

Fund 30070: Public Safety Construction

FUND STATEMENT

Category	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2024 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$11,602,629	\$0	\$31,199,356	\$31,199,356	\$0
Revenue:					
Sale of Bonds ¹	\$41,900,000	\$0	\$249,610,000	\$249,610,000	\$0
Bond Premium ¹	6,100,000	0	0	0	0
Interest on Investments ²	126,218	0	0	0	0
Emergency Vehicle Preemption Program Proffers	206,106	0	0	53,034	53,034
Total Revenue	\$48,332,324	\$0	\$249,610,000	\$249,663,034	\$53,034
Transfers In:					
General Fund (10001) ³	\$17,600,000	\$0	\$4,000,000	\$4,000,000	\$0
Total Transfers In	\$17,600,000	\$0	\$4,000,000	\$4,000,000	\$0
Total Available	\$77,534,953	\$0	\$284,809,356	\$284,862,390	\$53,034
Total Expenditures⁴	\$46,325,739	\$0	\$284,809,356	\$284,862,390	\$53,034
Transfers Out:					
Consolidated County and Schools Debt Service Fund (20000) ⁵	\$9,858	\$0	\$0	\$0	\$0
Total Transfers Out	\$9,858	\$0	\$0	\$0	\$0
Total Disbursements	\$46,335,597	\$0	\$284,809,356	\$284,862,390	\$53,034
Ending Balance⁶	\$31,199,356	\$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 \$41.9 million from the 2015 referendum was sold in January 2023. An amount of \$6.1 million was also applied to this fund in bond premium associated with the January 2023 sale. A balance of \$249.61 million remains in authorized but unissued bonds for this fund.

² Interest on Investments revenue represents interest earned associated with public improvements in the Scotts Run South area.

³ Represents a Transfer In from Fund 10001, General Fund, to support current experience with construction project cost escalation.

⁴ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$123,238.56 to FY 2023 Total Expenditures to record expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$123,238.56 to the FY 2024 Revised Budget Plan. The projects affected by this adjustment are CF-000003, Courtroom Renovations – Bond Funded -2012; FS-000011, Lorton Volunteer Fire Station; FS-000014, Reston Fire Station – 2015; FS-000017, Edsall Fire Station – 2015; FS-000042, Tysons Fire Station; FS-000053, Fairview Fire Station – 2018; FS-000056, Fort Buffalo Fire Station -2018 (formerly Seven Corners); FS-000057, Volunteer Fire Station – 2018; and PS-000026, Mason Police Station – 2018. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2023. Details of the audit adjustments are found in Attachment VI of the FY 2024 Third Quarter Package.

⁵ The Public Safety Headquarters project is now complete. Therefore, the available project balance of \$9,858 from Project PS-000006, Public Safety Headquarters, was transferred to Fund 20000, Consolidated County and Schools Debt Service, as remaining project balances are required to offset debt service associated with the EDA bonds. This transfer was based on the final project reconciliation.

⁶ 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 2023 Actual Expenditures	FY 2024 Pre-Third Quarter Revised	FY 2024 Third Quarter Revised	Increase/ (Decrease)
Adult Detention Center Renovation – 2018 (AD-000002)	\$55,000,000	\$6,320,314.78	\$42,728,211.20	\$42,728,211	\$0
Construction Escalation Reserve (2G25-124-000)	8,160,000	0.00	11,500,000.00	8,160,000	(3,340,000)
Contingency - Bonds (2G25-061-000)		0.00	11,267,322.04	1,267,322	(10,000,000)
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	210,308.40	504,563.55	504,564	0
Courtroom Renovations - Bond Funded - 2012 (CF-000003)	29,100,000	2,080,520.93	11,377,119.35	11,377,119	0
Criminal Justice Academy - 2018 (OP-000007)	18,000,000	45,714.02	17,523,357.26	17,523,357	0
Edsall Fire Station - 2015 (FS-000017)	13,970,000	645,345.21	280,901.07	280,901	0
Emergency Vehicle Operations and K9 Center - 2015 (PS-000012)	3,600,000	0.00	2,378,565.41	2,378,565	0
Fairview Fire Station - 2018 (FS-000053)	19,340,000	656,459.39	14,066,808.51	17,406,809	3,340,000
Feasibility Studies (2G25-103-000)	591,487	15,867.61	452,830.47	452,830	0
Fire and Rescue Training Facilities (2G25-108-000)	875,000	2,973.86	70,569.18	70,569	0
Fort Buffalo Fire Station - 2018 (formerly Seven Corners) (FS-000056)	15,950,000	5,206,568.87	8,948,066.11	8,948,066	0
Franconia Police Station - 2015 (PS-000013)	33,500,000	5,398,451.08	26,245,297.98	26,245,298	0
Gunston Fire Station - 2018 (FS-000054)	13,000,000	459,153.47	12,174,179.88	12,174,180	0
Jefferson Fire Station-2012 (FS-000010)	16,250,000	304,341.26	431,825.17	431,825	0
Lorton District Police Station/Animal Shelter - 2015 (PS-000009)	33,700,000	10,818,131.11	4,723,711.42	4,723,711	0
Lorton Volunteer Fire Station (FS-000011)	15,340,000	273,597.44	796,337.09	796,337	0
Mason Police Station - 2018 (PS-000026)	33,000,000	820,832.99	21,651,067.88	31,651,068	10,000,000
Merrifield Fire Station - 2015 (FS-000013)	9,000,000	1,007,038.36	503,608.58	503,609	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	120,167.64	11,710,992.32	11,710,992	0
Police Evidence Storage Annex - 2018 (OP-000008)	18,000,000	2,169,144.57	15,650,598.93	15,650,599	0
Police Facilities Security Assessment (2G25-115-000)	193,478	206.10	0.00	0	0
Police Heliport - 2015 (PS-000010)	14,100,000	1,717,660.71	641,743.11	641,743	0
Police Tactical Operations - 2015 (PS-000011)	37,500,000	7,453,506.56	27,761,510.72	27,761,511	0

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Project	Total Project Estimate	FY 2023 Actual Expenditures	FY 2024 Pre-Third Quarter Revised	FY 2024 Third Quarter Revised	Increase/ (Decrease)
Reston Fire Station - 2015 (FS-000014)	16,000,000	242,424.54	354,788.11	354,788	0
Scotts Run Public Improvements-Stormwater (SD-000042)	4,845,329	0.00	4,113,424.19	4,113,424	0
Traffic Light Preemptive Devices (PS-000008)	3,219,819	47,517.39	2,516,689.23	2,568,286	51,597
Traffic Light Preemptive Maintenance (2G92-013-000)	18,065	0.00	16,627.99	18,065	1,437
Tysons East Fire Station (FS-000043)	751,809	44,264.50	0.00	0	0
Tysons Fire Station (FS-000042)	1,417,152	57,832.11	1,213,043.75	1,213,044	0
USAR Site Remediation (FS-000124)	400,000	0.00	400,000.00	400,000	0
Volunteer Fire Station - 2018 (FS-000057)	15,000,000	156,190.06	14,279,867.43	14,279,867	0
Woodlawn Fire Station - 2015 (FS-000016)	11,950,000	51,205.75	654,979.05	654,979	0
Total	\$474,761,308	\$46,325,738.71	\$284,809,356.14	\$284,862,390	\$53,034