

# Fund 40010

## County and Regional Transportation Projects

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### Focus

Fund 40010 (formerly 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. In FY 2018, the maximum rate will return to 25 cents per \$100 assessed value. The County's FY 2014 rate is set at 12.5 cents, an increase of 1.5 cents over the FY 2013 rate. This recommendation was first presented to the Board of Supervisors as part of a Transportation Funding Discussion at the Board retreat in February 2012. On July 10, 2012, the Board of Supervisors then approved the Four-Year Transportation Program which assumed a proposed increase in the Commercial and Industrial real estate tax rate from 11 cents to 12.5 cents per \$100 of assessed value beginning in FY 2014. The 1.5 cent rate increase is projected to generate an additional \$19.7 million in revenue for Fiscal Years 2014 to 2016 and is a significant funding component to the planned transportation infrastructure improvements.

Revenue service for Dulles Rail Phase I is scheduled for late calendar year 2013. Operations of the Wiehle-Reston East Metrorail Station parking garage will commence with the opening of Dulles Rail Phase I. The Wiehle-Reston East Metrorail Station parking garage is estimated to collect approximately \$1.2 million in parking revenues for FY 2014. These revenues are used primarily to off-set debt service for the construction of the garage, and operations and maintenance costs.

Additional revenues will also be available as a result of the State Transportation funding plan approved during the 2013 Session by the general Assembly (HB2313). The increased funding will be available for transportation on both a regional and statewide basis. By increasing the tax rate to \$0.125 per \$100 of assessed value as recommended by County staff, the County meets the requirements for HB 2313 that this tax rate be adopted at the maximum allowable rate. As a result, the County will benefit from approximately \$125.2 million in regional transportation revenues annually beginning in FY 2014. Of this total, \$37.5 million or 30.0 percent will be available directly to the County (and is required to be accounted for in a dedicated transportation fund) with the balance of \$87.7 million or 70.0 percent flowing to the Northern Virginia Transportation Authority (NVTA) on the County's behalf. In addition, the establishment of 9/9.0 FTE positions is necessary to meet staffing requirements identified to begin initial implementation of the projects and services funded with these new resources.

Fund 40010 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.

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FY 2014 disbursements include \$32.5 million for capital projects, \$4 million for Dulles Rail debt service, \$37.5 million for the new State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313), \$3.9 million for operating and staff support for project implementation and an \$11.4 million transfer to Fairfax Connector bus service (Fund 40000, County Transit Systems). The transfer to Fund 40000 supports the following: 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; support of Transit Development Plan expansions of bus service hours at all three operating divisions; support the implementation of I-495 Express lanes service; implementation of Dulles Rail bus service beginning in mid-FY 2014; and, operations and maintenance of the Wiehle-Reston East Metrorail Station parking garage. Funding transit services are within the legislative constraints for commercial and industrial tax funds which must be used to support transportation capacity improvements. In FY 2014, Fund 40010 supports 28/28.0 FTE staff positions to manage and advance critical transportation projects in the County.

### Budget and Staff Resources

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Revised	FY 2014 Advertised	FY 2014 Adopted
<b>FUNDING</b>					
Expenditures:					
Personnel Services	\$1,285,662	\$1,909,006	\$1,909,006	\$1,927,674	\$1,927,674
Operating Expenses	1,594,344	1,809,577	1,809,577	1,946,648	1,946,648
Capital Equipment	3,679,888	0	0	0	0
Capital Projects	7,368,189	14,015,431	144,650,868	36,473,169	73,973,169
<b>Total Expenditures</b>	<b>\$13,928,083</b>	<b>\$17,734,014</b>	<b>\$148,369,451</b>	<b>\$40,347,491</b>	<b>\$77,847,491</b>
<b>AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)</b>					
Regular	19 / 19	19 / 19	19 / 19	19 / 19	28 / 28
1 Engineer V		2 Planning Technicians II			
1 Engineer III		2 Project Coordinators (1)			
1 Engineer IV (1)		2 Administrative Associates (2)			
3 Transportation Planners IV (2)		2 Management Analysts III			
4 Transportation Planners III (1)		1 Network Analyst I			
6 Transportation Planners II (2)		2 Administrative Assistants III			
1 Assistant Supervisor Facilities Support					
<b>TOTAL POSITIONS</b>					
28 Positions (9) / 28.0 FTE (9.0)		() Denotes New Position			

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### FY 2014 Funding Adjustments

The following funding adjustments from the FY 2013 Adopted Budget Plan are necessary to support the FY 2014 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 30, 2013.

- ◆ **Employee Compensation** **\$17,947**

An increase of \$17,947 in Personnel Services reflects the full year impact of the FY 2013 2.5 percent performance-based scale and salary increase, effective January 2013, for non-uniformed employees. It should be noted that no funding is included for additional employee compensation for this department in FY 2014.
  
- ◆ **Other Post-Employment Benefits** **\$721**

An increase of \$721 is required to reflect increased costs associated with providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. Before FY 2011, 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 73030, OPEB Trust Fund, in Volume 2 of the FY 2014 Adopted Budget Plan.
  
- ◆ **Operating Expenses** **\$137,071**

An increase of \$137,071 in Operating Expenses reflects a 3.0 percent increase in annual lease costs for department office space and the administration fee towards the Washington Metropolitan Area Transit Authority (WMATA) for collecting parking fees collected at the Wiehle-Reston East Metrorail Station Parking Garage.
  
- ◆ **Capital Projects** **\$36,473,169**

Funding in the amount of \$36,473,169 has been included for FY 2014 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.
  
- ◆ **State Transportation Funding Plan** **\$37,500,000**

As a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313), additional revenues will be available to the County for transportation projects and transit needs. The increased funding will be available for transportation on both a regional and statewide basis. The full allocation of regional transportation funding is contingent on the Commercial and Industrial Tax rate. By increasing the tax rate to \$0.125 per \$100 of assessed value as approved by the Board of Supervisors, the County meets the requirements for HB 2313 that this tax rate be adopted at the maximum allowable rate. As a result, the County will benefit from approximately \$125.2 million in regional transportation revenues annually. Of this total, \$37.5 million will be available directly to the County with the balance flowing to the Northern Virginia Transportation Authority (NVTa) on the County's behalf. To accommodate funding beginning in FY 2014, the adjustment of \$37.5 million in both revenues and expenditures in Fund 40010, County and Regional Transportation Projects, is included at this time. In addition, the establishment of 9/9.0 FTE positions are associated with supporting initial implementation of the projects and services funded with these new resources.

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### **Changes to FY 2013 Adopted Budget Plan**

*The following funding adjustments reflect all approved changes in the FY 2013 Revised Budget Plan since passage of the FY 2013 Adopted Budget Plan. Included are all adjustments made as part of the FY 2012 Carryover Review, FY 2013 Third Quarter Review, and all other approved changes through April 23, 2013.*

- ◆ **Carryover Adjustments** **\$226,881,548**

As part of the *FY 2012 Carryover Review*, the Board of Supervisors approved funding of \$226,881,548 due to the carryover of unexpended project balances of \$224,924,373, encumbered carryover of \$1,109,372 and a net increase of \$847,803 to appropriate remaining available funds to the Construction Reserve Project for future use. This adjustment is the result of an increase of \$267,090 in miscellaneous revenue and an increase of \$728,613 associated with FY 2012 staffing and operational savings, partially offset by a decrease of \$147,900 in Commercial and Industrial (C&I) Tax Revenue based on actual FY 2012 tax receipts.
  
- ◆ **Third Quarter Adjustments** **(\$96,139,905)**

As part of the *FY 2013 Third Quarter Review*, the Board of Supervisors approved an expenditure decrease of \$96,139,905 associated with the de-appropriation of Economic Development Authority (EDA) Bond proceeds which support the Wiehle Avenue Metrorail facility. The balance of bond proceeds are being held with a third party Trustee and are not accounted for in the County's financial system.

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### FUND STATEMENT

#### Fund 40010, County and Regional Transportation Projects

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan
<b>Beginning Balance</b>	\$57,313,707	\$0	\$66,374,117	\$0	\$0
Revenue:					
Commercial Real Estate Tax for Transportation <sup>1</sup>	\$41,852,100	\$44,436,000	\$44,436,000	\$50,495,455	\$50,495,455
State Transportation Revenue <sup>2</sup>	0	0	0	0	37,500,000
EDA Bonds <sup>3</sup>	0	0	50,000,000	0	0
EDA Bonds (Wiehle-Reston East Metrorail Parking Garage PPEA) <sup>4</sup>	0	0	7,860,095	0	0
Miscellaneous Revenue <sup>5</sup>	267,090	0	0	0	0
Wiehle-Reston East Metrorail Parking Garage <sup>6</sup>	0	0	0	1,294,470	1,294,470
Metropolitan Washington Airports Authority (MWA)	328,775	0	6,401,225	0	0
<b>Total Revenue</b>	\$42,447,965	\$44,436,000	\$108,697,320	\$51,789,925	\$89,289,925
<b>Total Available</b>	\$99,761,672	\$44,436,000	\$175,071,437	\$51,789,925	\$89,289,925
Expenditures:					
Personnel Services	\$1,285,662	\$1,909,006	\$1,909,006	\$1,927,674	\$1,927,674
Operating Expenses	1,594,344	1,809,577	1,809,577	1,946,648	1,946,648
Capital Equipment	3,679,888	0	0	0	0
Capital Projects <sup>2,7,8</sup>	7,368,189	14,015,431	144,650,868	36,473,169	73,973,169
<b>Total Expenditures</b>	\$13,928,083	\$17,734,014	\$148,369,451	\$40,347,491	\$77,847,491
Transfers Out:					
County Transit (40000) <sup>9</sup>	\$19,459,472	\$26,701,986	\$26,701,986	\$11,442,434	\$11,442,434
<b>Total Transfers Out</b>	\$19,459,472	\$26,701,986	\$26,701,986	\$11,442,434	\$11,442,434
<b>Total Disbursements</b>	\$33,387,555	\$44,436,000	\$175,071,437	\$51,789,925	\$89,289,925
<b>Ending Balance</b>	\$66,374,117	\$0	\$0	\$0	\$0
<b>Rate per \$100 of Assessed Value</b>	\$0.11	\$0.11	\$0.11	\$0.125	\$0.125

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<sup>1</sup> The Board of Supervisors implemented this tax in FY 2009 at a rate of 11 cents per \$100 of assessed value. In FY 2014, the rate increased from 11 cents to 12.5 cents per \$100 of assessed value as part of the Board's Four Year Transportation Program. The Transportation Funding and Reform Act of 2007 (HB 3202) provided the enabling legislation for this new tax.

<sup>2</sup> As a result of the State Transportation funding plan approved during the 2013 Session by the General Assembly (HB 2313), additional revenues will be available to the County for transportation projects and transit needs. As a result, the County will benefit from approximately \$125.2 million in regional transportation revenues annually. Of this total, \$37.5 million or 30 percent will be available directly to the County with the balance flowing to the Northern Virginia Transportation Authority (NVTA) on the County's behalf. The adjustment of \$37.5 million in both revenues and expenditures in Fund 40010, County and Regional Transportation Projects, is included at this time.

<sup>3</sup> Economic Development Authority (EDA) revenue bonds are included in the amount of \$50,000,000 as part of the Board of Supervisors Four Year Transportation Plan.

<sup>4</sup> The \$7.86 million reflects a reimbursement to the County for costs incurred prior to the receipt of bond funding for the construction of the Wiehle-Reston East Metrorail Parking Garage.

<sup>5</sup> This revenue category reflects VDOT reimbursement towards the construction of Project 2G40-023-000, BRAC - Mulligan Road.

<sup>6</sup> Revenues collected beginning in FY 2014 for parking and ground rents at the Wiehle-Reston East Metrorail Station Parking Garage. Revenue estimates are for a half-year of operations.

<sup>7</sup> In order to account for the expenditures in the proper fiscal year, an audit adjustment in the amount of \$106,205.49 has been reflected as an increase to FY 2012 expenditures. The adjustment is included in the FY 2012 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments were included in the FY 2013 Third Quarter package.

<sup>8</sup> 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.

<sup>9</sup> The FY 2014 transfer of \$11,442,434 to Fund 40000, 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 HOT lanes bus service recommended in the County's Transit Development Plan and Dulles Rail Phase I bus service. The transfer also includes funding for a half-year of operations and maintenance of the Wiehle-Reston Metrorail Station Parking Garage.

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### FY 2014 Summary of Capital Projects

#### Fund 40010, County and Regional Transportation Projects

Project #	Description	Total Project Estimate	FY 2012 Actual Expenditures	FY 2013 Revised Budget	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan
2G40-001-000	Construction Reserve		\$5,245.40	\$90,650,031.34	\$36,473,169	\$73,973,169
2G40-002-000	Braddock Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-003-000	At Large Transportation Projects	100,000	0.00	55,000.00	0	0
2G40-004-000	Dranesville Transportation Projects	100,000	0.00	79,092.34	0	0
2G40-005-000	Hunter Mill Transportation Projects	100,000	0.00	55,000.00	0	0
2G40-006-000	Lee Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-007-000	Mason Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-008-000	Mount Vernon Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-009-000	Providence Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-010-000	Springfield Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-011-000	Sully Transportation Projects	100,000	0.00	100,000.00	0	0
2G40-012-000	BRAC-Route 1 Widening	3,000,000	913,585.44	1,010,128.74	0	0
2G40-014-000	Davis Drive Extension	85,000	42,385.50	25,049.59	0	0
2G40-015-000	Rt123/Braddock Rd Improvements	1,808,000	141,345.43	1,444,294.46	0	0
2G40-017-000	Georgetown Pike/Walker Rd.	283,624	308.50	26,331.50	0	0
2G40-018-000	Tysons Dulles Toll Road Study	1,004,024	302,422.04	570,418.96	0	0
2G40-019-000	Rte 29 Widening-Centreville to FFX City	2,000,000	0.00	2,000,000.00	0	0
2G40-020-000	Jones Branch Connector (Jbc)	1,536,396	293,303.58	1,062,696.05	0	0
2G40-021-000	BRAC-Telegraph Rd Widening S. Van Dorn	2,000,000	(126,491.40)	1,822,879.16	0	0
2G40-022-000	Lorton Road-Rt 123 Silverbrook Rd.	2,284,000	0.00	2,271,086.05	0	0
2G40-023-000	BRAC-Mulligan Road	18,781,688	0.00	10,122,704.00	0	0
2G40-027-000	Road Viewers Program (RVP)	100,000	4,689.19	67,486.53	0	0
2G40-028-000	Spot Improvements (SI)	6,990,000	451,261.81	5,598,955.81	0	0
2G40-029-000	Eskridge Rd Extension	4,416,777	240,732.08	2,842,928.25	0	0
2G40-030-000	Columbia Pike Streetcar Planning	912,000	680,800.00	0.00	0	0
2G40-049-000	Richmond Highway Match - Sidewalks	934,894	0.00	934,894.00	0	0
2G40-050-000	Braddock/Roanoke Road Improvements	1,192,000	0.00	1,192,000.00	0	0
2G40-051-000	RSTP Advanced Project Implementation-TMSAMS	780,100	0.00	780,100.00	0	0
2G40-053-000	Bonds Advanced Project Implementation	1,250,000	0.00	1,250,000.00	0	0
2G40-054-000	Town Center Parkway Underpass	238,600	0.00	238,600.00	0	0

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Project #	Description	Total Project Estimate	FY 2012 Actual Expenditures	FY 2013 Revised Budget	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan
2G40-055-000	RollingRd VR Pk. Garage Feasibility Study	250,000	0.00	250,000.00	0	0
2G40-056-000	Dulles Corridor Bike/Ped. Accomodation Wiehle Study	120,000	0.00	120,000.00	0	0
2G40-059-000	Route 1 Transit Center	250,000	0.00	250,000.00	0	0
2G40-060-000	Cost Benefit Analysis Support	445,000	0.00	445,000.00	0	0
2G40-061-000	RT 29 at Gallows Rd.	150,000	0.00	150,000.00	0	0
ST-000001	Sidewalk Replacement VDOT Participation	600,000	83,410.15	83,851.48	0	0
ST-000002	Emergency Maintenance of Existing Trails	100,000	19,200.00	6,417.51	0	0
ST-000003	Pedestrian Task Force Recommendations	10,779,700	2,429,040.68	5,580,817.35	0	0
ST-000033	Springfield Multi-Use Transit Hub	380,000	0.00	380,000.00	0	0
TF-000001	Wiehle Avenue Metrorail Facility	23,190,095	612,810.70	6,324,060.03	0	0
TF-000002	BRAC -Springfield Park and Ride	5,276,300	43,937.57	52,815.20	0	0
TF-000003	West Ox Bus Facility-Parking Expansion	5,500,000	892,075.95	4,370,733.35	0	0
TF-000010	Seven Corners Transit Center	230,000	158,780.06	71,219.94	0	0
TF-000011	Soapstone Dr. Connector Overpass Study	209,157	43,985.82	165,171.18	0	0
TF-000012	Sunset Hills Park and Ride	1,462,000	0.00	747,798.55	0	0
TS-000001	Bicycle Facilities Program	1,000,000	135,360.38	823,306.70	0	0
TS-000008	Tyson's Bus Stop Shelters	30,000	0.00	30,000.00	0	0
<b>Total</b>		<b>\$100,569,355</b>	<b>\$7,368,188.88</b>	<b>\$144,650,868.07</b>	<b>\$36,473,169</b>	<b>\$73,973,169</b>