

# FUND STATEMENT

## Fund Type G30, Capital Project Funds

## Fund 303, County Construction

	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance<sup>1</sup></b>	<b>\$45,285,464</b>	<b>\$0</b>	<b>\$39,138,093</b>	<b>\$20,938,093</b>	<b>(\$18,200,000)</b>
Revenue:					
Miscellaneous <sup>2</sup>	\$184,685	\$0	\$0	\$0	\$0
Developer Payments-Streetlights <sup>3</sup>	32,285	0	59,718	1,059,718	1,000,000
Hunter Mill Streetlight Contributions <sup>4</sup>	0	0	95,000	95,000	0
Developer Defaults	1,851,174	300,000	348,826	348,826	0
State Aid <sup>5</sup>	0	0	210,000	210,000	0
Athletic Services Out of County Fees <sup>6</sup>	115,000	0	0	0	0
Energy Efficiency and Conservation Block Grant (EECBG) <sup>7</sup>	236,344	0	9,406,456	9,406,456	0
Maintenance Fee Revenue <sup>8</sup>	1,108,557	1,100,000	1,100,000	1,100,000	0
<b>Total Revenue</b>	<b>\$3,528,045</b>	<b>\$1,400,000</b>	<b>\$11,220,000</b>	<b>\$12,220,000</b>	<b>\$1,000,000</b>
Transfers In:					
General Fund (001)	\$12,109,784	\$12,062,406	\$12,392,861	\$12,392,861	\$0
Consolidated Debt					
Service (200-201) <sup>9</sup>	0	0	593,500	593,500	0
Housing Assistance Program (340) <sup>10</sup>	300,241	0	0	0	0
<b>Total Transfers In</b>	<b>\$12,410,025</b>	<b>\$12,062,406</b>	<b>\$12,986,361</b>	<b>\$12,986,361</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$61,223,534</b>	<b>\$13,462,406</b>	<b>\$63,344,454</b>	<b>\$46,144,454</b>	<b>(\$17,200,000)</b>
<b>Total Expenditures<sup>11</sup></b>	<b>\$20,585,441</b>	<b>\$13,462,406</b>	<b>\$63,344,454</b>	<b>\$46,144,454</b>	<b>(\$17,200,000)</b>
Transfers Out:					
Public Safety Construction (312) <sup>12</sup>	\$1,500,000	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$22,085,441</b>	<b>\$13,462,406</b>	<b>\$63,344,454</b>	<b>\$46,144,454</b>	<b>(\$17,200,000)</b>
<b>Ending Balance<sup>13</sup></b>	<b>\$39,138,093</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The FY 2011 Revised Beginning Balance is adjusted by \$18.2 million based on the payment of the County's obligation to the Fairfax County Public Schools (FCPS) for construction of the South County High School through a trust account. Appropriation authority is no longer required in Fund 303 as all obligations to the FCPS have been fulfilled and disbursements made through a non-operating general ledger account.

<sup>2</sup> Miscellaneous receipts in FY 2010 represent an amount of \$77,400 received for Project 009473, Mt Vernon District Capital Projects, \$85,036 received for Project ED0001, Emergency Directives, \$21,968 for Project 009801, Strike Force Blight Abatement and \$281 in other miscellaneous revenues.

<sup>3</sup> Reflects developer payments for Project Z00002, Developer Streetlight Program.

<sup>4</sup> Reflects revenue anticipated for Project Z00015, Hunter Mill District Streetlights.

<sup>5</sup> Represents state aid in the amount of \$210,000 for VRE parking lots, which was not received in FY 2010 and is anticipated in FY 2011 or beyond.

<sup>6</sup> FY 2010 represents revenues associated with the increase to the adult Out-of-County sports fees from \$20 to \$30 per participant per season and the implementation of a youth Out-of-County fee of \$30 per participant per season. In order to properly reflect all revenues associated with Out-of-County fees in one place, beginning in FY 2011 all Out-of-County fees are captured within General Fund revenues.

<sup>7</sup> On December 7, 2009, the Board of Supervisors approved funding in the amount of \$9,642,800 associated with the award of a U.S. Department of Energy (DOE), Energy Efficiency and Conservation Block Grant (EECBG) for energy efficiency projects. This grant funding was awarded to Fairfax County as a result of the American Recovery and Reinvestment Act of 2009. In FY 2010 an amount of \$236,344 was received and \$9,406,456 is anticipated in FY 2011 or beyond.

<sup>8</sup> Represents revenue generated by the Athletic Field Application Fee to support Project 005012, Athletic Services Fee - Field Maintenance, Project 005013, Athletic Services Fee - Turf Field Development, Project 005017, Athletic Services Fee - Turf Field Replacement Program, Project 005014, Athletic Services Fee - Custodial Support, and Project 005021, Athletic Field Application Fee - Sports Scholarships.

<sup>9</sup> In FY 2011 an amount of \$593,500 is transferred from Fund 200-201, Consolidated Debt Service to Fund 303 to fund the remaining debt service associated with the County's purchase of two residential properties on West Ox Road as approved by the Board of Supervisors on February 9, 2010.

<sup>10</sup> FY 2010 reflects a Transfer In from Fund 340, Housing Assistance Program of \$300,241 for blight abatement initiatives throughout the County.

<sup>11</sup> In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$68,437.60 has been reflected as an increase to FY 2010 expenditures due to expenditure accruals. This impacts the amount carried forward and results in a decrease of \$68,437.60 to the *FY 2011 Revised Budget Plan*. The projects affected by this adjustment are Project 009471, Lee District Capital Projects, Project 009520, Health Department Lab, Project 009443, Parks Facility and Equipment Maintenance, Project 005009, Athletic Field Maintenance, and Project 009444, Laurel Hill Development. The audit adjustments have been included in the FY 2010 Comprehensive Annual Financial Report (CAFR).

<sup>12</sup> Represents a Transfer Out to Project 009209, Courthouse Expansion and Renovation, in Fund 312, Public Safety Construction to help support construction costs associated with the project.

<sup>13</sup> Capital projects are budgeted based on 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.