

Fund 124

County and Regional Transportation Projects

Focus

Fund 124, County and Regional Transportation Projects supports the County's implementation of new transportation projects and is funded by the commercial and industrial real estate tax for transportation. This taxing authority was authorized under the Transportation Funding and Reform Act of 2007 (HB 3202), approved by the Virginia General Assembly on April 4, 2007, and implemented by the Board of Supervisors as part of the FY 2009 Adopted Budget Plan. This revenue helps accelerate the County's implementation of roadway, transit and pedestrian projects.

HB 3202 allows localities to assess a tax on the value of commercial and industrial real estate and to use the proceeds on new transportation improvements. In 2009, the Virginia General Assembly temporarily set the maximum rate localities could levy at 12.5 cents per \$100 assessed value. After four years, the maximum rate will return to 25 cents per \$100 assessed value. The County's current rate is set at 11 cents and remains unchanged in FY 2012. It is estimated that the current rate will generate approximately \$42.0 million in revenue for FY 2012. This estimate is based on actual revenue received to date in FY 2011 and includes the projection of a slight increase in the commercial real estate market.

Fund 124 funded projects are periodically updated for consistency with a transportation funding list approved by the Board of Supervisors. The types of projects include:

- roadway improvements;
- transit improvements;
- pedestrian, bike, and small intersection improvements;
- planning and design work for future projects; and
- advance right-of-way purchases for future projects.

FY 2012 disbursements include \$18.9 million for capital projects, \$3.6 million for operating and staff support for project implementation and a \$19.5 million transfer to FAIRFAX CONNECTOR bus service (Fund 100, County Transit Systems). The transfer to Fund 100 funds continued support for West Ox Division rush hour and midday service, support for increased frequencies on overcrowded priority bus routes (Routes 171, 401/402, 950) which were expanded in FY 2010, and support of Transit Development Plan expansions of bus service hours at all three operating divisions. These transit services are in keeping with the legislative constraints for commercial and industrial tax funds which must be used to support new transportation initiatives. Continuing in FY 2012, Fund 124 supports 19/19.0 SYE staff positions in order to manage and advance critical transportation projects in the County.

A Fund Statement and a Summary of Capital Projects are provided on the following pages. The Summary of Capital Projects may include some projects without a Total Project Estimate amount. These projects are considered "continuing" projects or projects for which funding is necessary on an ongoing basis (e.g., a contingency or planning project).

Fund 124

County and Regional Transportation Projects

Budget and Staff Resources

Agency Summary					
Category	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2012 Advertised Budget Plan	FY 2012 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	19 / 19	19 / 19	19 / 19	19 / 19	19 / 19
Expenditures:					
Personnel Services	\$844,165	\$1,775,322	\$1,775,322	\$1,830,721	\$1,830,721
Operating Expenses	1,432,481	1,756,871	1,756,871	1,756,871	1,756,871
Recovered Costs	(1,365)	0	0	0	0
Capital Equipment	7,556,285	0	8,686,267	0	0
Capital Projects	11,961,606	24,066,145	130,370,841	18,952,936	18,952,936
Total Expenditures	\$21,793,172	\$27,598,338	\$142,589,301	\$22,540,528	\$22,540,528

Position Summary	
1 Engineer V	2 Planning Technicians II
3 Engineers IV	1 Project Coordinator
3 Transportation Planners III	2 Management Analysts III
3 Transportation Planners II	1 Network Analyst I
1 Assistant Supervisor Facilities Support	2 Administrative Assistants III
TOTAL POSITIONS	
19 Positions / 19.0 Staff Years	

FY 2012 Funding Adjustments

The following funding adjustments from the FY 2011 Adopted Budget Plan are necessary to support the FY 2012 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on April 26, 2011:

- ◆
Employee Compensation \$0
 It should be noted that no funding is included for pay for performance or market rate adjustments in FY 2012.
- ◆
Other Post-Employment Benefits \$55,399
 An increase of \$55,399 reflects the cost of providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. In prior years, costs related to these benefits were paid solely by the General Fund; however these annual costs are now spread across funds in order to more appropriately reflect benefit-related expenses for the employees within each fund. For more information on Other Post-Employment Benefits, please refer to Fund 603, OPEB Trust Fund, in Volume 2 of the FY 2012 Adopted Budget Plan.
- ◆
Capital Projects \$18,952,936
 Funding in the amount of \$18,952,936 has been included for FY 2012 priority projects supported by the commercial and industrial tax revenue, consistent with a transportation funding list periodically updated and approved by the Board of Supervisors.

Fund 124

County and Regional Transportation Projects

Changes to FY 2011 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2011 Revised Budget Plan since passage of the FY 2011 Adopted Budget Plan. Included are all adjustments made as part of the FY 2010 Carryover Review, FY 2011 Third Quarter Review, and all other approved changes through April 12, 2011:

- ◆ **Carryover Adjustments** **\$115,067,708**

As part of the *FY 2010 Carryover Review*, the Board of Supervisors approved an increase of \$115,067,708 due to the carryover of unexpended project balances of \$109,042,991, and other adjustments of \$6,024,717 to appropriate available balances. A net balance of \$1,385,119 was available primarily due to position vacancies and operational savings. In addition, an amount of \$4,639,598 was available based on prior year savings in Fund 100, County Transit Systems, resulting from the delayed implementation of expanded bus routes. These savings were applied to meet a portion of FY 2011 requirements in Fund 100 for the expanded bus routes, and therefore reduced the Fund 124 transfer requirement. The available savings of \$6.0 million in Fund 124 were appropriated to the Construction Reserve Project and to other capital projects previously approved by the Board of Supervisors which required additional funds.

Fund 124

County and Regional Transportation Projects

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 124, County and Regional
Transportation Projects

	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2012 Advertised Budget Plan	FY 2012 Adopted Budget Plan
Beginning Balance	\$46,777,323	\$0	\$60,351,365	\$0	\$0
Revenue:					
Commercial Real Estate Tax for Transportation ¹	\$50,874,426	\$43,105,550	\$43,105,550	\$42,000,000	\$42,000,000
EDA Bonds ²	0	0	50,000,000	0	0
Total Revenue	\$50,874,426	\$43,105,550	\$93,105,550	\$42,000,000	\$42,000,000
Total Available	\$97,651,749	\$43,105,550	\$153,456,915	\$42,000,000	\$42,000,000
Expenditures:					
Personnel Services	\$844,165	\$1,775,322	\$1,775,322	\$1,830,721	\$1,830,721
Operating Expenses	1,432,481	1,756,871	1,756,871	1,756,871	1,756,871
Recovered Costs	(1,365)	0	0	0	0
Capital Equipment ³	7,556,285	0	8,686,267	0	0
Capital Projects ^{4,5}	11,961,606	24,066,145	130,370,841	18,952,936	18,952,936
Total Expenditures	\$21,793,172	\$27,598,338	\$142,589,301	\$22,540,528	\$22,540,528
Transfers Out:					
County Transit (100) ⁶	\$15,507,212	\$15,507,212	\$10,867,614	\$19,459,472	\$19,459,472
Total Transfers Out	\$15,507,212	\$15,507,212	\$10,867,614	\$19,459,472	\$19,459,472
Total Disbursements	\$37,300,384	\$43,105,550	\$153,456,915	\$42,000,000	\$42,000,000
Ending Balance⁷	\$60,351,365	\$0	\$0	\$0	\$0
Tax Rate per \$100 of Assessed Value					
Value	\$0.11	\$0.11	\$0.11	\$0.11	\$0.11

¹ The Board of Supervisors implemented this tax in FY 2009 at a rate of 11 cents per \$100 of assessed value, and the rate remains constant in FY 2012. The Transportation Funding and Reform Act of 2007 (HB 3202) provided the enabling legislation for this new tax.

² Economic Development Authority (EDA) transportation contract revenue bonds of \$50,000,000 are expected to provide additional support for transportation projects, as endorsed by the Board of Supervisors.

³ Reflects Capital Equipment which provides support for CONNECTOR bus purchases. In FY 2010, 18 new CONNECTOR buses were purchased to expand service on overcrowded high priority routes (Routes 170, 401/402 and 950). In FY 2011, funding supports the purchase of 19 buses for the continuing expansion of CONNECTOR services as identified within the Transit Development Plan.

⁴ Capital Projects include roadway, pedestrian and transit funding. A portion of funding is held in a reserve project and adjustments are made to reflect project funding for specific projects approved by the Board of Supervisors as projects approach implementation.

⁵ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$76,745.24 has been reflected as an increase to FY 2010 expenditures to accurately record expenditure accruals. This impacts the amount carried forward and results in a decrease of \$76,745.24 to the FY 2011 Revised Budget Plan. The project affected by this adjustment is Project TDULRL, Wiehle Avenue Metrorail Facility. The audit adjustment has been included in the FY 2010 Comprehensive Annual Financial Report (CAFR). Details of the FY 2010 audit adjustments were included in the FY 2011 Third Quarter Package.

⁶ The FY 2012 transfer of \$19,459,472 to Fund 100, County Transit Systems is consistent with a transportation funding list periodically updated and approved by the Board of Supervisors. This amount will fund: the continuation of support for West Ox Division rush hour and midday service, continued support for increased frequencies on overcrowded priority bus routes (Routes 171, 401/402 and 950) which were expanded in FY 2010, and support of Transit Development Plan expansions of bus service hours at all three operating divisions in FY 2012.

⁷ Capital Projects are budgeted based on total project cost. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

Fund 124

County and Regional Transportation Projects

FY 2012 Summary of Capital Projects

Fund: 124, County and Regional Transportation Projects

Project #	Description	Total Project Estimate	FY 2010 Actual Expenditures	FY 2011 Revised Budget	FY 2012 Advertised Budget Plan	FY 2012 Adopted Budget Plan
01240R	Project Construction Reserve		\$0.00	\$48,709,265.40	\$18,952,936	\$18,952,936
BOSBRA	Braddock District Transportation Projects	100,000	0.00	100,000.00	0	0
BOSCHA	Chairman Transportation Projects	100,000	22,500.00	77,500.00	0	0
BOSDRA	Dranesville District Transportation Projects	100,000	2,992.44	97,007.56	0	0
BOSHUN	Hunter Mill District Transportation Projects	100,000	22,500.00	77,500.00	0	0
BOSLEE	Lee District Transportation Projects	100,000	0.00	100,000.00	0	0
BOSMAS	Mason District Transportation Projects	100,000	0.00	100,000.00	0	0
BOSMOU	Mount Vernon Transportation Projects	100,000	0.00	100,000.00	0	0
BOSPRO	Providence District Transportation Projects	100,000	0.00	100,000.00	0	0
BOSSPR	Springfield District Transportation Projects	100,000	0.00	100,000.00	0	0
BOSsul	Sully District Transportation Projects	100,000	0.00	100,000.00	0	0
POSRO1	Sidewalk Replacement/VDOT Participation	600,000	0.00	600,000.00	0	0
PBFP01	Bicycle Facilities Program	1,000,000	14,369.33	985,630.67	0	0
PEMT01	Emergency Maint. Existing Trails		17,566.95	33,039.07	0	0
PPTF01	Pedestrian Task Force Recommendations	10,779,700	1,383,199.70	9,384,110.86	0	0
R00101	Route I Widening - Design	3,000,000	103,714.75	2,896,285.25	0	0
R00701	Rt. 7 Widening-Rolling Holly to Reston Ave.	8,000,000	0.00	8,000,000.00	0	0
R08681	Davis Drive Extension	85,000	17,167.84	67,832.16	0	0
R12301	Rt. 123/Braddock Road Improvements	3,000,000	55,437.24	2,944,562.76	0	0
R123X1	Braddock Rd/Route 123 Interchange Study	952,000	171,515.38	375,621.27	0	0
R19301	Georgetown Pike/Walker Rd. RTL	500,000	119,657.11	246,501.85	0	0
R267X1	Tysons Dulles Toll Road Connections	108,544	108,544.00	0.00	0	0
R29212	Route 29 Widening - Centerville to Fairfax City	2,000,000	0.00	2,000,000.00	0	0
R5062X	Jones Branch Connector Preliminary Engineering	212,000	113,184.48	98,815.52	0	0
R61101	Telegraph Rd Widening/S Van Dorn	2,000,000	1,982.15	1,998,017.85	0	0
R61113	Lorton Rd.-Rt. 123/Silverbrook Rd.	2,284,000	7,094.49	2,273,246.31	0	0
R61901	BRAC- Mulligan Road	12,100,000	0.00	9,100,000.00	0	0
R64501	Stringfellow Road Widening	6,000,000	0.00	6,000,000.00	0	0
R65701	Walney Rd. at Dallas St.	1,100,000	0.00	1,100,000.00	0	0
R75701	Annandale R-O-W McWhorter Pl.	3,000,000	1,663,856.63	1,318,961.27	0	0
RRVP01	Road Viewers Program	100,000	0.00	100,000.00	0	0
RSPI01	Spot Improvements	6,990,000	167,544.98	6,822,455.02	0	0
RZ0001	Eskridge Rd. Extension	3,000,000	108,973.15	2,804,915.59	0	0
TCLPK1	Columbia Pike Streetcar Planning	912,000	91,200.00	820,800.00	0	0
TDULRL	Weihle Avenue Metrorail Facility	18,600,000	3,244,650.54	15,349,076.46	0	0
TSP001	Springfield Park and Ride	7,419,158	4,523,954.66	2,889,696.35	0	0
TWTOX1	West Ox Bus Facility - Parking Expansion	2,500,000	0.00	2,500,000.00	0	0
Total		\$97,242,401	\$11,961,605.82	\$130,370,841.22	\$18,952,936	\$18,952,936