

Fund 40100: Stormwater Services

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	\$90,246,043	\$0	\$192,147,379	\$192,147,379	\$0
Revenue:					
Stormwater Service District Levy	\$88,017,253	\$94,393,055	\$94,393,055	\$94,393,055	\$0
Sale of Bonds ¹	93,376,033	0	0	0	0
Interest on Investments ²	154,900	0	0	0	0
Stormwater Local Assistance Fund (SLAF) Grant ³	2,967,180	0	629,613	629,613	0
Tree Preservation/Planting Fund ⁴	30,583	0	0	0	0
Miscellaneous ⁵	247,160	0	81,000	81,000	0
Total Revenue	\$184,793,109	\$94,393,055	\$95,103,668	\$95,103,668	\$0
Total Available	\$275,039,152	\$94,393,055	\$287,251,047	\$287,251,047	\$0
Expenditures:					
Personnel Services	\$21,994,682	\$24,580,634	\$24,580,634	\$24,580,634	\$0
Operating Expenses	3,002,806	4,010,636	4,386,236	4,386,236	0
Recovered Costs	(1,547,199)	(2,129,955)	(2,129,955)	(2,129,955)	0
Capital Equipment	1,519,045	652,000	1,019,268	1,019,268	0
Capital Projects ⁶	56,797,439	65,879,740	257,786,068	257,786,068	0
Total Expenditures	\$81,766,773	\$92,993,055	\$285,642,251	\$285,642,251	\$0
Transfers Out:					
General Fund (10001) ⁷	\$1,125,000	\$1,400,000	\$1,400,000	\$1,400,000	\$0
Land Development Services (40200) ⁸	0	0	208,796	208,796	0
Total Transfers Out	\$1,125,000	\$1,400,000	\$1,608,796	\$1,608,796	\$0
Total Disbursements	\$82,891,773	\$94,393,055	\$287,251,047	\$287,251,047	\$0
Ending Balance⁹	\$192,147,379	\$0	\$0	\$0	\$0
Tax Rate Per \$100 of Assessed Value	\$0.0325	\$0.0325	\$0.0325	\$0.0325	\$0.0000

¹ In FY 2022, an amount of \$93.4 million in Economic Development Authority (EDA) Bonds was issued to support the construction of the Stormwater/Wastewater Facility to consolidate functions and operations and maximize efficiencies between the Stormwater and Wastewater Divisions.

² Interest on Investments revenue represents interest earned associated with the Stormwater/Wastewater Facility project.

³ Represents previously approved Virginia Department of Environmental Quality (VDEQ) Stormwater Local Assistance Fund (SLAF) grants to support stream and water quality improvement projects. An amount of \$2,967,180 was received in FY 2022 and an amount of \$629,613 is anticipated in FY 2023 and beyond.

⁴ Reflects revenues collected through the land development process that will support tree preservation and planting projects in FY 2023.

⁵ Miscellaneous revenues in FY 2022 represents an amount of \$195,570 received as a reimbursement from the Metropolitan Washington Council of Governments for emergency flood response projects, an amount of \$27,250 collected in civil penalties, and an amount of \$24,340 received from the sale of capital equipment. In addition, an amount of \$81,000 is carried forward to FY 2023 to support the Paul Springs Stream Restoration project at Hollin Hills. The existing pipes will be replaced, and the Virginia Department of Transportation (VDOT) has agreed to reimburse Fairfax County for expenses up to \$81,000.

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⁶ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as an increase of \$63,612.94 to FY 2022 Capital Projects to record expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$63,612.94 to the *FY 2023 Revised Budget Plan*. The projects affected by this adjustment are 2G25-006-000, Stormwater Regulatory Program, and SD-000031, Stream and Water Quality Improvements. 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*.

⁷ Funding in the amount of \$1,400,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40100. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

⁸ Funding in the amount of \$208,796 is transferred to Fund 40200, Land Development Services, to reflect all revenues and expenditures associated with civil penalty activities in the new Special Revenue fund.

⁹ 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)
Conveyance System Inspection/Development (2G25-028-000)	\$13,725,000	\$1,643,450.33	\$5,090,929.65	\$5,090,930	\$0
Conveyance System Rehabilitation (SD-000034)	65,034,135	6,044,388.77	11,878,259.71	11,878,260	0
Dam and Facility Maintenance (2G25-031-000)	35,194,841	5,652,284.47	11,770,027.95	11,770,028	0
Dam Safety and Facility Rehabilitation (SD-000033)	57,576,104	5,039,029.28	12,188,745.52	12,188,746	0
Debt Service for Stormwater/Wastewater Facility (2G25-117-000)	9,179,000	1,293,366.22	7,885,633.78	7,885,634	0
Emergency and Flood Response Projects (SD-000032)	36,881,661	1,263,804.43	20,389,681.87	20,389,682	0
Enterprise Asset Management-Work Order System (SD-000044)	2,400,000	349,952.00	2,050,048.00	2,050,048	0
Flood Prevention-Huntington Area-2012 (SD-000037)	41,750,000	199,282.02	2,460,742.22	2,460,742	0
Lake Accotink Dredging (SD-000041)	5,000,000	816,946.24	3,606,866.14	3,606,866	0
NVSWCD Contributory (2G25-007-000)	6,530,042	554,811.00	609,346.00	609,346	0
Occoquan Monitoring Contributory (2G25-008-000)	1,750,641	177,799.00	183,437.00	183,437	0
Stormwater Allocation to Towns (2G25-027-000)	7,244,829	839,132.79	1,054,987.13	1,054,987	0
Stormwater Civil Penalties Fees (2G25-119-000)	4,204	4,204.03	0.00	0	0
Stormwater Proffers (2G25-032-000)	56,500	2,500.00	54,000.01	54,000	0
Stormwater Regulatory Program (2G25-006-000)	64,014,584	3,083,566.07	8,337,212.29	8,337,212	0
Stormwater/Wastewater Facility (SD-000039)	102,045,933	12,048,546.30	81,894,862.28	81,894,862	0
Stream and Water Quality Improvements (SD-000031)	255,703,525	17,160,729.68	86,784,775.25	86,784,775	0
Towns Grant Contribution (2G25-029-000)	5,805,976	600,097.34	1,306,485.83	1,306,486	0
Tree Preservation and Plantings (2G25-030-000)	339,499	23,548.79	240,027.57	240,028	0
Total	\$710,236,474	\$56,797,438.76	\$257,786,068.20	\$257,786,068	\$0