 percent from the *FY 2008 Revised Budget Plan* amount of \$298,990,976. It should be noted that, as the final custodial bank statements are not yet available, the balances only reflect expense accruals for investment management fees and administrative expenses through the end of May 2008. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2008. Of the balance, \$19,119 is included as encumbered carryover in FY 2009. The remaining balance of \$26,141,204 is primarily attributable to benefit payments being \$15,231,613 less than projected and savings in investment management fees.

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Actual revenues in FY 2008 total \$389,822,102, a decrease of \$149,356,941 or 27.7 percent from than the FY 2008 estimate of \$539,179,043 primarily due to lower than anticipated investment returns. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2008. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2008. Of the amount received through May, a loss of \$148,420,284 is due to unrealized loss for investments held but not sold as of June 30, 2008 and a loss of \$2,147,708 is due to lower than anticipated realized return on investment. FY 2008 actual unrealized loss of \$148.4 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three Systems in FY 2008 through May 31 were 2.3 percent for Uniformed, 5.3 percent for Employees' and a loss of 0.5 percent for Police. Results for June are not yet available. However, based on significant market declines in June, final FY 2008 results for each system are expected to be lower by 4.0 percent to 5.5 percent. These returns were achieved in a year when the equity markets were very weak. For the year ending June 30, 2008, the S&P 500 Index was down 13.1 percent, and U.S. small-cap stocks were down 16.2 percent. Among non-U.S. stocks, developed markets dropped 10.2 percent and emerging markets did somewhat better, returning 4.9 percent. One bright spot was the Lehman Brothers Aggregate Bond Index, which was up 7.1 percent. Real estate returns were weak, with Real Estate Investment Trusts (REITs) down 13.6 percent. The dispersion of investment results among the three systems in FY 2008 is attributable to differences in the systems' asset allocation strategies and the varying degrees to which each system's investment management firms added value.

It should be noted that even though revenues were lower than projected, the impact from changes to liabilities will not be known until the actuarial valuation is completed. Thus, the final change in funding ratios cannot be projected at this time. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the long-term expected rate of 7.5 percent. This is done to mitigate volatility in funding requirements, recognizing the cyclical nature of capital market returns. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions. Thus, investment returns could have a negative impact on funding ratios, while a change in liabilities could offset the potential decrease.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$5,201,276,657, a decrease of \$123,215,737.

Fund 603, OPEB Trust Fund

\$0

FY 2009 expenditures are not recommended to increase over the FY 2009 Adopted Budget Plan level of \$6,290,457.

The FY 2009 transfer from Fund 506, Health Benefits Trust Fund, is recommended to increase by \$5,000,000 to \$14,900,000. This transfer represents the County's contribution towards the ARC (annual required contribution) to address the actuarial accrued liability for other post-employment benefits (OPEBs) under Governmental

Accounting Standards Board (GASB) Statement No. 45. As of the July 1, 2007 valuation, the County's liability totals \$379.9 million.

In addition, a transfer from Fund 500, Retiree Health Benefits, is recommended in the amount of \$411,433, representing the FY 2008 ending balance in the fund. As a result of this transfer, Fund 500 will be closed out and all retiree health benefits will be accounted for in Fund 603.

There were no FY 2008 expenditures in the fund, as all retiree health benefits were paid out of Fund 500. Beginning in FY 2009, all activity previously reported in Fund 500 will be accounted for in Fund 603.

Actual revenues in FY 2008 total \$12,088, although no revenues were budgeted. In February 2008, the Board of Supervisors approved County participation in the Virginia Pooled OPEB Trust Fund. The fund balance of \$48,200,000 was invested in the pooled trust at the end of the fiscal year, as the trust was not fully operational until that time. The \$12,088 in revenue represents interest income earned during that short timeframe.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$60,364,793, an increase of \$5,423,521, primarily as a result of the increased transfers discussed above.

NON-APPROPRIATED FUNDS

Fund 117, Alcohol Safety Action Program (ASAP) **\$0**

FY 2009 expenditures are not recommended to change from the FY 2009 Adopted Budget Plan.

FY 2008 actual expenditures total \$1,776,981 reflecting an increase of \$38,857, or 2.2 percent, over the *FY 2008 Revised Budget Plan* amount of \$1,738,124. Specifically, Personnel Services expenditures were higher than budgeted by \$50,473 or 3.3 percent due primarily to expenditures in limited term salaries. This increase was partially offset by a savings of \$11,616 in Operating Expenses.

Actual revenues in FY 2008 total \$1,659,097, a decrease of \$79,027, or 4.5 percent, from the FY 2008 estimate of \$1,738,124 due primarily to lower than projected revenue from client fees and other fees.

Taken as a whole, ASAP expenditures were \$117,884 more than actual revenues received in FY 2008. Given a beginning balance of \$90,838, this results in a FY 2008 year-end fund balance of (\$27,046). A General Fund Transfer in FY 2009 in this amount is included as part of the *FY 2008 Carryover Review* to cover this shortfall. The agency is working to fix this imbalance through eliminating any discretionary programs not generating enough revenue to cover costs, further reducing salary expenditures by reducing the number and/or frequency of classes and increasing the class size of those still held, and not filling any position vacancies that may occur from this point forward.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$0, a decrease of \$90,838.

Fund 170, Park Revenue Fund **\$0**

FY 2009 expenditures are recommended to remain at \$38,613,265.

FY 2008 actual expenditures reflect a decrease of \$819,140, or 2.2 percent from the *FY 2008 Revised Budget Plan* amount of \$37,467,783. The balance is due to \$20,097 in net savings for salaries recovered from capital projects, \$784,629 in Operating Expenses due to deferral of expenditure purchases initiated to counter economic uncertainty and \$17,546 in Capital Equipment costs due to deferral of equipment purchases, offset by \$3,132 in higher than expected debt service payments.

Actual revenues in FY 2008 total \$38,613,722, a decrease of \$1,685 over the FY 2008 estimate of \$38,615,407.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$7,775,529, an increase of \$817,455.

Fund 371, Park Capital Improvement Fund **\$20,358,695**

FY 2009 expenditures are recommended to increase \$20,358,695 due to the carryover of unexpended project balances in the amount of \$17,318,556 and an adjustment of \$3,040,139. This adjustment includes \$956,167 in interest earnings and \$2,191,304 in contributions and other revenue. This increase is partially offset by an amount of \$107,332 which will support the Facilities and Services Reserve. The Facilities and Services Reserve supports the maintenance and renovation of revenue-generating facilities and services. The following project adjustments are recommended at this time:

OTHER FUNDS DETAIL

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Project Number	Project Name	Increase/ (Decrease)	Comments
004113	Lee District Telecommunications	25,384	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$61,663.
004115	Pimmit Run SV –Area 1 Maintenance	25,830	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$46,830.
004116	Confederate Fortifications	16,504	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$34,629.
004117	Turner Farm Observatory	2,000	Increase due to the receipt of donated funds received by the Park Authority Foundation to support the Turner Observatory. The total project estimate is \$13,025.
004119	Vulcan	410,638	Increase due to appropriate rental income from Vulcan. The total project estimate is \$1,985,364.
004122	Spring Hill Park – Mclean Youth	71,224	Increase necessary to appropriate donated funds from McLean Youth Soccer for a synthetic turf field. The total project estimate is \$1,790,224.
004126	Restitution for VDOT Takings	11,118	Increase necessary to appropriate revenue received as restitution for land taken by VDOT. The total project estimate is \$11,118.
004127	Fort Willard – Fort Restoration & Preservation	50,000	Increase necessary to appropriate funds received from the Park Foundation to support Fort Willard. The total project estimate is \$50,000.
004128	Fort Willard – Park (Non-Fort)	10,000	Increase necessary to appropriate funds from the Park Foundation to support Fort Willard. The total project estimate is \$10,000.
004129	Lee District Tree House	205,636	Increase necessary to appropriate funds from the Park Foundation to support the Lee District Tree House. The total project estimate is \$205,636.
004349	South Run Park	16,275	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$ 243,368.
004493	Robert E. Lee Recreation Center	12,493	Increase due to receipt of proffer funds in FY 2008 for park site and building renovations. The total project estimate is \$513,953.
004503	Cub Run Stream Valley	15,504	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$ 291,769.
004522	Frying Pan Park	38,167	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$ 153,975.

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Project Number	Project Name	Increase/ (Decrease)	Comments
004528	Riverbend Park	2,251	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$68,818.
004534	Park Contingency	895,387	Increase due to the appropriation of \$770,387 in interest earnings and \$125,000 in gifts and donations. The balance in this project after this adjustment is \$2,715,322.
004538	Park Easement Administration	69,674	Increase necessary to appropriate revenue received in FY 2008 associated with park easements. The total project estimate is \$2,053,809.
004558	Park Collections	226	Increase necessary to appropriate revenue received in FY 2008 associated with auction receipts and miscellaneous sales. The total project estimate is \$50,717.
004567	Stratton Woods	97,423	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$1,412,915.
004592	Sully Plantation	46,200	Increase necessary due to donated funds received by the Sully Foundation. The total project estimate is \$691,839.
004595	Mason District Park	30,289	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$505,318.
004596	Wakefield	16,129	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$1,931,076.
004750	Park Proffers	575,156	Increase due to receipt of park proffer funds during FY 2008. The total project estimate is \$10,800,646.
004751	Park Rental Building Maintenance	822	Increase necessary to appropriate revenue received in FY 2008 associated with security deposits. The total project estimate is \$1,458,082.
004758	Archeology Proffers	15,000	Increase necessary due to the appropriation of funds received from the Commonwealth of Virginia for archeology work at Mason Neck. The total project estimate is \$169,732.
004759	Stewardship Publications	6,254	Increase due to the appropriation of funds donated for historic publication and education. The total project estimate is \$61,882.
004761	Lawrence Trust	78,446	Increase due to the appropriation of \$78,446 in interest earnings received in FY 2008. The total project estimate is \$446,394.
004763	Grants	182,453	Increase due to receipt of funds for grants. The total project estimate is \$3,168,744.
004769	Mastenbrook Volunteer Grant Program	35,482	Increase due to receipt of matching grant funds. The total project estimate is \$341,588.
004771	Historic Huntley	4,993	Increase due to receipt of proffer funds for park site and building renovations. The total project estimate is \$439,706.

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Project Number	Project Name	Increase/ (Decrease)	Comments
004775	Open Space Land Preservation Fund	35,990	Increase due to receipt of donated funds for preservation of open space. The total project estimate is \$517,776.
004782	CLEMYJONTRI	20,431	Increase due to receipt of funds from the Park Authority Foundation for improvements at CLEMYJONTRI. The total project estimate is \$762,736.
004796	South Run Stream Valley	16,760	Increase necessary to appropriate revenue received in FY 2008 associated with telecommunication leases. The total project estimate is \$83,293.
	Total	\$3,040,139	

Fund 940, FCRHA General Revenue

\$48,392

FY 2009 expenditures are recommended to increase \$48,392 due to encumbered carryover associated with requirements for consultant costs and various program expenses.

FY 2009 revenues are recommended to increase \$328,400 to developer fee revenue due to delays in the financing plan for the Glenwood Mews Project in FY 2008. This developer fee will be collected in FY 2009.

FY 2008 actual expenditures reflect a decrease of \$558,877 or 17.2 percent from the *FY 2008 Revised Budget Plan* amount of \$3,243,252. Of this amount \$48,392 is included as encumbered carryover in FY 2009. The remaining balance of \$510,485 is primarily attributable to FY 2008 year-end entries such as accrued compensated absences expense that will be posted after year-end in month 13.

Actual revenues in FY 2008 total \$ 3,385,812 an increase of \$690,207 or 25.6 percent from the FY 2008 estimate of \$2,695,605 primarily due to a one-time collection of administration and incentive fees received from The Green and Castellani Meadows Limited Partnerships.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$11,238,524 an increase of \$1,529,092.

Fund 941, Fairfax County Rental Program

\$169,116

FY 2009 expenditures are recommended to increase \$169,116 due to encumbered carryover of \$102,329 and interest payments and permanent financing of \$66,787 at three Fairfax County Rental Program projects including Project 014263, Bryson; Project 014264, Fair Oaks; and Project 014254, East Market. Revenues to cover the principal and interest expenses were previously included in the FY 2009 Adopted Budget Plan rental income estimate.

FY 2008 actual expenditures reflect a decrease of \$468,208 or 10.2 percent from the *FY 2008 Revised Budget Plan* amount of \$4,576,674. The balance is attributable to a savings of \$540,488 in Personnel Services due to a higher than anticipated vacancy rate, partially offset by an increase \$72,280 in Operating Expenses due to higher than anticipated operating costs.

Actual revenues in FY 2008 total \$4,858,385, an increase of \$135,943 or 2.9 percent over the FY 2008 estimate of \$4,722,442 primarily due to higher than anticipated interest earnings on pooled investments and a reimbursement from the Virginia Housing Development Authority for a prior year expense associated with the Penderbrook Apartments.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$4,211,434, an increase of \$435,035.

Fund 945, Rehabilitation Loan Fund \$1,467

FY 2009 expenditures are recommended to increase \$1,467 due to encumbered carryover primarily associated with construction contracts.

FY 2008 actual expenditures total \$29, a decrease of \$16,438 or 99.8 percent from the *FY 2008 Revised Budget Plan* amount of \$16,467. Encumbered carryover amounts to \$1,467. The remaining balance of \$14,971 is primarily attributable to lower than anticipated expenses.

Actual revenues in FY 2008 reflect a decrease of \$20,038, primarily due to the repayment of loans to this fund received in prior years.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$232,337, a decrease of \$24,566.

Fund 948, FCRHA Private Financing \$2,797,570

FY 2009 expenditures are recommended to increase \$2,797,570 due to the carryover of unexpended project balances of \$3,140,123 for continuing projects, offset by a decrease of \$342,553 to close out project balances and reduce the balance of unexpended funds from prior fiscal years. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003923	Undesignated Projects	\$169,699	Increase necessary to appropriate additional revenue earned from interest on investments. The balance in this project after this adjustment is \$2,146,093.
013854	Kingstowne/Founders Ridge	(461,429)	Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.
014061	Leland Road	(823)	Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.
014170	Contract Review Fees Tracking	(50,000)	Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.
	Total	(\$342,553)	

Fund 949, FCRHA Internal Service Fund \$316,225

FY 2009 expenditures are recommended to increase \$316,225 due to encumbered carryover of \$270,751 and revised expenditure projections. FY 2008 revenues require an offsetting increase of \$316,225 based on anticipated reimbursement from other participating Department of Housing and Community Development funds as a result of the increase in expenditures.

FY 2008 actual expenditures total \$3,730,848, a decrease of \$326,135 or 8.0 percent from the *FY 2008 Revised Budget Plan* of \$4,056,983. This is primarily attributable to \$270,751 in encumbered carryover.

Actual revenues in FY 2008 total \$3,730,848, a decrease of 326,135 or 8.0 percent from the FY 2008 estimate of \$4,056,983. This is primarily attributable to a decrease in reimbursements from other participating Department of Housing and Community Development funds as a result of lower expenditures.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to remain unchanged at \$0.

Fund 950, FCRHA Partnerships

\$54,263

FY 2009 expenditures are recommended to increase \$54,263 due to encumbered carryover.

FY 2008 actual expenditures reflect a decrease of \$27,229, from the *FY 2008 Revised Budget Plan* amount of \$1,249,797. The decrease is attributable to savings due to lower than anticipated FCRHA expenditures.

Actual revenues in FY 2008 total \$1,271,122, an increase of \$62,207 or 5.1 percent over the FY 2008 estimate of \$1,208,915 primarily due to higher than anticipated payments from the Partnerships to FCRHA.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$336,520, an increase of \$35,173.

Fund 965, FCRHA Grants

\$408,721

FY 2009 expenditures are recommended to increase \$408,721 due to carryover of unexpended FY 2008 grant balances. FY 2009 revenues are also required to increase by \$408,721 due to the carryover of unrealized FY 2008 grant revenues

FY 2008 actual expenditures reflect a decrease of \$408,721, or 70.1 percent from the *FY 2008 Revised Budget Plan* amount of \$583,318 due to unexpended grant balances. It should be noted that grant program years cross the County's fiscal years. Grants awarded during or prior to FY 2008 will continue into FY 2009.

Actual revenues in FY 2008 total \$174,597, a decrease of \$408,721 or 70.1 percent from the FY 2008 estimate of \$583,318. Revenues are based on reimbursement for grant expenditures which cross the County's fiscal years.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$0.

Fund 966, Section 8

(\$516,944)

FY 2009 expenditures are recommended to decrease \$516,944 due to a decrease of \$1,962,818 for Housing Assistance Payment (HAP) expenses as a result of the absorption of all portability clients in an effort to expand the Housing Choice Voucher (HCV) program. Partially offsetting this decrease is an increase of \$1,434,342 in the HCV housing assistance payment funding based on the recently released U. S. Department of Housing and Urban Development (HUD) HCV Annual Contributions funding renewal notice and \$11,532 for encumbered carryover.

FY 2009 revenues are recommended to decrease \$550,825 due to a decrease of \$2,064,634 in HAP income attributable to the portability absorption effective June 2008 partially offset by an increase of \$1,436,847 in FY 2009 HUD HCV Annual Contribution funding based on the most recent renewal notice from HUD received in March 2008 and an increase of \$76,962 in interest income based on current HAP reserve levels.

FY 2008 actual expenditures reflect a decrease of \$2,658,136 or 6.4 percent from the *FY 2008 Revised Budget Plan* amount of \$41,397,582. Of this amount \$2,417,734 is due to lower than budgeted HAP payments. The remaining balance of \$240,402 is primarily attributable to lower than budgeted administrative expenses and of this amount \$11,532 is included in FY 2009 as encumbered carryover.

Actual revenues in FY 2008 total \$41,939,034, an increase of \$784,764 or 1.9 percent over the FY 2008 estimate of \$41,154,270 due primarily to the annual contribution for calendar year 2008 based on HUD's March 2008 notification.

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As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$5,166,077, an increase of \$3,409,019.

Fund 967, Public Housing Projects Under Management **\$0**

FY 2009 expenditures are recommended to remain at \$7,219,742.

FY 2008 actual expenditures reflect a decrease of \$128,549 or 1.8 percent from the *FY 2008 Revised Budget Plan* amount of \$7,056,383 due to lower than anticipated expenses.

Actual revenues in FY 2008 total \$8,113,041, an increase of \$1,000,706 or 14.1 percent over the FY 2008 estimate of \$7,112,335 primarily due to an increase in the HUD operating subsidy and interest earned on investments and rental income.

As a result of the actions discussed above, the FY 2009 ending balance is projected to be \$3,488,386, an increase of \$1,129,255.

Fund 969, Public Housing Projects Under Modernization **\$2,228,745**

FY 2009 expenditures are required to increase \$2,228,745 due to the carryover of unexpended project balances. FY 2009 revenues are required to increase \$55,171 due to the anticipated reimbursement of expenses for projects previously approved by the U.S. Department of Housing and Urban Development (HUD).