

**ATTACHMENT VII:**  
**OTHER FUNDS DETAIL**

# OTHER FUNDS DETAIL

Attachment VII

## APPROPRIATED FUNDS

### Special Revenue Funds

#### Fund 100, County Transit Systems

**\$19,864,101**

FY 2010 expenditures are recommended to increase \$19,864,101 due to encumbered carryover of \$13,614,739, unencumbered carryover of \$3,166,362, and \$3,083,000 to appropriate Northern Virginia Transportation Commission (NVTC) funds available for several projects.

FY 2009 actual expenditures reflect a decrease of \$24,715,010 or 29.0 percent from the *FY 2009 Revised Budget Plan* amount of \$85,261,041. Of this amount, \$13,614,739 is included as encumbered carryover in FY 2010. The remaining balance of \$11,100,271 is due to a delay in the startup of bus service from the West Ox Bus Garage, delays in NVTC-funded projects, farebox revenue credited by the bus operations contractor thus reducing expenditure requirements, and fuel savings based on the actual price of diesel fuel and the number of bus platform hours. Actual revenue in FY 2009 totals \$27,272,046, a decrease of \$5,184,438, or 16.0 percent, from the FY 2009 estimate of \$32,456,484 due primarily to farebox revenue that was accounted for as an expenditure credit and WMATA reimbursements not received due to WMATA's delay in occupying the new West Ox Bus Operations Center.

An amount of \$3,166,362 is included as unencumbered carryover. Of this amount, \$2,266,362 is included for previously approved NVTC-supported items, including \$635,000 in remaining equipment and setup costs for the new West Ox Bus Operations Center, which initiated bus services in June, \$218,000 for bus safety straps and security cameras approved as part of the *FY 2009 Carryover Review* but unable to be encumbered by year end, and \$1,413,362 for critical repairs to the Reston/Herndon Bus Operations Center, including roof replacement, a bus wash replacement system conforming to EPA clean water standards, and electrical upgrades. The project design phase is completed, but actual replacement work has been delayed so the repairs can be managed under the new bus operations contract in FY 2010. In addition, based on the results of a consultant site analysis, \$700,000 in NVTC support is required for maintenance costs at the Herndon-Monroe Parking Garage and the new Burke VRE Garage. This funding allows the initiation of a continuous preventative maintenance program at the garages as recommended in the study which will lengthen the useful life of the facility. Lastly, an amount of \$200,000 is for replacement motors for the exhaust systems at the Huntington and Reston-Herndon garages because they have reached the end of their useful life.

Several projects, fully supported by available NVTC funds, result in a total NVTC revenue increase of \$3,083,000 in the *FY 2010 Revised Budget Plan*. NVTC funds are appropriated in support of mass transit requirements, and have historically been used to support infrastructure needs within Fund 100. An adjustment of \$1,400,000 will meet transition costs to a new bus operations contractor in early FY 2009 at the Reston-Herndon and Huntington garages. These costs include the rekeying of all facilities and rekeying of fareboxes on 220 buses to ensure the security of operations once the current contractor terminates its provision of service. It also includes fleet and facility audits and repairs to ensure that minimum standards are met prior to the new contractor's takeover. The County has responsibility for Connector garages, and funding supports an independent consultant's site evaluation of the two garages and the estimated costs of follow-up County repairs to ensure the compliance with any new EPA and OSHA standards. Another NVTC initiative of \$1,083,000 supports bus operations IT connectivity, connecting the Reston-Herndon and Huntington garages to the County network via fiber optic cable in order to allow the sites to operate as a single system. This connectivity is required to monitor and manage fleet maintenance and the consumption of bus fuel and oil through a central software system that spans all three garages. In addition to these items, NVTC funding also includes \$500,000 to study and evaluate the current Connector bus operations contract model to identify potential cost efficient alternatives for the future, and \$100,000 to upgrade seatbelts on all buses to a safer standard.

In addition, the FY 2010 General Fund Transfer to Fund 100, County Transit Systems, is decreased by \$2,250,000 based on actual fuel savings. The Board of Supervisors directed County staff to maximize the amount of fuel savings during the remaining months of FY 2009 and to set aside whatever funds materialized to provide future-year flexibility specifically for fuel-related requirements or in support of the FY 2011 budget.

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As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$899,471, an increase of \$499,471.

**Fund 103, Aging Grants and Programs**

**\$3,660,461**

FY 2010 expenditures are recommended to increase \$3,660,461 due to carryover of \$3,277,849 in unexpended grants for Program Year 2009, a net increase of \$218,092 to appropriate revised federal and state funding allocations, an increase of \$135,899 due to funding received as part of the American Recovery and Reinvestment Act of 2009, and a net increase of \$28,621 to reflect actual spending requirements..

FY 2009 actual expenditures reflect a decrease of \$3,269,036 or 31.4 percent from the *FY 2009 Revised Budget Plan* amount of \$10,410,173, which is attributed to the grant carryover noted above.

Actual revenues in FY 2009 total \$3,746,072, a decrease of \$416,590 or 10.0 percent from the FY 2009 estimate of \$4,162,662 primarily due to three months of unrealized federal revenue, state funds and project income. It is expected that this \$454,024 in revenue will be received in the first three months of FY 2010 (the final three months of Program Year 2009), a net of \$218,092 in additional revenue will be realized throughout FY 2010, and \$135,899 in revenue will be realized as a result of the American Recovery and Reinvestment Act of 2009.

There is no change to the General Fund Transfer as a result of the actions discussed above and the FY 2010 ending balance remains at \$111,258 and is available to return to the General Fund.

**Fund 104, IT Projects**

**\$48,657,890**

FY 2010 expenditures are recommended to increase \$48,657,890 due to the carryover of unexpended project balances of \$42,951,548 and a net reduction based on lower than budgeted FY 2009 revenue of \$343,658. Also included is funding of \$6,050,000, supported by an increase in the General Fund transfer, to support anticipated contractual awards for the Legacy System Replacement project in FY 2010.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$0.

| Project Number | Project Name                 | Increase/<br>(Decrease) | Comments  |
|----------------|------------------------------|-------------------------|---|
| IT0022         | Tactical Initiatives         | (\$395,407)             | Reallocate balance of \$29,715 from IT0031 to help address enhancements to mission critical systems and e-Government projects. Also included is a reduction of \$425,122 in IT0022.01400 Fund Optimization Reserves based on lower than budgeted Interest Income received in FY 2009. |
| IT0031         | MS Office Suite Migration    | (29,715)                | Reallocate balance from an expiring Department of Information Technology Project to IT0022.00000 DIT Tactical Initiatives.  |
| IT0039         | Court Modernization Projects | 81,464                  | Necessary to appropriate higher than budgeted State CPAN revenue to support the redaction project.  |
| IT0079         | Legacy System Replacement    | 6,050,000               | Additional General Fund support for Legacy Systems Replacement is necessary to meet contractual payments anticipated at the end of FY 2010 for implementation and configuration services.   |
|                | <b>Total</b>                 | <b>\$5,706,342</b>      |   |

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## Fund 105, Cable Communications

**\$5,680,794**

FY 2010 expenditures are recommended to increase \$5,680,794 due to \$2,363,628 in encumbered carryover and \$3,317,166 in unencumbered carryover primarily attributable to unexpended funds related to the design and operation of the I-Net.

FY 2009 actual expenditures reflect a decrease of \$7,310,099 or 42.8 percent from the *FY 2009 Revised Budget Plan* amount of \$17,089,664. Of this amount \$2,363,628 is included as encumbered carryover and \$3,317,166 is included as unencumbered carryover in FY 2010. The remaining balance of \$1,629,305 includes \$1,320,780 in Cable savings and \$308,525 attributable to unexpended funds related to the design and operation of the I-Net. All I-Net funds are annually appropriated to ensure adequate funding as the project continues to completion.

Actual revenues in FY 2009 total \$16,619,207, an increase of \$1,704,466 or 11.4 percent over the FY 2009 estimate of \$14,914,741 primarily due to greater than anticipated franchise operating fees and I-Net and Equipment Grant fees.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$11,309,863, an increase of \$3,333,771.

## Fund 106, Fairfax-Falls Church Community Services Board (CSB)

**\$8,087,423**

FY 2010 expenditures are recommended to increase \$8,087,423 over the FY 2010 Adopted Budget Plan total of \$142,705,098 to \$150,792,521. Of this amount, \$2,603,510 is due to encumbered carryover, \$536,645 reflects the carryover of unexpended grant balances, \$111,538 is appropriated from the Josiah H. Beeman Commission reserve to support FY 2010 activities, and \$4,835,730 is associated with administrative adjustments.

Administrative adjustments totaling \$4,835,730 are required to update grant award totals based on the most current information from grantors and update other program expenditures. Of this amount, an increase of \$2,249,292 is associated with new grant program year awards, an increase of \$3,266,876 is associated with adjustments to current grants and programs, a decrease of \$119,372 is associated with the transfer of a position, and a decrease of \$561,066 is due to various program adjustments. New grants totaling \$2,249,292 are comprised of: \$589,400 for the new federal stimulus American Recovery and Reinvestment Act of 2009 allocation for the Part C grant for children with developmental delays, \$397,790 for Mental Health Law Reform, \$278,033 for the new federal stimulus American Recovery and Reinvestment Act of 2009 allocation for the Diversion to Detoxification program, \$259,000 for the Jail Diversion grant, \$163,243 for the Ryan White grant, \$153,516 for the Infant and Toddler Connection Medicaid program, \$127,020 for Intellectual Disability Services residential program, \$75,000 for the Mental Health Children's Outpatient program, \$73,074 for Intellectual Disability Services Medicaid Case Management, \$68,216 for the Alcohol and Drug Services' Al's Pals grant, and \$65,000 for the Mental Health Cooperative Employment Program. The increase of \$3,266,876 is associated with adjustments to current grant awards and programs and is primarily attributable to increases of \$2,000,000 in Mental Health program costs, \$544,624 for the Regional Discharge Assistance Project (DAP), \$463,627 for the Regional Discharge Assistance and Diversion (DAD) program, \$416,492 for Mental Health Law Reform, and \$123,848 for Mental Health Jail Diversion, partially offset by a decrease of \$388,409 for Alcohol and Drug Services Medicaid Day Treatment. The decrease of \$119,372 is associated with the transfer of one position to Agency 68, Department of Administration for Human Services to better align lease support among human services agencies. The decrease of \$561,066 required for various program adjustments reflects: \$800,173 decrease in Mental Health Medicaid State Plan Option (SPO) psychosocial rehabilitation revenue with a commensurate decrease in program contract expenditures due to a change in Department of Medical Assistance Services reimbursement for services that will go directly to the contracted vendor; \$179,418 increase in Mental Health Medicaid SPO revenue for Woodburn Place with a commensurate increase in expenditures due to increased work performed for others in the regional crisis stabilization program; \$47,729 increase in Alcohol and Drug Services Cornerstones that deferred federal co-occurring unspent revenue to FY 2010; and \$11,960 increase in Mental Health Physician's Institute contract for tobacco cessation that deferred unspent revenue to FY 2010.

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FY 2009 actual expenditures reflect a decrease of \$11,601,287, from the *FY 2009 Revised Budget Plan* amount of \$153,158,509. Of this amount, \$2,603,510 is included as encumbered carryover in FY 2010. The remaining balance of \$8,997,777 is primarily attributable to decreases of \$5.9 million for closed out grants, \$2 million in non-grant payroll savings, \$536,645 that is automatically carried over as unexpended grant balance, \$400,000 in additional Recovered Costs due to work performed for other agencies, \$247,105 associated with non-mandated Comprehensive Services Act contract funding that was not needed due to successful realization of Medicaid reimbursement, and \$238,117 in FASTRAN credits for attendant services.

Actual revenues in FY 2009 total \$44,667,470, a decrease of \$4,743,184 or 9.6 percent from the FY 2009 estimate of \$49,410,654. This is primarily due to closed out grants and unrealized grant revenues that will carry over into FY 2010, partially offset by an increase in fee revenue due to intensified Medicaid revenue collection efforts. FY 2010 revenue, as a result, is projected to increase \$3,494,676.

As a result of the actions discussed above, a decrease of \$119,372 to the General Fund Transfer is included, and the FY 2010 ending balance is projected to be \$2,257,522, an increase of \$2,145,984. However, of the \$2,257,522 in ending balance, \$500,000 is held in reserve for the implementation of Josiah H. Beeman Commission recommendations. Therefore, there is an unreserved ending balance of \$1,757,522.

## **Fund 109, Refuse Collection**

**\$2,004,764**

FY 2010 expenditures are recommended to increase \$2,004,764 primarily due to encumbered carryover of \$499,290, unexpended project balances of \$505,474 and an administrative adjustment of \$1,000,000. Assuming approval of the proposed Smart Services Committee initiative associated with the County providing trash and recycling pick up at Fairfax County Public School (FCPS) sites, this adjustment will establish up to 7/7.0 SYE new positions and fund initial equipment requirements. FCPS would be billed for all costs related to collection at school sites. It is estimated that the County collection operations can provide the same level of service to the FCPS sites for an estimated savings of \$1.0 million annually.

FY 2009 actual expenditures reflect a decrease of \$2,178,415 or 9.6 percent from the *FY 2009 Revised Budget Plan* amount of \$22,665,690. Of this amount \$499,290 in encumbered carryover and \$505,474 in unexpended project balances is included in FY 2010. The remaining balance of \$1,173,651 is primarily attributable to savings of \$11,909 in Personnel Services based on managed position vacancies; savings of \$1,087,988 in Operating Expenses primarily due to a reduction in contractual costs associated with an initiative to provide in-house curbside recycling services, lower than anticipated refuse disposal charges and fewer vehicle repairs; and a savings of \$121,138 in Capital Equipment. These savings are partially offset by a decrease of \$47,384 in recovered costs based on actual billings.

Actual revenues in FY 2009 total \$20,399,432, a decrease of \$155,441 or 0.8 percent from the FY 2009 estimate of \$20,554,873 primarily due fewer than anticipated residential units that were served.

As a result of the actions discussed above, the FY 2010 ending balance is \$5,934,052, an increase of \$1,018,210.

## **Fund 110, Refuse Disposal**

**\$6,215,292**

FY 2010 expenditures are recommended to increase \$6,215,292 primarily due to encumbered carryover of \$1,686,650 and unexpended project balances of \$4,528,642.

FY 2009 actual expenditures reflect a decrease of \$16,613,058 or 22.5 percent from the *FY 2009 Revised Budget Plan* amount of \$73,787,216. Of this amount \$4,528,642 reflects unexpended capital project balances which will be carried forward in FY 2010 and \$1,686,650 includes encumbered carryover. The remaining balance of \$10,397,766 is primarily attributable to a saving of \$960,923 in Personnel Services due to higher than anticipated position vacancies; savings of \$8,942,973 in Operating Expenses primarily due to lower fuel and disposal costs based on a

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lower than anticipated disposal tonnage; \$553,190 due to capital equipment savings; and an offsetting decrease of \$59,320 due to lower than anticipated Recovered Costs based on actual billings.

Actual revenues in FY 2009 total \$55,788,840 a decrease of \$8,813,859 or 13.6 percent from the FY 2009 estimate of \$64,602,699 primarily due to lower than anticipated disposal revenue.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$8,591,087, an increase of \$1,583,907.

## **Fund 111, Reston Community Center**

**\$1,365,689**

FY 2010 expenditures are recommended to increase \$1,365,689 due to encumbered carryover of \$168,178, and an unexpended project balance of \$1,197,511. In addition FY 2010 revenues are decreased \$430,387 due to projected economic and financial forecasts that reduce anticipated tax receipts and interest income.

FY 2009 actual expenditures reflect a decrease of \$2,354,204 or 21.2 percent from the *FY 2009 Revised Budget Plan* amount of \$11,108,351. Of this amount, \$168,178 is included as encumbered carryover. The remaining balance of \$2,186,026 is attributable to savings of \$477,675 in Personnel Services associated with higher than anticipated merit and exempt limited term position vacancies, savings of \$510,840 in Operating Expenses primarily attributable to lower than projected spending on contractual services as well as program cancellations due to lower than anticipated enrollment, and \$1,197,511 in unexpended capital project balances which will be carried over to FY 2010.

Actual revenues in FY 2009 total \$8,189,760, an increase of \$44,379 or 0.5 percent over the FY 2009 estimate of \$8,145,381 primarily due to higher than expected revenue from tax receipts and theater receipts.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$7,312,506, an increase of \$602,507.

## **Fund 112, Energy Resources and Recovery Facility**

**\$1,751,727**

FY 2010 expenditures are recommended to increase \$1,751,727 primarily due to encumbered carryover of \$28,819 in Operating Expenses and an administrative adjustment of \$1,722,908 for the costs of the Covanta Inc. tax liability payment, not previously budgeted, and funded with a General Fund Transfer.

FY 2009 actual expenditures reflect a decrease of \$5,670,034 or 14.4 percent, from the *FY 2009 Revised Budget Plan* amount of \$39,460,913. Of this amount \$28,819 is included as encumbered carryover in FY 2010. The remaining balance of \$5,641,215 is primarily attributable to a decrease of \$5,236,520 in Operating Expenses for lower contractor compensation to Covanta Fairfax, Inc. due to less trash being processed, a decrease of \$4,695 in Personnel Services. In addition, Capital Equipment decreased by \$400,000 due to the cancellation of a County purchase of scales in support of the Energy/Resource Recovery Facility (E/RRF), because it is anticipated that the purchase will be made by Covanta, owner and operator of that facility.

Actual revenues in FY 2009 total \$31,826,495, a decrease of \$4,215,748 or 11.7 percent from the FY 2009 estimate of \$36,042,243 primarily due to lower than anticipated tons of waste being disposed. The revenue estimate was based on the receipt of 1,095,000 tons of trash in FY 2009, but due to the economic downturn the amount of trash being processed decreased by 99,000 tons to 996,000 tons.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$28,085,442, an increase of \$1,425,467.

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## **Fund 113, McLean Community Center**

**\$711,713**

FY 2010 expenditures are recommended to increase \$711,713 due to encumbered carryover of \$224,942 and unexpended capital project balances of \$486,771.

FY 2009 actual expenditures reflect a decrease of \$1,218,646 or 23.2 percent from the *FY 2009 Revised Budget Plan* amount of \$5,258,916. Of this amount, \$224,942 is included as encumbered carryover. The remaining balance of \$993,704 is primarily attributable to savings in Personnel Services primarily due to higher than anticipated position vacancies, savings in miscellaneous operating expenses primarily professional and contractual services due to program scheduling, and in unexpended capital project balances carried over to FY 2011.

Actual revenues in FY 2009 total \$5,990,775, a decrease of \$49,863 or 0.8 percent from the FY 2009 estimate of \$6,040,638 primarily due lower than anticipated program and interest income offset by higher than projected tax receipt income.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$11,736,776, an increase of \$457,070.

## **Fund 114, I-95 Refuse Disposal**

**\$15,472,094**

FY 2010 expenditures are recommended to increase \$15,472,094 due to encumbered carryover of \$1,278,168 unencumbered carryover of \$154,000 and \$14,039,926 in unexpended project balances.

FY 2009 actual expenditures reflect a decrease of \$15,877,656 or 67.8 percent from the *FY 2009 Revised Budget Plan* amount of \$23,422,265. Of this amount \$14,039,926 reflects unexpended capital project balances which will be carried forward in FY 2010. In addition, funding of \$1,278,168 is included as encumbered carryover and \$154,000 is included as unencumbered carryover for a self contained vactor truck in the process of being purchased. The remaining balance of \$405,562 is primarily attributable to a savings of \$139,788 in Personnel Services due to higher than anticipated position vacancies; a savings of \$93,974 in Operating Expenses due to lower than anticipated costs for repair and maintenance, utilities, and charges from other solid waste funds based on actual program costs; and a savings of \$171,800 in Capital Equipment due to lower than anticipated equipment costs.

Actual revenues in FY 2009 total \$6,022,223, a decrease of \$2,030,470 or 25.2 percent from the FY 2009 estimate of \$8,052,693 primarily due to lower than anticipated interest on investments and lower refuse disposal revenue based on actual solid waste tonnages disposed.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$39,258,122, a decrease of \$1,624,908.

## **Fund 118, Consolidated Community Funding Pool**

**\$295,736**

FY 2010 expenditures are recommended to increase \$295,736 due to \$264,956 in encumbered carryover and \$30,780 in unencumbered carryover.

FY 2009 actual expenditures reflect a decrease of \$295,736 or 3.2 percent from the *FY 2009 Revised Budget Plan* amount of \$9,103,600. Of this amount, \$264,956 is attributable to encumbrances associated with fourth quarter payments for several projects. The remaining balance of \$30,780 is attributable to unencumbered carryover that will also be used to complete and settle all FY 2009 contracts.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$0.

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**Fund 120, E-911****\$9,826,527**

FY 2010 expenditures are recommended to increase \$9,826,527. This amount includes the carryover of Information Technology project balances of \$5,289,240 and additional encumbered carryover of \$3,102,381. The encumbered carryover total includes \$1,743,672 for telecommunications charges within Department of Information Technology (DIT) Operating Expenses, \$832,662 in funding for the Nextel 800 MHz rebanding initiative, and \$526,047 within the Department of Public Safety Communications (DPSC). Also included is unencumbered carryover of \$1,084,906, which is required for one-time telecommunications and other information technology-related costs associated with the relocation of the Department of Public Safety Communications to the McConnell Public Safety and Transportation Operations Center facility. Additionally, FY 2010 expenditures are increased by \$350,000 due to the appropriation of revenue received in FY 2009 for the Nextel 800 MHz rebanding initiative. A final accounting of County expenses associated with the project will occur at the end of the rebanding effort.

FY 2009 actual expenditures reflect a decrease of \$9,554,451, from the *FY 2009 Revised Budget Plan* amount of \$50,413,110. This amount reflects the carryover of IT project balances totaling \$5,289,240, and additional encumbered carryover of \$3,102,381 which are included in FY 2010. The remaining balance of \$1,162,830 is attributable to savings of \$77,924 within the Department of Public Safety Communications due primarily to savings in Operating Expenses and \$1,084,906 in DIT Operating Expenses due in part to the delayed relocation of DPSC to the McConnell Public Safety and Transportation Operations Center facility.

FY 2009 revenues total \$23,990,148, an increase of \$437,736 or 1.9 percent over the *FY 2009 Revised Budget Plan* amount of \$23,552,412. The increase in revenues is due to a surplus of \$167,276 in Communications and Sales Use Tax, \$51,240 in Wireless E-911 revenue, \$32,663 in other revenue, \$250 for FOIA fees, and \$350,000 for a Nextel 800 MHz rebanding payment, partially offset by shortfalls of \$163,443 in interest income. It should be noted that the \$350,000 payment from Nextel is specifically for the Nextel 800 Mhz rebanding project, which has been appropriated in Operating Expenses in FY 2010.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$275,913, an increase of \$165,660.

**Fund 121, Dulles Rail Phase I Transportation Improvements****\$10,000,000**

FY 2010 expenditures are recommended to increase \$10,000,000 for construction payments to supplement funds in the amount of \$13,350,000 currently budgeted for this project. Given the fund's large cash reserve of \$84,573,977 as of July 13, 2009, it may be more cost effective for the tax district to make a direct cash payment for its share of construction costs.

FY 2009 actual expenditures reflect a decrease of \$985,000 or 3.8 percent from the *FY 2009 Revised Budget Plan* amount of \$26,000,000. The balance is primarily the result of making a construction payment of \$25.0 million which was a smaller than anticipated payment to the Metropolitan Washington Airports Authority (MWAA) for the tax district's share of construction costs to date.

Actual revenues in FY 2009 total \$30,131,737 an increase of \$652,587 or 2.2 percent over the FY 2009 estimate of \$29,479,150 due to \$422,704 in greater than anticipated interest on investments and \$229,883 in real estate taxes.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$89,120,525, a decrease of \$8,362,413.



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**Fund 124, County and Regional Transportation Projects**

**\$96,777,323**

FY 2010 expenditures are recommended to increase \$96,777,323 due to encumbered carryover of \$7,966,937 primarily for the purchase of 18 new CONNECTOR buses to expand service on overcrowded priority routes, the carryover of unexpended project balances in the amount of \$58,752,219, and project adjustments of \$30,058,167. Project funding adjustments include the appropriation of higher than anticipated FY 2009 revenues for the commercial and industrial tax for transportation in the amount of \$867,744, the appropriation of \$1,555,759 in FY 2009 fund balance, and a net adjustment of \$27,634,664. This adjustment is necessary to reflect \$22,365,336 in funds for regional transportation projects anticipated from the Northern Virginia Transportation Authority (NVTA) that were not received in FY 2009 and are not anticipated in FY 2010, due to the February 2008 Virginia Supreme Court ruling that the General Assembly did not have the ability to delegate its taxing authority to NVTA, thus invalidating this source of revenue. These funds will be replaced by project support of \$50,000,000 from the planned issuance of Economic Development Authority (EDA) transportation contract revenue bonds, as endorsed by the Board of Supervisors on July 13, 2009. Revenues from the commercial and industrial tax for transportation will provide the debt service on these bonds.

FY 2009 actual expenditures reflect a decrease of \$68,274,915 or 92.2 percent from the *FY 2009 Revised Budget Plan* amount of \$74,065,336. Of this amount \$58,752,219 reflects unexpended capital project balances which will be carried forward in FY 2010, and \$7,966,937 reflects encumbered carryover in FY 2010. The remaining expenditure savings of \$1,555,759 is primarily attributable to Personnel Services savings of \$935,399 associated with the phased-in hiring of 19/19.0 SYE new staff positions approved as part of the FY 2009 Adopted Budget Plan, to coordinate the hiring of staff with workload and project implementation requirements; and Operating Expenses savings of \$599,695 due to lower than anticipated lease costs in FY 2009 based on the actual timing of a new lease.

Actual revenues in FY 2009 total \$52,567,744 a decrease of \$21,497,592 or 29.0 percent from the FY 2009 estimate of \$74,065,336. This decrease resulted from NVTA transportation revenue that was not received, due to the February 2008 Virginia Supreme Court ruling noted above.

As a result of the actions discussed above, the FY 2010 ending balance remains at \$0. All available FY 2009 operating balances are appropriated to the Construction Project Reserve. The following project adjustment is required at this time:

| Project Number | Project Name         | Increase/<br>(Decrease) | Comments  |
|----------------|----------------------|-------------------------|---|
| 01240R         | Construction Reserve | \$30,058,167            | Increase due to the appropriation of \$1,555,759 in available FY 2009 balances and the appropriation of \$867,744 in higher than anticipated commercial and industrial tax revenues. In addition, an adjustment of \$27,634,664, which reflects planned project support of \$50,000,000 from EDA transportation contract revenue bonds, offset by a decrease of \$22,365,336 in NVTA funds not anticipated to be received in FY 2010. Funds will be reallocated from the Construction Reserve project to specific projects as projects move into the implementation phase. The balance in this project after this adjustment is \$78,606,652. |
|                | <b>Total</b>         | <b>\$30,058,167</b>     |   |

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**Fund 125, Stormwater Services**

**\$5,687,967**

FY 2010 expenditures are recommended to increase \$5,687,967 due to a transfer of \$5,325,000 from Fund 318, Stormwater Management and encumbered carryover of \$362,967 associated with Agency 29, Stormwater Management. Fund 125, Stormwater Services was approved as part of the FY 2010 Adopted Budget Plan as a new service district to support the stormwater management program, as authorized by Va. Code Ann. Sections 15.2-2400. The service district levy is \$0.010 per \$100 of assessed real estate value, an amount that will support both staff operating requirements and stormwater capital projects. The levy of \$0.010 will provide approximately \$20 million in a typical budget year for the stormwater program. The effective date of the service district and tax rate is July 1, 2009. Therefore, during the service district's first year, taxpayers will be billed for the second half of calendar year 2009, generating approximately \$10 million for the stormwater program in FY 2010. A transfer from Fund 318 is included based on project timelines and schedules in order to enable much needed capital projects to move forward within the new structure. It is estimated that beginning in FY 2011, Fund 125 will be fully supported by approximately \$20 million annually and Fund 318 will have been eliminated. In addition, encumbrances within Agency 29, Stormwater Management are now reflected in Fund 125 to ensure that funding for on-going contracts will continue in the new structure. The General Fund operating budget, Agency 29, Stormwater Management is eliminated as part of the *FY 2009 Carryover Review*.

The following project adjustments are required at this time:

| Project Number | Project Name                | Increase/<br>(Decrease) | Comments   |
|----------------|-----------------------------|-------------------------|--|
| FX0000         | Stormwater Capital Projects | \$5,325,000             | Increase necessary to move project funding from Fund 318, Stormwater Management to the new service district structure and allow capital project work to move forward. Adjustments to reflect project funding under specific capital projects will be made administratively or at a future quarterly review. The total project estimate is \$5,942,024. |
|                | <b>Total</b>                | <b>\$5,325,000</b>      |  |

**Fund 142, Community Development Block Grant**

**\$10,347,986**

FY 2010 expenditures are recommended to increase \$10,347,986 due to carryover of \$9,012,805 in unexpended project balances, appropriation of \$1,000,000 for the Neighborhood Stabilization Program, appropriation of \$281,859 in unanticipated program income received in FY 2009, and \$53,322 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 27, 2009. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name                  | Increase/<br>(Decrease) | Comments  |
|----------------|-------------------------------|-------------------------|---|
| 003813         | Home Improvement Loan Program | \$166,999               | Increase necessary to appropriate additional revenue received in FY 2009. The balance in this project after this adjustment is \$301,634.   |
| 003846         | Baileys Road Improvement      | (54,375)                | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The total project estimate after this adjustment is \$2,788,289. |

## OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                      | Increase/<br>(Decrease) | Comments   |
|----------------|-----------------------------------|-------------------------|--|
| 003848         | Fairhaven Public Improvement      | (114,375)               | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The total project estimate after this adjustment is \$3,609,784.  |
| 003864         | Home Repair for the Elderly       | 19,676                  | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$395,184.   |
| 003874         | United Community Ministries       | (820)                   | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance after this adjustment is \$0.  |
| 003899         | Contingency                       | (281,895)               | Decrease of \$284,012 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, offset by an increase of \$2,117 due to reallocations from various closed out projects. The balance in this project after these adjustments is \$57,727. |
| 003905         | Gum Springs Public Improvement    | (72,375)                | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The total project estimate after this adjustment is \$2,406,013.  |
| 003910         | James Lee Road Improvement        | (133,875)               | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The total project estimate after this adjustment is \$3,067,845.  |
| 003915         | Planning and Urban Design         | (139,718)               | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$874,252.   |
| 003916         | General Administration            | (238,300)               | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$1,212,702.   |
| 003952         | Northern Virginia Family Services | (90)                    | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance after this adjustment is \$0.  |
| 003954         | Fairfax City Rehabilitation       | (329)                   | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance after this adjustment is \$0.  |
| 013872         | Housing Program Relocation        | 45,992                  | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$546,820.   |

## OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                        | Increase/<br>(Decrease) | Comments  |
|----------------|-------------------------------------|-------------------------|---|
| 013887         | Section 108 Loan Payments           | 394,346                 | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$2,044,239.  |
| 013919         | Homestretch                         | 7,998                   | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$168,902.  |
| 014039         | LLVCAI                              | (192)                   | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance after this adjustment is \$0.   |
| 014107         | Wesley/Coppermine                   | 48,082                  | Increase necessary to appropriate additional revenue received in FY 2009. The balance in this project after this adjustment is \$130,504.   |
| 014113         | Homeownership Assistance Program    | 52,057                  | Increase of \$48,708 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, and \$3,349 to appropriate additional revenue received in FY 2009. The balance in this project after these adjustments is \$636,621.   |
| 014129         | Senior/Disabled Housing Development | 609,772                 | Increase of \$546,342 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, and \$63,430 to appropriate additional revenue received in FY 2009. The balance in this project after these adjustments is \$650,522. |
| 014130         | Southgate Community Center          | (657)                   | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance after this adjustment is \$0.   |
| 014132         | Child Care Center Grant Program     | (50,000)                | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$98,182.   |
| 014153         | Neighborhood Revitalization         | (441,938)               | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$270,683.  |
| 014165         | Single Resident Occupancy           | 350,000                 | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$350,000.  |
| 014169         | Home Buyer Education/Storefront     | (28)                    | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance in this project after this adjustment is \$0.   |
| 014191         | Rehabilitation of FCRHA Properties  | 215,989                 | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$734,464.  |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                               | Increase/<br>(Decrease) | Comments  |
|----------------|--|-------------------------|---|
| 014198         | Madison Ridge                              | (8,961)                 | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$0.  |
| 014241         | Parc Reston                                | (37,800)                | Decrease necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$0.  |
| 014274         | New Hope Housing                           | (1)                     | Decrease necessary for project close out and reallocation of project balances to Project 003899, Contingency. The balance in this project after this adjustment is \$0.   |
| 014312         | Neighborhood Stabilization Program (State) | 1,000,000               | Increase necessary to appropriate \$1,000,000 to acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight. The additional funding will be used to aid in the recovery from the effects of high foreclosures and declining home values. The balance in this project after this adjustment is \$1,000,000. |
|                | <b>Total</b>                               | <b>\$1,335,181</b>      |   |

**Fund 143, Homeowner and Business Loan Program**

**\$5,947,342**

FY 2010 expenditures are recommended to increase \$5,947,342 due to the carryover of FY 2009 balances in the County Rehabilitation Loan Program and Business Loan Program, as well as to appropriate unanticipated Moderate Income Direct Sales (MIDS) program income received in FY 2009.

FY 2010 revenues are recommended to increase \$1,869,014 due to the carryover of FY 2009 balances in the Business Loan Program and projected income in the County Rehabilitation Loan Program.

FY 2009 actual expenditures total \$4,555,312, a decrease of \$3,732,163 or 45.0 percent from the *FY 2009 Revised Budget Plan* of \$8,287,475. The decrease in expenditures is primarily due to decreased program activity in the Business Loan Program and County Rehabilitation Loan Program. These programs had fewer applications for assistance.

FY 2009 actual revenues total \$4,828,873, an increase of \$346,165 or 7.7 percent over the FY 2009 estimate of \$4,482,708. The increase is primarily attributable to higher receipts than projected for the MIDS Program, offset by lower than anticipated repayment of loans in the County Rehabilitation Loan Program and Business Loan Program.

As a result of the actions discussed above, the FY 2010 ending balance is projected to remain \$0.

# OTHER FUNDS DETAIL

Attachment VII

**Fund 144, Housing Trust Fund**

**\$5,991,342**

FY 2010 expenditures are recommended to increase \$5,991,342 due to the carryover of unexpended project balances in the amount of \$6,355,861 offset by a net reduction of \$364,519. The net reduction includes a reduction in revenues received in FY 2009. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name          | Increase/<br>(Decrease) | Comments  |
|----------------|-----------------------|-------------------------|---|
| 013906         | Undesignated Projects | (\$379,519)             | Decrease due to reallocation to Project 014271, Bond Release Projects and a reduction in estimated revenues. The balance in this project after this adjustment is \$1,666,358.  |
| 014271         | Bond Release Projects | 15,000                  | Increase necessary due to reallocation from Project 013906, Undesignated Projects to fund additional items that need to be installed or that require repair. This includes installation of new street lights and repair of a sanitary sewer under a public street. Additionally, engineering fees for services are also required to prepare and clarify drawings for most of the remaining projects. The balance in this project after this adjustment is \$20,536. |
|                | <b>Total</b>          | <b>(\$364,519)</b>      |   |

**Fund 145, HOME Investment Partnerships Grant**

**\$5,137,044**

FY 2010 expenditures are recommended to increase \$5,137,044 due to carryover of \$4,738,037 in unexpended project balances, the appropriation of \$140,032 in additional revenue received in FY 2009 due to program income, and an increase of \$258,975 due to the amended U.S. Department of Housing and Urban Development (HUD) award approved by the Board of Supervisors on April 27, 2009. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name                   | Increase/<br>(Decrease) | Comments  |
|----------------|--------------------------------|-------------------------|---|
| 013954         | CHDO Undesignated              | \$41,869                | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$581,802.  |
| 013971         | Tenant-Based Rental Assistance | 68,707                  | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$585,828.  |
| 013974         | HOME Development Costs         | 4                       | Increase necessary due to reallocation from Project 014137, Little River Glen III. The balance in this project after this adjustment is \$36,478.   |
| 013975         | HOME Administration            | (22,265)                | Decrease of \$61,479 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, offset by an increase of \$39,214 to appropriate additional revenue. The balance in this project after this adjustment is \$697,124. |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                          | Increase/<br>(Decrease) | Comments   |
|----------------|---------------------------------------|-------------------------|--|
| 014034         | Fair Housing Program                  | 2,499                   | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$51,047.  |
| 014137         | Little River Glen III                 | (4)                     | Decrease necessary for project close out and reallocation of project balances to Project 013974, HOME Development Costs. The balance in this project after this adjustment is \$0.   |
| 014190         | American Dream Initiative Downpayment | (7,056)                 | Decrease of \$18,081 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, offset by an increase of \$11,025 to appropriate additional revenue. The balance in this project after this adjustment is \$34,622. |
| 014191         | Rehabilitation of FCRHA Properties    | 86,891                  | Increase necessary based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009. The balance in this project after this adjustment is \$86,891.  |
| 014275         | Silver Lining Initiative              | 228,362                 | Increases of \$138,570 based on the amended FY 2010 HUD award as approved by the Board of Supervisors on April 27, 2009, and \$89,793 to appropriate additional revenue. The balance in this project after these adjustments is \$2,974,802.               |
|                | <b>Total</b>                          | <b>\$399,007</b>        |  |

## Debt Service Funds

### Fund 200-201, Consolidated Debt Service

**\$10,636,183**

FY 2010 expenditures are recommended to increase \$10,636,183 or 3.8 percent over the FY 2010 Adopted Budget Plan due primarily to increased debt service requirements related to the FY 2010 and FY 2011 bond sales as well as anticipated increased requirements to support short-term borrowing requirements and legal and consultant costs associated with negotiating Public-Private Facilities Infrastructure Act (PPEA) and special financing proposals during FY 2010. Reimbursement of expenditures on behalf of specific projects will be included in the implementation of each financial plan and made payable upon closing of the project financing.

FY 2009 actual expenditures reflect a decrease of \$3,317,059 or 1.2 percent, from the *FY 2009 Revised Budget Plan* amount of \$281,503,678. This decrease is primarily attributable to savings associated with conducting only one new money general obligation bond sale rather than two such bond sales during FY 2009 based on actual cash flow requirements.

Actual total receipts in FY 2009 total \$288,636,249, an increase of \$7,132,571 or 2.5 percent over the FY 2009 estimate of \$281,503,678 primarily due to receipt of greater than anticipated bond sale premium in the amount of \$6,557,162 from the 2009A, new money, and 2009B, refunding, bond sales and a net other revenue increase of \$575,409 primarily due to the close out of construction projects and the transfer of remaining principal to the debt service fund in order to make interest payments. As of this review, \$186,553 is being transferred into the debt service fund and appropriated as a result of the close-out of projects in Fund 314, Neighborhood Improvement Program. This will avoid any adverse tax or arbitrage implications and the funds will be used to pay interest on completed neighborhood improvements.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$0.

# OTHER FUNDS DETAIL

Attachment VII

## Capital Project Funds

**Fund 301, Contributed Roadway Improvement Fund**

**\$41,811,123**

FY 2010 expenditures are recommended to increase \$41,811,123 due to the carryover of unexpended balances in the amount of \$40,576,496 and a net increase of \$1,234,627. This increase is based on higher than anticipated proffers received in the amount of \$1,961,550, offset by lower than anticipated interest earnings of \$726,923. Proffer receipts may vary from budget estimates based on actual levels of development. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name           | Increase/<br>(Decrease) | Comments   |
|----------------|------------------------|-------------------------|--|
| 007700         | Fairfax Center Reserve | \$598,554               | Increase due to higher than anticipated proffer receipts in the amount of \$674,327, partially offset by lower than anticipated interest earnings of \$75,773. The balance in this project after this adjustment is \$5,276,535.   |
| 008800         | Centreville Reserve    | 86,203                  | Increase due to higher than anticipated proffer receipts of \$92,362, partially offset by lower than anticipated interest earnings of \$6,159. The balance in this project after this adjustment is \$462,031.   |
| 009900         | Miscellaneous Reserve  | 1,105,636               | Increase due to higher than anticipated proffer receipts of \$1,463,600, partially offset by lower than anticipated interest earnings of \$357,964. The balance in this project after this adjustment is \$17,424,858.   |
| 009911         | Tysons Corner Reserve  | (555,766)               | Decrease due to lower than anticipated proffer receipts of \$268,739 based on a delay in proffer receipts for this area. Contributions in the Tysons area are expected to increase during the next several years based on anticipated development associated with the Dulles Rail project. In addition, there were lower than anticipated interest earnings of \$287,027. The balance in this project after this adjustment is \$14,309,885. |
|                | <b>Total</b>           | <b>\$1,234,627</b>      |  |



# OTHER FUNDS DETAIL

Attachment VII

**Fund 302, Library Construction**

**\$31,228,743**

FY 2010 expenditures are recommended increase \$31,228,743 due to the carryover of unexpended project balances in the amount of \$31,214,466 and an adjustment of \$14,277. The adjustment includes the appropriation of \$10,000 associated with a contribution received in FY 2009 for the Oakton Library and \$4,277 in miscellaneous revenues received in FY 2009 for the sale of plans for various projects. The following project adjustments are recommended at this time:

| Project Number | Project Name             | Increase/<br>(Decrease) | Comments  |
|----------------|--------------------------|-------------------------|---|
| 004822         | Library Contingency      | \$4,277                 | Increase necessary to appropriate revenue received in FY 2009 associated with miscellaneous revenues received for the sale of plans for various projects. The balance in this project after this adjustment is \$773,236. |
| 004839         | Oakton Community Library | \$10,000                | Increase necessary to appropriate revenue received in FY 2009 associated with a contribution for Oakton Library. The total project estimate is \$6,475,000.   |
|                | <b>Total</b>             | <b>\$14,277</b>         |   |

**Fund 303, County Construction**

**\$44,393,919**

FY 2010 expenditures are recommended to increase \$44,393,919 due to the carryover of unexpended project balances in the amount of \$45,104,477 and various adjustments resulting in a decrease of \$710,558. These adjustments include: a decrease of \$1,500,000 associated with a transfer from Project 009510, Construction Inflation Reserve in Fund 303 to Fund 312, Public Safety Construction to support the Courthouse Expansion and renovation project. The Construction Inflation reserve was funded in FY 2007 in the amount of \$8,000,000 in order to address escalation in the regional construction market effecting construction projects in progress. The balance in the construction reserve after this action is \$0. This transfer is required due to costs associated with the Courthouse project including, a delay in the completion of the project, additional code requirements primarily associated with ADA restroom upgrades, asbestos removal costs, additional exterior and interior signage, and additional fire alarm costs.

This decrease is partially offset by an increase of \$789,442. Increases include the appropriation of revenues received in FY 2009 associated with: higher than anticipated Athletic Service Fee revenue of \$196,818, additional revenues in the amount of \$544 associated with reimbursement from the General Services Administration for asbestos removal at the Laurel Hill property, additional developer default revenue of \$293,080 based on the current construction environment, additional revenue of \$75,896 associated with collections from homeowners, banks, or settlement companies, for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations and graffiti removal at foreclosed homes, and an amount of \$2,948 in miscellaneous revenues associated with the sale of plans. In addition, an amount of \$220,156 is transferred in to Fund 303 from Fund 340, Housing Assistance Program for the blight abatement program which will no longer be managed by Housing and Community Development and will be managed by Land Development Services through the Strike Team group.

The following adjustments are recommended at this time:

| Project Number | Project Name               | Increase/<br>(Decrease) | Comments   |
|----------------|----------------------------|-------------------------|--|
| 005007         | Wakefield Softball Complex | (\$662)                 | Decrease due to project completion. The total project estimate is \$1,699,338. |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                                   | Increase/<br>(Decrease) | Comments   |
|----------------|--|-------------------------|--|
| 005012         | Athletic Services Fee – Field Maintenance      | 59,045                  | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2009. The balance in this project after this adjustment is \$1,202,580.  |
| 005013         | Athletic Services Fee – Turf Field Development | 98,409                  | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2009. The balance in this project after this adjustment is \$1,376,918.  |
| 005014         | Athletic Services Fee – Custodial Support      | 39,364                  | Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2009. The balance in this project after this adjustment is \$314,364.  |
| 009444         | Laurel Hill Development                        | 544                     | Increase necessary to appropriate revenue received in FY 2009 associated with asbestos removal reimbursements from the General Services Administration. The balance in this project after this adjustment is \$ 3,504,582.   |
| 009510         | Construction Inflation Reserve                 | (1,500,000)             | Decrease necessary to fund construction costs associated with the Courthouse Expansion and Renovation project, including: costs associated with a delay in the completion of the project, additional code requirements such as ADA restroom upgrades, asbestos removal costs, additional exterior and interior signage, and additional fire alarm costs. The design and construction of the expansion project included an approximately 316,000-square foot addition including courtrooms, chambers, office space, necessary support spaces and site improvements. This project also included the renovation of the existing 230,000-square foot courthouse. Required funding of \$1,500,000 is transferred from the Construction Inflation Reserve. This reserve was funded in FY 2007 in the amount of \$8,000,000 in order to address escalation in the regional construction market effecting construction projects in progress. The balance in the construction reserve after this action is \$0. |
| 009801         | Strike Team Blight Abatement                   | 220,156                 | Increase necessary to appropriate the remaining funds associated with the blight abatement program within Fund 340, Housing Assistance Program to Fund 303, County Construction. The Blight Abatement program is no longer managed by Housing and Community Development and will be managed by Land Development Services through the Strike Team group. The balance in this project after this adjustment is \$220,156.  |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name         | Increase/<br>(Decrease) | Comments  |
|----------------|----------------------|-------------------------|---|
| CG0046         | Contingency          | 3,610                   | Increase necessary to appropriate miscellaneous revenue received in FY 2009 in the amount of \$2948 and a reallocation of \$662 associated with the completion of the Wakefield Softball Complex. The balance in this project after this adjustment is \$452,027.   |
| ED0001         | Emergency Directives | 75,896                  | Increase necessary to appropriate revenue received in FY 2009 associated with collections from homeowners, banks, or settlement companies, for the abatement services of both emergency and non-emergency directives related to health and safety violations, grass mowing violations and graffiti removal directives. Funding will be used to perform corrective maintenance for code violations under Chapter 46 and Chapter 119 of the Fairfax County code. The balance in this project after this adjustment is \$250,928.  |
| U00060         | Developer Defaults   | 293,080                 | Increase necessary to appropriate higher than anticipated developer defaults revenue received in FY 2009 due to an increase in the number of developers in default, as well as an increased effort in staff time to recover funding owed to the County for completed improvements. This project is necessitated by economic conditions surrounding the construction industry that result in some developers not completing required public facilities, including acceptance of roads by the state, walkways, and storm drainage improvements. The balance in this project after this adjustment is \$1,324,625. |
| <b>Total</b>   |                      | <b>(\$710,558)</b>      |   |

**Fund 304, Transportation Improvements**

**\$141,271,306**

FY 2010 expenditures are recommended to increase \$141,271,306 due to the carryover of unexpended project balances in the amount of \$141,711,476 and other adjustments reflecting a decrease of \$440,170. These adjustments include the appropriation of \$50,097 in miscellaneous revenue received in FY 2009 associated with the sale of plans and with land certificate revenue for various projects, as well as a decrease of \$490,267 for completed Governor Congestion Relief Program projects. Anticipated Governor Congestion Relief Program reimbursements from the Virginia Department of Transportation (VDOT) are reduced by a commensurate amount. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name         | Increase/<br>(Decrease) | Comments   |
|----------------|----------------------|-------------------------|--|
| 006490         | Construction Reserve | \$352,490               | Increase necessary to reallocate \$302,393 based on project completions noted herein and the appropriation of \$50,097 in miscellaneous revenue received in FY 2009. The balance in this project after this adjustment is \$705,189. |

## OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                       | Increase/<br>(Decrease) | Comments  |
|----------------|------------------------------------|-------------------------|---|
| 064209         | Nutley Street                      | (3,508)                 | Decrease due to project completion. The total project estimate is \$1,126,492.  |
| 064212         | TAC Spot Improvements (Reserve)    | (162,438)               | Decrease necessary to reallocate funds to a specific TAC Spot Improvement, Project 064271, Annandale Road/Kerns Road, in the amount of \$275,000 offset by increased funds in the amount of \$112,562 from the close out of Project 064272, South Van Dorn Street Walkway. The balance in this project after this adjustment is \$73,575. |
| 064228         | Route 29/Bull Run Post Office Road | (60,388)                | Decrease due to project completion. The total project estimate is \$1,372,410.  |
| 064231         | Leesburg Pike/Pimmit Drive         | (86,887)                | Decrease due to project completion. The total project estimate is \$1,403,382.  |
| 064239         | Balls Hill Road/Old Dominion Drive | (30,340)                | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$159,659.  |
| 064240         | Leesburg Pike/Glen Carlyn Road     | (38,690)                | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$51,309.   |
| 064241         | Beauregard Street Median           | (37,716)                | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$42,284.   |
| 064242         | West Ox Road/Monroe St.            | (151,613)               | Decrease due to project completion. The total project estimate is \$448,387.  |
| 064243         | Poplar Tree Road                   | (102,193)               | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$572,807.  |
| 064244         | Gallows Road/Idylwood Road         | (19,749)                | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$65,251.   |
| 064245         | Reston Parkway/South Lakes Drive   | (63,539)                | Decrease due to project completion. This project was supported through the Governor's Congestion Relief Program, therefore anticipated receipts are reduced by a commensurate amount. The total project estimate is \$341,461.  |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                  | Increase/<br>(Decrease) | Comments  |
|----------------|-------------------------------|-------------------------|---|
| 064271         | Annandale Road/Kerns Road     | 275,000                 | Increase necessary to reallocate funding from Project 064212, TAC Spot Improvement Reserve, to provide for construction. The total project estimate is \$350,000.   |
| 064272         | South Van Dorn Street Walkway | (112,562)               | Decrease due to project completion. The total project estimate is \$312,438.  |
| 4YP003         | I-66/Route 7 Left Turn Lane   | (198,037)               | Decrease to reflect the transfer of design and construction of this project to VDOT. VDOT will directly fund the project through the Governor's Congestion Relief Program. County anticipated reimbursements through the Governor's Congestion Relief Program in support of this project are therefore reduced by a commensurate amount. The total project estimate is \$1,963. |
|                | <b>Total</b>                  | <b>(\$440,170)</b>      |   |

**Fund 307, Pedestrian Walkways**

**\$4,550,656**

FY 2010 expenditures are recommended to increase \$4,550,656 due to the carryover of unexpended balances of \$4,715,410 and an adjustment reflecting a decrease of \$164,754. This net decrease is due to the appropriation of miscellaneous revenue received in FY 2009 in the amount of \$887 associated with the sale of plans and a decrease of \$165,641 due to the completion and close out of the Great Falls Trail project, funded through Congestion Mitigation and Air Quality Improvement (CMAQ) grant funds. Anticipated CMAQ revenues are also decreased to reflect the close out of this project. The following project adjustments are recommended at this time:

| Project Number | Project Name             | Increase/<br>(Decrease) | Comments   |
|----------------|--------------------------|-------------------------|--|
| 002136         | Great Falls Street Trail | (\$165,641)             | Decrease due to project completion. This project was funded through Congestion Mitigation and Air Quality Improvement (CMAQ) grant funds. Those CMAQ funds were approved by the Jurisdiction and Agency Coordinating Committee (JACC) of the Northern Virginia Transportation Authority for reassignment to the Seven Corners Transit Center grant project. Pending the identification of local cash match funds for the reassigned dollars, an adjustment will be made to the total project estimate for the Seven Corners Transit Center project, in Fund 102, Federal/State Grant Fund, as part of a future quarterly review. The balance in the Fund 307 project after this adjustment is \$0. |
| X00404         | Sidewalk Contingency     | \$887                   | Increase necessary to appropriate miscellaneous revenue received in FY 2009 associated with the sale of plans. The balance in this project after this adjustment is \$5,152.   |
|                | <b>Total</b>             | <b>(\$164,754)</b>      |  |

# OTHER FUNDS DETAIL

Attachment VII

**Fund 309, Metro Operations and Construction**

**(\$4,847,655)**

FY 2010 expenditures are recommended to decrease \$4,847,655 to reflect Fairfax County's allocated portion of WMATA's adopted Metro Matters capital budget. The decreased allocation to the County results from the Board of Supervisor's decision, as part of the *FY 2009 Third Quarter Review*, to provide a one-time "opt out" payment to WMATA in FY 2009 in support of the Metro Matters construction program, in order to achieve future savings from the elimination of County annual contributions for debt service payments associated with these projects for the next 25 years.

FY 2010 revenues are increased by \$32,367,009 based on actual bond sale requirements. Revised FY 2010 projected sales of \$56.3 million will meet the expenditure requirements associated with the Metro Matters opt out payment and the FY 2010 Metro Matters program allocation as revised by WMATA when it adopted its budget on June 25, 2009.

These adjustments have no impact on the FY 2010 General Fund transfer of \$7,409,851 to Fund 309, Metro Operations and Construction.

As a result of the actions discussed above, there is no change to the FY 2010 ending balance of \$0.

**Fund 311, County Bond Construction**

**\$77,133,438**

FY 2010 expenditures are recommended to increase \$77,133,438 due to the carryover of unexpended balances in the amount of \$75,323,014, and adjustments of \$1,810,424. These adjustments include the appropriation of \$233 in higher than anticipated interest income received in FY 2009 associated with the Washington Metro Area Transit Authority (WMATA) reimbursement for West Ox Bus Operations Center, \$10,191 in miscellaneous revenues received in FY 2009 and \$2,300,000 from Fund 503, Department of Vehicle Services to support construction costs associated with the expansion of the Newington DVS Maintenance Facility. These increases are offset by a reduction of \$500,000 transferred back to the General Fund based on lower than anticipated construction costs for Project 04A002, Gregory Drive Treatment Facility. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name                     | Increase/<br>(Decrease) | Comments  |
|----------------|----------------------------------|-------------------------|---|
| 04A002         | Gregory Drive Treatment Facility | (\$498,571)             | Decrease based on actual contract award approved by the Board of Supervisors on March 30, 2009. An amount of \$500,000 was originally funded from the General Fund based on projected requirements in excess of the approved bond funding for the project. Due to a favorable bid environment, \$500,000 is now available to be returned to the General Fund. This is partially offset by miscellaneous revenues received in FY 2009 in the amount of \$1,429. The total project estimate is \$4,951,429. |
| 04A005         | Less Secure Shelter II           | 3,135                   | Increase necessary to appropriate revenues received in FY 2009. The total project estimate is \$6,658,162.  |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                             | Increase/<br>(Decrease) | Comments   |
|----------------|--|-------------------------|--|
| 07A001         | Newington Maintenance Facility Expansion | 2,300,000               | Increase necessary to supplement bond funds approved as part of the fall 2007 School Bond Referendum. The bond revenue was not expected to fully fund the project and funds from the Department of Vehicle Services (DVS) are dedicated to meet construction estimates. Funding will support the expansion and renovation of the Newington DVS garage to transform the existing facility into a more productive structure supporting current and future vehicle maintenance needs for County and school vehicles. The Newington facility was built in 1968 when the requirements to maintain vehicles were approximately one-third of the current number of vehicles and services needed to meet local, state and federal requirements today. Over the years maintenance bays, a motorcycle shop and other additions have been made in an effort to keep pace with the increased number of vehicles and demands for inspections and services. Improvements are needed to enhance production and capacity for the current fleet of 1,823 vehicles that includes school buses, public safety vehicles and heavy equipment in support of the Department of Public Works and Environmental Services (DPWES) and other departments. The total project estimate is \$55,000,000. |
| 88A002         | West Ox Bus Operations Center            | 233                     | Increase necessary to appropriate higher than anticipated WMATA reimbursement income received in FY 2009. The total project estimate is \$54,453,951.  |
| 89A015         | Juvenile Facilities Feasibility Studies  | 5,627                   | Increase necessary to appropriate revenues received in FY 2009. The total project estimate is \$85,210.  |
|                | <b>Total</b>                             | <b>\$1,810,424</b>      |  |

**Fund 312, Public Safety Construction**

**\$133,999, 432**

FY 2010 expenditures are recommended to increase \$133,999,432 due to the carryover of unexpended project balances in the amount of \$132,495,433 and adjustments of \$1,503,999. These adjustments include the appropriation of \$3,999 in miscellaneous revenues received in FY 2009 and \$1,500,000 transferred from Project 009510, Construction Inflation Reserve in Fund 303, County Construction, to Fund 312, Public Safety Construction, to support the Courthouse Expansion and Renovation project. The Construction Inflation reserve was funded in FY 2007 in the amount of \$8,000,000 in order to address escalation in the regional construction market effecting construction projects in progress. The balance in the construction reserve after this action is \$0. This transfer is required due to costs associated with the Courthouse project including, a delay in the completion of the project, additional code requirements primarily associated with ADA restroom upgrades, asbestos removal costs, additional exterior and interior signage, and additional fire alarm costs. In addition, the following project adjustments are recommended at this time:

# OTHER FUNDS DETAIL

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| Project Number | Project Name              | Increase/<br>(Decrease) | Comments  |
|----------------|---------------------------|-------------------------|---|
| 009203         | Public Safety Contingency | \$3,999                 | Increase necessary to appropriate \$3,999 associated with miscellaneous revenues received in FY 2009. The balance in this project after this adjustment is \$361,876.   |
| 009209         | Judicial Center Expansion | 1,500,000               | Increase necessary to fund construction costs associated with the Courthouse Expansion and Renovation project including: costs resulting from a delay in the completion of the project, additional code requirements primarily for ADA restroom upgrades, asbestos removal costs, additional exterior and interior signage, and additional fire alarm costs. The design and construction of the expansion project includes an approximately 316,000-square foot addition including courtrooms, chambers, office space, necessary support spaces and site improvements. This project also includes the renovation of the existing 230,000-square foot courthouse. Required funding of \$1,500,000 is transferred from Fund 303, County Construction from the Construction Inflation Reserve. This reserve was funded in FY 2007 in the amount of \$8,000,000 in order to address escalation in the regional construction market affecting construction projects in progress. The balance in the Fund 303 construction reserve after this action is \$0. The total project estimate is \$127,236,000. |
|                | <b>Total</b>              | <b>\$1,503,999</b>      |   |

**Fund 314, Neighborhood Improvement Program**

**\$148,485**

FY 2010 expenditures are recommended to increase \$148,485 based on the carryover of unexpended project balances in the amount of \$335,038, partially offset by a reduction of \$186,553 associated with a transfer to Fund 200, County Debt Service, to help offset debt services costs associated with completed neighborhood improvements. These projects were supported by the fall 1989 bond referendum and in order to spend the remaining bond proceeds and avoid arbitrage and tax penalties for the County, the remaining proceeds will be applied to debt service interest payments. The remaining balance in this fund represents payments supported by community contributions. These contributions can be used for planning associated with future bond referendum. The following adjustments are recommended at this time:

| Project Number | Project Name                 | Increase/<br>(Decrease) | Comments  |
|----------------|------------------------------|-------------------------|---|
| C00072         | Brookland Bush Hill Phase II | (\$25,786)              | Decrease due to project completion. FY 2010 remaining funding will be transferred to Fund 200, County Debt Service, to offset debt service costs. The balance in this project after this adjustment is \$0. |



# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name      | Increase/<br>(Decrease) | Comments  |
|----------------|-------------------|-------------------------|---|
| C00093         | Fairdale          | (27,013)                | Decrease due to project completion. FY 2010 remaining funding will be transferred to Fund 200, County Debt Service, to offset debt service costs. The balance in this project after this adjustment is \$0.             |
| C00099         | Planning Projects | (133,754)               | Decrease due to funding required to be transferred to Fund 200, County Debt Service, to offset debt service costs and avoid arbitrage and tax penalties. The balance in this project after this adjustment is \$63,736. |
|                | <b>Total</b>      | <b>(\$186,553)</b>      |   |

**Fund 315, Commercial Revitalization**

**\$4,575,251**

FY 2010 expenditures are recommended to increase \$4,575,251 due to the carryover of unexpended project balances in the amount of \$3,987,855 and an adjustment of \$587,396. This adjustment is due to the appropriation of anticipated VDOT enhancement grant funds in the amount of \$369,000 for Project 008909, Annandale Streetscape and \$210,000 Project 008911, Baileys Crossroads Streetscape. In addition, an amount of \$8,396 is appropriated associated with miscellaneous revenue received in FY 2009 for the sale of plans. The following project adjustments are recommended at this time:

| Project Number | Project Name                   | Increase/<br>(Decrease) | Comments  |
|----------------|--------------------------------|-------------------------|---|
| 008909         | Annandale Streetscape          | \$369,000               | Increase due to the appropriation of anticipated VDOT enhancement grant funds as approved by the Board of Supervisors on June 1, 2009. The Annandale Streetscape Columbia Pike Enhancement project is an extension of streetscape improvements in the Annandale Commercial Revitalization District. The project improvements include paver sidewalks, bus stop areas, landscaping and streetlight enhancements, along the north side of Columbia Pike from Backlick Road to the Annandale Fire Station site. The total project estimate is \$7,304,596.   |
| 008911         | Baileys Crossroads Streetscape | 218,396                 | Increase due to the appropriation of anticipated VDOT enhancement grant funds in the amount of \$210,000 as approved by the Board of Supervisors on June 1, 2009 and \$8,396 is associated with miscellaneous revenues for the sale of plans for this project. The Columbia Pike/Route 7 Streetscape Enhancement project is an extension of streetscape improvements in the Bailey's Crossroads Commercial Revitalization District. The project improvements include sidewalk, crosswalk, pedestrian signals, and streetlight enhancements from the Columbia Pike/Route 7 interchange ramp to Seminary Road. The total project estimate is \$6,574,225. |
|                | <b>Total</b>                   | <b>\$587,396</b>        |   |

# OTHER FUNDS DETAIL

Attachment VII

**Fund 316, Pro Rata Share Drainage Construction**

**\$13,845,979**

FY 2010 expenditures are recommended to increase \$13,845,979 due to the carryover of unexpended project balances of \$12,373,479, and an increase of \$1,472,500. This increase is due to the appropriation of \$1,472,500 in pro rata share funds to support various projects. The following project adjustments are recommended at this time:

| Project Number | Project Name                      | Increase/<br>(Decrease) | Comments   |
|----------------|-----------------------------------|-------------------------|--|
| CU8001         | Cub Run Watershed Projects        | \$700,000               | Increase necessary to implement projects as part of the Cub Run watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$4,700,000.      |
| DC8001         | Dogue Creek Watershed Projects    | 200,000                 | Increase necessary to implement projects as part of the Dogue Creek watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$200,000.    |
| HP8001         | Horsepen Creek Watershed Projects | 500,000                 | Increase necessary to implement projects as part of the Horsepen Creek watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$500,000. |
| LB8001         | Long Branch Watershed Projects    | 2,500                   | Increase necessary to implement projects as part of the Long Branch watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$2,500.      |

# OTHER FUNDS DETAIL

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| Project Number | Project Name                    | Increase/<br>(Decrease) | Comments  |
|----------------|---------------------------------|-------------------------|---|
| SC8001         | Scotts Run Watershed Projects   | 20,000                  | Increase necessary to implement projects as part of the Scotts Run watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$20,000.   |
| PC8001         | Pohick Creek Watershed Projects | 50,000                  | Increase necessary to implement projects as part of the Pohick Creek watershed management plan. These projects include, but are not limited to stream restorations, stormwater management facilities, and alternatives to the regional stormwater management facilities that have not been constructed as well as innovative stormwater management projects. This increase is funded entirely by pro rata share revenues. The total project estimate is \$50,000. |
|                | <b>Total</b>                    | <b>\$1,472,500</b>      |   |

**Fund 317, Capital Renewal**

**\$31,238,468**

FY 2010 expenditures are recommended to increase \$31,238,468 due to the carryover of unexpended project balances in the amount of \$25,751,952 and an adjustment of \$5,486,516. The General Fund transfer to Fund 317, Capital Renewal, is increased by \$5,000,000 for emergency system failures that occur at aging County facilities throughout the year, as well as capital renewal projects categorized as “F”, urgent/safety related, or endangering life and/or property. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, or other unforeseen event. This increase will provide a source funding to for these types of unforeseen emergency repairs and will allow FMD to address category F projects not funded in FY 2010 for which repairs are becoming more imminent. In addition, an amount of \$486,516 is associated with the appropriation of revenues received in FY 2009 associated with reimbursements from the Virginia Department of Transportation (VDOT) and the Virginia State Police for their share of the operational costs at the McConnell Public Safety Transportation and Operations Center (MPSTOC) as well as the state share of future projected capital renewal requirements. The MPSTOC is a new high-security, state-of-the-art facility which houses the County’s 911 Center and Emergency Operations Center as well as VDOT’s Smart Traffic and Signal Centers and the State Police Communications Center. The new multi-use facility allows for the cost-effective provision of services through the sharing of land, buildings and technology resources at various levels of state and local government. The County pays for all operational requirements such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal and the State reimburses the County for their share of these costs. In addition, the state has begun providing annual funding for future repair and renewal costs to avoid large budget increases for required capital renewal costs in the future. Funding received from the state will be appropriated annually at the Carryover Review. The following project adjustments are recommended at this time:

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                      | Increase/<br>(Decrease) | Comments  |
|----------------|-----------------------------------|-------------------------|---|
| 009145         | Emergency Systems Failure         | \$5,000,000             | Increase necessary to support emergency system failures that occur at aging County facilities throughout the year, as well as capital renewal projects categorized as "F", urgent/safety related, or endangering life and/or property. Funding will provide for emergency repairs at County facilities in the event of a major systems failure such as a large HVAC system, or other unforeseen event. The County has very limited capacity to deal with potential system failures. Although preventative maintenance is preferred, as the inventory of County facilities age, emergency repairs and maintenance requirements continue to grow. In recent months, several unanticipated emergency repairs have been necessary including, a broken pipe in the sewer line that serves the Government Center building. In addition, extensive damage from a leaking roof and air handling unit at the Courthouse building and a water line break at the Hollin Hall facility have required immediate mitigation. This increase will provide a source of funding for these types of unforeseen emergency repairs and will allow FMD to address category F projects not funded in FY 2010 for which repairs are becoming more imminent. The balance in this project after this adjustment is \$6,723,330. |
| 009703         | State Support for MPSTOC Renewal  | 53,282                  | Increase necessary to appropriate revenues received in FY 2009. An amount of \$53,282 represents the state's first installment of funds for future repairs and renewal costs in order to avoid large budget increases for capital renewal requirements in the future. This contribution is based on the industry standard of 2 percent of replacement value or \$3.00 per square foot. The balance in this project after this adjustment is \$53,282.   |
| 009704         | County Support for MPSTOC Renewal | 433,234                 | Increase necessary to appropriate revenues received in FY 2009. An amount of \$433,235 is associated with the state reimbursement for their share of the operational costs for MPSTOC such as security, custodial, landscaping, maintenance, parking lot repairs and snow removal. The County pays for all operational requirements as required and the State reimburses the County for their share of these costs. This funding has been placed in this reserve project to begin to address future capital renewal requirements at MPSTOC. The balance in this project after this adjustment is \$433,234.   |
|                | <b>Total</b>                      | <b>\$5,486,516</b>      |   |

# OTHER FUNDS DETAIL

Attachment VII

**Fund 318, Stormwater Management**

**\$22,085,406**

FY 2010 expenditures are recommended to increase \$22,085,406 due to the carryover of unexpended project balances in the amount of \$27,408,604 and adjustments resulting in a decrease of \$5,323,198. This reduction is based on a transfer out of \$5,325,000 to Fund 125, Stormwater Services, which was created as part of the FY 2010 Adopted Budget Plan. This new service district was created to support the stormwater management program, as authorized by Va. Code Ann. Sections 15.2-2400. The service district levy is \$0.010 per \$100 of assessed real estate value, an amount that will support both staff operating requirements and stormwater capital projects. The levy of \$0.010 will provide approximately \$20 million in a typical budget year for the stormwater program. The effective date of the service district and tax rate is July 1, 2009. Therefore, during the service district's first year, taxpayers will be billed for the second half of calendar year 2009, generating approximately \$10 million for the stormwater program in FY 2010. A transfer from Fund 318 is included based on project timelines and schedules in order to enable much needed capital projects to move forward within the new structure. It is estimated that beginning in FY 2011, Fund 125 will be fully supported by approximately \$20 million annually and Fund 318 will be eliminated by July 2010. In addition, the decrease of \$5,325,000 is partially offset by an increase of \$1,802 associated with the appropriation of miscellaneous revenues received in FY 2009.

The following project adjustments are required at this time:

| Project Number | Project Name                                  | Increase/<br>(Decrease) | Comments  |
|----------------|---|-------------------------|---|
| AC9000         | Accotink Creek Watershed Projects             | (\$700,000)             | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$1,579,000 .  |
| DC9000         | Dogue Creek Watershed Plan                    | (330,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$720,000.   |
| FX0001         | Interim Watershed Program                     | (1,310,000)             | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$155,000.   |
| FX0003         | Contribution for Planting thru Fairfax Relief | (15,000)                | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The balance in this project after this adjustment is \$0.                                |
| FX0005         | Operations Support                            | (279,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$8,151,000.   |
| FX3000         | Stormwater Program Support                    | (100,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$1,051,880.   |
| FX4000         | Dam Safety Projects                           | 1,802                   | Increase necessary to appropriate revenues received in FY 2009. An amount of \$1,802 in miscellaneous revenues was received in FY 2009 associated with this project. The total project estimate is \$9,559,220. |
| HC9000         | Horsepen Creek Watershed Plan                 | (750,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$750,000.   |

## OTHER FUNDS DETAIL

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| Project Number | Project Name                      | Increase/<br>(Decrease) | Comments   |
|----------------|-----------------------------------|-------------------------|--|
| LO9000         | Lower Occoquan Watershed Plan     | (210,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$1,290,000 . |
| LR9000         | Little Rocky Run Watershed Plan   | (130,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$570,000.    |
| MB9000         | Mill Branch Watershed Plan        | (11,000)                | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$389,000.    |
| MP8000         | Middle Potomac Watershed Projects | (260,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$340,000.    |
| MP9000         | Middle Potomac Watershed Plan     | (150,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$466,109.    |
| OC9000         | Lower Occoquan Watershed Plan     | (110,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$3,153,604.  |
| PC8000         | Pohick Creek Watershed Projects   | (100,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$990,000.    |
| PC9000         | Pohick Creek Watershed Plan       | (480,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$1,220,000.  |
| PN9000         | Pond Branch Watershed Plan        | (390,000)               | Decrease necessary to transfer project funding to the new service district structure in Fund 125, Stormwater Services. The total project estimate is \$610,000.    |
|                | <b>Total</b>                      | <b>(\$5,323,198)</b>    |  |

# OTHER FUNDS DETAIL

Attachment VII

**Fund 319, The Penny for Affordable Housing**

**\$11,581,953**

FY 2010 expenditures are recommended to increase \$11,581,953 due to \$10,598,313 in unexpended project balances; \$900,000 to account for the annual debt service payment required from Crescent Apartments as approved by the Board of Supervisors on January 28, 2008; and \$83,640 to appropriate additional revenue received in FY 2009 from a loan repayment. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name                          | Increase/<br>(Decrease) | Comments  |
|----------------|---------------------------------------|-------------------------|---|
| 014196         | Affordable/Workforce Housing Projects | \$83,708                | Increases of \$83,640 due to appropriation of additional revenue and \$68 due to reallocation from Project 014237, Yorkville Apartments. It is anticipated the funding will be used toward equity for the payment of the short term Bond Anticipation Notice for Wedgewood. The balance in this project after these adjustments is \$7,847,950. |
| 014237         | Yorkville Apartments                  | (68)                    | Decrease due to project reallocation to Project 014196, Affordable/Workforce Housing Projects. The total project estimate is \$249,932.   |
| 014239         | Crescent Apartments                   | 900,000                 | Increase due to the debt service requirement in FY 2010 as approved by the Board of Supervisors on January 28, 2008. The total project estimate is \$63,941,430.  |
|                | <b>Total</b>                          | <b>\$983,640</b>        |   |

**Fund 340, Housing Assistance Program**

**\$8,399,301**

FY 2010 expenditures are recommended to increase \$8,399,301 due to the carryover of unexpended project balances in the amount of \$8,505,457, an increase of \$294,000 to allocate funding for an Economic Development Initiative (EDI) Grant, a transfer out to Fund 303, County Construction, of \$220,156 to reflect the transfer of the balance from Project 014048, Revitalization Blight Abatement to the Code Enforcement Strike Team (CEST), and a decrease in the General Fund Transfer In of \$180,000 for Personnel Services transferred to CEST. The following project adjustments are recommended at this time:

| Project Number | Project Name                         | Increase/<br>(Decrease) | Comments  |
|----------------|--------------------------------------|-------------------------|---|
| 014010         | Commercial Revitalization            | (\$295,224)             | Decrease necessary to reallocate funds to Project 014313, Huntington Flood Insurance Program to provide funding for flood damage in the Huntington (Mount Vernon District) area. The balance in this project after this adjustment is \$52,515.   |
| 014048         | Revitalization Spot Blight Abatement | (220,156)               | Decrease necessary to close out project due to transfer of management responsibility for blight abatement activities to the Code Enforcement Strike Team. The funding will be redirected to Project 009801, Strike Force Blight Abatement in Fund 303, County Construction. The balance in this project after this adjustment is \$115,238 due to encumbered carryover. |

# OTHER FUNDS DETAIL

Attachment VII

| Project Number | Project Name                       | Increase/<br>(Decrease) | Comments  |
|----------------|------------------------------------|-------------------------|---|
| 014276         | Code Enforcement Strike Team       | (180,000)               | Decrease necessary to close out project due to the consolidation of the Blight program under the control of the Code Enforcement Strike Team (CEST) in Agency 31, Land Development Services. The balance in this project after this adjustment is \$0.                      |
| 014313         | Huntington Flood Insurance Program | 295,224                 | Increase due to reallocation of funds from Project 014010, Commercial Revitalization Studies Program to provide funding for flood damage in the Huntington (Mount Vernon District) area. The balance in this project after this adjustment is \$295,224.                    |
| 014314         | EDI-Single Room Occupancy Housing  | 294,000                 | Increase necessary to allocate funding for the Economic Development Initiative Grant received from the U.S. Department of Housing and Urban Development for Single Room Occupancy for Chronically Homeless. The balance in this project after this adjustment is \$294,000. |
|                | <b>Total</b>                       | <b>(\$106,156)</b>      |   |

**Fund 370, Park Authority Bond Construction**

**\$81,752,130**

FY 2010 expenditures are recommended to increase \$81,752,130 due to the carryover of unexpended project balances of \$80,933,319 and an increase of \$818,811 due to the appropriation of grant funds received in FY 2009. The following project adjustments are recommended at this time:

| Project Number | Project Name | Increase/<br>(Decrease) | Comments  |
|----------------|--------------|-------------------------|---|
| 474763         | Grants       | \$818,811               | Increase due to receipt of grant funds for which bond funds will be used as the Local Cash Match, including \$809,004 for a federal grant for the Accotink Stream Valley Trail and \$9807 for a Virginia Department of Conservation and Recreation Water Quality Improvement Fund Grant for Turkeycock Run Stream restoration. The total project estimate is \$2,541,667. |
|                | <b>Total</b> | <b>\$818,811</b>        |   |



# OTHER FUNDS DETAIL

## Enterprise Funds

**Fund 400, Sewer Revenue** **\$0**

There are no expenditures for this fund. However, FY 2010 transfers out are decreased \$3,000,000 due to a large carryover fund balance in Fund 401, Sewer Operation and Maintenance. Fund 401 ended FY 2009 with a fund balance that is larger than required in FY 2010 which permitted the reduction in the transfers out.

Actual revenues in FY 2009 total \$122,170,734 a decrease of \$9,604,266 or 7.3 percent over the FY 2009 estimate of \$131,775,000. This decrease is primarily due to lower than projected Availability Fees due to a slow down in the development activity in the County.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$81,555,589 a decrease of \$6,604,266.

**Fund 401, Sewer Operation and Maintenance** **\$618,161**

FY 2010 expenditures are recommended to increase \$618,161 due to encumbered carryover of \$522,111 and \$96,050 in unencumbered carryover.

FY 2009 actual expenditures reflect a decrease of \$3,924,235, from the *FY 2009 Revised Budget Plan* amount of \$89,451,573. Of this amount \$522,111 is included as encumbered carryover and \$96,050 in unencumbered carryover in FY 2010. The remaining balance of \$3,402,124 reflects a savings of \$2,206,824 in Personnel Services based on managed position vacancies; \$976,358 in Operating Costs primarily due to savings from Noman M. Cole Pollution Control Plant operations, savings associated with more effective use of chemicals in treating wastewater, lower contract unit pricing, and implementation of a new master plan replacement schedule; \$187,949 in Capital Equipment costs due to a delay in capital equipment purchases, and an increase of \$30,993 in recovered costs based on increased Wastewater Management Laboratory testing requirements.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$1,346,715 a decrease of \$306,074.

**Fund 402, Sewer Construction Improvements** **\$25,615,124**

FY 2010 expenditures are recommended to increase \$25,615,124 due to the carryover of unexpended project balances. The following project adjustments are recommended at this time:

| Project Number | Project Name                       | Increase/<br>(Decrease) | Comments  |
|----------------|------------------------------------|-------------------------|---|
| X00905         | Replacement and Transmission       | \$2,000,000             | Increase necessary to support additional rehabilitation activity associated with aging sewer lines. This increase is based on actual activity in FY 2009 which is expected to continue into FY 2010. The balance in this project after this adjustment is \$11,460,511.   |
| X00910         | Noman Cole Replacement and Renewal | (2,000,000)             | Decrease necessary to support replacement and rehabilitation activity within the County. Funds are available to be reallocated based on the current replacement and repair schedule at the Noman M. Cole, Jr. Pollution Control Plant (NMCPCP). The balance in this project after this adjustment is \$4,526,859. |
|                | <b>Total</b>                       | <b>\$0</b>              |   |

# OTHER FUNDS DETAIL

Attachment VII

**Fund 403, Sewer Bond Parity Debt Service**

**\$4,222,501**

FY 2010 expenditures are recommended to increase \$4,222,501 due to an increase in interest payments resulting from the June 17, 2009 sewer bond sale.

FY 2009 actual expenditures reflect a decrease of \$3,488,513 from the *FY 2009 Revised Budget Plan* amount of \$10,649,456. An estimated interest payment was included in the FY 2009 estimate; however, the sewer bond sale did not occur until June 2009. The first interest payment for the 2009 sewer bond will not be due until FY 2010. In FY 2010, the interest payment has increased by \$4,222,501 to fund the first interest payment on the 2009 sewer bonds.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$292,485, a decrease of \$734,801.

**Fund 408, Sewer Bond Construction**

**\$100,854,889**

FY 2010 expenditures are recommended to increase \$100,854,889 due to the carryover of unexpended project balances in the amount of \$85,645,029 and an increase of \$15,209,860 due to the appropriation of bond proceeds associated with the June 2009 sewer bond sale. The following project adjustments are recommended at this time:

| Project Number | Project Name  | Increase/<br>(Decrease) | Comments   |
|----------------|---|-------------------------|--|
| G00902         | DC Blue Plains Expansion  | \$8,000,000             | Increase necessary to fund renovations and upgrades at the plant. Construction projects include the upgrade of plant solids handling and Enhanced Nutrient Removal (ENR). Construction activity is increasing due to current environmental regulations, renovations and replacements of aging system infrastructure. The balance in this project after this adjustment is \$13,511,950.  |
| I00352         | Pumping Station Improvements  | (2,500,000)             | Decrease necessary to support renovations and upgrades at the Noman M. Cole Pollution Control Plant. Funds are available to be reallocated based on timing of construction schedules for pumping station projects. The balance in this project after this adjustment is \$500,000.   |
| I00906         | Alexandria Sanitation Authority Wastewater Treatment Plant Improvements | (5,000,000)             | Decrease necessary based on better design estimates associated with plant upgrades. The construction schedule is phased in and funding is not required in FY 2010. This reduction is based on the current schedule of payment required for the County's share of land acquisition costs and current construction schedule. This new agreement requires less from Fairfax County in the first year. The balance in this project after this adjustment is \$9,490,620. |

# OTHER FUNDS DETAIL

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| Project Number | Project Name   | Increase/<br>(Decrease) | Comments  |
|----------------|--|-------------------------|---|
| J00901         | Loudon County Sanitation Authority Plant Upgrade       | (7,500,000)             | Decrease necessary to reallocate funds to support construction that has begun at the Noman M. Cole Pollution Control Plant. Initially, incremental payments based on usage were anticipated; however a new formula agreement indicates less funding from Fairfax County during the first year which is anticipated to begin in FY 2010. The total project estimate is \$14,000,000.   |
| N00323         | Noman M. Cole, Jr. Pollution Control Plant Upgrades    | 30,709,860              | Increase necessary to support construction at the plant. The funding will provide for nitrogen removal requirements associated with the Chesapeake Bay Program. Projects and upgrades include construction of new chemical storage and feed facilities to add methanol for improved nitrogen removal, denitrification filters or equivalent technology, such as moving bed biofilm reactors; construction of additional equalization tanks; replacement of the existing bar screens; conversion of the gravity thickeners to fermentors; modifications to the activated sludge tanks; and rehabilitation of the monomedia filters. The balance in this project after this adjustment is \$39,808,598. |
| X00909         | Sewer Line Improvements                                | (2,500,000)             | Decrease necessary to support renovations and upgrades of the Noman M. Cole Pollution Control Plant. Funds are available to be reallocated based on revised estimates for tertiary clarifying projects. The balance in this project after this adjustment is \$500,000.   |
| X00911         | Noman M. Cole, Jr. Pollution Control Plant Renovations | (6,000,000)             | Decrease necessary to reallocate funds to support upgrades of the Noman M. Cole Pollution Control Plant. Funding is required to meet nitrogen removal requirements associated with the Chesapeake Bay Program. Funds are available to be reallocated based on revised estimates for plant renovations. The total project estimate is \$103,829,000.   |
|                | <b>Total</b>   | <b>\$15,209,860</b>     |   |

## Internal Service Funds

**Fund 503, Department of Vehicle Services**

**\$12,692,669**

FY 2010 expenditures are recommended to increase \$12,692,669 due to encumbered carryover of \$3,596,142 and unencumbered carryover of \$9,096,527. The unencumbered total includes \$5,609,800 for the replacement of two Bell 407 helicopters by the Police Department, whose purchase has been delayed pending negotiations with the vendor. In addition, \$1,286,134 is associated with the Board-approved vehicle retrofit program. The retrofit program is intended to reduce regulated emissions by retrofits, alternative fuel, or other substantive and cost-effective means. Funds were not spent due to appropriate emissions reduction technology for exhaust retrofits having not yet been identified. The remaining amount includes \$704,356 for Capital projects out of the Facility Infrastructure/Renewal Reserve, \$629,539 for the purchase of Fire and Rescue Large Apparatus vehicles, \$616,698 for the purchase of FASTRAN replacement

# OTHER FUNDS DETAIL

Attachment VII

buses that were delayed in FY 2009 and \$250,000 for the purchase of a marine boat out of the Boat Replacement Reserve, the purchase of which was delayed pending final 2010 budget decisions.

FY 2010 revenues are estimated to decrease \$2,906,461, including an amount of \$1,800,000 associated with a reduction in the labor rate DVS will charge its customers effective August 1, 2009 to reflect actual service costs.

FY 2009 actual expenditures reflect a decrease of \$32,018,396, or 32.6 percent, from the *FY 2009 Revised Budget Plan* amount of \$98,231,550. Of this amount, \$3,596,142 is included as encumbered carryover in FY 2010 with an additional \$8,944,476 in unencumbered carryover summarized above. The remaining balance of \$19,477,778 is due primarily to savings of \$16,671,191 due to lower than projected fuel and fuel-related resulting from both due to lower prices and the use of fewer gallons than projected, \$1,948,557 due to savings in the Vehicle Replacement Fund per the FY 2009 County Executive decision to defer the replacement of these vehicles by one year, \$712,406 in Personnel Services due to salary vacancy savings, and a combined savings of \$145,624 in non fuel-related Operating Expenses and Capital Equipment.

Actual revenues in FY 2009 total \$76,240,420, a decrease of \$6,208,884 or 7.5 percent from the FY 2009 estimate of \$82,449,304. The decrease is primarily attributable to decreased fuel prices, which result in lower agency fuel expenditures and corresponding lower agency fuel billings in the amount of \$14,458,806. This amount is partially offset by additional agency payments for vehicle replacement including \$2,541,085 for Fire Apparatus replacement, \$2,061,274 for Ambulance replacement, \$709,263 for Police Helicopter replacement, and \$341,209 for Police Specialty Vehicles.

In addition, transfers out total \$4,300,000, an increase of \$2,300,000 over the FY 2010 Adopted Budget Plan amount of \$2,000,000. This increase reflects \$2,300,000 being redirected to Fund 311, County Bond Construction, to supplement bond funds appropriated from the FY 2007 School Bond Referendum associated with the planned expansion and renovation of the Newington Maintenance Facility.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$26,887,036, an increase of \$7,910,382.

## **Fund 504, Document Services**

**\$1,405,701**

FY 2010 expenditures are recommended to increase \$1,405,701 due to unencumbered carryover of \$1,772,689 in the Multi-Functional Digital Device program and encumbered carryover of \$13,012, partially offset by an expenditure decrease of \$380,000 associated with decreased printing by County agencies in the print shop. This expenditure decrease is offset by a commensurate decrease in revenue of \$380,000 in FY 2010, resulting in no net change to fund balance.

FY 2009 actual expenditures reflect a decrease of \$2,649,379 or 28.0 percent from the *FY 2009 Revised Budget Plan* amount of \$9,474,763. Of this amount \$13,012 is included as encumbered carryover in FY 2010. The remaining balance of \$2,636,367 is primarily attributable to savings in the Multi-Functional Digital Device program associated with delayed copier purchases associated with the MPSTOC construction schedule and resolution of Xerox copier issues.

Actual revenues in FY 2009 total \$3,908,160, a decrease of \$985,383 or 20.1 percent from the FY 2009 estimate of \$4,893,543 primarily due to unrealized revenues of \$841,935 in the Print Shop.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$464,436, a decrease of \$121,705.

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## **Fund 505, Technology Infrastructure Services**

**(\$679,352)**

FY 2010 expenditures are recommended to decrease \$679,352 due to an expenditure reduction of \$3,048,543 in the PC Replacement Program which reflects the deferral of PC Replacement included in the FY 2010 Adopted Budget Plan. This adjustment aligns funding within the PC Replacement program, which includes repairs and support, at the appropriate level in FY 2010. This reduction is partially offset by an increase of \$2,369,191 due to encumbered carryover of \$1,571,327 and unencumbered carryover of \$797,864. Of the unencumbered total, \$642,864 is included to address higher than anticipated Microsoft licenses and software assurance costs in FY 2010. Also funded is \$105,000 for the installation of Computer Room Air Conditioning at the Pennino Building, and \$50,000 to replace a power distribution unit within the data center. In addition to these expenditure adjustments, FY 2010 revenues are reduced by \$1,047,328 to bring revenues into balance with the revised expenditure level.

FY 2009 expenditures are \$28,730,511, a decrease of \$2,945,366, or 9.3 percent from the FY 2009 estimate of \$31,675,877. Of this amount \$1,571,327 is included as encumbered carryover in FY 2010. The remaining balance of \$1,374,039 is attributable to savings of \$915,934 in Operating Expenses primarily due to lower software maintenance costs resulting from successful negotiations with vendors; savings of \$411,488 in Personnel Services due to a high number of vacancies resulting from recruitment difficulties for technical positions; and savings of \$46,617 in Capital Equipment.

Actual revenues in FY 2009 total \$26,582,739, a decrease of \$245,025 or 0.9 percent from the FY 2009 estimate of \$26,827,764.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$2,978,289, an increase of \$2,332,365.

## **Fund 506, Health Benefits Trust Fund**

**\$11,797,250**

FY 2010 expenditures are recommended to increase \$11,797,250 to reflect the carryover of unexpended balances to the premium stabilization reserve which allows the fund flexibility in maintaining premium increases at manageable levels. As no funding was available at the FY 2010 Adopted Budget Plan for premium stabilization, this increase comprises the total premium stabilization reserve in FY 2010.

FY 2009 actual expenditures reflect a decrease of \$13,906,945, or 11.5 percent, from the *FY 2009 Revised Budget Plan* amount of \$121,313,556. The balance is primarily attributable to the unexpended portion of the FY 2009 premium stabilization reserve of \$16,340,739, of which \$2,433,794 was utilized during the fiscal year to cover shortfalls for claims and IBNR expenses. While cost growth for the PPO (Preferred Provider Option) and POS (Point-of-Service) plans were at moderate levels of 7.6 percent and 4.7 percent, respectively, claims expenses for the OAP (Open Access Plan) grew 23.9 percent over FY 2008 as a result of participation growth and plan utilization. Consequently, expenses for the OAP plan exceeded budget by approximately \$3.8 million, and surpluses in the other plans as well as the premium stabilization reserve were utilized to offset the shortfall.

Actual revenues in FY 2009 total \$107,824,280, a decrease of \$756,042, or 0.7 percent, from the FY 2009 estimate of \$108,580,322. The decrease is primarily due to lower than projected investment income.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$17,781,987, an increase of \$1,353,653, in order to maintain an unreserved ending balance as a percent of claims paid of 16.7 percent, the equivalent of 2 months of claims.

# OTHER FUNDS DETAIL

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## Trust Funds

**Fund 600, 601, 602, Retirement Systems** **\$24,751**

FY 2010 expenditures are recommended to increase \$24,751 due to encumbered carryover primarily associated with maintenance of the agency's retirement database system.

FY 2009 actual expenditures reflect a decrease of \$27,340,019 or 8.5 percent from the *FY 2009 Revised Budget Plan* amount of \$319,897,436. It should be noted that, as the final custodial bank statements are not yet available, the balances reflect actual expenses for investment management fees and administrative expenses through the end of May 2009 and estimates for June 2009. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments, if necessary, to FY 2009. Of the balance, \$24,751 is included as encumbered carryover in FY 2010. The remaining balance of \$27,315,268 is primarily attributable to savings in investment management fees.

Actual revenues in FY 2009 total a loss of \$825,925,239, a decrease of \$1,393,975,225 or 245.4 percent from the FY 2009 estimate of \$568,049,986 primarily due to lower than anticipated investment returns. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2009. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2009. Of the amount received through May, a loss of \$538,726,031 is due to unrealized loss for investments held but not sold as of June 30, 2009 and a loss of \$857,736,028 is due to lower than anticipated realized return on investment. FY 2009 actual unrealized loss of \$538.7 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three Systems in FY 2009 through May 31 were negative 20.1 percent for the Uniformed System, negative 24.0 percent for the Employees' System and negative 18.3 percent for the Police Officers System. Final results for June are not yet available, but based on general market returns in June, the full year results are expected to be close to the returns through May. These returns are a result of the global financial and economic crisis experienced nationally. Investments in all assets other than U.S. Treasury Bonds experienced severe losses with capital market returns the worst since the Great Depression years. For the year ending June 30, 2009, the S&P 500 Index was down 26.2 percent, and U.S. small-cap stocks were down 25.0 percent. Among non-U.S. stocks, developed markets dropped 31.0 percent and emerging markets fell 27.8 percent. Investments in real assets also suffered with the commodity index falling 47.1 percent and real estate investment trusts down 43.3 percent. While many fixed income assets also lost value, with positive results in U.S Treasury Bonds, the Barclays Aggregate Bond index was up 6.1 percent for the year.

It should be noted that even though revenues were lower than projected, the impact from changes to liabilities will not be known until the actuarial valuation is completed. Thus, the final change in funding ratios cannot be projected at this time. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an 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. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions. Thus, investment returns could have a negative impact on funding ratios, while a change in liabilities could partially offset the potential decrease.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$3,835,512,886, a decrease of \$1,366,659,956.

**Fund 603, OPEB Trust Fund** **\$0**

FY 2010 expenditures are not recommended to increase over the FY 2010 Adopted Budget Plan level of \$6,677,881.

FY 2009 actual expenditures reflect a decrease of \$6,660,478, or 52.5 percent, from the *FY 2009 Revised Budget Plan* amount of \$12,690,457. This expenditure level does not reflect expenses related to the implicit subsidy, as an actuarial analysis must be performed after the fiscal year has ended in order to calculate and appropriately reflect

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benefit payments for the implicit subsidy for retirees. Final figures are estimated to be provided by the end of August and will be reflected as an audit adjustment to FY 2009. Once this adjustment is posted, it is anticipated that FY 2009 expenditures will be in line with the *FY 2009 Revised Budget Plan*.

Actual revenues in FY 2009 total a loss of \$5,700,767, a decrease of \$14,832,496, or 162.4 percent, from the FY 2009 estimate of \$9,131,729. As with expenditures, this revenue level does not yet reflect the County's contribution for the implicit subsidy for retirees, which will be included as an audit adjustment to FY 2009. The remaining decrease is due to lower than anticipated investment returns achieved through the Virginia Pooled OPEB Trust. These figures reflect returns on investments through the end of June 2009. A loss of \$6,832,261 is due to unrealized loss for investments held but not sold as of June 30, 2009 and a loss of \$2,102,917 is due to lower than anticipated realized return on investment. FY 2009 actual unrealized loss of \$6.8 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The Virginia Pooled OPEB Trust performed well during FY 2009 on a relative basis, in the midst of the global financial and economic crisis, with capital market returns the worst since the Great Depression years. Total returns for the Pooled Trust for FY 2009 were down 14.7 percent. The Board of Trustees for the Virginia Pooled OPEB Trust, with advice from its investment consultant, followed a conservative course by gradually phasing-in the implementation of its asset allocation policy. This resulted in the Pooled OPEB Trust placing in the top 15 percent of a peer universe, all mid-sized public pension funds (as measured by the Bank of New York Mellon), from July 1, 2008 to March 31, 2009.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$57,591,794, a decrease of \$8,172,018, primarily as a result of investment performance as discussed above.

## **Fund 700, Route 28 Tax District**

**\$7,021**

FY 2010 expenditures are recommended to increase \$7,021. All monies collected are required to be remitted to the Fiscal Agent on a monthly basis. An amount of \$7,021 reflects the remittances that were pending as of the end of the fiscal year.

FY 2009 actual expenditures reflect a decrease of \$92,285 or 0.7 percent from the *FY 2009 Revised Budget Plan* amount of \$13,353,431. The decrease is primarily attributable to less revenue than anticipated being available for remittance to the Fiscal Agent.

Actual revenues in FY 2009 total \$13,265,850 a decrease of \$85,264 or 0.6 percent from the FY 2009 estimate of \$13,351,114 primarily due to a decrease of \$1,000,000 in revenue from buy outs partially offset by greater than anticipated taxes collected of \$896,634 and greater than anticipated interest on investments of \$18,102.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$0.

## **NON-APPROPRIATED FUNDS**

### **Fund 170, Park Revenue Fund**

**\$133,762**

FY 2010 expenditures are recommended to increase \$133,762 to support expenditures associated with CLEMYJONTRI Park. These expenses were reduced from the General Fund as part of the FY 2010 Adopted Budget Plan and were approved by the Park Authority Board to be funded by the Park Revenue Fund. Existing revenue is available to support this increase.

In FY 2010, a transfer out to Fund 371, Park Capital Improvement in the amount of \$160,000 is included, to support general park improvements including critical building repairs for revenue producing facilities.

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FY 2009 actual expenditures reflect a decrease of \$2,026,318, or 5.2 percent from the *FY 2009 Revised Budget Plan* amount of \$38,613,265. The balance is primarily due to \$648,058 in Personnel Services due to position vacancies, \$973,393 in Operating Expenses due to cost saving initiatives, \$538,317 in Capital Equipment due to the deferral of equipment purchases, a decrease in \$132,217 in Recovered Costs based on actual billings and an increase of \$1,233 in fiscal agent fees based on higher than anticipated costs.

Actual revenues in FY 2009 total \$38,625,202, a decrease of \$1,296,933, or 3.2 percent from the FY 2009 estimate of \$39,922,135, primarily associated with lower than anticipated collection of park fees.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$9,298,297, an increase of \$435,623.

## Fund 371, Park Capital Improvement Fund

**\$18,302,373**

FY 2010 expenditures are recommended to increase \$18,302,373 due to the carryover of unexpended project balances in the amount of \$14,881,425 and adjustments totaling \$3,420,948. This adjustment includes \$432,698 in interest earnings, \$2,862,708 in contributions and other revenue, and \$160,000 transferred from Fund 170, Park Revenue Fund. This increase is partially offset by an amount of \$34,458 which will support the Facilities and Services Reserve. The Facilities and Services Reserve supports the future maintenance and renovation of revenue-generating facilities and services. The following project adjustments are recommended at this time:

| Project Number | Project Name                                  | Increase/<br>(Decrease) | Comments  |
|----------------|---|-------------------------|---|
| 004109         | Countywide Trails                             | \$11,582                | Increase necessary due to the appropriation of \$1,457 received by the Park Authority Foundation to support trails and \$10,125 received from Fluor-Lane LLC for a bike trail at Wakefield. The total project estimate is \$49,998. |
| 004113         | Lee District Telecommunications               | 26,146                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$87,809.   |
| 004115         | Pimmit Run Stream Valley – Area 1 Maintenance | 26,605                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$73,435.   |
| 004116         | Confederate Fortifications Historic Site      | 16,999                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$51,628.   |
| 004119         | Vulcan  | 262,214                 | Increase necessary to appropriate \$203,630 in rental income and \$58,584 in interest earnings for the Vulcan quarry site. The total project estimate is \$2,247,578.   |
| 004122         | Spring Hill Park – McLean Youth               | (117,615)               | Decrease due to completion of the project and refund of donated funds to McLean Youth Soccer for a synthetic turf field. The total project estimate is \$1,672,609.   |
| 004129         | Lee District Tree House                       | 35,464                  | Increase due to the receipt of donated funds received by the Park Authority Foundation to support the Lee District Tree House. The total project estimate is \$241,100.   |



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| Project Number | Project Name                    | Increase/<br>(Decrease) | Comments   |
|----------------|---------------------------------|-------------------------|--|
| 004131         | Mt. Vernon Parks-Districtwide   | 11,593                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$11,593.  |
| 004132         | Oakton Community Park           | 100,000                 | Increase due to the receipt of donated funds received by the Park Authority Foundation to support the Oakton School House. The total project estimate is \$100,000.  |
| 004135         | Lake Fairfax Skate Park         | 2,172                   | Increase due to the receipt of donated funds received by the Park Authority Foundation to support the Reston Skate Park. The total project estimate is \$2,172.  |
| 004136         | Stout Condemnation              | 1,125,000               | Increase due to receipt of proffer funds in FY 2009 for condemnation proceedings. The total project estimate is \$1,125,000.   |
| 004349         | South Run Park                  | 16,763                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$260,131.   |
| 004493         | Robert E. Lee Recreation Center | 5,473                   | Increase due to receipt of proffer funds in FY 2009 for park site and building renovations. The total project estimate is \$519,426.   |
| 004503         | Cub Run Stream Valley Park      | 15,969                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$307,738.   |
| 004522         | Frying Pan Park                 | 38,983                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$192,958.   |
| 004528         | Riverbend Park                  | 17,319                  | Increase necessary to appropriate \$2,319 in revenue received in FY 2009 associated with telecommunication leases and \$15,000 received from the National Park Service for the Archeology Phase II Study. The total project estimate is \$86,137.                  |
| 004534         | Park Contingency                | 531,954                 | Increase due to the appropriation of \$310,451 in interest earnings, \$221,340 in gifts and donations, and \$163 in a reallocation from Project 004584, Nottoway Park due to project completion. The balance in this project after this adjustment is \$3,027,071. |
| 004538         | Park Easement Administration    | 603,961                 | Increase necessary to appropriate revenue received in FY 2009 associated with park easements. The total project estimate is \$2,657,770.   |
| 004567         | Stratton Woods                  | 100,345                 | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$1,513,260.   |

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| Project Number | Project Name                        | Increase/<br>(Decrease) | Comments   |
|----------------|-------------------------------------|-------------------------|--|
| 004584         | Nottoway Park                       | (163)                   | Decrease due to project completion. Funds are reallocated to support Project 004534, Park Contingency. The total project estimate is \$66,806.   |
| 004592         | Sully Plantation                    | 49,555                  | Increase necessary due to donated funds received by the Sully Foundation. The total project estimate is \$741,394.   |
| 004595         | Mason District Park                 | 25,613                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$530,931.   |
| 004596         | Wakefield                           | 16,613                  | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$1,947,689.   |
| 004748         | General Park Improvements           | 160,000                 | Increase is due to the appropriation of \$160,000 from Fund 170, Park Revenue Fund for repairs and enhancements at revenue producing facilities. The balance in this project after this adjustment is \$345,094. |
| 004750         | Park Proffers                       | 188,990                 | Increase due to receipt of park proffer funds during FY 2009. The total project estimate is \$10,989,636.  |
| 004759         | Stewardship Publications            | 6,477                   | Increase due to the appropriation of funds donated for historic publication and education. The total project estimate is \$68,359.   |
| 004761         | Lawrence Trust                      | 29,205                  | Increase due to the appropriation of \$29,205 in interest earnings received in FY 2009. The total project estimate is \$475,599.   |
| 004763         | Grants                              | 49,184                  | Increase due to receipt of funds for grants. The balance in this project after this adjustment is \$393,916.   |
| 004769         | Mastenbrook Volunteer Grant Program | 7,005                   | Increase due to receipt of matching grant funds. The balance in this project after this adjustment is \$42,447.  |
| 004771         | Historic Huntley                    | 5,473                   | Increase due to receipt of proffer funds for park site and building renovations. The total project estimate is \$445,179.  |
| 004775         | Open Space Land Preservation Fund   | 40,616                  | Increase due to receipt of donated funds for preservation of open space. The total project estimate is \$558,392.  |
| 004782         | CLEMYJONTRI                         | 5,783                   | Increase due to receipt of funds from the Park Authority Foundation for improvements at CLEMYJONTRI Park. The total project estimate is \$768,519.   |
| 004796         | South Run Stream Valley             | 5,670                   | Increase necessary to appropriate revenue received in FY 2009 associated with telecommunication leases. The total project estimate is \$88,963.  |
|                | <b>Total</b>                        | <b>\$3,420,948</b>      |  |

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**Fund 940, FCRHA General Operating**

**\$139,200**

FY 2010 expenditures are recommended to increase \$139,200 as a result of project-based budgeting and \$37,130 for encumbered carryover.

FY 2009 actual expenditures reflect a decrease of \$278,688 or 8.2 percent from the *FY 2009 Revised Budget Plan* amount of \$3,404,259. Of this amount \$37,130 is included as encumbered carryover in FY 2010. The remaining balance of \$241,558 is primarily due to lower than anticipated Personnel Services expenses, including accrued compensated absences and the transfer of 1/1.0 SYE position to Fund 941, Fairfax County Rental Program.

Actual revenues in FY 2009 total \$3,315,230, a decrease of \$89,029 or 2.6 percent from the *FY 2009 Revised Budget Plan* of \$3,404,259. This decrease is primarily due to a delay in the collection of developer fees for the Glenwood Mews project.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$11,806,428 an increase of \$358,552.

**Fund 941, FCRP Fairfax County Rental Program**

**\$265,949**

FY 2010 expenditures are recommended to increase \$265,949 due to an increase in Personnel Services associated with project-based budgeting and associated position adjustments.

FY 2009 actual expenditures reflect a decrease of \$4,872 or 0.1 percent from the *FY 2009 Revised Budget Plan* amount of \$4,596,648. The balance is primarily attributable to a savings in Operating Expenses due to lower than anticipated repair and maintenance expenses.

Actual revenues in FY 2009 total \$5,079,312, an increase of \$180,402 or 3.7 percent over the FY 2009 estimate of \$4,898,910, primarily due to increases in rent collection, miscellaneous revenues and VHDA reimbursement of expenses related to repairs and maintenance of the Minerva Fisher property.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$4,971,290, an increase of \$349,325.

**Fund 946, FCRHA Revolving Development**

**\$2,392,421**

FY 2010 expenditures are recommended to increase \$2,392,421 due to the carryover of unexpended project balances of \$2,514,145 for continuing projects, offset by a decrease of \$121,724 to close out projects. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name                  | Increase/<br>(Decrease) | Comments   |
|----------------|-------------------------------|-------------------------|--|
| 013854         | Founder's Ridge/Kingstowne NV | (\$6,294)               | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |
| 014237         | Yorkville Apartments          | (18,697)                | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |
| 014269         | Northampton                   | (28,417)                | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |

# OTHER FUNDS DETAIL

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| Project Number | Project Name      | Increase/<br>(Decrease) | Comments   |
|----------------|-------------------|-------------------------|--|
| 014270         | Stockwell Manor   | (27,302)                | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |
| 014273         | Halstead          | (28,255)                | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |
| 014305         | Charleston Square | (12,760)                | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0. |
|                | <b>Total</b>      | <b>(\$121,724)</b>      |  |

**Fund 948, FCRHA Private Financing**

**\$2,479,899**

FY 2010 expenditures are recommended to increase \$2,479,899 due to the carryover of unexpended project balances of \$2,748,683 for continuing projects, to appropriate \$69,763 in unanticipated investment earnings received in FY 2009, offset by a decrease of \$338,547 to close out project balances. In addition, the following project adjustments are recommended at this time:

| Project Number | Project Name               | Increase/<br>(Decrease) | Comments  |
|----------------|----------------------------|-------------------------|---|
| 003907         | James Lee Community Center | (\$189,039)             | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.                                |
| 003923         | Undesignated Projects      | 69,763                  | Increase necessary to appropriate additional revenue earned from interest on investments. The balance in this project after this adjustment is \$2,215,856. |
| 014050         | Herndon Senior Center      | (149,508)               | Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.                                |
|                | <b>Total</b>               | <b>(\$268,784)</b>      |   |

**Fund 966, Section 8**

**\$1,928,253**

FY 2010 expenditures are recommended to increase \$1,928,253 due to an increase of \$1,893,087 for the Housing Choice Voucher (HCV) housing assistance payment funding based on the recently released U. S. Department of Housing and Urban Development (HUD) HCV Annual Contributions funding renewal notice and \$35,166 for encumbered carryover.

FY 2010 revenues are recommended to increase \$1,947,164 due to an increase of \$1,065,777 in FY 2009 HUD HCV Annual Contribution funding based on the most recent renewal notice from HUD received in March 2008, and an increase of \$881,387 to accommodate the increased leasing of the portability program.

FY 2009 actual expenditures reflect a decrease of \$437,362 or 1.0 percent from the *FY 2009 Revised Budget Plan* amount of \$42,320,072. Of this amount \$221,958 is due to lower than budgeted HAP payments. The remaining balance of \$215,404 is primarily attributable to lower than budgeted administrative expenses, and of this amount \$35,166 is included in FY 2010 as encumbered carryover.

# OTHER FUNDS DETAIL

Attachment VII

Actual revenues in FY 2009 total \$40,289,559, a decrease of \$511,987 or 1.3 percent from the FY 2009 estimate of \$40,801,546 due primarily to the annual contribution for calendar year 2009 based on HUD's May 2009 notification.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$3,737,486, a decrease of \$55,714.

## **Fund 967, Public Housing Projects Under Management**

**\$1,195,211**

FY 2010 expenditures are recommended to increase \$1,195,211 to reflect additional asset management fee expenses based on the U. S. Department of Housing and Urban Development (HUD) regulations and increases in projected utility costs. FY 2010 revenues are also required to increase by \$1,281,581 to account for HUD prescribed fees and prior year actual costs.

FY 2009 actual expenditures reflect a decrease of \$252,619 or 2.8 percent from the *FY 2009 Revised Budget Plan* amount of \$9,179,699 due to lower than anticipated expenses.

Actual revenues in FY 2009 total \$9,399,197, an increase of \$42,143 or 0.5 percent over the FY 2009 estimate of \$9,357,054 primarily due to an increase in the HUD prescribed management fees and excess utility usage charges, offset by a decrease in investment income.

As a result of the actions discussed above, the FY 2010 ending balance is projected to be \$4,116,100, an increase of \$381,132.