

**FY 2014 Third Quarter Review**  
**Attachment III – Other Funds Detail**

**OTHER FUNDS DETAIL**

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**APPROPRIATED FUNDS***Debt Service Funds*

**Fund 20000, Debt Service Fund** **\$0**

FY 2014 disbursements in the Debt Service funds are unchanged at \$310,976,161. Revenues and Transfers In in FY 2014 supporting this spending level total \$310,976,161 for a net balance available of \$0. It should be noted that included in the total fund appropriation, an amount of \$1.0 million is identified as available for potential requirements associated with John Hancock Tax Credits for prior renovations at the Workhouse Arts Center. Coverage of these potential requirements was put in place as part of the original financing plan for the renovations and remains in place until their expiration in May 2016. Although an actual draw on this funding is not anticipated, setting aside the potential coverage until the tax credit expiration in 2016 was approved as part of the Board's settlement agreement with Wells Fargo on January 14, 2014.

## OTHER FUNDS DETAIL

### *Capital Project Funds*

**Fund 30010, General Construction and Contributions**
**\$1,760,000**

FY 2014 expenditures are recommended to increase \$1,760,000 to support Human Services facility assessments, Department of Justice (DOJ) ADA assessment requirements, and a condition and inventory assessment of County-owned roads and service drives. These assessments are necessary to conduct physical inspections and develop cost estimates required to renew and maintain County infrastructure. This increase is supported by a General Fund Transfer. The following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-094-000	Human Services Facilities Studies	\$630,000	Increase necessary to support Human Services facility assessments. Funding is required to conduct physical inspection of several Human Services buildings, develop conceptual drawings for redesigned space, develop cost estimates for renovation work, and determine retrofits required to comply with updated state licensure requirements. Assessments will be conducted at A New Beginnings, Cornerstones and Crossroads residential facilities as well as three family shelters which are more than 20 years old and do not meet modern standards for accessibility or enhanced service delivery. In addition, a feasibility study is required for the Sully Senior/Teen Center which will be required to relocate when VDOT widens route I-66 in Centreville. This center provides social, recreational, and health wellness activities and programs for older adults residing in Centreville and Chantilly. Youth programming is also in great demand in this area and a center will help meet that need.

## OTHER FUNDS DETAIL

2G25-095-000	County-owned Roads and Service Drives Study	500,000	Increase necessary to build an accurate inventory and condition assessment of County-owned roads and service drives. The Department of Public Works and Environmental Services is responsible for maintaining approximately 17 miles of roadway service drives and 4 miles of County maintained roads that do not meet the standard for acceptance into the Virginia Department of Transportation (VDOT) maintenance system. The estimated value of service drives is approximately \$52 million and the estimated value of the County maintained roads is approximately \$12 million. In addition, there is a significant but undetermined number of County-owned stub-streets that need to be evaluated and assessed for existing condition.
GF-000001	ADA Compliance - FMD	630,000	Increase necessary to continue to address ADA requirements as noted by the Department of Justice. On January 28, 2011, the Board of Supervisors signed a settlement agreement with the Department of Justice (DOJ) related to requirements identified on 78 buildings in the County and approximately 2,100 violations. The Facilities Management Department is currently making improvements identified by the DOJ and reassessing the remaining County-owned buildings for additional required improvements. The increase in the amount of \$630,000 will support the self-assessment of 90 facilities not yet assessed and will complete all of the DOJ required assessments.
	<b>Total</b>	<b>\$1,760,000</b>	

## OTHER FUNDS DETAIL

**Fund 30030, Library Construction**

**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
5G25-057-000	Bond Contingency	\$340,263	Increase due to adjustment noted below.
LB-000005	Dolley Madison Community Library	(4,350,263)	Decrease due to the completion of the project. Funding for the Dolley Madison Library was provided by the 2004 Library Bond Referendum.
LB-000008	John Marshall Library	1,300,000	Increase necessary to support capital renewal work at the John Marshall Library which was built in 1975. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$1.3 million will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support the replacement of the HVAC system in the library (rather than repairing the existing system which would need to be replaced in 2019); provide for a total upgrade of the electrical and data systems in order to support modern technologies (rather than repairing and/or replacing only the items required by code); provide for full replacement of the facility's roof (rather than patching the roof which would require replacement in 2016); support the purchase of additional security items; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.

## OTHER FUNDS DETAIL

LB-000009	Pohick Regional Library	2,100,000	Increase necessary to support capital renewal work at the Pohick Library which was built in 1987. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$2.1 million will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support the replacement of the HVAC system in the library rather than minimal repairs; provide for an extensive upgrade to the existing electrical and data systems in order to support modern technologies rather than upgrading only those items required by code; provide for replacement of the facility's roof rather than patching; support the purchase of new security IT equipment and interior renovations; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.
LB-000011	Tysons Pimmit Library	610,000	Increase necessary to support capital renewal work at the Tysons Pimmit Library which was built in 1986. This library was approved for renovations as part of the fall 2012 Library Bond Referendum in the amount of \$5 million. Since then, staff has completed a feasibility study to determine and prioritize the renovation work. An additional \$610,000 will enable this library renovation to include several replacement/upgrades, rather than repairs, and extend the life cycle of several building subsystems. Specifically, this funding will support electrical and data feeder upgrades; repairs and ductwork replacement related to the HVAC system; and support the construction of a temporary facility that will be utilized during the renovation of the existing library.
	<b>Total</b>	<b>\$0</b>	

## OTHER FUNDS DETAIL

Fund 30050, Transportation Improvements

\$0

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

<b>Project Number</b>	<b>Project Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
5G25-027-000	Fund Contingency	(\$1,615,553)	Decrease necessary based on the project adjustments noted below.
5G25-029-000	South Van Dorn/I-95 Interchange	(250,000)	Decrease due to project completion.
5G25-031-000	South Van Dorn St. Phase III	(304,340)	Decrease due to project completion.
5G25-044-000	Spot Improvements-Braddock Road	(260,107)	Decrease due to project completion.
ST-000021	Pedestrian Improvements-Bond Funded	2,430,000	Increase necessary to support Pedestrian Improvements-Bond Funded projects. These funds will support construction associated with 7 projects including: Sunset Hills Walkway (W&OD Trail to Michael Faraday Drive), Sydenstricker Road Walkway (Briarcliff to Galgate), Oak Street Walkway (Sandburg Street to Morgan Lane), Rio Drive to Glenmore Drive, Columbia Pike Interchange, Seven Corners to Juniper Lane and Seminar Road Streetscape.
	<b>Total</b>	<b>\$0</b>	

## OTHER FUNDS DETAIL

**Fund 30070, Public Safety Construction**
**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-061-000	Fund Contingency	\$1,290,000	Increase necessary based on adjustments noted below.
2G25-062-000	Stonecroft Widening Sully Police Station	110,000	Increase necessary to support the completion of this project. The adjacent section of Stonecroft Boulevard was widened by developers, leaving a short section in front of the Sully Police Station as the last remaining section to be widened. This amount will fully fund the County's portion of the project. This project includes adding a right turn lane to the Sully District Police Station/District Supervisors Office. The security fence around the police station will be rebuilt and a new high speed security gate will be installed at the entrance. In addition, a retaining wall and various other items directly related to the Sully District Office will be renovated.
AD-000001	ADC Sewer Grinder	(1,400,000)	Decrease based on unanticipated savings in this project. After the approval of this project, the scope of the project was changed significantly. Initially, the project was intended to provide for the installation of three sewer grinders. However, as the design of the project progressed, it was determined that a single grinder would solve the vast majority of sewer back-ups. Staff from the Department of Public Works and Environmental Services will continue to monitor the system in order to evaluate if additional system modifications will be necessary. An amount of \$1,400,000 is available and can be reallocated to the Fund Contingency to be utilized for other priority capital projects.
	<b>Total</b>	<b>\$0</b>	



## OTHER FUNDS DETAIL

**Fund 30310, Housing Assistance Program**

**(\$313,228)**

FY 2014 expenditures are recommended to decrease \$313,228 due to alignment of expenditures with project requirements. In addition, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2H38-098-000	Jefferson Manor Public Improvements – Section 108	(\$90,810)	A decrease of \$90,810 due to the alignment of expenditures with project requirements. Revenues of a comparable amount are decreased due to a completion of reimbursements projected to be received from the U.S. Department of Housing and Urban Development (HUD).
2H38-099-000	Jefferson Manor Public Improvements - County	(222,418)	A decrease of \$222,418 due to the completion of this project. Revenues of a comparable amount are decreased due to a completion of reimbursements projected to be received from the U.S. Department of Housing and Urban Development (HUD).
	<b>Total</b>	<b>(\$313,228)</b>	

## OTHER FUNDS DETAIL

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### *Special Revenue Funds*

**Fund 40040, Fairfax-Falls Church Community Services Board** **(\$1,655,021)**

FY 2014 expenditures are required to decrease \$1,655,021 or 1.1 percent from the *FY 2014 Revised Budget Plan* total of \$154,433,677. This includes a decrease of \$777,031 due to projected lower than budgeted utilization rates for contracted services and medication costs, a decrease of \$623,678 associated with a new contract at Leland House that results in revenues and expenditures billed directly to the Department of Medical Assistance Services (DMAS) and the Fairfax Community and Policy Management Team (FCPMT), as well as an increase of \$294,124 in Recovered Costs due to one-time regional funding for adult crisis stabilization services, partially offset by an increase of \$39,812 associated with a \$500 one-time bonus for exempt benefits-eligible employees approved by the Board of Supervisors subsequent to the *FY 2013 Carryover Review*. In addition, a reallocation of \$205,308 from Operating Expenses to Capital Equipment is included to renovate the Gartlan Center reception area and pharmacy to improve security.

FY 2014 revenues are required to decrease \$1,694,833 or 4.3 percent from the *FY 2014 Revised Budget Plan* total of \$39,735,541. This includes a decrease of \$1,406,122 in Program/Client Fees primarily due to alignment of direct client fee and third party reimbursement targets with prior year actuals, a decrease of \$623,678 associated with a new contract at Leland House that results in revenues and expenditures billed directly to DMAS and FCPMT, and a decrease of \$277,031 in Federal Block Grant funding due to the sequester. These decreases are partially offset by an increase of \$445,247 in state funding associated primarily with a cost-of-living adjustment for full-time CSB employees effective August 1, 2013 and discharge assistance for individuals discharged from state-operated behavioral health facilities, an increase of \$152,651 in Federal Block Grant funding for additional services to adults with serious mental illness and children with serious emotional disturbance, and an increase of \$14,100 in Miscellaneous fee revenue for anticipated increases in penalties and late fees.

The General Fund Transfer is required to increase \$39,812 due to a \$500 one-time bonus for exempt benefits-eligible employees approved by the Board of Supervisors subsequent to the *FY 2013 Carryover Review*.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$1,772,810, the same as the *FY 2014 Revised Budget Plan*. Of this amount, \$1,000,000 will continue to be held in reserve for the Infant and Toddler Connection program, resulting in an unreserved ending balance of \$772,810.

## OTHER FUNDS DETAIL

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**Fund 40060, McLean Community Center** **(\$397,499)**

FY 2014 expenditures reflect a net decrease of \$397,499, or 5.7 percent, from the *FY 2014 Revised Budget Plan* total of \$7,001,841 due to higher than anticipated position vacancies and decreases in maintenance and repair expenses.

FY 2014 revenues are decreased \$2,975 or 0.1 percent from the *FY 2014 Revised Budget Plan* total of \$5,021,281. An increase in tax collection revenue and rental income is offset by a decrease in Teen Center income and adjusted fees associated with year to date program enrollment.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$10,154,049, an increase of \$394,524 or 4.0 percent over the *FY 2014 Revised Budget Plan* amount of \$9,759,525.

**Fund 40070, Burgundy Village Community Center** **\$70,000**

FY 2014 expenditures are required to increase \$70,000 or 151.2 percent over the *FY 2014 Revised Budget Plan* total of \$46,291. This is associated with an appropriation from fund balance to replace the Burgundy Village Community Center roof this fiscal year as recommended by the Facilities Management Department. In addition to this major renovation, funding will also support an Americans with Disabilities Act assessment, as well as other maintenance and repairs within the center including pipe replacement, industrial sink replacement, tile replacement, and bathroom renovations.

FY 2014 revenues remain unchanged from the *FY 2014 Revised Budget Plan* total of \$56,900.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$254,960, a decrease of \$70,000 or 21.5 percent, from the *FY 2014 Revised Budget Plan* amount of \$324,960.

**Fund 40110, Dulles Rail Phase I Transportation Improvement District** **(\$10,000,000)**

FY 2014 expenditures are required to decrease \$10,000,000 or 36.4 percent from the *FY 2014 Revised Budget Plan* total of \$27,446,663. Construction invoices were received earlier than expected and are included as part of the audit adjustment in the FY 2013 actual column. This represents the final construction payment as part of the \$400 million tax district contribution towards Dulles Rail Phase I of the Silver Line Project.

FY 2014 revenues remain unchanged from the *FY 2014 Revised Budget Plan* total of \$23,828,109.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$51,173,916, an increase of \$10,000,000, or 24.3 percent, over the *FY 2014 Revised Budget Plan* amount of \$41,173,916.

## OTHER FUNDS DETAIL

**Fund 40360, Homeowner and Business Loan Program**
**(\$1,844,202)**

FY 2014 expenditures are required to decrease \$1,844,202 or 15.5 percent from the *FY 2014 Revised Budget Plan* total of \$11,885,669 to align budgets with planned fund activity, including a reduction of \$981,131 in the Rehabilitation Loan and Grants Program due to lower than projected activity in the Homeowner Improvement Loan Program and a reduction of \$863,071 in the Business Loan Program due to reduced loan activity. There is no change to the Moderate Income Direct Sales (MIDS)/Affordable Dwelling Unit (ADU) program that supports the repurchases of MIDS/ADUs.

FY 2014 revenues are decreased \$1,327,489 or 11.7 percent from the *FY 2014 Revised Budget Plan* total of \$11,368,956, and are associated with the alignment of revenues with projected expenditures.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$3,780,066, an increase of \$516,713 or 15.8 percent, over the *FY 2014 Revised Budget Plan* amount of \$3,263,353.

**Fund 50800, Community Development Block Grant**
**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Grant Number	Grant Name	Increase/ (Decrease)	Comments
1380026	Rehabilitation of FCRHA Properties	\$149,456	Increase of \$149,456 due to reallocations from various grants to fund rehabilitation work at FCRHA Properties.
1380028	Mondloch House	(56,442)	Decrease of \$56,442 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
1380030	Home Improvement Loan Program	(109,901)	Decrease of \$109,901 due to a reallocation to Grant 1380035, Home Repair for the Elderly to fund personnel costs.
1380035	Home Repair for the Elderly	109,901	Increase of \$109,901 due to a reallocation from Grant 1380030, Home Improvement Loan Program to fund personnel costs.
1380041	Lincolnia Center	(156,209)	Decrease of \$156,209 due to a reallocation to Grant 1380062, Senior & Disabled Housing Development to fund development, acquisition and modifications of housing and facilities designed specifically for persons with physical and/or mental disabilities, persons who are homeless or at-risk of being homeless, and seniors.

## OTHER FUNDS DETAIL

1380062	Senior & Disabled Housing Development	156,209	Increase of \$156,209 due to a reallocation from Grant 1380041, Lincolnia Center to fund development, acquisition and modifications of housing and facilities designed specifically for persons with physical and/or mental disabilities, persons who are homeless or at-risk of being homeless, and seniors.
1380069	Affordable Workforce Housing	(68,808)	Decrease of \$68,808 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
1380081	Non-Profit Blueprint	(24,207)	Decrease of \$24,207 due to a reallocation to Grant 1380026, Rehabilitation of FCRHA Properties to fund rehabilitation work at FCRHA Properties.
	<b>Total</b>	<b>\$0</b>	

*Internal Service Funds***Fund 60000, County Insurance****\$2,000,000**

FY 2014 expenditures are required to increase \$2,000,000 over the *FY 2014 Revised Budget Plan* total of \$23,529,032. This adjustment is due to pending litigation in personnel-related matters that will require outside counsel and expert witnesses.

The General Fund transfer to Fund 60000, County Insurance, is increased by \$37,663,287. Of this amount, \$30,000,000 is to move the Litigation Reserve, currently residing in the General Fund, to a reserve in the County Insurance Fund pending the outcome of the protracted litigation process underway. An additional increase of \$2,000,000 represents General Fund support for the increased expenditures noted above that are related to pending litigation in personnel-related matters.

The remaining increase in the General Fund transfer of \$5,663,287 is for accrued liability adjustments. An actuarial analysis is performed every year after the close of the fiscal year by an outside actuary to estimate the ultimate value of losses for which the County is liable. It is the County's policy to fully fund the Accrued Liability Reserve each year based on the actuarial valuation, in order to ensure adequate funding for those risks that are self-insured.

As a result of the actions noted above, the FY 2014 ending balance is projected to be \$87,102,486, an increase of \$35,663,287, or 69.3 percent, over the *FY 2014 Revised Budget Plan* amount of \$51,439,199.

## OTHER FUNDS DETAIL

**Fund 60010, Department of Vehicle Services**
**\$1,765,226**

FY 2014 expenditures are required to increase \$1,765,226 or 1.8 percent over the *FY 2014 Revised Budget Plan* total of \$97,716,701. This increase is necessary due to an additional appropriation of \$1,765,226 to fund the immediate purchase of 32 replacement FASTRAN buses and three new buses required for the expanded Providence Community Center. The replacement buses are necessary due to frequent engine breakdowns and resulting extensive maintenance that has made these vehicles uneconomical to continue to repair. It should be noted that of this total, funding of \$1,600,226 is covered by available balance in the FASTRAN Bus Replacement Reserve and \$165,000 will be covered by additional billings to the Department of Neighborhood and Community Services (DNCS) in FY 2014 for the Providence Community Center equipment.

FY 2014 revenues are increased \$165,000 or 0.2 percent over the *FY 2014 Revised Budget Plan* total of \$79,116,896. This increase is associated with the increased billings to DNCS to support FASTRAN bus purchases noted above.

As a result of the actions above, the FY 2014 ending balance is projected to be \$22,989,256, which is a decrease of \$1,600,226 or 6.5 percent from the *FY 2014 Revised Budget Plan* total of \$24,589,482.

### *Enterprise Funds*

**Fund 69300, Sewer Construction Improvements**
**\$0**

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-063-000	Fund Contingency	(\$5,354,760)	Decrease based on adjustments noted below.
WW-000001	Pumping Station Rehabilitation	(500,000)	Decrease based on revised project schedules which will allow for this funding to support required facility upgrades and rehabilitation projects at Blue Plains and the design cost of the Accotink and Little Hunting Creek force main rehabilitations. Funding for the continuation of pumping station rehabilitation will be available in FY 2015.

## OTHER FUNDS DETAIL

WW-000007	Collection System Replacement and Rehabilitation	(650,000)	Decrease due to current cash flow requirements and revised project schedules. Based on the pace of construction for various rehabilitation projects, this funding is available to support required facility upgrades and rehabilitation projects at Blue Plains. Funding for the continuation of replacement and rehabilitation projects will be available in FY 2015.
WW-000008	Force Main Rehabilitation	250,000	Increase necessary to support the creation of a new Force Main Rehabilitation project that will better track rehabilitation at force mains throughout the County.
WW-000022	Blue Plains WWTP Upgrades and Rehabilitation	6,254,760	Increase necessary to support the County's share of facility improvements at the Blue Plains Wastewater Treatment Plant to comply with nutrient discharge limits. Projects supporting the Enhanced Nitrogen Removal Program include, providing an additional 40 million gallons of new anoxic reactor capacity for nitrogen removal, a new post aeration facility, pump station, and other new facilities to store and feed methanol and alternative sources of carbon. Construction at Blue Plains has been accelerated to ensure regulatory compliance with stricter water quality requirements.
	<b>Total</b>	<b>\$0</b>	

## OTHER FUNDS DETAIL

## Fund 69310, Sewer Bond Construction

\$0

FY 2014 expenditures remain unchanged. However, the following adjustments are required at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
2G25-064-000	Fund Contingency	(\$4,083,103)	Decrease based on adjustments noted below.
WW-000016	Noman Cole Treatment Plant Upgrades	(8,352,937)	Decrease due to lower than anticipated construction contract award and other project savings. These savings are reallocated to support additional funding requirements for the Noman Cole Treatment Plant Renovations. Upgrades to the plant are nearing completion with all but three projects remaining. Therefore, anticipated savings can be redirected to plant renovations which include the on-going rehabilitation of plant facilities driven by regulatory requirements.
WW-000017	Noman Cole Treatment Plant Renovations	12,436,040	Increase necessary to support additional funding requirements at the Noman Cole Treatment Plant. Funding for the renovation project will support higher than anticipated expenses associated with Tertiary Clarifiers, Backup Power Reliability Improvements, and Caustic Building projects. In addition, this funding will help award construction contracts for the Ash Handling System Improvements project and for the Grit Removal Facility Improvements project, award the design contract for the Gravity Thickener Improvements project, and award the Preliminary Engineering Report contract for the Bio-Solids Facilities Rehabilitation project.
	<b>Total</b>	<b>\$0</b>	



**OTHER FUNDS DETAIL**

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*Agency & Trust Funds***Fund 73030, OPEB Trust****\$8,416,000**

FY 2014 revenues and expenditures are required to increase \$8,416,000 over the *FY 2014 Revised Budget Plan* to appropriately reflect the County's contribution and benefit payments for the implicit subsidy for retirees. This increase to both revenues and expenditures is required to offset anticipated audit adjustments that are posted to the fund at the end of the fiscal year to reflect all activities for GASB 45 in Fund 73030, OPEB Trust Fund, and specifically to account for the value of the implicit subsidy to the fund which is necessary to approximate the benefit to retirees for participation in the County's health insurance pools.

As a result of the actions noted above, the FY 2014 ending balance remains unchanged from the *FY 2014 Revised Budget Plan* amount of \$176,150,690.