

# Fund 40100: Stormwater Services

## 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)
<b>Beginning Balance</b>	<b>\$192,147,379</b>	<b>\$0</b>	<b>\$194,623,440</b>	<b>\$194,623,440</b>	<b>\$0</b>
<b>Revenue:</b>					
Stormwater Service District Levy	\$94,857,404	\$100,802,650	\$100,802,650	\$100,802,650	\$0
Interest on Investments <sup>1</sup>	3,068,861	0	0	0	0
Stormwater Local Assistance Fund (SLAF) Grant <sup>2</sup>	37,503	0	592,110	592,110	0
Community Flood Preparedness Fund (CFPF) Grants <sup>3</sup>	0	0	15,399,200	15,399,200	0
Miscellaneous <sup>4,5</sup>	1,407,302	0	81,000	81,000	0
<b>Total Revenue</b>	<b>\$99,371,070</b>	<b>\$100,802,650</b>	<b>\$116,874,960</b>	<b>\$116,874,960</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$291,518,449</b>	<b>\$100,802,650</b>	<b>\$311,498,400</b>	<b>\$311,498,400</b>	<b>\$0</b>
<b>Expenditures:</b>					
Personnel Services	\$23,397,305	\$26,824,362	\$26,824,362	\$26,824,362	\$0
Operating Expenses	3,330,308	3,870,636	3,995,278	3,995,278	0
Recovered Costs	(882,703)	(2,129,955)	(2,129,955)	(2,129,955)	0
Capital Equipment	230,007	895,000	1,640,387	1,640,387	0
Capital Projects	69,211,296	69,942,607	279,391,538	279,768,328	376,790
<b>Total Expenditures</b>	<b>\$95,286,213</b>	<b>\$99,402,650</b>	<b>\$309,721,610</b>	<b>\$310,098,400</b>	<b>\$376,790</b>
<b>Transfers Out:</b>					
General Fund (10001) <sup>6</sup>	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$0
Land Development Services (40200) <sup>7</sup>	208,796	0	0	0	0
<b>Total Transfers Out</b>	<b>\$1,608,796</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$96,895,009</b>	<b>\$100,802,650</b>	<b>\$311,121,610</b>	<b>\$311,498,400</b>	<b>\$376,790</b>
<b>Ending Balance<sup>8</sup></b>	<b>\$194,623,440</b>	<b>\$0</b>	<b>\$376,790</b>	<b>\$0</b>	<b>(\$376,790)</b>
<b>Tax Rate Per \$100 of Assessed Value</b>	<b>\$0.0325</b>	<b>\$0.0325</b>	<b>\$0.0325</b>	<b>\$0.0325</b>	<b>\$0.0000</b>

<sup>1</sup>Interest revenue represents interest earned associated with the Stormwater/Wastewater Facility project.

<sup>2</sup>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 \$37,503 was received in FY 2023 and an amount of \$592,110 is anticipated in FY 2024 and beyond.

<sup>3</sup>Represents grant revenue approved by the Board of Supervisors on April 11, 2023. The grant agreement is between the Department of Conservation and Recreation (DCR) and Fairfax County to accept funds from the Community Flood Preparedness Fund (CFPF) to support four stormwater improvement projects.

<sup>4</sup>Miscellaneous revenues in FY 2023 represents an amount of \$798,000 received as a reimbursement from the United States Army Corps of Engineers associated with the Watershed Flood Damage Reduction Study in the Belle Haven area; an amount of \$155,009 received as a reimbursement from the Green Trails Homeowners Association associated with maintaining a Stormwater Management Facility in the community; an amount of \$45,883 received from the sale of capital equipment; an amount of \$31,620 received as a reimbursement associated with pond improvements at Nutley Pond; and \$376,790 associated with a revenue audit adjustment associated with funding received for tree preservation and plantings. In addition, an amount of \$81,000 in FY 2024 will 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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<sup>5</sup> In order to account for revenues and expenditures in the proper fiscal year, audit adjustments are reflected as an increase of \$376,790.00 to FY 2023 revenues to record earned revenues in the proper fiscal year. 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.

<sup>6</sup> 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.

<sup>7</sup> Funding in the amount of \$208,796 was transferred to Fund 40200, Land Development Services, to reflect all revenues and expenditures associated with civil penalty activities in the new Special Revenue fund.

<sup>8</sup> 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)
Conveyance System Inspection/Development (2G25-028-000)	\$16,725,000	\$2,391,834.17	\$5,699,095.48	\$5,699,095	\$0
Conveyance System Rehabilitation (SD-000034)	72,034,135	8,393,113.10	10,485,146.61	10,485,147	0
Dam and Facility Maintenance (2G25-031-000)	41,194,841	5,868,462.20	11,901,565.75	11,901,566	0
Dam Safety and Facility Rehabilitation (SD-000033)	68,762,733	4,747,623.65	18,627,750.87	18,627,751	0
Debt Service for Stormwater/Wastewater Facility (2G25-117-000)	16,582,636	4,179,000.00	11,110,269.78	11,110,270	0
Emergency and Flood Response Projects (SD-000032)	63,078,861	2,310,781.38	44,276,100.49	44,276,100	0
Enterprise Asset Management-Work Order System (SD-000044)	3,040,000	305,785.99	2,384,262.01	2,384,262	0
Flood Prevention-Huntington Area-2012 (SD-000037)	41,750,000	223,907.12	2,236,835.10	2,236,835	0
Grant Contributions to NVSWCD (2G25-011-000)	400,000	0.00	400,000.00	400,000	0
Lake Accotink Dredging (SD-000041)	5,000,000	55,994.68	3,550,871.46	3,550,871	0
NVSWCD Contributory (2G25-007-000)	7,183,020	609,346.00	652,978.00	652,978	0
Occoquan Monitoring Contributory (2G25-008-000)	1,967,189	183,437.00	216,548.00	216,548	0
Stormwater Allocation to Towns (2G25-027-000)	8,435,219	909,422.06	1,335,955.07	1,335,955	0
Stormwater Proffers (2G25-032-000)	56,500	0.00	54,000.01	54,000	0
Stormwater Regulatory Program (2G25-006-000)	65,014,584	3,676,033.32	5,661,178.97	5,661,179	0
Stormwater/Wastewater Facility (SD-000039)	102,116,033	17,336,898.57	64,628,063.71	64,628,064	0
Stream and Water Quality Improvements (SD-000031)	281,530,310	16,927,106.69	95,684,453.56	95,684,454	0
Towns Grant Contribution (2G25-029-000)	5,805,976	1,000,000.00	306,485.83	306,486	0
Tree Preservation and Plantings (2G25-030-000)	748,789	92,550.05	179,977.52	556,768	376,790
<b>Total</b>	<b>\$801,425,826</b>	<b>\$69,211,295.98</b>	<b>\$279,391,538.22</b>	<b>\$279,768,328</b>	<b>\$376,790</b>