

FUND STATEMENT

Fund Type G50, Internal Service Fund

Fund 503, Department of Vehicle Services

	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$48,433,607	\$30,693,643	\$44,890,336	\$44,890,336	\$0
Vehicle Replacement Reserve	\$7,761,514	\$10,606,432	\$11,180,909	\$11,180,909	\$0
Facility Infr./Renewal Reserve	3,152,780	1,203,162	1,294,678	1,294,678	0
Ambulance Replacement Reserve	4,557,922	2,969,422	3,055,744	3,055,744	0
Fire Apparatus Repl. Reserve	8,068,182	4,854,914	6,522,977	6,522,977	0
School Bus Replacement Reserve	17,019	17,019	17,019	17,019	0
FASTRAN Bus Repl. Reserve	1,698,077	1,698,077	1,717,610	1,717,610	0
Helicopter Replacement Reserve	6,654,637	1,044,837	7,433,900	7,433,900	0
Boat Replacement Reserve	327,646	77,646	160,027	160,027	0
Police Specialty Vehicle Reserve	2,545,167	2,545,167	2,897,293	2,897,293	0
Fuel Operations Reserve	3,401,505	62,386	1,844,473	1,844,473	0
Fuel Price Stabilization Reserve	4,000,000	4,000,000	4,000,000	4,000,000	0
Other	6,249,158	1,614,581	4,765,705	4,765,705	0
Unreserved Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenue:					
Vehicle Replacement Charges	\$6,909,912	\$7,086,951	\$7,086,951	\$7,086,951	\$0
Ambulance Repl. Charges	224,010	214,000	214,000	214,000	0
Fire Apparatus Repl. Charges	2,993,647	2,884,000	2,884,000	2,884,000	0
FASTRAN Bus Repl Charges	19,533	0	0	0	0
Helicopter Repl. Charges	779,263	709,263	709,263	709,263	0
Boat Replacement Charges	77,646	77,646	77,646	77,646	0
Police Specialty Veh. Charges	352,126	309,550	309,550	309,550	0
Vehicle Fuel Charges	22,570,349	26,166,806	26,166,806	26,166,806	0
Other Charges	32,214,092	31,808,761	31,808,761	31,808,761	0
Total Revenue	\$66,140,578	\$69,256,977	\$69,256,977	\$69,256,977	\$0
Total Available	\$114,574,185	\$99,950,620	\$114,147,313	\$114,147,313	\$0
Expenditures:					
Vehicle Replacement	\$1,390,517	\$6,341,685	\$6,691,041	\$6,691,041	\$0
Facility Infrastructure/Renewal	590,866	0	106,527	106,527	0
Ambulance Replacement	1,726,188	780,000	780,000	780,000	0
Fire Apparatus Replacement	4,538,852	2,770,000	3,193,013	3,193,013	0
Helicopter Replacement	0	0	5,609,800	5,609,800	0
Boat Replacement	245,265	0	0	0	0
Fuel Operations:					
Fuel	21,301,950	\$25,394,126	26,228,550	26,228,550	
Other Fuel Related Expenses	625,431	785,066	875,275	875,275	0
Other:					
Personnel Services	18,418,625	19,212,559	19,212,559	19,212,559	
Operating Expenses ¹	14,103,893	14,283,811	14,468,426	15,178,426	710,000
Capital Equipment	46,945	0	0	0	0
Total Expenditures	\$62,988,531	\$69,567,247	\$77,165,191	\$77,875,191	\$710,000

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	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2011 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Transfers Out:					
General Fund (001) ²	\$2,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$0
County Bond Constr. (311) ³	4,695,318	0	0		0
Total Transfers Out	\$6,695,318	\$4,000,000	\$4,000,000	\$4,000,000	\$0
Total Disbursements	\$69,683,849	\$73,567,247	\$81,165,191	\$81,875,191	\$710,000
Ending Balance⁴	\$44,890,336	\$26,383,373	\$32,982,122	\$32,272,122	(\$710,000)
Vehicle Replacement Reserve	\$11,180,909	\$7,278,670	\$7,576,819	\$7,576,819	\$0
Facility Infr./Renewal Reserve	1,294,678	1,203,162	1,188,151	1,188,151	0
Ambulance Replacement Reserve	3,055,744	2,403,422	2,489,744	2,489,744	0
Fire Apparatus Replacement Reserve	6,522,977	4,968,914	6,213,964	6,213,964	0
School Bus Replacement Reserve	17,019	17,019	17,019	17,019	0
FASTRAN Bus Repl. Reserve	1,717,610	1,698,077	1,717,610	1,717,610	0
Helicopter Replacement Reserve	7,433,900	1,754,100	2,533,363	2,533,363	0
Boat Replacement Reserve	160,027	155,292	237,673	237,673	0
Police Specialty Veh. Reserve	2,897,293	2,854,717	3,206,843	3,206,843	0
Fuel Operations Reserve	1,844,473	50,000	907,454	907,454	0
Fuel Price Stabilization Reserve	4,000,000	4,000,000	4,000,000	4,000,000	0
Other	4,765,705	0	2,893,481	2,183,481	(710,000)
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$35,000 has been reflected as an increase to FY 2010 expenditures to properly reflect a maintenance-related charge on a gas-to-heat project. This audit adjustment has been included in the FY 2010 Comprehensive Annual Financial Report (CAFR).

² Over the FY 2010 to FY 2011 timeframe, Transfers Out to the General Fund totaling \$6.0 million have been made associated with deferring replacement of the majority of vehicles in the County fleet for two years effective October 14, 2008. An additional \$3.0 million was transferred to the General Fund as part of the *FY 2009 Third Quarter Review*, bringing the entire savings associated with deferring vehicle replacement to \$9.0 million.

³ In FY 2010, an amount of \$4,695,318 was transferred to Fund 311, County Bond Construction, to supplement bond funds appropriated from the FY 2007 School Bond Referendum associated with the planned expansion and renovation of the Newington Maintenance Facility including the installation of sound barriers at the facility. Combined with \$2.7 million transferred to Fund 311 in FY 2009, a total amount of \$7,395,318 has been transferred to Fund 311 for this purpose. It should be noted that funds used to support these transfers were redirected from savings in the Fuel Operations Reserve, Vehicle Replacement Reserve, Facility Infrastructure/Renewal Reserve and the Other Reserve.

⁴ The Ending Balance in Fund 503, Department of Vehicle Services, fluctuates based on vehicle replacement requirements in a given year. Except in rare cases, vehicles are not replaced until they have met both established age and mileage criteria. In years where more vehicles meet their criteria and are replaced, the ending balance will be lower (and vice versa).