

Special Revenue Funds

Overview

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These proceeds include state and federal aid, income derived through activities performed by the Solid Waste Management Program, special levies, program activity revenue and operation of the public school system. The funds that are classified within the Special Revenue Funds group are listed below.

STATE AND FEDERAL AID

These funds administer programs that benefit Fairfax County residents in accordance with County policy. Included are funds for programs that attempt to identify and alleviate the causes of poverty; manage grant resources for a variety of County programs ranging from public safety to human services issues; aid aging citizens within Fairfax County; and conserve and upgrade low- and moderate-income neighborhoods.

- **Fund 50000 – Federal-State Grant Fund**
- **Fund 50800 – Community Development Block Grant**
- **Fund 50810 – HOME Investment Partnership Grant**

FAIRFAX-FALLS CHURCH COMMUNITY SERVICES BOARD (CSB)

Funding to support CSB programs in the areas of mental health, intellectual disability, alcohol and drug, and early intervention services is derived from a variety of sources including the cities of Fairfax and Falls Church, the state and federal governments, client/program fees and transfers from the General Fund.

- **Fund 40040 – Fairfax-Falls Church Community Services Board**

SOLID WASTE MANAGEMENT

These funds provide for the collection and disposal of refuse within Fairfax County, as well as the disposal of refuse delivered by local jurisdictions. Revenue is derived from collection and disposal charges of the various program components.

- **Fund 40130 – Leaf Collection**
- **Fund 40140 – Refuse Collection and Recycling Operations**
- **Fund 40150 – Refuse Disposal**
- **Fund 40160 – Energy/Resource Recovery Facility (E/RRF)**
- **Fund 40170 – I-95 Refuse Disposal**

COMMUNITY CENTERS

These funds provide for the construction, operation, and maintenance of community centers for use by the residents within the special tax districts who pay a special levy based on assessed value of real property.

- **Fund 40050 – Reston Community Center**
- **Fund 40060 – McLean Community Center**
- **Fund 40070 – Burgundy Village Community Center**

Special Revenue Funds

SERVICE DISTRICTS

These funds are service districts that provide a specific service to County residents. The Integrated Pest Management Program gains revenue through a special countywide tax levy on residential, commercial, and industrial properties to allow for the treatment of the gypsy moth, cankerworm and emerald ash borer population as well as the prevention of the West Nile Virus. The FY 2014 Stormwater Services Program levy is \$0.020 per \$100 of assessed real estate value. This amount will support both staff operating requirements and stormwater capital projects. Capital Projects include: repairs to stormwater infrastructure, measures to improve water quality, stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing and Best Management Practices (BMP) site retrofits. This funding also supports implementation of watershed master plans, increased public outreach efforts and stormwater monitoring activities. The Board of Supervisors established the Tysons Service District on January 8, 2013 providing a funding plan that is a multi-faceted approach to funding transportation infrastructure in Tysons. Funding sources are proposed for each of the four major components of the infrastructure: the grid of streets is proposed to be funded primarily by in-kind and per square foot/per unit road fund contributions from developers/landowners; neighborhood and access improvements and transit are proposed to be funded primarily from public sources; and, the Tysons-wide Road improvements are proposed to be funded primarily by public sources for the projects outside of the boundaries of Tysons and by developer/landowner sources for the improvements inside of Tysons. This fourth category is projected to cost approximately \$506 million in 2012 dollars. Funding for that component is proposed to come from two sources in equal amounts: \$253 million (50%) from per square foot/per unit road fund contributions from developers/landowners and \$253 million (50%) from a Tysons Service District.

- **Fund 40080 – Integrated Pest Management Program**
- **Fund 40100 – Stormwater Services**
- **Fund 40180 – Tysons Service District**

E-911 FUND

This fund was created to satisfy a state legislative requirement that E-911 revenues and expenditures be accounted for separately. All expenditures associated with the Public Safety Communications Center (PSCC) are budgeted in this fund.

- **Fund 40090 – E-911**

Special Revenue Funds

DULLES RAIL PHASE I TRANSPORTATION IMPROVEMENT DISTRICT

The District was formed by the Board of Supervisors on February 23, 2004 based on petition of the owners of commercial and industrial property in order to fund the extension of the Metrorail Orange line in the vicinity of West Falls Church to Wiehle Avenue in Reston. The District will contribute up to \$400.0 million of the County's share for Phase I through the imposition of a voluntary tax on commercial and industrial properties within the Phase I District. On June 22, 2009, the Board of Supervisors approved preliminary bond documents for Phase I Dulles Rail Tax District financing and authorization of judicial proceedings to validate the bonds. It was determined that prior to the issuance of bonds by the Economic Development Authority, there should be a judicial determination of the validity of the bonds to ensure broad financial market acceptance of the bonds. The initial judicial review was completed at the Circuit Court level on August 28, 2009, at which time the County received a favorable ruling. On November 4, 2010, the Virginia Supreme Court affirmed the lower court ruling. On May 26, 2011, the EDA issued the first series of Phase I EDA bonds in the amount of \$205.7 million which provided \$220.1 million (includes bond premium) for the construction of the Phase I project. On October 10, 2012, the second and final Phase I EDA bond issue was issued in the amount of \$42.4 million which provided \$48.4 million (includes bond premium) for the construction of the Phase I project. These two issues together with an estimated \$131.5 million in total equity contribution from taxes collected will fully fund the County's obligation of providing \$400 million for Phase I of the project.

- **Fund 40110 – Dulles Rail Phase I Transportation District Improvements**

DULLES RAIL PHASE II TRANSPORTATION IMPROVEMENT DISTRICT

Phase II of the Dulles Metrorail project will run from just west of Wiehle Avenue to Ashburn in eastern Loudoun County. This extension will serve Reston Town Center, Herndon, Dulles Airport, Route 606, and Ashburn. Commercial and industrial properties in the Phase II District, which lie near the project on either side of the right-of-way of the Dulles Airport Access Road (DAAR) and Dulles Toll Road (DTR) within Fairfax County, will be taxed to help Fairfax County fund \$330 million of the County's share of Phase II. Consistent with the Petition and the resolution adopted by the Board to create the Phase II District, a tax rate of \$0.05 per hundred dollars of assessed value was adopted in FY 2011 for commercial and industrial properties within the Phase II District. The tax rate increased to \$0.10 per hundred dollars of assessed value in FY 2012 and \$0.15 per hundred dollars of assessed value in FY 2013. Per the petition, the tax rate in FY 2014 will increase to \$0.20 per hundred dollars of assessed value and remain at this rate until full revenue operations commence on Phase II, which is expected in late 2017/early 2018.

- **Fund 40120 – Dulles Rail Phase II Transportation District Improvements**

COUNTY AND REGIONAL TRANSPORTATION

These funds provide for planning, coordinating and implementing a multi-modal transportation system for Fairfax County that moves people and goods, consistent with the values of the community and is supported by commercial and industrial taxes for transportation.

- **Fund 40010 – County and Regional Transportation Projects**

Special Revenue Funds

PROGRAM ACTIVITY REVENUE

These funds support the County's bus and commuter rail service, and the County's cable operations. The primary sources of revenue for program activity funds are derived from receipts generated through program operations.

- **Fund 40000 – County Transit Systems**
- **Fund 40030 – Cable Communications**

OPERATION OF THE PUBLIC SCHOOL SYSTEM

These funds provide for recording expenditures required to operate, maintain, and support the Fairfax County Public School system programs, as well as the procurement, preparation, and serving of student breakfasts, snacks, and lunches. Primary sources of revenue include federal and state aid, transfers from the General Fund and receipts derived through food sales.

- **Fund S10000 – Public School Operating**
- **Fund S40000 – Public School Food and Nutrition Services**
- **Fund S50000 – Public School Grants and Self-Supporting Programs**
- **Fund S43000 – Public School Adult and Community Education**

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

Narratives for Fund 40330, Elderly Housing Programs; Fund 50800, Community Development Block Grant; Fund 40360, Homeowner and Business Loan Programs; Fund 40300, Housing Trust Fund; and Fund 50810, HOME Investment Partnership Grant can be found in the Housing and Community Development Programs section of this Volume.