

Fund 312

Public Safety Construction

Focus

This fund supports the construction of fire and police stations, governmental centers with police substations, and other public safety facilities. Projects are funded by several public safety bond referenda approved by the voters, and the General Fund. The latest referendum was approved by voters on November 7, 2006. This referendum included \$125 million to support the expansion and renovation of fire and rescue facilities, police stations and the West Ox Animal Shelter.

No funding is included in Fund 312, Public Safety Construction in FY 2013. Work will continue on existing and previously funded projects.

Changes to FY 2012 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2012 Revised Budget Plan since passage of the FY 2012 Adopted Budget Plan. Included are all adjustments made as part of the FY 2011 Carryover Review, FY 2012 Third Quarter Review, and all other approved changes through April 24, 2012.

- ◆ As part of the *FY 2011 Carryover Review*, the Board of Supervisors approved an increase of \$114,182,107 due to the carryover of unexpended project balances in the amount of \$107,349,608 and a net adjustment of \$6,832,499. This adjustment was primarily due to the appropriation of remaining bond funds approved as part of the fall 2006 Public Safety Bond referendum. Bond funding in the amount of \$5,000,000 was included to support the construction document design phase, permitting and other design costs associated with a replacement Public Safety Headquarters building and \$1,800,000 was included to support design work associated with the renovation of the Bailey's Fire Station. After this action, no bond authority will remain from the 2006 Public Safety Bond Referendum. In addition, an amount of \$29,276 was appropriated based on FY 2011 interest earnings associated with the sale of Build America Bonds. In October 2009 the County sold \$202.2 million of Federally Taxable Build America Bonds. Based on the Internal Revenue Code §54AA Section (g) (2) (A), 100 percent of available project proceeds, which include investment earnings, must be used on capital expenditures. Therefore, interest earnings on Build America Bond proceeds have been allocated to this construction fund. Lastly, an amount of \$3,223 was appropriated due to miscellaneous revenues received in FY 2011.

- ◆ As part of the *FY 2012 Third Quarter Review*, the Board of Supervisors approved an increase of \$13,780 to appropriate revenues received in FY 2011 for interest earnings associated with the sale of Build America Bonds. In October 2009 the County sold \$202.2 million of Federally Taxable Build America Bonds. Based on the Internal Revenue Code §54AA Section (g) (2) (A), 100 percent of available project proceeds, which include investment earnings, must be used on capital expenditures. Therefore, interest earnings on Build America Bond proceeds have been allocated to this construction fund.

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).

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FUND STATEMENT

Fund Type G30, Capital Project Funds

Fund 312, Public Safety Construction

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
Beginning Balance	\$40,870,573	\$0	\$27,472,230	\$0	\$0
Revenue:					
Sale of Bonds ¹	\$0	\$0	\$86,719,134	\$0	\$0
Build America Bond Interest ²	43,056	0	0	0	0
Miscellaneous Revenues	3,223	0	0	0	0
Insurance Settlement ³	924,337	0	0	0	0
Total Revenue⁴	\$970,616	\$0	\$86,719,134	\$0	\$0
Transfer In:					
General Fund (001) ⁵	\$0	\$242,595	\$242,595	\$0	\$0
Cable Communications (105) ⁵	0	200,000	200,000	0	0
Total Transfers In	\$0	\$442,595	\$442,595	\$0	\$0
Total Available	\$41,841,189	\$442,595	\$114,633,959	\$0	\$0
Total Expenditures⁴	\$14,368,959	\$442,595	\$114,633,959	\$0	\$0
Total Disbursements	\$14,368,959	\$442,595	\$114,633,959	\$0	\$0
Ending Balance⁶	\$27,472,230	\$0	\$0	\$0	\$0

¹The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 7, 2006, the voters approved a \$125 million Public Safety Bond Referendum to support renovations and priority expansions at public safety facilities. Including prior sales, an amount of \$93.58 million in authorized but unissued bonds remains for this fund.

²In October 2010, the County sold \$202.2 million of Federally Taxable Build America Bonds. According to Internal Revenue Code §54AA Section (g) (2) (A) 100 percent of available project proceeds, which includes investment earnings, must be used on capital expenditures. Therefore, interest earnings on Build America Bond proceeds in the amount of \$43,056 have been allocated to this construction fund.

³ Reflects the receipt of insurance proceeds associated with the roof collapse at Bailey's Volunteer Fire Station on February 8, 2010.

⁴ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$13,779.55 has been reflected as an increase to FY 2011 Build America Bond Interest revenue. In addition, an audit adjustment in the amount of \$4,523.39 has been reflected as an increase in expenditure accruals. The projects affected by this adjustment are Project 009209, Judicial Center Expansion, Project 009224, Great Falls Fire Station, Project 009225, Fair Oaks Police Station, Project 009227, McLean Police Station and Project 009230, Public Safety Headquarters. This impacts the amount carried forward resulting in a decrease of \$4,523.39 to the *FY 2012 Revised Budget Plan*. The audit adjustment has been included in the FY 2011 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments were included in the FY 2012 Third Quarter package.

⁵ The FY 2012 funding is associated with Project 009223, Jennings Courtroom Renovations to support construction associated with the renovation of a fourth courtroom in the original portion of the Jennings Judicial Center. Of this amount, \$242,595 is funded by the General Fund and \$200,000 is transferred from Fund 105, Cable Communications to support wiring, cabling and other technology costs associated with courtroom technology.

⁶ Capital projects are budgeted based on the total project costs. 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.

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FY 2013 Summary of Capital Projects

Fund: 312, Public Safety Construction

Project #	Description	Total Project Estimate	FY 2011 Actual Expenditures	FY 2012 Revised Budget	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
009049	Tysons Fire Station	\$100,000	\$6,589.56	\$75,953.93	\$0	\$0
009051	Bailey's Crossroads Fire Station	3,057,327	201,270.38	2,856,056.46	0	0
009052	Bailey's Fire Station Temporary	117,010	0.00	117,010.16	0	0
009079	Fairfax Center Fire Station	8,899,923	28,752.95	19,617.56	0	0
009088	Traffic Light Signalization	967,762	1,060.00	210,313.58	0	0
009094	Wolfrap Fire Station	11,325,000	218,346.69	6,986,652.55	0	0
009203	Public Safety Contingency		0.00	1,156,656.43	0	0
009204	Burke Volunteer Fire Station	4,482,327	0.00	20,437.11	0	0
009206	Mt. Vernon Police Station	7,008,822	5,546.70	0.00	0	0
009209	Judicial Center Expansion	127,020,483	315,458.44	467,806.70	0	0
009210	Crosspointe Fire Station	9,191,541	6,136.79	0.00	0	0
009211	McConnell Public Safety and Transportation Operations Center	92,682,130	1,290,507.82	2,534,217.01	0	0
009215	Herndon Fire Station	1,350,000	34,827.55	1,129,841.76	0	0
009217	Stonecroft Boulevard Widening	862,383	2,106.83	706,973.52	0	0
009218	Courthouse IT Equipment and Support	11,800,150	1,478,071.00	2,110,516.27	0	0
009220	Public Safety Master Plan	377,860	25,358.61	0.00	0	0
009223	Jennings Courtroom Renovations	3,530,000	1,325,664.18	921,424.96	0	0
009224	Great Falls Fire Station	10,450,000	4,636,237.44	4,220,432.17	0	0
009225	Fair Oaks Police Station	17,400,000	1,516,802.26	14,707,775.36	0	0
009226	Reston Police Station Renovation	18,800,000	148,007.15	18,503,248.69	0	0
009227	McLean Police Station Renovation	20,100,000	585,487.76	19,350,183.63	0	0
009228	West Ox Road Animal Shelter	16,100,000	1,514,026.33	13,210,175.02	0	0

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FY 2013 Summary of Capital Projects

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Project #	Description	Total Project Estimate	FY 2011 Actual Expenditures	FY 2012 Revised Budget	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
009229	Fire & Rescue Training Academy Expansion and Renovation	17,100,000	386,525.10	14,007,051.54	0	0
009230	Public Safety Headquarters	8,521,739	547,321.00	7,974,417.71	0	0
009231	MPSTOC Operating and Equipment Support	1,300,336	94,854.93	197,196.38	0	0
AD0001	Adult Detention Center Sewer Grinder	2,500,000	0.00	2,500,000.00	0	0
G08010	Courthouse Data Center Study	350,000	0.00	350,000.00	0	0
G91001	Adult Detention Center Jail Security Design Study	300,000	0.00	300,000.00	0	0
Total		\$395,694,793	\$14,368,959.47	\$114,633,958.50	\$0	\$0