

Fund 30070: Public Safety Construction

FUND STATEMENT

Category	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2023 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$12,043,122	\$0	\$11,602,629	\$11,602,629	\$0
Revenue:					
Sale of Bonds ¹	\$36,000,000	\$0	\$291,510,000	\$291,510,000	\$0
Bond Premium ¹	4,000,000	0	0	0	0
Interest on Investments ²	8,634	0	0	0	0
Fire Department's Emergency Vehicle Preemption Program Proffers	281,517	0	0	154,508	154,508
Proffer Contributions ³	468,023	0	0	0	0
Total Revenue	\$40,758,174	\$0	\$291,510,000	\$291,664,508	\$154,508
Transfers In:					
General Fund (10001) ⁴	\$2,500,000	\$0	\$7,500,000	\$17,600,000	\$10,100,000
Total Transfers In	\$2,500,000	\$0	\$7,500,000	\$17,600,000	\$10,100,000
Total Available	\$55,301,296	\$0	\$310,612,629	\$320,867,137	\$10,254,508
Total Expenditures⁵	\$40,133,286	\$0	\$310,602,771	\$320,857,279	\$10,254,508
Transfers Out:					
Consolidated County and Schools Debt Service Fund (20000) ⁶	\$3,565,381	\$0	\$9,858	\$9,858	\$0
Total Transfers Out	\$3,565,381	\$0	\$9,858	\$9,858	\$0
Total Disbursements	\$43,698,667	\$0	\$310,612,629	\$320,867,137	\$10,254,508
Ending Balance⁷	\$11,602,629	\$0	\$0	\$0	\$0

¹ The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board policy. On November 3, 2015, the voters approved a \$151.0 million Public Safety Bond, and on November 6, 2018, the voters approved a \$182.0 million Public Safety Bond. An amount of \$36.0 million from the 2015 referendum was sold in January 2022. An amount of \$4.0 million was also applied to this fund in bond premium associated with the January 2022 sale. A balance of \$291.51 million remains in authorized but unissued bonds for this fund.

² Interest on Investments revenue represents \$671 in interest earned associated with the Scotts Run Fire Station project and \$7,963 in interest earned associated with public improvements in the Scotts Run South area.

³ Proffer contributions revenue represents proffer revenue in the amount of \$468,023 associated with public improvements in the Scotts Run South area.

⁴ Represents a transfer from Fund 10001, General Fund, to support current experience with construction project cost escalation, the next phase of the renovation of courtrooms in the Jennings Judicial Center and costs associated with a multi-tiered approach to expand the Emergency Vehicle Preemption (EVP) program.

⁵ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as a decrease of \$594,810.28 to FY 2022 Total Expenditures to record expenditure accruals. This impacts the amount carried forward resulting in an increase of \$594,810.28 to the FY 2023 Revised Budget Plan. The projects affected by this adjustment are AD-000002, Adult Detention Center Renovation – 2018, CF-000003, Courtroom Renovations - Bond Funded – 2012, FS-000013, Merrifield Fire Station – 2015, FS-000014, Reston Fire Station – 2015, PS-000009, South Co. Police Station/Animal Shelter – 2015, PS-000010, Police Heliport – 2015, and PS-000026, Mason Police Station - 2018. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments are found in Attachment VI of the FY 2023 Third Quarter Review.

⁶ The Public Safety Headquarters project is now complete. Therefore, the available project balance of \$3,565,381 from Project PS-000006, Public Safety Headquarters, was transferred to Fund 20000, Consolidated County and Schools Debt Service Fund, in FY 2022 as it is required to offset debt requirements associated with the bonds. In addition, an amount of \$9,858 is transferred to Fund 20000, Consolidated County and Schools Debt Service Fund, in FY 2023 based on the final project reconciliation.

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⁷ Capital projects are budgeted based on the total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2022 Actual Expenditures	FY 2023 Pre-Third Quarter Revised	FY 2023 Third Quarter Revised	Increase/ (Decrease)
Adult Detention Center Renovation – 2018 (AD-000002)	\$55,000,000	\$4,071,332.27	\$49,048,525.98	\$49,048,526	\$0
Construction Escalation Reserve (2G25-124-000)	7,500,000	0.00	7,500,000.00	7,500,000	0
Contingency - Bonds (2G25-061-000)		0.00	5,462,721.02	5,462,721	0
Contingency - General Fund (2G25-096-000)		0.00	1,878,154.71	1,878,155	0
Courtroom Renovation Equipment/Furniture (2G08-017-000)	1,589,169	168,339.89	714,871.95	714,872	0
Courtroom Renovations - Bond Funded - 2012 (CF-000003)	29,100,000	3,012,200.22	5,357,640.28	13,457,640	8,100,000
Criminal Justice Academy - 2018 (OP-000007)	18,000,000	180,541.53	17,569,071.28	17,569,071	0
Edsall Fire Station - 2015 (FS-000017)	13,970,000	4,156,327.30	926,246.28	926,246	0
Emergency Vehicle Operations and K9 Center - 2015 (PS-000012)	3,600,000	2,473.20	2,378,565.41	2,378,565	0
Fairview Fire Station - 2018 (FS-000053)	16,000,000	724,013.47	14,723,267.90	14,723,268	0
Feasibility Studies (2G25-103-000)	591,487	412.20	468,698.08	468,698	0
Fire and Rescue Training Facilities (2G25-108-000)	875,000	46,008.95	73,543.04	73,543	0
Franconia Police Station - 2015 (PS-000013)	33,500,000	169,011.33	31,643,749.06	31,643,749	0
Gunston Fire Station - 2018 (FS-000054)	13,000,000	196,115.31	12,633,333.35	12,633,333	0
Jefferson Fire Station-2012 (FS-000010)	16,250,000	(16,607.33)	736,166.43	736,166	0
Lorton Volunteer Fire Station (FS-000011)	15,340,000	483,581.61	1,069,934.53	1,069,935	0
Mason Police Station - 2018 (PS-000026)	23,000,000	128,923.60	22,471,900.87	22,471,901	0
Merrifield Fire Station - 2015 (FS-000013)	9,000,000	1,856,479.87	1,510,646.94	1,510,647	0
Mount Vernon Fire Station - 2018 (FS-000055)	16,000,000	0.00	15,992,594.45	15,992,594	0
Penn Daw Fire Station - 2015 (FS-000015)	15,400,000	38,721.81	11,831,159.96	11,831,160	0
Police Evidence Storage Annex - 2018 (OP-000008)	18,000,000	1,820.55	17,819,743.50	17,819,744	0
Police Facilities Security Assessment (2G25-115-000)	250,000	92,160.52	56,727.94	56,728	0
Police Heliport - 2015 (PS-000010)	14,100,000	6,382,637.14	2,359,403.82	2,359,404	0
Police Tactical Operations - 2015 (PS-000011)	37,500,000	134,634.24	35,215,017.28	35,215,017	0
Public Safety Infrastructure Upgrades (GF-000025)	3,119,514	7,760.04	0.00	0	0
Reston Fire Station - 2015 (FS-000014)	16,000,000	2,181,998.49	597,212.65	597,213	0
Scotts Run FS Proffer Contributions (FS-000079)	9,188,858	40,955.00	670.97	671	0

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Project	Total Project Estimate	FY 2022 Actual Expenditures	FY 2023 Pre-Third Quarter Revised	FY 2023 Third Quarter Revised	Increase/ (Decrease)
Scotts Run Public Improvements-Stormwater (SD-000042)	4,719,111	731,904.37	3,987,206.19	3,987,206	0
Seven Corners Fire Station - 2018 (FS-000056)	15,950,000	440,525.58	14,154,634.98	14,154,635	0
South Co. Police Station/Animal Shelter - 2015 (PS-000009)	33,700,000	12,682,068.17	15,541,842.53	15,541,843	0
Traffic Light Preemptive Devices (PS-000008)	3,119,061	194,416.96	362,334.58	2,515,045	2,152,711
Traffic Light Preemptive Maintenance (2G92-013-000)	14,191	0.00	12,394.12	14,191	1,797
Tysons East Fire Station (FS-000043)	799,217	379,924.18	91,672.71	91,673	0
Tysons Fire Station (FS-000042)	1,417,152	57,374.16	1,270,875.86	1,270,876	0
Volunteer Fire Station - 2018 (FS-000057)	15,000,000	439,541.61	14,436,057.49	14,436,057	0
Woodlawn Fire Station - 2015 (FS-000016)	11,950,000	1,147,689.69	706,184.80	706,185	0
Total	\$472,542,760	\$40,133,285.93	\$310,602,770.94	\$320,857,279	\$10,254,508