

ATTACHMENT VII:
OTHER FUNDS DETAIL

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Attachment VII

APPROPRIATED FUNDS

Special Revenue Funds

Fund 100, County Transit Systems

\$10,487,106

FY 2005 expenditures are required to increase \$10,487,106 due to \$4,791,378 in encumbered carryover, \$4,499,590 in unencumbered carryover and \$1,196,138 in administrative adjustments.

An amount of \$4,499,590 is included as unencumbered carryover. This entire amount is included for the purchase of 15 FAIRFAX CONNECTOR buses which was approved as part of the FY 2004 Adopted Budget Plan. Long lead times are required for the purchase of new buses as the County requires the contractor to meet very specific, detailed standards. Fairfax County Department of Transportation (FCDOT) is in the final stages of writing a contract to purchase these buses. The RFP is the procurement process and FCDOT is working with Department of Vehicle Services (DVS) to get through the technical review process. It is anticipated that this process will be complete in the near future.

Four administrative adjustments totaling a net increase of \$1,196,138 are included. Of this total, an amount of \$1,000,000, fully covered by funds available at the Northern Virginia Transportation Commission (NVTC), is included to continue repairs at the Huntington Bus Facility and Garage. This facility, located in Newington, was constructed in 1987 and is in the process of receiving a major rehabilitation. An audit of the facility was performed in Spring 2002 by an independent contractor who evaluated the existing conditions and recommended numerous repairs and renovations, as well as provided professional opinions on future preventive maintenance programs to extend the life of the facility. The audit showed that major structural, mechanical, electrical, plumbing, fire protection and security issues needed to be addressed and that renovations and repairs were needed to ensure the safety and security of personnel and equipment. This amount, combined with \$1.2 million approved by the Board of Supervisors as part of the *FY 2003 Third Quarter Review*, is intended to address the issues raised by the audit. An amount of \$800,000, fully offset by State Department of Rail and Public Transportation revenue is included to fund service enhancements included in the South County Bus Service Plan approved by the Board on June 21, 2004. Funding of \$153,588, fully covered by Governor's Congestion Relief Grant funding, will support partial-year funding for the Virginia Railway Express (VRE) Easybus shuttle to the Burke Centre VRE Station. Once these funds are expended, the cost of the service will be absorbed within Fund 100 for the remainder of FY 2005. These increases are partially offset by a decrease of \$757,450 reflecting a reduced estimate of Dulles Corridor State Reimbursement in FY 2005. Funding for an additional 13,005 hours of service was anticipated as part of the FY 2005 Adopted Budget Plan, but this revenue is no longer expected to materialize.

FY 2004 expenditures reflect a balance of \$9,439,104, or 25.9 percent, of the *FY 2004 Revised Budget Plan* amount of \$36,443,807. Of this amount, \$4,791,378 is included as encumbered carryover in FY 2005. Of the remaining balance of \$4,647,726, an amount of \$4,499,590 is included for unencumbered carryover for 15 FAIRFAX CONNECTOR buses. The remaining balance of \$148,136 is primarily attributable to lower than projected spending on consultant services, partially offset by higher than projected spending for fuel and other internal charges.

Actual revenues in FY 2004 total \$10,616,645, an increase of \$1,028,645 or 10.7 percent over the *FY 2004 Revised Budget Plan* amount of \$9,588,000. This increase is due primarily to higher than projected reimbursement from WMATA for the value of WMATA tokens collected on FAIRFAX CONNECTOR routes, as well as bus advertising revenue, which was not anticipated in the budget until FY 2005. FY 2005 revenues are increased \$1,178,054 as a result of the adjustments noted above.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$1,158,697, an increase over the FY 2005 Adopted Budget Plan total of \$0. This amount is held in reserve for bus replacement or other transportation requirements.

OTHER FUNDS DETAIL

Fund 103, Aging Grants and Programs

\$1,397,732

FY 2005 expenditures are recommended to increase \$1,397,732 due to \$1,320,957 in carryover of unexpended grants for Program Year 2004 and \$76,775 in increased expenditures primarily due to revised federal and state funding allocations in the Home Delivered Meals Title III-C(2), Family Caregiver Support Title III-E, Care Coordination for the Elderly Virginian, and Long Term Care Ombudsman programs.

FY 2004 actual expenditures of \$4,486,572 reflect a decrease of \$1,320,957 or 22.7 percent from the *FY 2004 Revised Budget Plan* amount of \$5,807,529, which is attributed to the grant carryover noted above.

Actual revenues in FY 2004 total \$2,622,266, a decrease of \$532,207 or 16.9 percent from the FY 2004 estimate of \$3,154,473, primarily due to three months of unrealized federal revenue, state funds, project income, and donations from private corporations. It is expected that this \$532,207 in revenue will be received in the first three months of FY 2005 (the final three months of Program Year 2004) and that \$76,776 in additional revenue will be realized throughout FY 2005.

There is no change to the General Fund Transfer as a result of the actions discussed above and the FY 2005 ending balance remains at \$0.

Fund 104, Information Technology Projects

\$24,706,216

FY 2005 expenditures are recommended to increase \$24,706,216 due to the carryover of unexpended project balances of \$23,206,721 and the appropriation of \$900,000 resulting from the transfer of funding from the Department of Family Services and Circuit Court and Records to more appropriately reflect information technology project funding, as well as an increase to the General Fund Transfer of \$600,000 to support changes in the Personal Property Tax System as a result of recent General Assembly action. This is partially offset by a reduction of \$505 based on lower than projected interest income in FY 2004.

In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
IT0011	Document Management and Imaging	\$500,000	Increase necessary to reflect appropriate placement of information technology funding for an imaging and workflow project in the County's Child Care Assistance and Referral program. The balance in this project after this adjustment is \$3,318,402.
IT0022	DIT Tactical Initiatives	(505)	Decrease necessary to adjust for lower than projected actual interest income received in FY 2004. The balance in this project after this adjustment is \$1,050,648.
IT0056	Courtroom Technologies	400,000	Increase necessary to reflect the appropriate placement of information technology funding to support the development and testing of a prototype courtroom. The balance in this project after this adjustment is \$686,739.
IT0066	Personal Property Tax System Adjustments	600,000	Increase necessary to incorporate changes required to the Fairfax County Personal Property Tax System as a result of General Assembly action mandating multiple tax rates be implemented January 1, 2006. The balance in this project after this adjustment is \$600,000.
Total		\$1,499,495	

OTHER FUNDS DETAIL

Attachment VII

Fund 105, Cable Communications

\$10,216,924

FY 2005 expenditures are recommended to increase \$10,216,924 due to encumbered carryover of \$698,262 and unencumbered carryover of \$9,518,662 for the engineering, contractual services, and materials associated with the implementation and activation of the County's Institutional Network (I-Net).

FY 2004 actual expenditures reflect a decrease of \$11,207,271, or 55.0 percent from the *FY 2004 Revised Budget Plan* amount of \$20,393,355. Of this amount \$698,262 is included as encumbered carryover in FY 2005. The remaining balance of \$10,509,009 is primarily attributable to I-Net related expenses that were not incurred due to the delay in the activation of the I-Net resulting from holdups in Cox Communications' construction and implementation schedule.

Actual revenues in FY 2004 total \$11,618,466, an increase of \$988,682 or 9.3 percent over the FY 2004 estimate of \$10,629,784, primarily due to higher than anticipated cable franchise fee revenue.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$5,510,944, an increase of \$1,979,030.

Fund 106, Fairfax-Falls Church Community Services Board

\$5,003,773

FY 2005 expenditures are recommended to increase \$5,003,773. Of this amount, \$1,275,161 is due to encumbered carryover, \$1,343,525 represents the automated carryover of unexpended grant balances in order to continue the workload associated with numerous ongoing grant programs and projects, and \$2,385,087 is associated with various administrative adjustments.

Administrative adjustments totaling a net increase of \$2,385,087 are required to update grant award totals based on the most current information available from the grantors. Of this amount, a net increase of \$2,383,178 is associated with grant adjustments, including \$2,482,684 in new grant program year awards partially offset by a decrease of \$99,506 for adjustments to current grants. New grant awards totaling \$2,482,684 are comprised of: \$1,749,656 for the State Reinvestment Initiative Project in Mental Health Services; \$341,317 for the High Intensity Drug Trafficking Area program in Alcohol and Drug Services; \$193,512 for the Ryan White grant in Alcohol and Drug Services; \$70,361 for the Ryan White grant in Mental Health Services; \$64,025 for the Get Real About Tobacco grant in Alcohol and Drug Services; \$40,985 for the Rape Prevention and Education grant in Mental Health Services; and \$22,828 for the VSTOP grant in Mental Health Services. The decrease of \$99,506 in current grant awards is primarily attributed to an increase of \$26,370 in the PATH grant to support a new grant Mental Health Therapist position to conduct outreach to shelters and drop-in clinics for homeless clients and decreases of \$97,464 in the Tobacco Settlement grant due to early termination by the grantor and \$28,798 in Early Intervention's Part C grant based on a new award letter. In addition, a net increase of \$1,909 reflects an increase of \$263,772 in Mental Health Services for an amended contract with Inova Mt. Vernon Hospital; \$240,000 in Mental Health Services for a pending Discharge Assistance Program grant; an increase of \$62,800 to support a new merit regular Mental Retardation Specialist II position to meet the increased case management workload associated with the FY 2005 special education graduates; and an increase of \$6,265 to appropriate additional federal and state revenue received in FY 2004 for FY 2005 Project LINK services; partially offset by a decrease of \$570,928 due to Northern Virginia Training Center's decision to purchase vocational services directly and cancel its contract with the CSB. All of the aforementioned adjustments are fully offset by commensurate adjustments to federal and state funds, as well as fees, with the exception of the Inova Mt. Vernon Hospital contract which required an increase of \$263,772 to the General Fund Transfer in FY 2005.

FY 2004 actual expenditures reflect a decrease of \$2,869,851 or 2.4 percent from the *FY 2004 Revised Budget Plan* amount of \$121,218,865. Of this amount, \$1,275,161 is included as encumbered carryover, \$1,343,525 is automatically carried over as unexpended grant funds, and the remaining \$251,165 is for various miscellaneous adjustments.

OTHER FUNDS DETAIL

Attachment VII

Actual revenues in FY 2004 totaling \$35,737,869, a decrease of \$1,594,447 or 4.3 percent from the FY 2004 estimate of \$37,332,316, is primarily due to unrealized grant revenues that will carry over into FY 2005 and an unawarded grant project, offset by an increase in fee revenues due to intensified Medicaid revenue collection efforts.

As a result of these adjustments, the FY 2005 ending balance is projected to be \$120,758, an increase of \$242.

Fund 108, Leaf Collection

\$0

FY 2005 expenditures are recommended to remain at \$1,510,902.

FY 2004 actual expenditures are \$1,139,016, a decrease of \$124,568 or 9.9 percent from the *FY 2004 Revised Budget Plan* amount of \$1,263,584. The balance of \$124,568 is primarily attributable to lower than anticipated expenditures related to services from other agencies and Department of Vehicle Services charges.

Actual revenues in FY 2004 total \$967,050, an increase of \$189,888 or 24.4 percent over the FY 2004 estimate of \$777,162, primarily due to higher than anticipated revenues from the leaf collection levy resulting from higher than anticipated assessments.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$1,440,576, an increase of \$314,456.

Fund 109, Refuse Collection

\$444,772

FY 2005 expenditures are recommended to increase \$444,772 due to encumbered carryover of \$394,375 and unexpended project balances of \$50,397.

FY 2004 actual expenditures are \$16,584,511, a decrease of \$1,469,975 or 8.1 percent from the *FY 2004 Revised Budget Plan* amount of \$18,054,486. This is attributable to a \$176,581 decrease in Personnel Services due to higher than anticipated position turnover and position vacancies; a \$914,918 decrease in Operating Expenses from savings resulting from lower than anticipated expenditures for refuse disposal, printing and binding, and insurance; \$365,008 in Capital Equipment savings that have largely been encumbered and carried forward into FY 2005; and \$50,397 in remaining capital project balances that will be carried forward for anticipated final charges related to the Newington facility expansion. This is partially offset by a decrease of \$36,929 in Recovered Costs due to lower than anticipated expenditures related to administrative support for leaf collection.

Actual revenues in FY 2004 total \$12,593,734, an increase of \$458,939 or 3.8 percent over the FY 2004 estimate of \$12,134,795. This increase is due to one-time revenues of \$574,538 from the Federal Emergency Management Agency as reimbursement for expenditures related to the recovery from Hurricane Isabel, \$73,825 in additional revenues from Residential and General Collections and \$10,789 in additional revenues from County Agency Routes. These increases are partially offset by decreases of \$88,508 in Other Collection Revenue primarily due to lower than expected revenues for Leaf Collection, \$41,734 due to lower earnings for Interest on Investments, \$35,350 for Recycling Operations due to lower expenditures that resulted in lower reimbursement and \$34,621 in billings for General Fund programs due to lower program activity.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$3,410,177, an increase of \$1,484,142.

OTHER FUNDS DETAIL

Attachment VII

Fund 110, Refuse Disposal

\$1,668,323

FY 2005 expenditures are recommended to increase \$1,668,323 due to the carryover of unexpended capital project balances of \$1,629,323 and unencumbered Capital Equipment of \$39,000. FY 2005 revenues are recommended to decrease \$363,192 due to the negotiated contract disposal rate being set at \$42.45 per ton rather than the originally projected \$42.95 per ton estimate which results in lower revenues than anticipated.

FY 2004 actual expenditures reflect a decrease of \$3,104,643 or 5.8 percent from the *FY 2004 Revised Budget Plan* amount of \$53,701,756. The balance is primarily attributable to unspent Capital Project balances of \$1,629,323 resulting from lower than anticipated expenditures for ongoing capital projects. In addition, savings of \$294,059 in Personnel Services is due to higher than anticipated position vacancies. Savings of \$1,121,881 in Operating Expenses is due to lower than anticipated contractor compensation expenses; landfill, incinerator and other disposal fees; and worker's compensation costs. Savings of \$103,218 in Capital Equipment is due to lower than anticipated vehicle and equipment costs. This is partially offset by a shortfall of \$43,838 in Recovered Costs due to lower billings than anticipated for services rendered.

Actual revenues in FY 2004 total \$49,464,445, an increase of \$1,688,494 or 3.5 percent over the FY 2004 estimate of \$47,775,951, primarily due to higher than anticipated revenues from Citizens' Disposal Facilities and non-Fairfax County sources that are partially offset by lower than anticipated revenues from private collectors and yard waste.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$6,347,742, an increase of \$2,761,622.

Fund 111, Reston Community Center

\$296,257

FY 2005 expenditures are recommended to increase \$296,257 due to encumbered carryover.

FY 2004 actual expenditures reflect a decrease of \$1,095,181 or 17.5 percent from the *FY 2004 Revised Budget Plan* amount of \$6,272,336. The balance is attributable to a savings of \$269,504 in Personnel Services due to higher than anticipated vacancies and a savings of \$825,677 in Operating Expenses primarily due to unneeded expenses related to air conditioning repairs and lower costs due to program cancellations as a result of low enrollment.

Actual revenues in FY 2004 total \$5,513,597, an increase of \$45,767 or 0.8 percent over the FY 2004 estimate of \$5,467,830, primarily due to higher than expected fees from Aquatics programs and room rentals.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$1,600,470, an increase of \$844,691. Of this increase, \$528,695 was placed in reserve for capital projects.

Fund 112, Energy/Resource Recovery Facility

\$4,868,074

FY 2005 expenditures are increased \$4,868,074 for encumbered carryover of \$2,853,585 in Operating Expenses and \$2,014,489 for an administrative adjustment necessary for the Energy/Resource Recovery Facility (E/RRF). On July 15, 2002, the Lorton property was transferred from the federal government to the County and as a result, the E/RRF, located on the Lorton property and operated by Covanta Fairfax, International, changed from tax-exempt to taxable status. The Department of Tax Administration will levy Real Estate and Business Personal Property Taxes on the E/RRF in the amount of \$2,014,489 in FY 2005. As a cost of operations and pursuant to Covanta's contract with the County, Covanta will pay the tax and then charge it to the County via Fund 112. The collected tax funds, which will be posted as General Fund revenue, will be returned to Fund 112 by a General Fund transfer of \$2,014,489. As a result, the net impact is \$0 to both the General Fund and Fund 112.

FY 2004 actual expenditures reflect a decrease of \$4,857,650 or 13.0 percent from the *FY 2004 Revised Budget Plan* amount of \$37,252,595. Of this amount, \$2,853,585 is encumbered carryover and the remaining \$1,981,148 results from savings in contractor compensation costs associated with lower than anticipated plant operating expenses. In addition, savings of \$22,917 in Personnel Services results from higher than anticipated position turnover.

OTHER FUNDS DETAIL

Attachment VII

Actual revenues in FY 2004 total \$33,448,736, an increase of \$505,371 or 1.5 percent over the FY 2004 estimate of \$32,943,365, primarily due to higher than anticipated revenues from Prince William County and non-Fairfax waste sources that are partially offset by lower than anticipated revenues from Fairfax County and the District of Columbia.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$18,092,398, an increase of \$2,509,436.

Fund 113, McLean Community Center

\$520,207

FY 2005 expenditures are recommended to increase \$520,207 due to encumbered carryover of \$71,791, unencumbered carryover of \$150,923 and a balance of \$297,493 in unexpended project balances.

FY 2004 actual expenditures reflect a decrease of \$660,076 or 19.2 percent from the *FY 2004 Revised Budget Plan* amount of \$3,435,061. This reduction results from a savings of \$297,855 in Operating Expenses primarily due to lower than anticipated repair and maintenance costs; \$110,792 in Capital Equipment primarily due to delays in purchasing a rigging system that raises and lowers sets on the theater stage and \$297,566 in unexpended capital project balances. The purchase of the riggings was delayed in order to replace the riggings at the same time that the theater will be closed during August 2004 for renovation to the theater lighting system. Offsetting these savings is a \$46,137 shortfall in Personnel Services due to lower than anticipated staff turnover.

Actual revenues in FY 2004 total \$3,779,878, an increase of \$48,275 or 1.3 percent over the FY 2004 estimate of \$3,731,603 primarily due to increases in program fee revenue.

Due to the availability of fund balance and to reduce the costs associated with future interest payments, the McLean Community Center has opted to redeem its bonds that were issued in 1988 for center renovations. A total of \$325,000 to pay off the balance of the bonds will be transferred to Fund 200, County Debt Service. As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$3,074,516, a decrease of \$136,856.

Fund 114, I-95 Refuse Disposal

\$37,913,983

FY 2005 expenditures are recommended to increase \$37,913,983 due to encumbered carryover of \$357,945 and the carryover of unexpended capital project balances of \$37,556,038.

FY 2004 actual expenditures are \$6,890,844, a decrease of \$38,293,186 or 84.7 percent from the *FY 2004 Revised Budget Plan* amount of \$45,184,030. This is primarily attributable to savings of \$73,762 in Personnel Services resulting primarily from higher than anticipated position turnover; savings of \$230,195 in Operating Expenses resulting primarily from a decrease of \$214,307 in fuel expenses due to less than anticipated usage and a \$15,888 net decrease in other operating expense categories; a decrease of \$433,191 in Capital Equipment of which \$357,945 is included as encumbered carryover; and a decrease of \$37,556,038 in Capital Projects resulting primarily from unexpended project balances from ongoing capital construction projects.

Actual revenues in FY 2004 total \$5,593,729, a decrease of \$441,041 or 7.3 percent from the *FY 2004 Revised Budget Plan* amount of \$6,034,770. The decrease is attributable to \$139,539 in unrealized investment income; a net decrease of \$220,865 in refuse disposal revenue primarily due to lower tonnage revenues than anticipated from the E/RRF, the Alexandria/Arlington E/RRF and the Lower Potomac Treatment Plant; and an \$80,637 decrease in miscellaneous revenues.

As a result of these actions and a \$4 decrease in the beginning fund balance, the FY 2005 ending balance is projected to be \$37,010,843, a decrease of \$61,842.

OTHER FUNDS DETAIL

Attachment VII

Fund 116, Integrated Pest Management Program

\$23,312

FY 2005 expenditures are recommended to increase \$23,312 due to encumbered carryover.

FY 2004 actual expenditures reflect a decrease of \$684,450, or 34.5 percent from the *FY 2004 Revised Budget Plan* amount of \$1,981,677. Of this amount \$23,312 is included as encumbered carryover in FY 2005. The remaining balance of \$661,138 is primarily attributable to savings of \$364,094 in Operating Expenses due to the successes of ground and aerial spray programs for the gypsy moth and cankerworm in FY 2000 through FY 2003, which resulted in zero acres requiring treatment in FY 2004. Although the cankerworm population has recently moderated, egg mass surveys will be conducted between August and January to review requirements for FY 2005 treatments. The FY 2005 budget provides sufficient capacity to treat 2,500 acres for gypsy moths, 2,500 acres for cankerworms, and emerald ash borer sites if necessary. Additional Operating Expenses savings of \$261,689 are attributable to efficiencies realized by conducting West Nile virus surveillance and management activities in-house, which had previously been provided through contracted services. These activities are being conducted by recently filled Biologist positions.

Actual revenues in FY 2004 total \$1,421,593, an increase of \$299,942 or 26.7 percent over the FY 2004 estimate of \$1,121,651 primarily due to increased revenue from real estate taxes.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$961,080, an increase of \$961,080.

Fund 118, Consolidated Community Funding Pool

\$135,020

FY 2005 expenditures are required to increase \$135,020 due to encumbered carryover of \$129,724 and unencumbered carryover of \$5,296. Encumbrances are required to be carried over to complete and settle all FY 2004 Consolidated Community Funding Pool (CCFP) contracts for 11 projects. Unencumbered funding from the deobligation of lapsing project funds identified by the agency during contract monitoring activities will be reallocated to other community-based programs in FY 2005. The unencumbered amount provides additional FY 2005 funding and will be reallocated consistent with the CCFP Selection Advisory Committee (SAC) recommendations and approval by the Board of Supervisors.

FY 2004 actual expenditures reflect a decrease of \$135,020 or 2.0 percent from the *FY 2004 Revised Budget Plan* amount of \$6,665,268. The balance is attributable to unexpended and deobligated project funding.

As a result of the actions discussed above, the FY 2005 ending balance is projected to remain \$0.

Fund 119, Contributory Fund

\$17,500

FY 2005 expenditures are recommended to increase \$17,500 to address dues requirements for the National Association of Counties (NACo). During FY 2002, NACo combined its dues requirements with the Virginia Association of Counties (VACo) in order to maximize both organizations' membership bases. However, VACo subsequently changed its policy and now requires counties to make a separate dues payment to NACo. Since there is available fund balance to address this requirement, no increase in the General Fund transfer to this fund is necessary. In addition, funding of \$240,000 is transferred from the Community Development program area to the Parks, Recreation and Cultural program area to more appropriately reflect funding for the Fort Belvoir Army Museum.

OTHER FUNDS DETAIL

Attachment VII

FY 2004 actual expenditures reflect a decrease of \$36,568, or 0.5 percent from the *FY 2004 Revised Budget Plan* amount of \$7,048,423. This balance is primarily attributable to lower than anticipated VACo dues, slightly lower utilization at the Northern Virginia Healthcare Center/District Home, and actual disposal costs for refuse generated by Celebrate Fairfax for the annual fair in June 2004.

No change to the FY 2005 transfer amount of \$9,862,624 is necessary to address the above adjustments.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$69,068, an increase of \$19,068.

Fund 120, E-911

\$5,010,686

FY 2005 expenditures are recommended to increase \$5,010,686 due to encumbered carryover totaling \$653,839, unencumbered carryover totaling \$80,000 for radio equipment, \$3,868,901 in IT project balances, and the carryover of \$407,946 in IT project funding allocated from available fund balance.

FY 2004 actual expenditures reflect a decrease of \$4,505,697 or 14.1 percent from the *FY 2004 Revised Budget Plan* amount of \$31,950,511. This decrease is primarily attributable to \$3,868,901 in unexpended IT project balances and a decrease of \$809,121 in Operating Expenses primarily due to encumbered radio equipment and services. These decreases are partially offset by an increase of \$172,324 in Personnel Services primarily due to increase staff overtime requirements and higher than anticipated fringe benefit expenses.

Actual revenues in FY 2004 total \$19,798,046, an increase of \$504,989 or 2.6 percent over the FY 2004 estimate of \$19,293,057 primarily due to higher than anticipated revenues from the E-911 tax that are partially offset by lower revenues from Interest on Investments.

As a result of the actions discussed above, the FY 2005 ending balance is projected to remain at \$0.

Fund 141, Elderly Housing Programs

\$249,495

FY 2005 expenditures are required to increase \$249,495 due to encumbered carryover of \$155,495 and unencumbered carryover of \$94,000.

FY 2004 actual expenditures are \$2,918,270, a decrease of \$432,961 or 12.9 percent from the *FY 2004 Revised Budget Plan* amount of \$3,351,231. The decrease in expenditures is primarily due to position vacancies; delayed adjustment of the fund's accrued leave which will be posted as part of the FY 2004 audit process; deferred procurement of furniture and fixtures; and deferred maintenance and repairs. Of this amount, \$155,945 is requested in encumbered carryover primarily for professional consultant and contractual payments and \$94,000 is in unencumbered carryover for the repair and replacement of a portion of the sidewalks and replacement of gutters and downspouts at Little River Glen, and the replacement three hot water heaters at the Lincolnia facility.

Actual revenues in FY 2004 total \$1,837,021, an increase of \$42,739 or 2.4 percent over the FY 2004 estimate of \$1,794,282. The increase is primarily attributable to increases in program activity.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$152,909, an increase of \$226,205.

OTHER FUNDS DETAIL

Attachment VII

Fund 142, Community Development Block Grant

\$11,606,677

FY 2005 expenditures are required to increase a net \$11,606,677 due to carryover of unexpended project balances of \$10,747,790 and the appropriation of \$1,004,129 in program income, \$1,722 in investment income and \$36 from Fund Balance; offset by a \$147,000 reduction in the U.S. Department of Housing and Urban Development (HUD) award as approved by the Board of Supervisors on April 26, 2004. FY 2005 revenues are required to increase by \$10,700,960 primarily due to carryover of anticipated reimbursements from HUD for capital projects and rental rehabilitation. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003800	Adjusting Factors	(\$1,824,376)	Decrease necessary to reallocate project funding as approved by the Board of Supervisors on April 26, 2004 during deliberations on the FY 2005 Consolidated Plan One Year Action Plan as presented by the Consolidated Community Funding Advisory Committee based on the FY 2005 U.S. Department of Housing and Urban Development (HUD) award. The balance in this project after this adjustment is \$0.
003813	Home Improvement Loan	664,539	Increase necessary to appropriate FY 2004 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$2,408,047.
003899	Contingency	279,022	Increase necessary to appropriate FY 2004 program income and Fund Balance. The balance in this project after this adjustment is \$1,053,627.
003915	Planning and Urban Design	(100,000)	Decrease necessary to adjust funding levels as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$753,694.
013887	Section 108 Loan Payments	56,950	Increase necessary to appropriate FY 2004 program income. The balance in this project after this adjustment is \$1,750,034.
013933	Reston Interfaith Townhouses	100,000	Increase due to reallocations from other project completions. The balance in this project after this adjustment is \$100,002.
013992	Christian Relief Services	(82,876)	Decrease necessary to reallocate excess funds to Project 013933, Reston Interfaith. The balance in this project after this adjustment is \$154,346.
013994	HOF Home Purchase Assistance	(11,000)	Decrease due to project completion. The balance in this project after this adjustment is \$0.
014110	Herndon Bilingual Rehab Specialist	(6,124)	Increase necessary to reallocate excess funds to Project 013933, Reston Interfaith Townhouses. The balance in this project after this adjustment is \$114,029.
014112	Accessibility Modifications	72,891	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$150,538.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
014113	Homeownership Assistance	5,376	Increase necessary to appropriate FY 2004 program income. The balance in this project after this adjustment is \$547,690.
014129	Senior/Disabled Housing Development	383,243	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$1,521,015.
014132	Child Care Center Grant Program	50,000	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$100,741.
014152	Revitalization	1,125,460	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$2,591,793.
014153	Neighborhood Revitalization	72,891	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$136,373.
014191	Rehabilitation of FCRHA Properties	72,891	Increase necessary to appropriate FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$72,891
Total		\$858,887	

Fund 143, Homeowner and Business Loan Program

\$5,244,487

FY 2005 expenditures are required to increase \$5,244,487 due to \$3,529,846 in carryover of unexpended FY 2004 program balances, an appropriation of \$868,628 in program income adjustments for the Moderate Income Direct Sales Program (MIDS) and Business Loan Programs, and an appropriation of \$846,013 in Fund Balances. The increases are reallocated to specific program areas based on projected market activity in the MIDS, County Rehabilitation Loan Repayments, and Business Loan Programs. FY 2005 revenues are required to increase \$868,628 due to the carryover of FY 2004 program balances of \$909,786 in the Business Loan Program, offset by adjustments of \$41,158 to the MIDS program.

FY 2004 actual expenditures are \$1,189,741, a decrease of \$3,529,846 or 74.8 percent from the *FY 2004 Revised Budget Plan* amount of \$4,719,587. The decrease in expenditures is primarily due to decreased program activity in County Rehabilitation Loans and Grants Program, the MIDS Program, the Business Loan Program, and the Water Extension and Improvement Projects Program. These programs had fewer applications for assistance than projected due to fewer qualified applicants attributable to economic conditions.

Actual revenues in FY 2004 total \$2,866,146, an increase of \$533,486 or 22.9 percent from the FY 2004 estimate of \$2,332,660. The increase is primarily attributable to increases in revenue in the County Rehabilitation Loan Repayments and MIDS Programs due to the favorable economic conditions that resulted in more than projected repayments of loans and more MIDS resales, offset by a decrease in the Business Loan Program.

As a result of the actions discussed above, the FY 2004 ending balance is projected to be \$0, a decrease of \$312,527.

OTHER FUNDS DETAIL

Attachment VII

Fund 144, Housing Trust Fund

\$22,852,393

FY 2005 expenditures are required to increase \$22,852,393 due to the carryover of unexpended project balances of \$16,528,669, an adjustment of \$1,591,709 to appropriate proceeds from the sale of the Chain Bridge Gateway property, a General Fund Transfer of \$4,020,000 to partially fund the construction of 60 assisted living units at Little River Glen II and an adjustment of \$712,015 to appropriate additional proffer income received in FY 2004. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003875	Island Walk Cooperative	(\$51,366)	Decrease due to project completion. The total project estimate is decreased from \$600,000 to \$548,634.
013906	Undesignated	454,724	Increase necessary to appropriate FY 2004 proffer income of \$712,015 and \$1,591,709 in proceeds from the sale of the Chain Bridge Gateway property to the Undesignated Project, offset by the reallocation of \$300,000 in funds to Project 014116, Partnership Program, \$474,000 to Project 014191, Rehabilitation of FCRHA Properties, \$1,000,000 to Project 014192, Housing Preservation Initiative, and \$75,000 to Project 014193, Transit Oriented Development, based on the FY 2005 FCRHA Strategic Plan approved by the FCRHA on December 11, 2003. The balance in this project after this adjustment is \$963,405.
013948	Little River Glen II	4,020,000	Increase due to a General Fund Transfer of \$4,020,000 to partially fund the construction of 60 assisted living units. The total project estimate is increased from \$4,176,694 to \$8,196,694.
014013	Development Fund	1,366	Increase due to reallocation from the completion of Project 003875, Island Walk Cooperative. The balance in this project after this adjustment is \$126,737.
014042	Tier Two Predevelopment	0	No change. Increase due to reallocation from the completion of Project 003875, Island Walk Cooperative, offset by the reallocation of funds to Project 014138, Chesterbrook as approved by the Board of Supervisors on June 21, 2004. The balance in this project after this adjustment is \$150,000.
014116	Partnership Program	300,000	Increase necessary to appropriate proffer income and funding provided from the sale of the Chain Bridge Gateway property to facilitate new housing production and preservation by non-profit organizations. The balance in this project after this adjustment is \$2,008,013.
014138	Chesterbrook	50,000	Increase due to reallocation from project 014042, Tier Two Predevelopment, as approved by the Board of Supervisors on June 21, 2004. The balance in this project after this adjustment is \$50,000.
014191	Rehabilitation of FCRHA Properties	474,000	Increase necessary to appropriate funding based on the FY 2005 FCRHA Strategic Plan and funding provided from the sale of the Chain Bridge Gateway property. The balance in this project after this adjustment is \$474,000.
014192	Housing Preservation Initiative	1,000,000	Increase necessary to appropriate proceeds provided from the sale of the Chain Bridge Gateway property. The balance in this project after this adjustment is \$1,000,000.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
014193	Transit Oriented Development	75,000	Increase necessary to appropriate funding based on the FY 2005 FCRHA Strategic Plan. The balance in this project after this adjustment is \$75,000.
Total		\$6,323,724	

Fund 145, HOME Investment Partnership Grant

\$6,491,074

FY 2005 expenditures are required to increase \$6,491,074 due to carryover of unexpended project balances in the amount of \$6,139,648, appropriation of \$286,257 in the amended U.S. Department of Housing and Urban Development (HUD) award, and appropriation of \$65,169 for program income. FY 2005 revenues are required to increase by \$6,491,074 primarily due to anticipated reimbursements from HUD for capital projects as expenses are incurred. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
013954	CHDO Undesignated	(\$645)	Decrease necessary to appropriate the amended FY 2005 HUD award in the amount as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$810,793.
013974	HOME Development Costs	(1,710,940)	Decrease necessary to reduce the amended FY 2005 HUD award by \$1,776,109 as approved by the Board of Supervisors on April 26, 2004 and to appropriate FY 2004 program income of \$65,169. The balance in this project after this adjustment is \$1,699,368.
013975	HOME Administration	17,265	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$590,799.
014116	Affordable Housing Partnership Programs	100,000	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$907,000.
014129	Senior/Disabled Housing	300,000	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$679,565.
014137	Senior Housing – Little River Glen III	200,000	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$405,000.
014153	Neighborhood Revitalization	204,080	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$655,348.
014189	Studio Dwelling	200,000	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$200,000.
014190	American Dream Initiative	290,557	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$290,557.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
014191	Senior Housing – Maintain Properties	751,109	Increase necessary to appropriate the amended FY 2005 HUD award as approved by the Board of Supervisors on April 26, 2004. The balance in this project after this adjustment is \$751,109.
Total		\$351,426	

Debt Service Funds

Fund 200, County Debt Service **\$3,725,216**
Fund 201, School Debt Service

FY 2005 expenditures are recommended to increase \$3,725,216 primarily due to re-appropriation of available fund balance for future bond sales. Other adjustments include transfer in and appropriation of \$325,000 from the McLean Community Center Fund for the redemption of all outstanding Series 1988 bonds of the center.

FY 2004 actual expenditures reflect a decrease of \$3,717,317 or 1.7 percent from the *FY 2004 Revised Budget Plan* of \$220,538,948, primarily resulting from savings associated with two refundings that occurred in FY 2004. In October 2003, the County refunded \$92,150,000 EDA Government Center Properties bonds and in March 2004, the County completed a refunding of \$154,870,000 General Obligation Bonds.

Actual revenues in FY 2004 reflect a decrease of \$317,101 from the FY 2004 estimate as bond proceeds deposited to these funds for payment of issuance costs for the refundings and the 2004A series general obligation bonds were recorded as non-operating revenue in order to comply with accounting standards. An audit adjustment will be made to reconcile the actual cash balance available to the fund at the *FY 2005 Third Quarter Review*.

As a result of the actions discussed above, the combined ending balance for FY 2005 is projected to remain unchanged.

Capital Project Funds

Fund 300, Countywide Roadway Improvement Fund **\$2,899,035**

FY 2005 expenditures are recommended to increase \$2,899,035 due to \$1,098,847 in carryover of unexpended project balances, a transfer of \$1,800,000 in from Fund 304, Primary and Secondary Road Bond Construction, and an appropriation of \$188 in miscellaneous revenues associated with the sale of plans. The transfer from Fund 304 will support higher than anticipated costs associated with the Gallows/Annandale/Hummer Roads project. On May 20, 2002, the Board of Supervisors approved the use of transportation bond funds in the amount of \$3.02 million for several road projects, including reconstruction and additional turn lanes for Gallows Road at Annandale and Hummer Roads. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
006615	Telegraph Road/Florence Lane	\$188	Increase necessary to appropriate miscellaneous revenues received associated with the sale of plans for this project. The total project estimate is increased from \$806,750 to \$806,938.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
006616	Gallows/Annandale/ Hummer Roads	1,800,000	Increase necessary to fund higher than anticipated costs for land acquisition, utility relocation and construction. On May 20, 2002, the Board of Supervisors approved the use of transportation bond funds in the amount of \$3.02 million for several road projects. One of the projects includes reconstruction and additional turn lanes for Gallows Road at Annandale and Hummer Roads. This project was originally estimated to require an additional \$225,000. Since that time, the design work for this project has been completed and land acquisition, utility relocation and construction costs have increased to a total of \$1,800,000. Funding for this project is available and is transferred from Fund 304, Primary and Secondary Road Bond Construction to complete the project. The total project estimate is increased from \$870,000 to \$2,670,000.
Total		\$1,800,188	

Fund 301, Contributed Roadway Improvement Fund

\$33,239,828

FY 2005 expenditures are recommended to increase \$33,239,828 due to the carryover of unexpended project balances of \$33,487,143 and a net decrease of \$247,315. This net decrease is based on higher than anticipated proffers received in FY 2004 of \$190,551; offset by lower than anticipated interest earnings of \$187,866, and a transfer out of \$250,000 to Fund 304, Primary and Secondary Road Bond Construction to support improvements to West Ox Road/Monroe Street and South Van Dorn/I-495. Estimates for receipt of proffers are based on prior year receipts and anticipated levels of development. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
007700	Fairfax Center Reserve	\$77,814	Net increase due to higher than anticipated proffer receipts in the amount of \$114,809, partially offset by lower than anticipated interest earnings of \$36,995. The balance in this project after this adjustment is \$5,977,896.
008800	Centreville Reserve	2,148	Net increase due to higher than anticipated proffer receipts in the amount of \$13,849, partially offset by lower than anticipated interest earnings of \$11,701. The balance in this project after this adjustment is \$1,665,039.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
009900	Miscellaneous Reserve	(321,515)	Net decrease due to higher than anticipated proffer receipts in the amount of \$523, offset by lower than anticipated interest earnings of \$72,038 and a transfer to Fund 304, Primary and Secondary Road Bond Construction in the amount of \$250,000. This transfer is based on developer contributions received in this fund to support improvements to West Ox Road/Monroe Street and South Van Dorn/I-495 within Fund 304. The balance in this project after this adjustment is \$10,155,551.
009911	Tysons Corner Reserve	(5,762)	Net decrease due to higher than anticipated proffer receipts in the amount of \$61,371, offset by lower than anticipated interest earnings of \$67,133. The balance in this project after this adjustment is \$9,751,956.
Total		(\$247,315)	

Fund 303, County Construction

\$49,621,998

FY 2005 expenditures are recommended to increase \$49,621,998 due to the carryover of unexpended project balances of \$38,709,113, the appropriation of revenues received in FY 2004 for the Athletic Field Matching Program of \$63,240 and an increase to the General Fund transfer of \$10,849,645. The General Fund transfer includes funding of \$950,000 to support higher than anticipated costs associated with the Katherine K. Hanley Family Shelter, \$2,000,000 to support the acceleration of the Mott Community Center Expansion project, \$5,322,000 to provide building stabilization requirements at the Laurel Hill site and \$77,645 to reimburse the Park Authority for funds utilized to satisfy road development escrow requirements at the Great Falls Nike Park. In addition, this transfer includes an amount of \$2,500,000 to address critical unfunded capital needs, including storm drainage, streetlights, and sidewalks/trails. This funding will be equally divided (\$250,000 per District) between Board members. Staff will provide the Board with required/requested storm drainage, trails/sidewalks, and streetlight projects by magisterial district and work with each Board member and the Chairman to help prioritize projects within the respective districts and throughout the County.

Revenue of \$14,735,928 is recognized in Fund 303 in anticipation of the sale of County land. Upon receipt of these revenues funding will be transferred out to Fund 170, Park Revenue Fund to pay the debt service associated with a Revenue Anticipation Note (RAN) utilized to acquire the Hunter park property.

OTHER FUNDS DETAIL

The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003099	Miscellaneous Building and Repairs	\$200,000	Increase necessary to fund maintenance requirements. Of this amount, \$100,000 is necessary for re-caulking at the Government Center. Re-caulking is required to alleviate numerous leaks in the building and to preclude additional leaks and deterioration. The remaining \$100,000 is held in reserve as a contingency. If contingency needs do not materialize, this \$100,000 will be applied to other maintenance/security requirements. Funding is reallocated from Project 009466, Prioritized Capital Projects which was approved by the Board of Supervisors as part of the <i>FY 2004 Third Quarter Review</i> . Funding of \$3.0 million was approved to begin to address critical unfunded capital needs including storm drainage, streetlights, sidewalks/trails, and unfunded maintenance and security needs. An amount of \$500,000 was approved for unfunded maintenance/security needs and specific projects have now been determined. The balance in this project after this adjustment is \$590,114.
005002	FCPS Athletic Field Maintenance and Improvements (Matching Program)	63,240	Increase due to the appropriation of revenues received in FY 2004 for the FCPS Athletic Field Matching Program to support field improvements at middle and elementary school fields which are predominately available for community use. Organizations with requests must provide a 50 percent match in funds, and project funds are used to upgrade fields, develop new game fields, or improve safety. The balance in this project after this adjustment is \$370,222.
009151	HVAC/Electrical Systems	250,000	Increase necessary to fund maintenance requirements associated with the replacement of mechanical systems, including plumbing, replacement of the boiler and renovation of the hot water circulation system in the oldest portion of the Adult Detention Center. Funding is reallocated from Project 009466, Prioritized Capital Projects which was approved by the Board of Supervisors as part of the <i>FY 2004 Third Quarter Review</i> . The balance in this project after this adjustment is \$671,450.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
009429	Security Improvements	50,000	Increase necessary to fund Incident Reporting Software, training and technical support associated with countywide security. This will allow for the establishment of a web-based incident reporting system for all County agencies to report incidents and enable county security staff to track incidents, note trends and address patterns. This system was a priority noted in the physical security assessment that was conducted by an independent outside security consultant. Funding is reallocated from Project 009466, Prioritized Capital Projects which was approved by the Board of Supervisors as part of the <i>FY 2004 Third Quarter Review</i> . The balance in this project after this adjustment is \$50,000.
009442	Park Grounds Maintenance	77,645	Increase necessary to reimburse this project for funds utilized to satisfy road development escrow requirements at Great Falls Nike Park. These funds had previously been committed for multi-use tennis court renovations and reimbursement will allow for these projects to continue. The balance in this project after this adjustment is \$1,348,203.
009444	Laurel Hill Development	5,322,000	Increase necessary to support structural stabilization of identified Laurel Hill facilities. These structures require roof repairs, ventilation systems, and other stabilization efforts in order to remain serviceable until occupied. When the County received the Lorton property there was an obligation to preserve a number of the historical structures at the Occoquan site and the Central/Max site. A condition assessment was conducted of all the contributing structures on the site. The study identified \$2,302,000 required at the Occoquan site and \$3,020,000 required at Central/Max. The work involves replacing and repairing roofing throughout the campus, replacing/repairing exterior finishes to make the buildings watertight, and providing passive ventilation systems. This work is in addition to the asbestos abatement requirements on both sites and is necessary to protect these historic structures until such time as final plans are developed and these properties can be transferred. The total project estimate is increased from \$9,785,244 to \$15,107,244.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
009464	Katherine K. Hanley Family Shelter	950,000	Increase necessary due to higher than anticipated construction costs. This project is currently in the design phase and funding is required to complete the project based on changes in the construction market conditions, increases in steel, cement and petroleum product costs, higher than anticipated site work, the focus and expectation of the community and the installation of pedestrian improvements in the form of a trail along Route 29 to Stringfellow Road. This shelter is projected to be a 20,000-square-foot 60-bed facility to accommodate up to 20 homeless families needing temporary shelter. Funding of \$5,231,238 has been earmarked for this project including \$200,000 appropriated in Fund 145, Home Investment Partnership Grant, \$1,000,000 appropriated in Fund 144, Housing Trust Fund, a \$1,000,000 proffer contribution, and a General Fund Transfer of \$3,031,238 approved at the <i>FY 2003 Carryover Review</i> . The total project estimate is increased from \$5,231,238 to \$6,181,238.
009466	Prioritized Capital Projects	2,000,000	A net increase of \$2,000,000 is necessary to allocate funds of \$2.5 million to address critical unfunded capital needs, including storm drainage, streetlights, and sidewalks/trails. This funding will be equally divided (\$250,000 per District) between Board members. Staff will provide the Board with required/requested storm drainage, trails/sidewalks, and streetlight projects by magisterial district and work with each Board member and the Chairman to help prioritize projects within the respective districts and throughout the County. This increase is partially offset by a decrease of \$500,000 to reallocate funds provided to this project as part of the <i>FY 2004 Third Quarter Review</i> (\$3.0 million) and specifically earmarked for maintenance requirements. Specific maintenance requirements have been identified and the \$500,000 earmarked for maintenance has been relocated to those projects noted above. The balance in this project after these adjustments is \$5,000,000.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
009467	Mott Community Center Expansion	2,000,000	Increase necessary to support the accelerated renovation of the Mott Community Center. Several significant events and changes are driving the need to accelerate this renovation and expansion, including increased programming needs, the changing demographics of the community served by the center, the designation of the center for a new computer clubhouse and the anticipated development of the Popes Head Park site. The renovations will include the expansion of the gymnasium to a full court, construction of additional classroom space and room to accommodate the regional teen center and a new computer clubhouse. The total project estimate is \$2,000,000.
Total		\$10,912,885	

Fund 304, Primary and Secondary Road Bond Construction

\$31,480,163

FY 2005 expenditures are recommended to increase \$31,480,163 due to the carryover of unexpended project balances of \$32,947,954 offset by a decrease of \$1,467,791. This decrease is associated with the transfer of \$1,800,000 to Fund 300, Countywide Roadway Improvement Fund to support higher than anticipated construction costs associated with the Gallows/Annandale/Hummer Road project as approved by the Board of Supervisors on May 20, 2002. This decrease is partially offset by a transfer in of \$250,000 from Fund 301, Contributed Roadway Improvements, to appropriate revenues from developer contributions received in that fund for improvements to West Ox Road/Monroe Street and South Van Dorn/I-495. In addition, an increase of \$80,000 is required to appropriate revenues anticipated to be received from developer contributions for Route1/Post Office Left Turn Lane and an increase of \$2,209 provides for the appropriation of miscellaneous revenues received for various projects. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
006495	Wiehle Avenue	\$1,782	Increase due to the appropriation of miscellaneous revenues. The total project estimate is increased from \$15,926,856 to \$15,928,638.
064146	FC Parkway -Rt. 123 to Hooes Rd./Pohick Rd.	345	Increase due to the appropriation of miscellaneous revenues. The total project estimate is increased from \$28,090,000 to \$28,090,345.
064182	Clarks Crossing Road	82	Increase necessary to appropriate miscellaneous revenues associated with the sale of plans for walkway projects. The total project estimate is increased from \$446,000 to \$446,082.
064195	Old Reston Avenue	(831)	Decrease due to project completion. The total project estimate is decreased from \$798,000 to \$797,169.
064196	Stonecroft Boulevard	(40,221)	Decrease due to project completion. The total project estimate is decreased from \$1,356,758 to \$1,316,537.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
064227	Leesburg Pike/Haycock Road	(16,607)	Decrease due to project completion. Funds will be reallocated to Project 064228, Route 29/Bull Run Post Office Road, to support higher than anticipated utility costs. The total project estimate is decreased from \$177,000 to \$160,393.
064228	Rt. 29/Bull Run Post Office	16,607	Increase necessary to fund higher than anticipated utility relocation costs. The total project estimate is increased from \$412,206 to \$428,813.
064242	West Ox Road/Monroe Street	150,000	Increase necessary to appropriate revenues received from developer contributions in Fund 301, Contributed Roadway Improvement Fund. Funds are transferred to support improvements to West Ox Road/Monroe Street. The total project estimate is increased from \$350,000 to \$500,000.
4YP001	South Van Dorn/I-495 Extend SB Lane	100,000	Increase necessary to appropriate revenues received from developer contributions in Fund 301, Contributed Roadway Improvement Fund. Funds are transferred to support improvements to the South Van Dorn/I-495 Extend SB Lane. The total project estimate is increased from \$100,000 to \$200,000.
4YP002	Route 1/Post Office Left Turn Lane	80,000	Increase necessary to appropriate revenues anticipated to be received from developer contributions for Route1/Post Office Left Turn Lane. The total project estimate is increased from \$100,000 to \$180,000.
006490	Construction Reserve	(1,758,948)	A net decrease of \$1,758,948 is due to a transfer of \$1,800,000 to Fund 300, Countywide Roadway Improvement Fund for higher than anticipated construction costs associated with the Gallows/Annandale/Hummer Road project. The Board of Supervisors approved the use of transportation bond funds in the amount of \$3.02 million on May 20, 2002 for several road projects, including reconstruction and additional turn lanes for Gallows Road at Annandale and Hummer Roads. This project was originally estimated to require an additional \$225,000. Since that time the design work for this project has been completed and land acquisition, utility relocation and construction costs have increased. This decrease is partially offset by an increase of \$41,052 associated with project closeouts. The balance in this project after this adjustment is \$4,166,253.
Total		(1,467,791)	

OTHER FUNDS DETAIL

Attachment VII

Fund 307, Sidewalk Construction

\$7,233,616

FY 2005 expenditures are recommended to increase \$7,233,616 due to the carryover of unexpended project balances of \$6,389,008 and an increase of \$844,608. This increase is primarily due to the appropriation of additional revenues received from the Virginia Department of Transportation (VDOT) and developer contributions to support walkway constructions and other transportation initiatives. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
K00447	Richmond Highway Public Transportation Initiatives	\$565,000	Increase of \$565,000 necessary to appropriate revenues from VDOT for the Richmond Highway Public Transportation Initiatives as approved by the Board of Supervisors on June 7, 2004. This funding will upgrade transit services and facilities in the Richmond Highway Corridor including new transit centers and park-and-ride lots, and upgrades to the bus stops and crosswalks along Richmond Highway. The total project estimate is increased from \$600,000 to \$1,165,000.
W00200	Dranesville District Walkways	32,340	Increase necessary to appropriate revenues received from developer contributions for the installation of walkways in the Dranesville District area, including Pimmit Run. The total project estimate is increased from \$1,848,443 to \$1,880,783.
W00400	Lee District Walkways	33,904	Increase necessary to appropriate revenues received from developer contributions for the installation of walkways in the Lee District area including Lewinsville/Springfield Roads. The total project estimate is increased from \$633,731 to \$667,635.
W00500	Mason District Walkways	10,000	Increase necessary to appropriate revenues received from developer contributions for the installation of walkways in the Mason District. The total project estimate is increased from \$1,449,746 to \$1,459,746.
W00600	Mount Vernon District Walkways	200,000	Increase necessary to appropriate revenues from VDOT to continue the construction of the Mason Neck Trail as approved by the Board of Supervisors on July 12, 2004. The total project estimate is increased from \$1,244,881 to \$1,444,881.
W00700	Providence District Walkways	3,276	Increase necessary to appropriate revenues received from developer contributions for the installation of walkways in the Providence District. The total project estimate is increased from \$734,403 to \$737,679.
W00800	Springfield District Walkways	88	Increase necessary to appropriate miscellaneous revenues associated with the sale of plans for the walkways in the Springfield area. The total project estimate is increased from \$752,977 to \$753,065.
Total		\$844,608	

OTHER FUNDS DETAIL

Fund 308, Public Works Construction

\$8,154,776

FY 2005 expenditures are recommended to increase \$8,154,776 due to the carryover of unexpended project balances of \$7,528,370 and adjustments of \$626,406. These adjustments include the appropriation of miscellaneous revenues in the amount of \$184 associated with the sale of plans, the appropriation of \$435,560 in developer default revenue associated with the Williamsburg Commons Developer Default, a General Fund transfer of \$196,000 associated with dredging at Lake Martin and the emergency repair of service drives throughout the County. These increases are partially offset by a reduction of \$5,338 in revenues and expenditures no longer required for stormwater planning associated with the Chesapeake Bay Local Assistance Grant. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
N00096	Dam Repairs (Lake Martin Dredging)	\$111,000	Increase necessary to support salaries and construction administration, planning, design, and survey work associated with the dredging and restoration of Lake Martin. On October 28, 2003, the County was awarded \$625,271 in a lawsuit to mitigate damages to Lake Martin and identified stream channels within the watershed. This total was offset by \$356,400, which represents the proceeds from a letter of credit and the conservation deposit paid in 1997. The remaining balance of \$268,871 is not anticipated as the company is now out of business. The funding remaining from the letter of credit is insufficient to complete design, survey work, construction and staff costs. The balance in this project after this adjustment is \$1,246,036.
Z00018	Storm Drainage Projects (Greenmont Court)	98	Increase necessary to appropriate miscellaneous revenues associated with the sale of plans for this project. The balance in this project after this adjustment is \$1,362,973.
Z00020	Stormwater Control Planning	(5,338)	Decrease due to the completion of the project. This project was funded by a Chesapeake Bay Local Assistance Grant and planning work associated with the grant has been completed. Revenues of \$5,338 have also been reduced. The total project estimate is decreased from \$390,000 to \$384,662.
U00006	Developer Defaults	435,560	Increase necessary to appropriate anticipated developer default revenues associated with the Williamsburg Commons Developer Default. Revenues are anticipated to be received by August 1, 2004. A settlement agreement and funding commitment was signed on June 12, 2004. This funding in combination with General Fund monies of \$250,000 which were approved as part of the <u>FY 2005 Adopted Budget Plan</u> will be used to complete the outstanding public and private improvements in the Williamsburg Commons Development. The balance in this project after this adjustment is \$2,516,477.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
V00000	Road Viewer Projects	86	Increase necessary to appropriate miscellaneous revenues associated with the sale of plans for this project. The balance in this project after this adjustment is \$543,177.
V00002	Emergency Road Repairs	85,000	Increase necessary for immediate requirements at 27 service drives to repair potholes, drive surface overlays, sidewalk, curb and gutters, storm drainage structure repairs and signage, as noted to the Board of Supervisors in a July 15, 2004 memorandum. The cost for these immediate safety repairs is \$50,000. In addition, an annual cost of \$35,000 for safety repairs and maintenance is required; of which \$15,000 is for roadway safety repairs plus \$20,000 for snow and ice removal. The balance in this project after this adjustment is \$85,000.
Total		\$626,406	

Fund 309, Metro Operations and Construction

\$63,304

FY 2005 disbursements are required to increase \$63,304 to reflect WMATA's FY 2005 adopted budget for transit needs, including capital costs, rail system enhancements and facility improvements. The increase is due primarily to slightly higher than anticipated subsidy requirements for bus operating and ADA Paratransit services, partially offset by lower than projected subsidy for rail operating. This adjustment has no impact on the FY 2005 County Transfer of \$18,144,820 to Fund 309, Metro Operations and Construction.

In addition, as noted in the FY 2005 Adopted Budget Plan, an adjustment has been executed to reflect the use of \$4,950,000 in Virginia VTA 2000 bonds in FY 2005 that were originally to be applied to Capital Construction in FY 2004. County General Obligation Bonds were used to cover this timing situation in FY 2004, so there is no net impact associated with this adjustment over the two-year period.

The FY 2004 fund expenditure variance of \$1,580,894 is 8.8 percent of the approved funding level of \$18,040,727, and is primarily due to lower than projected Metrorail capital construction billings.

It should be noted that \$10,600,000 in General Obligation Bonds from the 1990 Transportation Improvement Bond series were sold in FY 2004 to fund the majority of Metro capital requirements in FY 2005, including the County's share of the Infrastructure Renewal Program (IRP). It is estimated that only \$1,471,303 in additional bond sales will be required in FY 2005 to support Metro capital requirements. Future bond funds needed to support the IRP will continue to be sold from the 1990 Transportation Improvement Bonds, as approved by the Board of Supervisors in the FY 2005 – FY 2009 Capital Improvement Program (With Future Years to 2014).

OTHER FUNDS DETAIL

Attachment VII

Fund 310, Storm Drainage Bond Construction

\$3,452,810

FY 2005 expenditures are recommended to increase \$3,452,810, due to the carryover of unexpended project balances of \$3,322,025 and the appropriation of \$130,785 in revenues received from developer contributions associated with the Long Branch storm drainage project. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
X00087	Long Branch	\$130,785	Increase necessary to appropriate revenues received from developer contributions associated with this project. The total project estimate is increased from \$941,842 to \$1,072,627.
X00099	Storm Drainage Contingency	(170,000)	Decrease necessary to reallocate funds to Project X00094, Structural Protection Projects. This funding will provide for construction associated with two major storm drainage projects including Tennyson Drive and North River Street. The balance in this project after this adjustment is \$282,822.
X00094	Storm Drainage Structural Projects	170,000	Increase necessary to provide for construction associated with two major storm drainage projects including Tennyson Drive and North River Street. The balance in this project after this adjustment is \$1,388,651.
Total		\$130,785	

Fund 311, County Bond Construction

\$15,468,153

FY 2005 expenditures are recommended to increase \$15,468,153 due to the carryover of unexpended project balances of \$15,928,648, offset by a decrease of \$460,495 in adjustments. These adjustments include the appropriation of \$766 in miscellaneous revenues received for sale of plans, offset by a transfer out to Fund 312, Public Safety Construction of \$461,261. The transfer to Fund 312 is based on public safety related project surpluses that have resulted after project completion and can be transferred to support the Judicial Center Expansion and Renovation project. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
88A015	West Ox Maintenance Facility Expansion	\$766	Increase necessary to appropriate miscellaneous revenues received for sale of plans associated with this project. The total project estimate is increased from \$5,719,000 to \$5,719,766.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
89A001	Adult Detention Center Expansion	(350,000)	Decrease due to the completion of this project. This project is in the post warranty phase with only minor post construction work required. Funding is transferred to Fund 312, Public Safety Construction to support Project 009209, Judicial Center Expansion and Renovation. When the Judicial Center project was determined to require additional funding, several other public safety bond projects were identified for potential savings. As savings have materialized, funding is transferred to offset the additional funding requirements for the Judicial Center. The total project estimate is decreased from \$81,540,286 to \$81,190,286.
89A010	Adult Detention Center Contingency	(111,261)	Decrease due to the completion of the Adult Detention Facility Bond projects. This project served as a contingency for the Adult Detention Facility bond projects and is no longer required. is in the post warranty phase with only minor post construction work required. Funding is transferred to Fund 312, Public Safety Construction to support Project 009209, Judicial Center Expansion and Renovation. When the Judicial Center project was determined to require additional funding, several other public safety bond projects were identified for potential savings. As savings have materialized, funding is transferred to offset the additional funding requirements for the Judicial Center. The balance in this project after this adjustment is \$0.
89A015	Juvenile Facilities Feasibility Studies	(450,000)	Decrease necessary to properly account for design funding within the appropriate project. As part of the <i>FY 2004 Carryover Review</i> , the Board of Supervisors approved the appropriation of the remaining 1988 Human Services Facilities Bond Referendum to being feasibility studies and design for the projects proposed as part of the fall 2004 Human Services Bond Referendum. An amount of \$450,000 is required to begin design at the Girls Probation House facility. The balance in this project after this adjustment is \$101,465.
04A001	Girls Probation House	450,000	Increase necessary to fund the design phase of this project in advance of the approval of the fall 2004 Human Services Bond Referendum. The total project estimate is increased from \$0 to \$450,000.
Total		<u>(\$460,495)</u>	

OTHER FUNDS DETAIL

Fund 312, Public Safety Construction

\$163,456,443

FY 2005 expenditures are recommended to increase \$163,456,443 due to the carryover of unexpended project balances of \$157,546,835 and an adjustment of \$5,909,608. This adjustment includes the appropriation of miscellaneous revenues of \$216, the appropriation of the final jail reimbursement received from the state of \$1,750,431, and two transfers to support the Judicial Center Expansion and Renovation project. One transfer is from Fund 311, County Bond Construction for \$461,261 based on public safety related project surpluses that have resulted after project completion and one transfer is from the General Fund transfer for \$2,829,210. In addition, \$868,490 represents the appropriation of the remaining bond funds associated with the 1989 Adult Detention Facility Bond Referendum. These funds will also be used to support the completion of the Judicial Center project. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
009079	Fairfax Center Fire Station	\$144	Increase necessary to appropriate miscellaneous revenues received for the sale of plans associated with this project. The total project estimate is increased from \$9,311,779 to \$9,311,923.
009206	Mt Vernon Police Station	(425,000)	Decrease due to the completion of this project. Funding is reallocated to support Project 009209, Judicial Center Expansion and Renovation. When the Judicial Center project was determined to require additional funding, several other public safety bond projects were identified for potential savings. As savings have materialized, funding is reallocated to offset the additional funding requirements for the Judicial Center. The total project estimate is decreased from \$7,445,850 to \$7,020,850.
009208	Sully Police Station	(350,000)	Decrease due to the completion of this project. Funding is reallocated to support Project 009209, Judicial Center Expansion and Renovation. When the Judicial Center project was determined to require additional funding, several other public safety bond projects were identified for potential savings. As savings have materialized, funding is reallocated to offset the additional funding requirements for the Judicial Center. The total project estimate is decreased from \$7,467,205 to \$7,117,205.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
009209	Judicial Center Expansion and Renovation	6,684,464	Increase necessary to complete construction of this project. This adjustment includes the appropriation of the final portion of the Jail reimbursement of \$1,750,431, miscellaneous revenues of \$72, reallocations noted above in the amount of \$775,000, a transfer in from Fund 311 associated with project balances in other public safety projects of \$461,261, the appropriation of the remaining 1989 Adult Detention Center bonds of \$868,490 and a General Fund transfer of \$2,829,210. These funding sources were identified as potential sources to offset the Judicial Center project additional funding requirements. The total project estimate is increased from \$115,000,000 to \$115,736,000.
Total		\$5,909,608	

Fund 314, Neighborhood Improvement Program

\$282,193

FY 2005 expenditures are recommended to increase \$282,193 due to the carryover of unexpended project balances of \$276,262 and the appropriation of \$5,931 to account for remaining bonds associated with the 1989 Neighborhood Improvement Program Bond Referendum which were sold as part of the Spring 2004 bond sale. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
C00091	Mount Vernon Manor	\$5,931	Increase due to the appropriation for the remaining bonds associated with the November 1989 Neighborhood Program referendum. All bonds associated with the 1989 referendum have now been appropriated and sold. The total project estimate is increased from \$3,781,381 to \$3,787,312.
Total		\$5,931	

Fund 315, Commercial Revitalization Program

\$7,335,917

FY 2005 expenditures are recommended to increase \$7,335,917 due to the carryover of unexpended project balances of \$7,003,663 and the appropriation of additional revenue of \$332,254.

This additional revenue includes \$82,254 in developer contributions for improvements to the Annandale Streetscape and Bailey Crossroad Streetscape areas, and \$250,000 for revenues associated with the VDOT Enhancement Grant for improvements to the McLean Streetscape area. In addition, the following project adjustments are recommended at this time:

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
008909	Annandale Streetscape	\$3,790	Increase due to the appropriation of developer contributions for improvements to the Annandale Streetscape area. The total project estimate is increased from \$6,901,864 to \$6,905,654.
008911	Bailey Crossroads Streetscape	78,464	Increase due to the appropriation of developer contributions for improvements to the Bailey's Crossroads Streetscape area. The total project estimate is increased from \$6,215,205 to \$6,293,669.
008912	McLean Streetscape	250,000	Increase due to the appropriation of revenues received from the VDOT Enhancement Grant to support improvements such as paved sidewalks, crosswalks, landscaping and streetlights between I-495 and Mt. Vernon Memorial Highway. The total project estimate is increased from \$2,696,000 to \$2,946,000.
Total		\$332,254	

Fund 316, Pro Rata Share Drainage Construction

\$25,591,463

FY 2005 expenditures are recommended to increase \$25,591,463, due to the carryover of unexpended balances of \$24,731,463 and the appropriation of \$860,000 in pro rata share funds to several projects which will assist in supporting the Municipal Separate Storm Sewer System (MS-4) permit. This increase is supported entirely by pro rata share deposits. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
AC9999	Accotink Creek Watershed Study	\$100,000	Increase necessary for undertaking a watershed study in the Accotink Creek watershed. This study will update the current watershed improvement program and identify new stormwater control projects. Implementation of this study will assist the County in achieving the water quality improvement goals associated with the MS-4 permit requirements. The total project estimate is \$2,300,000.
CA0252	Runnymede Subdivision	550,000	Increase necessary for design and construction costs in order to alleviate a severe erosion condition that is threatening several townhouse units in the subdivision. The total project estimate is \$665,000.
CA0451	Vine Street	(550,000)	Decrease due to the reallocation of funds to Project CA0252 to facilitate design and construction. It is anticipated that should additional pro rate share funds be received, additional funds will be allocated to the Vine Street project. The total project estimate is \$920,000.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
DF0299	Governors Run Drainage Improvements	85,000	Increase necessary to fund drainage improvements including stream stabilization and stormwater management facilities. This project will improve water quality and assist the County in achieving the water quality improvement goals associated with the MS-4 permit requirements. The balance in this project after this adjustment is \$85,000.
HC0002	Regional Pond H-2	(550,000)	Decrease necessary to reallocate funds to Project ZZ0000, Reimbursement Agreements to facilitate reimbursement payments for Regional Pond H-18 within this watershed. The total project estimate is \$696,100.
LH9999	Little Hunting Creek Watershed Study	75,000	Increase necessary for undertaking a watershed study in the Little Hunting Creek watershed. This study will update the current watershed improvement program and identify new stormwater control projects. Implementation of this study will assist the County in achieving the water quality improvement goals associated with the MS-4 permit requirements. The total project estimate is increased from \$315,000 to \$390,000.
LR0017	Regional Pond R-17	380,000	Increase necessary to fund construction associated with this Regional Pond. This pond is included in the Regional Stormwater Management Plan adopted by the Board of Supervisors. This project will improve water quality and provide flood control for the entire watershed. Implementation of this project will assist the County in achieving the water quality improvement goals associated with the MS-4 permit requirements. The total project estimate is increased from \$1,150,000 to \$1,530,000.
PC9999	Pohick Creek Watershed Study	150,000	Increase necessary for undertaking a watershed study in the Pohick Creek watershed. This study will update the current watershed improvement program and identify new stormwater control projects. Implementation of this study will assist the County in achieving the water quality improvement goals associated with the MS-4 permit requirements. The total project estimate is \$1,825,000.
PN0211	Beech Mill Road	80,000	Increase necessary to fund higher than anticipated construction costs. Funding of \$20,000 is associated with new pro rata share deposits received in FY 2004 and \$60,000 is reallocated from Project PN9999, Pond Branch Watershed Study within the same watershed. The total project estimate is increased from \$205,000 to \$285,000.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
PN9999	Pond Branch Watershed Study	(60,000)	Decrease necessary to reallocate funds to Project PN0211, Beech Mill Road to facilitate construction of that project. The total project estimate is decreased from \$110,000 to \$50,000.
SC0213	Bridle Path Lane	(80,000)	Decrease necessary to reallocate funds to Project SC0611, Swinks Mill Road to facilitate construction of that project. The total project estimate is decreased from \$633,500 to \$553,500.
SC0611	Swinks Mill Road	80,000	Increase necessary to fund higher than anticipated construction costs. Funding is reallocated from Project SC0213, Bridle Path Road within the same watershed. The total project estimate is increased from \$200,000 to \$280,000.
ZZ0000	Reimbursement Agreements	600,000	Increase necessary to reimburse the developer for construction of Regional Pond H-18. Funding of \$100,000 is associated with new pro rata share deposits received in FY 2004 and \$500,000 is reallocated from Project HC0002, Regional Pond H-2 within the same watershed. The total project estimate is \$1,773,352.
Total		\$860,000	

Fund 340, Housing Assistance Program

\$14,948,484

FY 2005 expenditures are required to increase \$14,948,484 due to the carryover of unexpended project balances of \$12,939,747, to appropriate program income of \$8,737 and to increase the General Fund transfer by \$2,000,000. The General Fund transfer provides funding for Phase II-B improvements on Fort Drive, including land acquisition, utility relocation and construction. FY 2004 revenues are required to increase \$12,421,480 for anticipated proceeds from the U.S. Department of Housing and Urban Development (HUD) reimbursements for Section 108 projects and grant projects, and from the 1988 Bond Referendum for Commercial and Redevelopment Areas bonds. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003817	Bailey's Community Center	(\$3,740)	Decrease due to project completion. The total project estimate is decreased from \$123,705 to \$119,965.
003875	Island Walk Cooperative	(3)	Decrease due to project completion. The total project estimate is decreased from \$50,000 to \$49,997.
003905	Gum Springs Public Improvements	8,737	Increase necessary to appropriate program income. The total project estimate is increased from \$2,223,790 to \$2,232,527.
013918	Jefferson Manor Public Improvements	2,000,000	Increase necessary for Phase II-B improvements on Fort Drive, including land acquisition, utility relocation and construction. The total project estimate is increased from \$4,927,115 to \$6,927,115.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
014020	Stonegate Village II	(1,371)	Decrease due to project completion. The total project estimate is decreased from \$14,750 to \$13,379.
014104	Revitalization Program Costs	8,529	Reallocation from project reductions and closeouts. The balance in this project after this adjustment is \$745,000.
014125	David R. Pinn Community Center	(2,583)	Decrease due to project completion. The total project estimate is decreased from \$100,000 to \$97,417.
014161	Revitalization Field Services	(832)	Decrease due to a reallocation to Project 014104, Project Revitalization to provide funding to cover costs associated with revitalization projects. The balance in this project after this adjustment is \$189,583.
Total		\$2,008,737	

Fund 341, Housing General Obligation Bond Construction

\$42,552

FY 2005 expenditures are required to increase \$42,552 due to the carryover of unexpended project balances of \$17,222 and to appropriate bond proceeds of \$25,330. The following adjustment is required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003848	Fairhaven Public Improvements	\$25,330	Increase necessary to appropriate FY 2004 bond proceeds. The total project estimate is increased from \$1,452,036 to \$1,477,366.
Total		\$25,330	

Fund 370, Park Authority Bond Construction

\$34,165,204

FY 2005 expenditures are recommended to increase \$34,165,204 due to the carryover of unexpended project balances of \$30,179,538 and the appropriation of bond premium associated with the Spring 2003 and Spring 2004 bond sales of \$3,985,666. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
474888	Lake Accotink	(\$5,354)	Decrease due to project completion. The total project estimate is decreased from \$2,945,836 to \$2,940,482.
475888	Park Building Renovation	5,354	Increase due to reallocated noted above. The total project estimate is increased from \$10,504,937 to \$10,510,291.
475598	Community Park Development	3,985,666	Increase due to the receipt of bond premium associated with the Spring 2003 and Spring 2004 bonds sales. This premium will be used to support existing projects such as improvements to Cub Run, Lee District, Lake Accotink and CLEMYJONTRI. The total project estimate is increased from \$6,000,000 to \$9,985,666.
Total		\$3,985,666	

OTHER FUNDS DETAIL

Attachment VII

Enterprise Funds

Fund 401, Sewer Operation and Maintenance **\$1,087,968**

FY 2005 expenditures are recommended to increase by \$1,087,968 due to \$962,422 in encumbered carryover and \$125,546 in unencumbered carryover for items that were ordered but not yet received in FY 2004.

FY 2004 actual expenditures reflect a decrease of \$4,078,196 or 5.7 percent from the *FY 2004 Revised Budget Plan* of \$71,846,876. Of this amount, \$962,422 is included as encumbered carryover in FY 2005. The remaining balance of \$3,115,774 is primarily attributable to a savings of \$797,452 in Personnel Services based on managed position vacancies and a savings of \$2,168,307 in Operating Expenses primarily due to a savings in interjurisdictional payments based on lower than projected wastewater flows, as well as lower maintenance costs due to a delay in the installation of new Biological Nutrient Removal (BNR) equipment. In addition, a decrease of \$176,528 in Capital Equipment is based on lower than anticipated costs of approved equipment. These savings are partially offset by a decrease of \$26,513 in Recovered Costs based on actual billable services for engineering staff on non-sewer related projects.

As a result of the FY 2004 expenditure variances, the FY 2005 ending balance is projected to be \$1,242,258, an increase of \$2,990,228.

Fund 408, Sewer Bond Construction **\$27,100,874**

FY 2005 expenditures are recommended to increase \$27,100,874 due to the carryover of unexpended project balances.

Actual revenues in FY 2004 total \$1,636,957, an increase of \$998,613 or 156.4 percent over the *FY 2004 Revised Budget Plan* of \$638,344 due to higher than anticipated interest earnings based upon greater pooled cash balances available for investment. Based on the unexpended capital project balances in FY 2004 that are carried forward, interest earnings in FY 2005 are anticipated to increase \$263,364, from \$36,636 to \$300,000.

As a result of the actions discussed above, the FY 2005 ending balance is projected to increase by \$1,261,977 to \$2,089,270.

Internal Service Funds

Fund 500, Retiree Health Benefits **\$0**

FY 2005 expenditures are not required to change.

FY 2004 actual expenditures reflect a decrease of \$117,626 or 3.8 percent from the *FY 2004 Revised Budget Plan* amount of \$3,092,308. This balance is primarily attributable to lower than anticipated health subsidy payments to retirees. The FY 2004 budget was built on the projection that 2,010 retirees would be eligible to receive the subsidy, but the actual number of participants at year-end was 1,810.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$152,625, an increase of \$117,625.

OTHER FUNDS DETAIL

Attachment VII

Fund 501, County Insurance

\$1,000,000

FY 2005 expenditures are required to increase \$1,000,000 for Workers' Compensation expenses based on increasing medical costs and actual experience during FY 2004.

FY 2004 actual expenditures reflect a net decrease of \$1,030,444 or 8.2 percent from the *FY 2004 Revised Budget Plan* amount of \$12,571,303. This balance is attributable to savings in Self Insurance Losses, Commercial Insurance Premiums and Administration, despite increased costs for Workers' Compensation. Expenditures for Self Insurance are \$1,431,158 less than budgeted due to significant insurance recoveries for past losses. Commercial Insurance Premium expenditures are \$759,100 less than projected because of a change in renewal dates on several major insurance policies. Administration expenses were \$172,496 less than budgeted primarily due to position vacancies. Workers' Compensation costs exceeded projections by \$1,332,310 due to several factors, including ongoing Hepatitis C cases and higher than expected medical costs.

Actual revenues in FY 2004 total \$10,875,301, an increase of \$93,350 or 0.9 percent over the FY 2004 estimate of \$10,781,951 primarily due to reimbursements for costs incurred, partially offset by lower than anticipated interest earnings.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$25,392,765, an increase of \$1,123,794.

Fund 503, Department of Vehicle Services

\$6,466,182

FY 2005 expenditures are recommended to increase \$6,466,182 due primarily to the carryover of \$3,583,382 for encumbered items, including vehicles, fire apparatus and FASTRAN buses. Of the remaining increase, \$1,862,800 is for unencumbered carryover to continue the retrofitting of diesel vehicles to meet more stringent air quality requirements, to replace two dump trucks for the Maintenance and Stormwater Management Division, and to renovate the Jermantown Maintenance Facility. The remaining \$1,020,000 is included to appropriate funding received as a result of the Virginia Electric Power Company (VEPCO) settlement approved by the Board of Supervisors on June 21, 2004. These funds will be used to purchase and install diesel retrofits on school buses per the terms of a settlement between VEPCO, the Environmental Protection Agency (EPA), the Department of Justice and several northeastern states.

FY 2004 actual expenditures reflect a decrease of \$5,493,216, or 10.2 percent from the *FY 2004 Revised Budget Plan* of \$53,840,769. Of this amount, \$3,583,382 is included as encumbered carryover in FY 2004. The remaining balance of \$1,909,834, the majority of which is being requested as unencumbered carryover, is primarily attributable to delays in the process of retrofitting diesel vehicles to meet more stringent air quality requirements, personnel services savings and slightly lower than anticipated vehicle replacement costs based on vehicle pricing as well as actual replacement requirements. These savings were partially offset by higher than projected fuel-related expenditures due to higher than anticipated prices during the second half of fiscal year 2004.

Actual revenues in FY 2004 total \$50,741,604, an increase of \$2,209,015 or 4.6 percent over the FY 2004 estimate of \$48,532,589. Of this amount, \$694,383 is due to the Fire and Rescue Department transferring more into the Large Apparatus Replacement Fund than originally anticipated. In previous years, the Large Apparatus Replacement Fund was under-supported as a result of budget constraints. In addition, the Police Department transferred \$410,948 more into the Helicopter Replacement Fund, \$25,000 more into the Boat Replacement Fund, and \$86,100 more into the Specialty Vehicle Replacement fund than originally anticipated. Finally, fuel revenues exceeded original estimates by \$834,738, primarily as a result of increased fuel prices, and Vehicle Replacement Charges exceeded estimates by \$443,874. These increases are partially offset by a decrease of \$286,028 in other revenue.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$17,836,594, an increase of \$2,256,049. Ending balances are held in reserve to fund the scheduled replacement of vehicles and equipment according to predetermined replacement schedules and criteria and to offset unanticipated operating expenses and fuel-related expenditures.

OTHER FUNDS DETAIL

Attachment VII

Fund 504, Document Services

\$0

FY 2005 expenditures are recommended to remain unchanged from the FY 2005 Adopted Budget Plan.

FY 2004 actual expenditures reflect a decrease of \$573,993, or 7.2 percent from the *FY 2004 Revised Budget Plan* amount of \$7,947,809. This balance is attributable to savings of \$105,155 in Personnel Services from managed position vacancies and \$468,838 in Operating Expenses primarily due to materials and supplies not required based on the number of printing requests received during FY 2004.

Actual revenues in FY 2004 total \$4,396,943, a decrease of \$719,271 or 14.1 percent from the FY 2004 estimate of \$5,116,214, primarily due to a reduced level of printing requests received during the year from the County and Fairfax County Public Schools.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$170,822, a decrease of \$145,278.

Fund 505, Technology Infrastructure Services

\$2,576,283

FY 2005 expenditures are recommended to increase \$2,576,283 due to encumbered carryover.

FY 2004 actual expenditures reflect a decrease of \$3,370,784, or 14.3 percent from the *FY 2004 Revised Budget Plan* amount of \$23,495,031. Of this amount \$2,576,283 is included as encumbered carryover in FY 2005. The remaining balance of \$794,501 is primarily attributable to smaller than expected increases in software maintenance rates and license renewals.

Actual revenues in FY 2004 total \$19,168,387, a decrease of \$631,373 or 3.2 percent from the FY 2004 estimate of \$19,799,760. This is primarily due to lower than anticipated recovery of radio service charges based on actual work performed during FY 2004, and a reduced fee recovered from the Fairfax County Public School system as County and School staff review the support required for the combined business use of the data center facility.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$2,822,102, an increase of \$163,128.

Fund 506, Health Benefits Trust Fund

\$7,538,244

FY 2005 expenditures are recommended to increase \$7,538,244 due to an increase of \$9,253,282 to reflect the appropriation from balance to establish a premium stabilization buffer to allow the fund flexibility in maintaining premium increases at manageable levels, offset by a reduction of \$1,396,089 to recognize the recurring impact of lower than anticipated cost growth for benefit claims and a reduction of \$318,949 to reflect the anticipated adjustment for Incurred But Not Reported (IBNR) claims in FY 2005. In addition, FY 2005 revenues are recommended to increase by \$3,057,114, primarily as a result of the recurring impact of the higher than anticipated participation in the plan which resulted in higher contributions in FY 2004, offset by a reduction in the anticipated premium increase as of January 1, 2005 from the previously budgeted increase of 25 percent to a revised premium increase of 12.5 percent for the employer, active employees and retirees.

FY 2004 actual expenditures reflect a decrease of \$3,615,864 or 6.3 percent from the *FY 2004 Revised Budget Plan* amount of \$7,050,992. There is no encumbered carryover for this fund. The remaining balance is primarily attributable to savings of \$1,880,693 to reflect the appropriate level of reserve for Incurred But Not Reported (IBNR) claims and savings of \$1,547,916 in claims paid as a result of lower than anticipated cost growth for the fund and savings of \$187,255 based on actual contractual requirements for administrative expenses and cost containment. It should be noted that the *FY 2004 Revised Budget Plan* assumed cost growth for claims paid of 15.2 percent while actual cost growth for FY 2004 was only 11.8 percent. It should be noted that the lowered cost growth factor is considered recurring and has been factored into the three-year average cost growth factor utilized to project

OTHER FUNDS DETAIL

costs for the upcoming year and results in a lower projection of expenditure requirements for the fund at the *FY 2005 Revised Budget Plan*.

Actual revenues in FY 2004 total \$59,994,092, an increase of \$2,833,752 or 5.0 percent over the FY 2004 estimate of \$57,160,340, primarily due to higher than anticipated participation in the plan and a retiree reimbursement accounting adjustment which reflects revenues in the period in which service is delivered not after reconciliation of receipts has occurred. It should be noted that these adjustments have a recurring impact on the revenue stream for the fund.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$9,660,728, an increase of \$1,968,486. As a result, the FY 2005 ending balance as a percent of claims paid increases from 13.0 percent to 16.7 percent or equivalent to two months of claims held in reserve.

Trust Funds

Fund 600, 601, 602, Retirement Systems

\$4,799

FY 2005 expenditures are recommended to increase \$4,799 for encumbered carryover. The carryover is for computer equipment purchased but not yet invoiced and temporary services utilized through the end of the fiscal year. The net increase of \$4,799 for the retirement administration as a whole, results in an increase of \$720 for Fund 600, \$3,359 for Fund 601 and \$720 for Fund 602.

FY 2004 actual expenditures reflect a decrease of \$5,206,719 or 3.0 percent from the *FY 2004 Revised Budget Plan* amount of \$174,345,442. Of this amount \$4,799 is included as encumbered carryover in FY 2005. The remaining balance of \$5,201,920 is primarily attributable to lower than anticipated benefit payments to retirees in the Uniformed and Police Retirement Systems.

Actual revenues in FY 2004 total \$641,724,666, an increase of \$110,790,707 or 20.9 percent over the FY 2004 estimate of \$530,933,959 primarily due to higher than anticipated investment returns. The rates of return for the system for FY 2004 are Uniformed at 14.3 percent, Employees' at 18.1 percent and Police at 15.5 percent compared to the actuarially determined rate of return of 7.5 percent. All three plans benefited from strong returns in equity markets, offset slightly by poor returns in the bond market. In addition, the specific investment strategies used contributed to the high returns. While exposure stayed relatively the same since last year, the plans all benefited from strong performance from international equities, both in developed markets and emerging markets. The Employees' and Police Systems also experienced excellent results from significant allocations to Real Estate Investment Trusts, which had especially strong returns during the beginning of the fiscal year. The Employees' System further benefited from its fixed income diversification, which included both high-yield and international bonds. All three systems had strong returns, but the Employees' plan, especially, experienced returns far above the performance of its peers. For the three-year period through March 31, the plan ranked second in the national universe of public funds used to assess relative performance. For the one-year period ending March 31, the impact of outperforming the median fund added \$59 million to the Employees' System; for the three-year period, the higher level of performance added \$128 million.

It should be noted that even though return on investments significantly exceeded projections, this will have little immediate impact on the systems' funding ratios. Employer contribution rates and funding ratios are calculated using the actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the long-term expected rate of 7.5 percent. This is done to mitigate volatility in funding requirements, recognizing the cyclical nature of capital market returns. Thus, the high market returns experienced during FY 2004 will not have a significant impact on funding ratios since they will first offset most of the remaining balance of the actuarially unrecognized sub-par returns of the previous three years.

As a result of the actions discussed above and an adjustment to the beginning balance of \$2, the FY 2005 ending balance is projected to be \$3,674,815,855, an increase of \$115,992,629.

OTHER FUNDS DETAIL

Fund 700, Route 28 Tax District

(\$41,215)

FY 2005 expenditures are recommended to decrease \$41,215 in order to properly align the FY 2005 appropriation with projected receipts.

FY 2004 actual expenditures reflect a decrease of \$1,232,204 or 17.6 percent from the *FY 2004 Revised Budget Plan* amount of \$7,014,622, primarily due to the absence of any payments that were anticipated from funds received from property owners desiring to withdraw from the district during FY 2004.

Actual revenues in FY 2004 total \$5,780,793 a decrease of \$1,192,614 or 17.1 percent from the FY 2004 estimate of \$6,973,407, primarily due to the absence of receipts from property buy outs as noted above.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$39,590.

Fund 711, Dulles Rail Phase I Transportation Improvements

\$0

FY 2005 revenues are estimated at \$7,513,673 for this new fund based on the initial implementation of a new tax rate of \$0.22 per \$100 of assessed value on all commercial properties within the district. The Board of Supervisors established the District on February 23, 2004 in response to a petition from more than 51 percent of landowners to provide funding to support the County's share of the first phase of the Dulles Rail construction project, extending the Metro rail line from West Falls Church to the vicinity of Wiehle Avenue. The Board approved the tax rate on June 21, 2004, effective July 1, 2004. Therefore the revenue estimate reflects only one-half year of collections.

No expenditures from this fund will be required until such time as the County participates in the Full Funding Grant Agreement for funding the project. The current financial plan anticipates a bond issue on behalf of the district in 2007 or 2008 at which time the revenues collected will be available for debt service payments. The tax rate and the revenues were established in advance of the anticipated requirement specifically to build a reserve fund that is expected to enhance the credit rating of the district, provide for the protection of the bond holders, reduce the impact on taxpayers from fluctuating assessments, and potentially reduce the long-term cost to taxpayers.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$7,513,673.

NON-APPROPRIATED FUNDS

Fund 117, Alcohol Safety Action Program (Non-Appropriated)

\$7,254

FY 2005 expenditures are recommended to increase \$7,254 due to encumbered carryover. In addition, 2/2.0 SYE new positions (1/1.0 SYE Probation Counselor II and 1/1.0 SYE Administrative Assistant II) are included to allow ASAP to address significant increased workload requirements. Probation Counselors are currently handling over 300 active cases, an amount that makes it extremely difficult for staff to properly manage the cases and monitor client progress. Recidivism becomes a greater likelihood as cases receive less attention. In addition, new state legislation passed during the FY 2004 session will increase further ASAP workload. Drivers charged with having a blood alcohol content of 0.08 or higher will continue to be charged with drunken driving. But those who reach the threshold of 0.15 will face at least five days of jail and be required to use a dashboard breathalyzer that prevents them from starting their cars if they are legally drunk. These provisions will place an enormous strain on the administrative capabilities of ASAP. Increased paperwork and greater coordination will be required among ASAP, the Courts, the Sheriff's Office, the Virginia Department of Motor Vehicles, and others. The FY 2005 funding level is sufficient to support the partial-year cost of these positions by utilizing additional limited term funding previously added to meet increasing workload.

OTHER FUNDS DETAIL

FY 2004 actual expenditures reflect a decrease of \$25,087, or 1.5 percent from the *FY 2004 Revised Budget Plan* amount of \$1,645,272. Of this amount, \$7,254 is included as encumbered carryover in FY 2005. The remaining balance of \$17,833 is primarily attributable to personnel services savings due to extended vacancies as well as lower than projected fringe benefits expenditures.

Actual revenues in FY 2004 total \$1,739,634, a decrease of \$51,120 or 2.9 percent, from the FY 2004 estimate of \$1,790,754 due to slightly lower than projected client fees. However, it should be noted that the FY 2004 estimated client fee total reflected an ambitious increase of \$169,886 over the FY 2003 actual total. Actual FY 2004 revenues surpassed the FY 2003 total by \$118,766, or 7.3 percent.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$216,288, a decrease of \$33,287.

Fund 170, Park Revenue Fund

\$14,735,928

FY 2005 expenditures are recommended to increase \$14,735,928 due to the anticipated repayment of the Revenue Anticipation Note (RAN) approved by the Board of Supervisors on July 7, 2003. This RAN was authorized for payment associated with the purchase of the Hunter Haycor property. Payment of this RAN is now anticipated in FY 2005.

FY 2004 actual expenditures reflect a decrease of \$16,226,651 or 38.6 percent from the *FY 2004 Revised Budget Plan* of \$42,018,450. Of this amount, \$528,954 is due to savings in Personnel Services primarily attributable to position vacancies; \$957,974 is due to savings in Operating Expenses as a result of lower than anticipated costs for minor equipment, commercial printing and repairs/maintenance; \$24,013 is due to savings in Capital Equipment as a result of lower than anticipated equipment costs; and savings of \$14,734,547 is based on actual Park Bond payments associated with the delay in the repayment of the RAN and fiscal agent fees. These savings are partially offset by \$18,837 in Recovered Costs due to actual billings.

Actual revenues in FY 2004 total \$27,491,833, a decrease of \$14,940,173, or 35.2 percent from the FY 2004 estimate primarily due to the movement of the RAN repayment from FY 2004 to FY 2005 and lower than anticipated Park Revenue fees collected. The funds necessary to repay the RAN will be transferred from Fund 303, County Construction to this fund in accordance with agreement between the Board of Supervisors and the Park Authority.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$5,400,499, an increase of \$1,286,478. These changes were approved by the Park Authority Board on July 28, 2004.

Fund 371, Park Capital Improvement Fund

\$9,537,418

FY 2005 expenditures are recommended to increase \$9,537,418 due to the carryover of unexpended project balances of \$22,343,846 and other adjustments representing a decrease of \$12,806,428. This decrease includes a decrease of \$13,800,000 due to a change in the financial reporting treatment of funds associated with the Laurel Hill Golf Course. These funds were received from the sale of the EDA Laurel Hill Public Facilities Revenue Bonds in 2003 and deposited with a trustee to be used for construction of the course. The accounting for these funds will now be reported through a separate account in the County's year-end financial statements. This decrease is partially offset by an increase of \$899,946 including easements and contributions and \$93,626 in interest earnings. In addition, an amount of \$22,801 in interest falls to fund balance for the Facilities and Services Reserve. In addition, the following project adjustments are recommended at this time:

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
004349	South Run Park	\$14,472	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$165,294 to \$179,766.
004391	Greenbriar Park	40,000	Increase due to the appropriation of revenues for donations received to make improvements to fields. The total project estimate is increased from \$0 to \$40,000.
004493	Lee District	25,171	Increase due to the appropriation of revenues received from contributions for park site and building renovations. The total project estimate is increased from \$434,450 to \$459,621.
004503	Cub Run Stream Valley	13,810	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$144,831 to \$158,641.
004522	Frying Pan Park	24,000	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$20,439 to \$44,439.
004528	Riverbend Park	9,360	Increase due to the appropriation of revenues from donations received from Chesapeake Greenway for improvements at Riverbend Park. The total project estimate is increased from \$0 to \$9,360.
004534	Park Contingency	137,967	Increase due to the appropriation of revenues received from interest in the amount of \$81,640 and miscellaneous revenues in the amount of \$56,327. The balance in this project after this adjustment is \$793,232.
004538	Park Easement Administration	26,334	Increase due to the appropriation of revenues received for park easements. The total project estimate is increased from \$1,486,444 to \$1,512,778.
004567	Stratton Woods	83,734	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$953,069 to \$1,036,803.
004592	Sully	42,000	Increase due to the appropriation of revenues received from the Sully Foundation. The total project estimate is increased from \$483,989 to \$525,989.
004595	Mason District Park	43,177	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$300,693 to \$343,870.
004596	Wakefield	4,800	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$1,858,525 to \$1,863,325.

OTHER FUNDS DETAIL

Attachment VII

Project Number	Project Name	Increase/ (Decrease)	Comments
004758	Archaeology Proffers	15,000	Increase due to the appropriation of revenues from the receipt of proffer funds. The total project estimate is increased from \$110,732 to \$125,732.
004759	Stewardship Publications	4,470	Increase due to the appropriation of revenues from the receipt of funds for historic publications and educational pamphlets. The total project estimate is increased from \$35,394 to \$39,864.
004761	Lawrence Trust	11,986	Increase due to the appropriation of revenues from greater than anticipated interest earnings. The total project estimate is increased from \$182,728 to \$194,714.
004763	Grants	13,075	Increase due to the appropriation of revenues received from various grants for park improvements. The total project estimate is increased from \$551,784 to \$564,859.
004769	Mastenbrook Volunteer Grant Program	40,100	Increase due to the appropriation of revenues received from matching funds. The total project estimate is increased from \$204,685 to \$244,785.
004771	Historic Huntley	310,194	Increase due to the appropriation of revenues received from proffer funds for park site, building renovations. The total project estimate is increased from \$105,180 to \$415,374.
004775	Open Space Land Preservation Fund	55,047	Increase due to the appropriation of revenues due to the receipt of funds for preservation of open space. The total project estimate is increased from \$291,130 to \$346,177.
004785	Providence Area Park Improvements	60,000	Increase due to the appropriation of revenues received from donations for improvements to the Providence Park area. The total project estimate is increased from \$23,050 to \$83,050.
004787	McLean Central Park	1,000	Increase due to the appropriation of revenues for the receipt of funds from the PA Foundation for Cherry Trees. The total project estimate is increased from \$11,000 to \$12,000.
004790	Laurel Hill Golf Course	(13,800,000)	Decrease due to a change in the financial reporting treatment of funds associated with the Laurel Hill Golf Course. These funds were received from the sale of the EDA Laurel Hill Public Facilities Revenue Bonds in 2003 and deposited with a trustee to be used for construction of the course. The accounting for these funds will be reported through a separate account in the County's year end financial statements. The balance in this project after this adjustment is \$0.

OTHER FUNDS DETAIL

Project Number	Project Name	Increase/ (Decrease)	Comments
004796	South Run S.V.	17,875	Increase due to the appropriation of revenues received from telecommunication leases. The total project estimate is increased from \$0 to \$17,875.
Total		(\$12,806,428)	

Fund 703, NOVARIS **\$28,688**

FY 2005 expenditures are recommended to increase \$28,688 based on higher lease costs associated with actual workstation requirements for the Mugshot system operated by the Office of the Sheriff. FY 2004 actual expenditures reflect a decrease of \$53,292 or 9.6 percent, from the *FY 2004 Revised Budget Plan* amount of \$552,279. Actual revenues total \$508,659, an increase of \$363 or 0.1 percent over the FY 2004 estimate of \$508,296, primarily due to higher than anticipated revenues from Interest on Investments. As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$7,436, an increase of \$24,967.

Fund 940, FCRHA General Operating **\$9,312**

FY 2005 expenditures are required to increase \$9,312 due to encumbered carryover primarily for professional services and maintenance contractual payments.

FY 2004 actual expenditures are \$2,483,786, a decrease of \$375,764 or 13.1 percent from the *FY 2004 Revised Budget Plan* amount of \$2,859,550. The decrease in expenditures is primarily due to delayed adjustment of the fund's accrued leave which will be posted as part of the FY 2004 audit process, as well as savings in position vacancies, fringe benefits and extra pay.

Actual revenues in FY 2004 total \$3,643,113, an increase of \$665,804 or 22.4 percent over the FY 2004 estimate of \$2,977,309. The increase is primarily attributable to one-time proceeds for the Island Walk financing fee and the sale of the Old Mill property.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$7,747,849, an increase of \$1,032,256.

Fund 941, Fairfax County Rental Properties **\$83,500**

FY 2005 expenditures are required to increase \$83,500 due to encumbered carryover of \$13,500, unencumbered carryover of \$45,000 for the replacement 40 sheds at Woodley Nightingale, and an increase of \$25,000 in projected expenditures for two new projects, Faircrest and Westbriar. FY 2005 revenues are required to increase \$92,171 for reimbursements from the Fairfax-Falls Church Community Services Board (CSB) for a ramp to be constructed at the Rolling Road Group Home and projected revenue for two new properties, Faircrest and Westbriar.

FY 2004 actual expenditures are \$2,800,015, a decrease of \$419,217 or 13.0 percent from the *FY 2004 Revised Budget Plan* amount of \$3,219,232. Encumbered carryover amounts to \$13,500. The balance of \$405,717 is primarily attributable to lower than estimated maintenance, custodial, utility, repairs and reimbursement payments for Fairfax County Rental Properties (FCRP) and Group Home properties.

OTHER FUNDS DETAIL

Actual revenues in FY 2004 total \$3,232,020, a decrease of \$10,736 or 0.3 percent from the FY 2004 estimate of \$3,242,756. This is primarily due to unrealized reimbursements from limited partnerships and the CSB that is attributable to lower expenditures and final audits on partnership expenses, offset by higher than anticipated rental incomes.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$1,872,911, an increase of \$417,152.

Fund 945, Non-County Appropriated Rehabilitation Loans \$0

FY 2005 expenditures in Fund 945, Non-County Appropriated Rehabilitation Loans, remain unchanged.

FY 2004 expenditures reflect a decrease of \$169,195 or 96.5 percent from the *FY 2004 Revised Budget Plan* amount of \$175,307. The balance is primarily attributable to unexpended balances for loans and homeowner contributions that were not required in developing financial assistance for low and moderate income rehabilitation repairs.

Actual revenues in FY 2004 total \$1,354, a decrease of \$182,156 or 99.3 percent from the FY 2004 estimate of \$183,510 due to unrealized reimbursements from previous loans and homeowner contributions.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$215,771, a decrease of \$12,961.

Fund 947, FCRHA Capital Contributions \$21,521

FY 2005 expenditures are required to increase \$21,521 due to carryover of unexpended project balances of \$21,306 and appropriation of program income of \$215. The following adjustment is required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
014013	Development Fund	\$215	Increase due to appropriation of program income. The balance in this project after this adjustment is \$16,523.
Total		\$215	

Fund 949, FCRHA Internal Service Fund \$0

FY 2005 expenditures in Fund 949, Internal Service Fund, remain unchanged. FY 2005 revenues are required to increase by \$295,884 due to anticipated FY 2005 reimbursements from other Department of Housing and Community Development Funds for expenses incurred in FY 2004.

FY 2004 actual expenditures reflect a decrease of \$141,306 or 4.7 percent from the *FY 2004 Revised Budget Plan* of \$3,030,984, primarily attributable to lower than anticipated expenses for insurance liability, custodial services, and repair and maintenance, offset by higher than anticipated expenses for building supplies, postage, tools, office supplies and operating equipment.

Actual revenues in FY 2004 total \$2,613,934, a decrease of \$437,190 or 14.3 percent from the FY 2004 estimate of \$3,051,124, primarily due to a decrease in reimbursements from other participating Department of Housing and Community Development Funds as a result of lower expenditures.

As a result of the actions discussed above, the FY 2005 ending balance is projected to remain at \$35,721.

OTHER FUNDS DETAIL

Attachment VII

Fund 950, FCRHA Partnership Fund

(\$1,454,571)

FY 2005 expenditures and revenues in Fund 950, FCRHA Partnership Fund, are required to decrease \$1,454,571 due to the conversion of the Stonegate Village Apartments partnership to private management.

FY 2004 actual expenditures reflect a decrease of \$1,413,062 or 58.8 percent from the *FY 2004 Revised Budget Plan* of \$2,402,943, primarily attributable to lower than anticipated expenses for professional maintenance services, insurance liability coverage, repair and maintenance, building materials and supplies. The majority of the savings, \$793,393, was realized at the Stonegate property as a result of the conversion to private management.

Actual revenues in FY 2004 total \$989,881, a decrease of \$1,612,533 or 62.0 percent from the FY 2004 estimate of \$2,602,414, primarily due to a decrease in reimbursements from limited partnerships as a result of lower expenses.

As a result of the actions discussed above, the FY 2004 ending balance is projected to be \$145,408, a decrease of \$199,471.

Fund 965, FCRHA Grant Fund

\$537,288

FY 2005 expenditures are required to increase \$537,288 due to carryover of unexpended FY 2004 grant balances. FY 2005 revenues are required to increase by \$535,257 due to carryover of unrealized FY 2004 grant revenues.

FY 2004 actual expenditures of \$461,776 reflect a decrease of \$537,288 or 53.8 percent from the *FY 2004 Revised Budget Plan* of \$999,064 due to unexpended grant balances.

Actual revenues in FY 2004 total \$461,776, a decrease of \$535,257 or 53.7 percent from the FY 2004 estimate of \$997,033 primarily due to delayed reimbursement for expenses remaining from FY 2004.

As a result of the actions discussed above, the FY 2005 ending balance is projected to remain at \$40,382.

Fund 966, Section 8

(\$5,267,968)

FY 2005 expenditures are required to decrease \$5,267,968 due to revised Housing Assistance Payments based on a policy change by the United States Department of Housing and Urban Development (HUD) for the Housing Choice Voucher and Portability Program, and the opting out of the Bridle Creek property, offset by encumbered carryover of \$179,784. FY 2005 revenues are decreased by \$5,793,898 based on the revised HUD Housing Choice Voucher Program offset by increases in the Portability Program. The expenditure and revenue increases are based on new vouchers, fair market rate adjustments and administrative fee increases determined by HUD formulas for a period from July 2004 to December 2004. The revisions for the period from January 2005 to June 2005 will be provided in January.

FY 2004 actual expenditures reflect a decrease of \$1,237,486 or 3.0 percent from the *FY 2004 Revised Budget Plan* amount of \$40,706,803, primarily attributable to fewer units leased than originally projected in the Voucher Choice and Portability Programs and delayed adjustment of the fund's accrued leave which will be corrected as part of the FY 2004 audit process.

Actual revenues in FY 2004 total \$39,387,782, a decrease of \$720,928 or 1.8 percent from the FY 2004 estimate of \$40,108,710, primarily due to adjustments in the Housing Choice Voucher and Portability Programs.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$779,045, a decrease of \$9,372.

OTHER FUNDS DETAIL

Attachment VII

Fund 967, Public Housing Under Management

\$19,621

FY 2005 expenditures in Fund 967, Public Housing Under Management, are required to increase \$19,621 due to encumbered carryover for repairs to a public housing unit at Newington Station destroyed by fire, and maintenance contracts at Sheffield Village Apartments. FY 2005 revenues are required to increase by a net \$71,129 due to an increase in the operating subsidy anticipated to be received from the U.S. Department of Housing and Urban Development (HUD), based on a multi-year average of prior years' revenues and expenditures as developed by HUD utilizing their performance funding system, offset by decreases to investment income and utilities based on historical trends.

FY 2004 actual expenditures reflect a decrease of \$366,945 or 6.8 percent from the *FY 2004 Revised Budget Plan* of \$5,407,805, primarily attributable to delayed adjustment of the fund's accrued leave which will be corrected as part of the FY 2004 audit process, lower than anticipated expenses for utilities, lower than projected pro-rated service charges, collection loss payments and building materials and supplies.

Actual revenues in FY 2004 total \$5,485,411, an increase of \$246,909 or 4.7 percent from the FY 2004 estimate of \$5,238,502 primarily due to an increase in rental income and tenant fees and charges, offset by decreases in investment income and excess utility charges.

As a result of the actions discussed above, the FY 2005 ending balance is projected to be \$1,366,217, an increase of \$665,362.

Fund 969, Public Housing Under Modernization

\$2,524,976

FY 2005 expenditures are required to increase \$2,524,976 due to the carryover of unexpended project balances. FY 2005 revenues are required to increase \$351,402 due to the anticipated reimbursement of expenses for projects previously approved by the U.S. Department of Housing and Urban Development (HUD).