

**ATTACHMENT VII:
OTHER FUNDS DETAIL**

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APPROPRIATED FUNDS

Special Revenue Funds

Fund 100, County Transit

\$20,350,768

FY 2008 expenditures are recommended to increase \$20,350,768 due to encumbered carryover of \$16,282,874, unencumbered carryover of \$1,808,386, and a net \$2,259,508 in administrative adjustments.

FY 2007 actual expenditures reflect a decrease of \$18,445,822 or 22.9 percent from the *FY 2007 Revised Budget Plan* amount of \$80,434,025. Of this amount \$16,282,874 is included as encumbered carryover in FY 2008. The remaining balance of \$2,162,948 primarily reflects funds for roof and facility repairs to the Reston-Herndon Bus Operations Center. The project is in the architectural design phase and is continuing in FY 2008. The balance also reflects lower than projected diesel fuel costs for CONNECTOR buses.

An amount of \$1,808,386 is included as unencumbered carryover. Of this amount, \$1,613,503 is the balance of NVTC funds approved as part of the *FY 2006 Carryover Review* for urgent repairs to the Reston/Herndon Bus Operations Center. These repairs are required to continue to utilize this facility on a daily basis, including roof replacement, a bus wash replacement system conforming to EPA clean water standards, and electrical upgrades. The remaining amount of \$194,883 is required to make the final payment on 68 buses received in FY 2007, funded from prior year appropriations. The final payment phase addresses modifications to rear door sensors, tires, and handholds requested by Fairfax County Department of Transportation after inspection of the delivered buses. These modifications/corrections are in progress and have not yet been invoiced.

Several administrative adjustments resulting in a net increase of \$2,259,508 are also included. An amount of \$280,000 for FY 2008 costs associated with continuing the expanded 15-minute midday service on CONNECTOR Route 505, as approved by the Board of Supervisors on May 21, 2007. The amount is funded through the appropriation of the remaining balance of Plaza America proffer revenue and a transfer of funds from Fund 307, Pedestrian Walkway Improvements. An amount of \$70,000 in appropriated NVTC funds received in late FY 2007 is included to support the continuing lease costs of the Springfield Park and Ride lot, which continues to be fully utilized by commuters following the interchange project completion. In addition, a one-time adjustment of \$2,209,000 is made to appropriate FY 2008 NVTC funds. Of this total, \$1,319,000 reflects additional equipment requirements at the new West Ox Bus Operations Center due to open in FY 2009 including revenue handling, fluid management and security apparatus; \$400,000 to support the ongoing rebuild program to extend the life of CONNECTOR buses; \$250,000 for an interim bus storage location while repairs continue at the Reston-Herndon facility and while the new West Ox site is not yet available pending the completion of construction; \$150,000 to increase bus stop safety through installing solar power lights on additional bus stops; \$50,000 for costs of a study to support the formulation of emergency evacuation plan for special needs populations; and \$40,000 for emergency backup generators at the Reston-Herndon and Huntington bus facilities. These increases are partially offset by a decrease of \$299,492 reflecting a decrease in the County's budgeted FY 2008 contribution to Virginia Railway Express (VRE), based on the spring 2007 approval of a change in the subsidy allocation formula by all jurisdictions participating in the VRE Master Agreement. The Board of Supervisors approved the change in formula on April 30, 2007, which phases-out the use of the population component of the subsidy formula over a four year period, resulting in a savings to Fairfax County. The FY 2008 contribution to VRE now totals \$4,700,508.

FY 2008 revenues are increased \$2,289,000 to appropriate \$80,000 from the Plaza America proffer, and to reflect the anticipated receipt of \$2,209,000 in NVTC funds, as noted above.

Actual revenues in FY 2007 total \$21,949,951, an increase of \$273,197 or 1.3 percent from the FY 2007 estimate of \$21,676,754, primarily due to higher than anticipated bus advertising revenue.

As a result of the actions discussed above, and a \$200,000 Transfer In from Fund 307, Pedestrian Walkway Improvements, to continue the expanded 15-minute midday service on CONNECTOR Route 505, the FY 2008 ending balance is projected to be \$857,251, an increase of \$857,251.

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Fund 103, Aging Grants and Programs

\$2,810,964

FY 2008 expenditures are recommended to increase \$2,810,964 due to the carryover of \$2,528,531 in unexpended grants for Program Year 2007 and a net increase of \$282,433 primarily due to revised federal and state funding allocations. The additional funding will support 1/1.0 SYE new merit grant position in the Title III B, Community-Based Social Services grant.

FY 2007 actual expenditures of \$6,142,867 reflect a decrease of \$2,522,320 or 29.1 percent from the *FY 2007 Revised Budget Plan* amount of \$8,665,187, which is attributed to the grant carryover noted above.

Actual revenues in FY 2007 total \$3,160,692, a decrease of \$787,141 or 19.9 percent from the FY 2007 estimate of \$3,947,833, primarily due to three months of unrealized federal revenue, state funds, and project income. It is expected that this \$792,650 in revenue will be received in the first three months of FY 2008 (the final three months of Program Year 2007), a reconciliation adjustment of \$702 and a net of \$282,433 in additional revenue will be realized throughout FY 2008. The additional revenue will support 1/1.0 SYE new merit grant position discussed above as well as operating expenses within the programs.

There is no change to the General Fund Transfer as a result of the actions discussed above and the FY 2008 ending balance remains at \$0.

Fund 104, Information Technology

\$31,522,950

FY 2008 expenditures are recommended to increase \$31,522,950 due to the carryover of unexpended project balances of \$30,512,700 and the appropriation of higher than anticipated FY 2007 interest income of \$1,010,250.

FY 2007 actual expenditures reflect a decrease of \$30,512,700 from the *FY 2007 Revised Budget Plan* amount of \$46,828,064, and the entire balance is included as encumbered carryover in FY 2008 to address ongoing IT projects needs.

Actual revenues in FY 2007 total \$3,409,898, an increase of \$1,010,250 or 42.1 percent over the FY 2007 estimate of \$2,399,648 due entirely to higher interest earnings. The higher than anticipated interest earnings will be used to support the enhancement of the County's Web site and on-line applications; the continuation of imaging projects to further expedite workflow processes and provide improved data storage; the provision of an IT portfolio management tool; the improvement of wireless communications capabilities for the Fairfax Inspection Database Online (FIDO) project; and the further development of customer relationship management applications.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$0.

In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
IT0011	Imaging and Workflow	\$150,000	Increase needed to support common enterprise needs for document imaging initiatives, including infrastructure and storage requirements.
IT0020	Land Records Automated System	(953,509)	Decrease necessary to better align funding and related project elements with project IT0039, Circuit Court Technologies.

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IT0022	Tactical Initiatives	310,250	Increase necessary to support tactical initiatives which focus on immediate improvements to information technology functions performed across the County. Funding of \$210,250 will help provide for solutions to comply with e-discovery and a portfolio management tool. Funding of \$100,000 will support the addition of modules to the Help Desk system, including improvements for the incident and change management processes.
IT0024	Public Access to Information	250,000	Increase necessary to support County Web site redesign with additional search capabilities and to help accelerate the development of agencies' on-line applications.
IT0039	Circuit Court Technologies	953,509	Increase necessary as a result of the better alignment of funding and related project elements with project IT0020, Land Records Automated System.
IT0055	Fairfax Inspection Database Online (FIDO)	100,000	Increase necessary to aid in the enhancement of wireless communications capabilities for mobile computers and allow for improved responsiveness to unanticipated business changes.
IT0072	Citizen Relationship Module	100,000	Increase needed to expand the development of customer relationship management applications.
IT0082	Land Use Information Accessibility Initiatives	100,000	Increase needed to accelerate Web enhancements related to land development and land use accessibility committee recommendations.
	Total	\$1,010,250	

Fund 105, Cable Communications

\$7,673,778

FY 2008 expenditures are recommended to increase \$7,673,778 due to \$2,080,269 in encumbered carryover; \$5,102,256 in unencumbered carryover primarily attributable to unexpended funds related to the design and operation of the I-Net; and the appropriation of \$491,253 in higher than anticipated I-Net and equipment grant revenue received in FY 2007.

FY 2007 actual expenditures reflect a decrease of \$8,117,142 or 36.8 percent from the *FY 2007 Revised Budget Plan* amount of \$22,061,204. Of this amount \$2,080,269 is included as encumbered carryover in FY 2007. The remaining balance of \$6,036,873 is primarily attributable to unexpended funds related to the design and operation of the I-Net. All I-Net funds are annually appropriated to ensure adequate funding as the project continues to completion.

Actual revenues in FY 2007 total \$13,737,477, an increase of \$896,092 or 7.0 percent over the FY 2007 estimate of \$12,841,385 primarily due to greater than anticipated I-Net and equipment grant and franchise operating fees.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$11,604,395, an increase of \$1,339,456.

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Fund 106, Fairfax-Falls Church Community Services Board

\$4,225,582

FY 2008 expenditures are recommended to increase \$4,225,582 over the FY 2008 Adopted Budget Plan total of \$147,170,477 to \$151,396,059. Of this amount, \$1,737,141 is due to encumbered carryover, \$150,000 is due to unencumbered carryover, \$338,608 reflects the carryover of unexpended grant balances, and \$1,999,833 is associated with administrative adjustments. In addition, a transfer out of \$1,100,000 to Fund 311, County Bond Construction is included for construction, renovation and expansion of the Gregory Drive Treatment Facility to support improved mental health and substance use treatment services, as well as a decrease of \$50,000 in miscellaneous revenue for the Student Assistance Program due to revised revenue estimates.

Administrative adjustments totaling \$1,999,833 are required to update grant award totals based on the most current information from grantors and update other program expenditures due to adjustments in revenue. Of this amount, an increase of \$1,191,392 is associated with adjustments to current grants, an increase of \$799,068 is associated with new grant program year awards, an increase of \$184,566 is associated with new Medicaid grant positions, and a decrease of \$175,193 is due to various program adjustments. The increase of \$1,191,392 is associated with adjustments to current grant awards and is primarily attributable to an increase of \$700,098 for the Regional Discharge Assistance Program; \$139,417 for the Infant and Toddler Connection Part C program; \$126,540 for Regional Community Recovery Services; and \$60,550 for the state Jail Diversion Program. New grants totaling \$799,068 are comprised of: \$341,317 estimated for the High Intensity Drug Trafficking Area (HIDTA) grant; \$171,850 for the Mental Health State Initiative grant; \$110,000 for the Juvenile Detention grant; \$78,780 for the Ryan White grant; \$75,000 for the state Jail Diversion grant; and \$22,121 for the VSTOP grant. The increase of \$184,566 is required to appropriate a commensurate increase in Medicaid Waiver revenue and will be used to support 3/3.0 SYE Medicaid grant positions to address additional staffing needs at three directly-operated Mental Retardation group homes. The decrease of \$175,193 required for various program adjustments reflects: \$80,000 increase for substance abuse/mental health co-occurring regional residential treatment at Cornerstones to appropriate a commensurate increase in Federal SAPT Block Grant revenues; \$77,790 increase for Alcohol and Drug Services' non-grant programs that deferred cash to FY 2008 within State Department of Mental Health, Mental Retardation and Substance Abuse Services (DMHMRSAS) guidelines to appropriate a commensurate increase in state and/or federal Block Grant revenue; \$27,778 increase for CSB System Transformation Consultant and CSB Priority Area Initiatives to appropriate the unexpended balances of Mental Health Block Grant projects and federal pass-through revenue; \$25,000 increase for limited term staff in A New Beginning to appropriate an increase in State Substance Abuse Residential Purchase of Service (SARPOS) funding; \$23,099 increase for Virginia Service Integration Program (VASIP) training and consultative projects to appropriate a commensurate increase in federal COSIG revenue; \$9,750 increase for the Mental Retardation Services' court guardianship project that deferred cash to FY 2008 within DMHMRSAS guidelines and a commensurate increase in state revenues; \$3,240 increase for Postpartum Women case management services to appropriate an increase in state general funds; and \$421,850 net decrease for My Friend's Place and a commensurate net decrease in state initiative and CSA fee revenue as a result of suspended services due to program dependency on CSA revenues generated by occupancy, reduced caseloads, and a systemwide review of youth service needs.

FY 2007 actual expenditures reflect a decrease of \$4,673,419 or 3.3 percent from the *FY 2007 Revised Budget Plan* amount of \$143,337,712. Of this amount \$1,737,141 is included as encumbered carryover and \$150,000 is included as unencumbered carryover in FY 2008. The remaining balance of \$2,786,278 is primarily attributable to savings of \$880,623 due to increased recovered costs primarily through the regional grants; \$636,178 in the Leadership and Resiliency Program and Student Assistance Program; \$427,977 for Josiah H. Beeman Commission; \$450,726 in payroll savings primarily in Mental Retardation Services, Alcohol and Drug Services and Early Intervention Services; and \$338,608 that is automatically carried over as unexpended grant balance.

Actual revenues in FY 2007 total \$42,770,977, a decrease of \$1,341,958 or 3.0 percent from the FY 2007 estimate of \$44,112,935. This is primarily due to closed out grants and unrealized grant revenues that will carry over into FY 2008, partially offset by an increase in fee revenues due to intensified Medicaid revenue collection efforts.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$601,832, an increase of \$294,320. However, of the \$601,832 in ending balance, \$277,977 is held in reserve for the Josiah H. Beeman Commission. Therefore, there is an unreserved ending balance of \$323,855.

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Fund 109, Refuse Collection and Recycling Operations

\$1,363,666

FY 2008 expenditures are recommended to increase \$1,363,666 primarily due to encumbered carryover of \$1,095,212 and unexpended project balances of \$268,454.

FY 2007 actual expenditures reflect a decrease of \$2,090,066, or 10.3 percent from the *FY 2007 Revised Budget Plan* amount of \$20,302,336. Of this amount \$1,095,212 is included as encumbered carryover in FY 2008. The remaining balance of \$994,854 is primarily attributable to savings of \$361,087 in Personnel Services due to higher than anticipated position vacancies; savings of \$385,615 in Operating Expenses due to lower than anticipated refuse disposal charges and consultant services due to a study that will not be completed until FY 2008; savings of \$1,924 in Capital Equipment; and \$268,454 in unexpended capital project balances that will be carried forward for anticipated final charges related to the Newington facility expansion. These savings are partially offset by a decrease of \$22,226 in Recovered Costs.

Actual revenues in FY 2007 total \$18,943,446, an increase of \$815,602 or 4.5 percent over the FY 2007 estimate of \$18,127,844 primarily due to higher than anticipated interest on investments and charges for community cleanup efforts.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$3,962,008, an increase of \$1,542,002.

Fund 110, Refuse Disposal

\$6,889,137

FY 2008 expenditures are recommended to increase \$6,889,137 primarily due to encumbered carryover of \$867,715, unexpended project balances of \$4,021,422 and an additional appropriation from fund balance of \$2,000,000 for Project 174006, Citizens' Disposal Facility, as noted below.

FY 2007 actual expenditures reflect a decrease of \$10,737,287 or 15.7 percent from the *FY 2007 Revised Budget Plan* amount of \$68,384,254. Of this amount \$867,715 is included as encumbered carryover in FY 2008. The remaining balance of \$9,869,572 is primarily attributable to a savings of \$541,017 in Personnel Services due to a greater number of position vacancies than anticipated, \$5,218,070 in Operating Expenses due to lower refuse disposal costs and contractor compensation based on a lower than anticipated increase in solid waste tonnages, \$27,149 in Capital Equipment due to lower than anticipated costs, a balance of \$61,914 due to increased Recovered Costs and unexpended project balances of \$4,021,422 which will be carried forward into FY 2008.

Actual revenues in FY 2007 total \$57,217,662, a decrease of \$2,627,294 or 4.4 percent from the FY 2007 estimate of \$59,844,956 primarily due to lower than anticipated refuse disposal fees partially offset by an increase in interest on investments.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$4,193,536, an increase of \$1,220,856.

Project Number	Project Name	Increase/ (Decrease)	Comments
174006	Citizens' Disposal Facility	\$2,000,000	Increase necessary to appropriate funds for construction at the Citizens' Disposal Facility, including new disposal and recycling areas, a new stormwater management system, a new electrical system and new asphalt pavement. The construction is necessary due to increased citizen usage and for controlled entrance and exit to provide efficiency and to correct structural problems which have resulted from significant settling. In order to maximize the site capability, additional paving and a gravel

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			parking lot will also be added. Increasing the paved area requires the addition of a stormwater management pond due to increased runoff. In addition, electrical systems will need to be replaced as the area is regraded and the new arrangement is put in place. The total project estimate is \$5,774,875.
	Total	\$2,000,00\$2,000,000.00	

Fund 111, Reston Community Center

\$605,336

FY 2008 expenditures are recommended to increase \$605,336 as a result of unexpended capital project balances.

FY 2007 actual expenditures are \$6,011,867, a decrease of \$1,455,221 or 19.5 percent from the *FY 2007 Revised Budget Plan* amount of \$7,467,088. The reduction is due to savings of \$448,271 in Personnel Services associated with higher than anticipated merit and exempt limited term position vacancies; savings of \$401,614 in Operating Expenses primarily attributable to lower than projected spending on contractual services as well as program cancellations due to lower than anticipated enrollment, and an amount of \$605,336 in unexpended capital project balances which will be carried over to FY 2008.

FY 2007 actual revenues are \$8,356,334, an increase of \$282,317 or 3.5 percent over the *FY 2007 Revised Budget Plan* total of \$8,074,017 due primarily to higher than expected revenue from interest earned and program fees.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$4,937,443, an increase of \$1,132,202.

Fund 112, Energy Resource Recovery Facility

\$0

FY 2008 expenditures are not recommended to change from the FY 2008 Adopted Budget Plan.

FY 2007 actual expenditures reflect a decrease of \$4,590,561 or 11.6 percent from the *FY 2007 Revised Budget Plan* amount of \$39,544,960. The balance is primarily attributable to a savings of \$4,553,325 in Operating Expenses for contractor compensation paid to Covanta Fairfax, Inc. due to a lower amount of trash processed than anticipated, reduced contracted transportation costs due to less waste bypassed to landfills, and lower than projected engineering fees.

Actual revenues in FY 2007 total \$35,567,815, a decrease of \$1,071,217 or 2.9 percent from the FY 2007 estimate of \$36,639,032 primarily due to lower than anticipated tons of waste being disposed.

As a result of the actions discussed above, and an increase of \$1,491,162 in the General Fund Transfer associated with the tax liability of the Energy/Resource Recovery Facility, the FY 2008 ending balance is projected to be \$20,367,838, an increase of \$5,010,506.

Fund 113, McLean Community Center

\$723,194

FY 2008 expenditures are recommended to increase \$723,194 due to encumbered carryover of \$162,064, unencumbered carryover of \$32,450 for the purchase of theater equipment and lighting fixtures, and an unexpended project balance of \$528,680.

FY 2007 actual expenditures reflect a decrease of \$747,073 or 14.1 percent from the *FY 2007 Revised Budget Plan* amount of \$5,299,953. Of this amount, \$162,064 is included as encumbered carryover. The remaining

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balance of \$585,009 is attributable to savings of \$75,783 in Operating Expenses primarily due to lower than anticipated costs for professional and consultant contracts, repairs and maintenance, software licenses and training; savings of \$57,561 in Capital Equipment primarily due to a delay in purchasing theater lighting systems; and \$528,680 in unexpended capital project balances partially offset by \$77,015 in higher than projected Personnel Services expenditures associated with limited term salaries and overtime.

Actual revenues in FY 2007 total \$6,400,696, a decrease of \$287,879 or 4.3 percent from the FY 2007 estimate of \$6,688,575 primarily due to lower than projected program-related income.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$8,803,619, a decrease of \$264,000.

Fund 114, I-95 Refuse Disposal

\$23,396,792

FY 2008 expenditures are recommended to increase \$23,396,792 due to encumbered carryover of \$292,751 and \$23,104,041 in unexpended project balances.

FY 2007 actual expenditures reflect a decrease of \$23,826,166 or 68.1 percent from the *FY 2007 Revised Budget Plan* amount of \$34,973,076. Of this amount, \$23,104,041 reflects unexpended capital project balances which will be carried forward into FY 2008. Funding of \$292,751 is included as encumbered carryover in FY 2008. The remaining balance of \$429,374 is primarily attributable to a savings of \$124,336 in Personnel Services due to higher than anticipated position vacancies, \$258,533 in Operating Expenses due to lower fuel costs partially offset by an increase in contractual services as the agency contracted out more of their trash hauling to private haulers than in previous years and as a result used significantly less fuel in FY 2007, and \$46,505 in Capital Equipment due to lower than anticipated equipment costs.

Actual revenues in FY 2007 total \$9,381,178, an increase of \$2,893,581 or 44.6 percent over the FY 2007 estimate of \$6,487,597 primarily due to higher than anticipated interest on investments.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$39,677,457, an increase of \$3,322,955.

Fund 116, Integrated Pest Management

\$251,950

FY 2008 expenditures are recommended to increase \$251,950 due to encumbered carryover.

FY 2007 actual expenditures reflect a decrease of \$806,378 or 29.9 percent from the *FY 2007 Revised Budget Plan* amount of \$2,698,025. Of this amount, \$251,950 is included as encumbered carryover in FY 2008. The remaining balance is attributable to a net savings of \$5,069 in Personnel Services associated with lower than budgeted expenditures on regular salaries in the Forest Pest Program partially offset by higher than budgeted expenditures for limited term salaries in the West Nile Virus Program, as well as \$549,359 in Operating Expenses associated with lower than budgeted expenditures on aerial and ground treatments based on actual requirements.

Actual revenues in FY 2007 total \$2,392,718, an increase of \$310,390 or 14.9 percent over the FY 2007 estimate of \$2,082,328, primarily due to higher than expected tax revenue based on actual assessments and a higher return on investments than was budgeted. In addition, the state reimbursed the Forest Pest Program for a portion of aerial treatment costs, an amount that was not budgeted in FY 2007 due to the uncertainty of receiving the funds.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$2,566,318, an increase of \$864,818.

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Fund 118, Consolidated Community Funding Pool

\$239,803

FY 2008 expenditures are recommended to increase \$239,803 due to encumbered carryover.

FY 2007 actual expenditures reflect a decrease of \$239,803 or 2.9 percent from the FY 2007 *Revised Budget Plan* of \$8,371,801. The balance is attributable to encumbrances associated with fourth quarter payments for several projects.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$0.

Fund 120, E-911

\$5,287,181

FY 2008 expenditures are recommended to increase \$5,287,181 due to encumbered carryover of \$1,044,883, unencumbered carryover of \$138,008, and \$4,104,290 for the carryover of unexpended IT project balances.

FY 2007 actual expenditures reflect a decrease of \$7,991,070 or 21.3 percent from the *FY 2007 Revised Budget Plan* amount of \$37,487,476. Of this amount \$1,044,883 is included as encumbered carryover in FY 2008. The remaining balance of \$6,946,187 is primarily attributable to \$4,104,290 in unexpended IT project balances, Personnel Services savings of \$1,642,059 due to position vacancies and position turnover, as well as Operating Expenses savings of \$1,199,838 resulting from ongoing strategic initiatives at the Department of Public Safety Communications (DPSC) that have not yet been completed and savings on the repair and maintenance of computer hardware and other equipment.

Actual revenues in FY 2007 total \$21,616,918, a decrease of \$1,838,688 or 7.8 percent from the FY 2007 estimate of \$23,455,606 primarily due to a change in the tax and fee structure supporting Fund 120, E-911. As of January 1, 2007, a new statewide Communications and Sales Use Tax was implemented, replacing the previous E-911 fee of \$3.00 per line per month. The new fee of \$0.75 per line per month is a uniform, statewide tax that is deposited into a Communications and Sales Use Tax Trust Fund, along with other communications taxes, and is then distributed to localities on a monthly basis. The new revenue distribution methodology resulted in less revenue than the previous E-911 fee generated. In addition, based on the timing of when revenues were received, only five months worth of the new tax could be accounted for in FY 2007.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$3,704,144, an increase of \$865,201.

Fund 141, Elderly Housing

\$320,814

FY 2008 expenditures are recommended to increase \$320,814 due to encumbered carryover. FY 2008 revenues are recommended to increase \$14,941 due to an increase in estimated HOME rental assistance revenue.

FY 2007 actual expenditures reflect a decrease of \$360,553 or 10.0 percent from the *FY 2007 Revised Budget Plan* amount of \$3,589,502. Of this amount \$320,814 is included as encumbered carryover in FY 2008. The remaining balance of \$39,739 is primarily attributable to savings in Personnel Services based on actual compensation requirements.

Actual revenues in FY 2007 total \$1,893,938, a decrease of \$512 or 0.03 percent from the FY 2007 estimate of \$1,894,450, primarily due to a decrease in rental income.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$319,437, an increase of \$54,168.

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Fund 142, Community Development Block Grant

\$5,707,238

FY 2008 expenditures are recommended to increase \$5,707,238 due to carryover of unexpended project balances in the amount of \$5,427,011 and appropriation of \$310,071 in program income, offset by a \$29,844 reduction due to the amended FY 2008 HUD award approved by the Board of Supervisors on April 30, 2007. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003800	Adjusting Factors	(\$4,477)	Decrease necessary to allocate funds to the Consolidated Community Funding Pool and appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$0.
003813	Home Improvement Loan Program	283,535	Increase necessary to appropriate FY 2007 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$635,888.
003864	Home Repair for the Elderly	(150,883)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$381,879.
003899	Contingency Fund	(658,070)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007, offset by an increase necessary to appropriate FY 2007 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$24,240.
003915	Planning and Urban Design	(8,945)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$824,214.
003916	General Administration	(74,170)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$1,143,374.
013872	Housing Program Relocation	5,860	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$345,835.
013886	RPJ Transitional Housing	450,000	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$505,268.
013887	Section 108 Loan Payments	36,069	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$1,721,254.
013928	RPJ Housing Acquisition	(450,000)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$0.

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014112	Accessibility Modifications	250,000	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$250,000.
014113	Homeownership Assistance Program	(9,641)	Decrease of \$11,937 necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007, offset by an increase of \$2,296 necessary to appropriate FY 2007 program income, repayment of loans and other charges. The balance in this project after this adjustment is \$552,426.
014129	Senior/Disabled Housing Development	300,000	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$300,000.
014132	Child Care Center Grant Program	5,110	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$192,836.
014191	Rehabilitation of FCRHA Properties	305,839	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$487,410.
	Total	\$280,227	

Fund 143, Homeowner and Business Loan Program

\$5,478,058

FY 2008 expenditures are recommended to increase \$5,478,058 due to carryover of \$4,616,181 in unexpended FY 2007 program balances for the FY 2008 Rehabilitation Loans and Grants Program, MIDS program, Business Loan Program, and Water Extension and Improvement Projects Program. The FY 2008 expenditure increase also reflects an appropriation of \$861,877 in unanticipated MIDS program income. Included in the carryover of unexpended FY 2007 program balances, \$500,000 is reallocated from the Rehabilitation Loans and Grants Program to the MIDS program in anticipation of ADU repurchases in FY 2008.

FY 2008 revenues are recommended to increase \$1,143,012 due to the carryover of FY 2007 balances in the County Rehabilitation Loan Repayment and Business Loan programs.

FY 2007 actual expenditures total \$2,804,955, a decrease of \$4,616,181 or 62.2 percent from the *FY 2007 Revised Budget Plan* of \$7,421,136. The decrease in expenditures is primarily due to decreased program activity in the County Rehabilitation Loans and Grants Program, Business Loan Program, and Water Extension and Improvement Projects Program. These programs had fewer applications for assistance.

FY 2007 actual revenues total \$2,208,512, a decrease of \$281,135 or 11.3 percent from the FY 2007 estimate of \$2,489,647. The decrease is primarily attributable to lower receipts than projected for repayment of loans in the County Rehabilitation Loan Program and Business Loan Program.

As a result of the actions discussed above, the FY 2008 ending balance is projected to remain at \$0.

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Attachment VII

Fund 144, Housing Trust Fund

\$7,159,104

FY 2008 expenditures are recommended to increase \$7,159,104 due to the carryover of unexpended project balances of \$6,680,271 and an adjustment of \$478,833 to appropriate additional investment income and other miscellaneous revenue received in FY 2007. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
013808	Herndon Harbor House Phase I	(\$10,239)	Decrease due to reallocation of project balances to Lewinsville Expansion (014140). The total project estimate is \$2,050,378.
013906	Undesignated Housing Trust Fund Projects	(482,179)	Decrease of \$861,012 due to reallocation of project balances to Lewinsville Expansion (014140) offset by an increase of \$378,833 due to one time, nonrecurring appropriation of investment income and miscellaneous revenues. The balance in this project after this adjustment is \$378,833.
014013	Tier One Predevelopment	(12,919)	Decrease of \$62,919 due to reallocation of project balances to Lewinsville Expansion (014140) offset by an increase of \$50,000 due to one time, nonrecurring appropriation of investment income and miscellaneous revenues. The total project estimate is \$498,447.
014040	Herndon Harbor House Phase II	(47,520)	Decrease due to reallocation of project balances to Lewinsville Expansion (014140). The total project estimate is \$529,555.
014042	Tier Two Predevelopment	(40,000)	Decrease of \$90,000 due to reallocation of project balances to Lewinsville Expansion (014140) offset by an increase of \$50,000 due to one time, nonrecurring appropriation of investment income and miscellaneous revenues. The total project estimate is \$175,000.
014140	Lewinsville Expansion	1,409,005	Increase of \$1,409,005 due to reallocations from Projects 013808, 013906, 014013, 014040, 014042, 014142, 014143 and 014250. The total project estimate is \$3,582,752.
014142	Housing Trust Fund Reserve/Emergencies and Opportunities	(111,514)	Decrease due to reallocation of project balances to Lewinsville Expansion (014140). The balance in this project after this adjustment is \$12,489.
014143	Housing Trust Fund Land Acquisition	(124,689)	Decrease due to reallocation of project balances to Lewinsville Expansion (014140). The balance in this project after this adjustment is \$0.
014250	Fairfield at Fair Chase	(101,111)	Decrease due to reallocation of project balances to Lewinsville Expansion (014140). The total project estimate is \$93,889.
	Total	\$478,833	

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Fund 145, HOME Investment Partnership Grant

\$6,020,442

FY 2008 expenditures are recommended to increase by \$6,020,442 due to carryover of \$5,986,043 in unexpended project balances and the appropriation of \$52,211 for program income, offset by a decrease of \$17,812 due to the amended HUD award approved by the Board of Supervisors on April 30, 2007. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
013954	CHDO Undesignated	(\$72,700)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$368,608.
013971	Tenant Based Rental Assistance	(445,059)	Decrease necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$326,326.
013975	Home Administration	29,613	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007, as well as to appropriate additional FY 2007 program income. The balance in this project after this adjustment is \$730,937.
014190	American Dream Initiative	311	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007, as well as to appropriate additional FY 2007 program income. The balance in this project after this adjustment is \$45,062.
0140256	Homebuyers Assistance Program	194,470	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$1,318,174.
0140265	Partnership for Permanent Housing	327,764	Increase necessary to appropriate the amended FY 2008 HUD award as approved by the Board of Supervisors on April 30, 2007. The balance in this project after this adjustment is \$784,780.
EMER09	Hurricane Katrina Expenses	(12,000)	Decrease necessary due to reallocation to HUNT06, Huntington Flood to support rental assistance. The balance in this project after this adjustment is \$180,255.
HUNT06	Huntington Flood	12,000	Increase necessary due to reallocation from EMER09 to support rental assistance. The balance in this project after this adjustment is \$15,710.
	Total	\$34,399	

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Debt Service Funds

Fund 200-201, Consolidated Debt Service **\$12,058,292**

FY 2008 expenditures are recommended to increase \$12,058,292 or 4.5 percent over the *FY 2007 Revised Budget Plan* amount due to increased debt service requirements related to the actual 2007 A Bond Sale debt service requirements and anticipated increased requirements for FY 2008 to support projected bond sale requirements during the fiscal year.

FY 2007 actual expenditures reflect a decrease of \$12,634,737 or 4.7 percent from the *FY 2007 Revised Budget Plan* amount of \$266,750,051. This decrease is primarily attributable to savings associated with conducting only one general obligation bond sale rather than two during FY 2007 based on actual cash flow requirements.

Actual total receipts in FY 2007 total \$257,943,080 a decrease of \$576,445 or 0.2 percent from the FY 2007 estimate of \$258,519,525 primarily due to less than anticipated bond proceeds.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$0.

Capital Project Funds

Fund 300, Countywide Roadway Improvement Fund **\$529,004**

FY 2008 expenditures are recommended to increase \$529,004 due to the carryover of unexpended project balances in the amount of \$513,660 and the appropriation of miscellaneous revenues of \$15,344 received in FY 2007. The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
006616	Gallows Road at Annandale/Hummer	\$15,344	Increase due to the appropriation of miscellaneous revenues received in FY 2007. The total project estimate is \$2,570,471.
	Total	\$15,344	

Fund 301, Contributed Roadway Improvement Fund **\$36,555,649**

FY 2008 expenditures are recommended to increase \$36,555,649 due to the carryover of unexpended balances in the amount of \$34,149,721 and a net increase of \$2,405,928. This net increase is based on higher than anticipated proffers received in the amount of \$1,254,873, and higher than anticipated interest earnings of \$1,151,055. Estimates for receipt of proffers are based on prior year receipts and anticipated levels of development. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
007700	Fairfax Center Reserve	(\$42,497)	Net decrease due to higher than anticipated proffer receipts in the amount of \$103,198 and higher than anticipated interest earnings of \$99,225, offset by a reallocation of \$244,920 to Project 008803, Route 29 Widening based on a local cash match required to support revenue sharing funds as approved by the Board of Supervisors on February 27, 2006. The balance in this project after this adjustment is \$2,776,649.

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008800	Centreville Reserve	80,855	Increase due to higher than anticipated proffer receipts in the amount of \$27,886 and higher than anticipated interest earnings of \$52,969. The balance in this project after this adjustment is \$218,775.
009900	Miscellaneous Reserve	732,600	Increase due to higher than anticipated proffers in the amount of \$192,868 and higher than anticipated interest in earnings of \$539,732. The balance in this project after this adjustment is \$16,375,690.
009911	Tysons Corner Reserve	1,390,050	Increase due to higher than anticipated proffers in the amount of \$930,921 and higher than anticipated interest earnings of \$459,129. The balance in this project after this adjustment is \$13,734,272.
008803	Route 29 Widening	244,920	Increase necessary to provide local cash match associated with revenue sharing funds supporting preliminary design of the widening of Route 29 to six lanes between Shirley Gate Road and Old Centreville Road as approved by the Board of Supervisors on February 27, 2006. The total project estimate is \$1,455,771.
	Total	\$2,405,928	

Fund 302, Library Construction

\$43,823,969

FY 2008 expenditures are recommended to increase \$43,823,969 due to the carryover of unexpended project balances in the amount of \$41,217,426 and an adjustment of \$2,606,543. This adjustment includes the appropriation of remaining bond funds in the amount of \$2,176,075 associated with the Fall 2004 bond sale, the appropriation of \$430,000 associated with bond premium applied to this fund associated with the January 2007 bond sale, and \$468 associated with miscellaneous revenues received in FY 2007 for the sale of plans for various projects. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
004822	Library Contingency	\$430,468	Increase necessary to appropriate revenues received in FY 2007. An amount of \$430,000 is associated with bond premium applied to this fund as part of the January 2007 bond sale and \$468 is associated with miscellaneous revenues primarily for the sale of plans for various projects during FY 2007. The balance in this project after this adjustment is \$1,267,605.
004838	Burke Centre Library	(1,826,192)	Decrease due to lower than anticipated expenses required for project completion. Construction is currently in progress on this project. The total project estimate is \$10,750,000.
004839	Oakton Library	(900,000)	Decrease based on substantial completion of this project. The total project estimate is \$6,665,000.

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004842	Thomas Jefferson Library	1,897,802	Increase necessary based on the redirection of appropriated bonds associated with Burke Centre and Oakton libraries and the appropriation of the remaining bond funds approved as part of the November 2004 Library Bond Referendum. The total project estimate is \$8,056,000.
004843	Richard Byrd Library	1,858,072	Increase necessary based on the redirection of appropriated bonds associated with Burke Centre and Oakton libraries and the appropriation of the remaining bond funds approved as part of the November 2004 Library Bond Referendum. The total project estimate is \$9,130,081.
004844	Dolley Madison Library	466,244	Increase necessary based on the redirection of appropriated bonds associated with Burke Centre and Oakton libraries and the appropriation of the remaining bond funds approved as part of the November 2004 Library Bond Referendum. The total project estimate is \$12,220,453.
004845	Martha Washington Library	680,149	Increase necessary based on the redirection of appropriated bonds associated with Burke Centre and Oakton libraries and the appropriation of the remaining bond funds approved as part of the November 2004 Library Bond Referendum. The total project estimate is \$8,757,427.
	Total	\$2,606,543	

Fund 303, County Construction

\$72,926,039

FY 2008 expenditures are recommended to increase \$72,926,039 due to the carryover of unexpended project balances of \$70,912,235 and an adjustment of \$2,013,804. This adjustment includes: the appropriation of \$274,481 in higher than anticipated revenue received in FY 2007 associated with the athletic field maintenance fees; the appropriation of \$634,249 in reimbursement received from the Federal Emergency Management Agency (FEMA) associated with Park Authority clean up after the June 2006 Huntington floodings; and the appropriation of \$154,578 in revenues received from VDOT associated with the Burke VRE trail. In addition, an increase of \$1,000,000 is associated with the appropriation of bonds from the fall 2006 Public Safety Bond Referendum for security enhancements at public safety facilities. The General Fund Transfer is increased by \$107,120 to support lighting retrofits and upgrades at Fairfax County Park Authority facilities for energy efficiency and conservation to support the Board of Supervisors' Environmental Agenda. Lastly, an increase of \$843,376 has been redirected from Project 014010, Commercial Revitalization Studies Program, in Fund 340, Housing Assistance Program, to Project 009800, Revitalization Initiatives, in Fund 303, County Construction. This redirected funding will allow for the new Office of Community Revitalization and Reinvestment (OCR) to support revitalization activities, marketing materials for countywide revitalization activities, consultant services and training.

These increases are partially offset by a decrease of \$1,000,000 as a result of redirecting the balances remaining in three countywide senior initiatives projects (Project 009496, Fairfax Family CARE Fund; Project 009497, Strategic Planning for Long Term Care; and Project 009498, Fairfax County Incentive Fund) to the Health Department. The redirected funding will better align senior services to support the County's Long Term Care Strategic Plan and continue to be used to increase affordable assisted living options for low-income seniors and adults with disabilities.

In addition, the following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
005009	Athletic Field Maintenance	(\$250,000)	Decrease necessary due to the transfer of funds in the amount of \$250,000 to Project 005012, Athletic Services Fee-Field Maintenance. Funding was approved as part of the <i>FY 2007 Carryover Review</i> to increase maintenance of high school diamond fields, ensuring greater availability of fields for community use. The funding provides a maintenance turf program, increased mowing frequencies, and enhanced infield maintenance. This effort is being coordinated by the Fairfax County Park Authority. This maintenance work plan is supported by the Athletic Services Fee and developed with significant input from various community groups; therefore to better track expenditures, funding associated with this initiative is being reallocated to Project 005012. The balance in this project after these adjustments is \$2,307,631.
005012	Athletic Services Fee-Field Maintenance	332,344	Increase necessary due to the transfer of funds in the amount of \$250,000 from Project 005009, Athletic Field Maintenance, to better track expenditures associated with the maintenance work plan supported by the Athletic Services Fee and developed with significant input from various community groups. In addition, an increase of \$82,344 is required to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2007. The balance in this project after this adjustment is \$1,334,770.
005013	Athletic Services Fee-Turf Field Development	137,241	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2007. The balance in this project after this adjustment is \$850,235.
005014	Athletic Services Fee-Custodial Support	54,896	Increase necessary to appropriate higher than anticipated Athletic Services Fee revenues received in FY 2007. The balance in this project after this adjustment is \$254,896.
009417	Parks-General Maintenance	634,249	Increase necessary to appropriate revenues received from Federal Emergency Management Agency (FEMA) in FY 2007 which reimburse the Fairfax County Park Authority for cleanup expenditures associated with the Huntington floods in June 2006. Following severe weather in June 2006, the Huntington community experienced flooding of approximately 160 homes and a community center. The Fairfax County Park Authority allocated funding to assist in the cleanup and recovery of the Huntington community. The balance in this project after this adjustment is \$1,036,506.

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009444	Laurel Hill Development	95	Increase due to the completion of Project 009447, Inventory of Civil War Sites. The remaining balance is reallocated to support Park Authority initiatives in the Laurel Hill area. The balance in this project after this adjustment is \$6,440,780.
009447	Inventory of Civil War Sites	(95)	Decrease due to project completion. The remaining balance is reallocated to support Park Authority initiatives associated with Project 009444, Laurel Hill Development. The total project estimate is \$149,905.
009479	Mason District Amphitheater	97	Increase necessary due to actual expenditures associated with completion of this project. The total project estimate is \$725,046.
009491	Burke Station VRE Trails	154,578	Increase necessary to appropriate revenue received from VDOT in FY 2007. The total project estimate is \$1,338,869.
009496	Fairfax Family CARE Fund	(500,000)	Decrease necessary to transfer remaining amount to the Health Department to better align expenditures associated with senior services. The Fairfax County CARE Fund is a public/private collaborative partnership that provides funding to address the critical shortage in assisted living options for low income seniors and adults with disabilities. All balances associated with this project are transferred to Agency 71, Health Department. The balance in this project after this adjustment is \$0.
009497	Strategic Planning for Long-Term Care	(200,000)	Decrease necessary to transfer remaining amount to the Health Department to better align expenditures associated with senior services. The Strategic Planning for Long-Term Care project supports a long term care non-profit that will integrate the various long-term care support programs in the community, build capacity, and develop a single, coordinated long term care system that will be easier for families to navigate when seeking the most effective care for their loved ones. All expenditure balances associated with this project are transferred to Agency 71, Health Department. The balance in this project after this adjustment is \$0.
009498	Fairfax County Incentive Fund (FCIF)	(300,000)	Decrease necessary to transfer remaining amount to the Health Department to better align expenditures associated with senior services. The FCIF aims to widen the array of services available in the community by providing grants to community organizations and build additional long-term care options for seniors and adults with disabilities in underserved communities. All expenditure balances associated with this project are transferred to Agency 71, Health Department. The balance in this project after this adjustment is \$0.

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009509	Bond Funded Security Enhancements	1,000,000	Increase necessary to support security enhancements at various County facilities. The fall 2006 Public Safety Bond Referendum included an amount of \$24.8 million to fund capital renewal and security improvements at public safety, civil and criminal justice facilities as well as land acquisition for the Herndon Fire Station. Funding provides for County security enhancements at public safety facilities. The total project estimate is \$1,000,000.
009700	Environmental Agenda Initiatives	107,120	Increase necessary to support the Board of Supervisors' Environmental agenda. Specific funding will provide for lighting retrofits and upgrades at Fairfax County Park Authority facilities for energy efficiency and conservation. Upgrades include: lighting retrofits such as the installation of LED exit signs; replacement of 400-watt High Intensity Discharge (HID) lamps with 300-watt lamps; replacement of florescent lamps with incandescent lamps; and occupancy sensors at targeted locations. These energy saving retrofit replacements will reap long term, system-wide environmental and cost benefits. Annual savings are estimated at \$60,358 per year. The balance in this project after this adjustment is \$807,120.
009800	Revitalization Initiatives	843,376	Increase necessary to transfer commercial revitalization-related funds to the new Office for Community Revitalization and Reinvestment (OCRR). The Revitalization Initiatives program will provide support for the Office of Community Revitalization and Reinvestment within the Office of the County Executive on revitalization activities, marketing materials for countywide revitalization activities, consultant services and training. All expenditure balances associated with this project are transferred to Fund 303, County Construction from Fund 340, Housing Assistance Program. The balance in this project after this adjustment is \$843,376.
CG0046	Contingency Fund 303	(174)	Decrease necessary based on reallocations noted herein. The balance in this project after this adjustment is \$588,254.
Z00018	Storm Drainage Projects	78	Increase necessary due to actual expenditures associated with completion of this project. The balance in this project after this adjustment is \$0.
	Total	\$2,013,804	

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Fund 304, Transportation Improvements

\$49,256,515

FY 2008 expenditures are recommended to increase \$49,256,515 due to the carryover of unexpended balances in the amount of \$45,893,733 and an adjustment of \$3,362,782. This adjustment is based on the appropriation of \$2,782 in miscellaneous revenue received in FY 2007, \$860,000 in anticipated FY 2008 revenue from the sale of land, and a \$2,500,000 state grant from the Virginia National Defense Industrial Authority (VNDIA) for spot transportation improvements and travel demand management related to the Fort Belvoir Base Realignment. The Board of Supervisors approved two VNDIA grants in the amount of \$1,500,000 on April 30, 2007 and \$1,000,000 on July 23, 2007. Funding will support a list of priority projects, including South Kings Highway at Harrison Lane, Transportation Demand Management (TDM) Program, Route 1 at Pohick Road (Tulley Gate), Route 1 at Sacramento Drive, Route 1 at Frye Road, Route 1 at Lockheed Boulevard and John J. Kingman Road at Fairfax County Parkway. In addition the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
006490	Construction Reserve	\$1,179,352	Increase due to \$316,570 based on project completions noted herein, \$860,000 from the sale of land proceeds associated with the widening of Centreville Road and \$2,782 to appropriate miscellaneous revenues received in FY 2007. The balance in this project after this adjustment is \$1,538,205.
064212	TAC Spot Improvements	82,117	Increase due to the transfer of balances from completed TAC Spot Improvement projects to this TAC Spot Improvement Reserve project. The balance in this project after this adjustment is \$1,578,117.
064235	Route 50/Annandale Road	(566,570)	Decrease due to project completion. The total project estimate is \$1,383,430.
064242	West Ox Road/Monroe Street	250,000	Increase necessary to support higher than anticipated construction costs. The total project estimate is \$600,000.
064249	Planning for 4-Year Transportation Plan	(1,363,416)	Decrease necessary to reallocate funds to other 4-Year Transportation Plan projects to support construction. The balance in this project after this adjustment is \$941,915.
064259	Prosperity Avenue Median	(50,000)	Decrease due to the elimination of project. After extensive field review, staff has determined that this project is no longer required. The balance in this project after this adjustment is \$0.
064260	Lee Highway Sidewalk	(32,117)	Decrease due to project completion. The total project estimate \$52,884.
064287	VNDIA Grant Projects	2,500,000	Increase to appropriate revenues anticipated in FY 2008 associated with Virginia National Defense Industrial Authority (VNDIA) grants for spot transportation improvements and travel demand management related to the Fort Belvoir Base Realignment. Two grants were approved by the Board of Supervisors on April 30, 2007 and July 23, 2007. The balance in this project after this adjustment is \$2,500,000.
4YP001	South Van Dorn/I-495 Extend	(130,343)	Decrease due to project completion. The total project estimate is \$399,657.
4YP011	Route 236 Sidewalk	(99,312)	Decrease due to project completion. The total project estimate is \$905,688.

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4YP012	South Kings Highway/Harrison Lane	600,000	Increase due to higher than anticipated construction costs. The total project estimate is \$3,000,000.
4YP013	Route 236/Beauregard Street	1,000,000	Increase due to higher than anticipated utility relocation and land acquisition costs. The total project estimate is \$2,000,000.
4YP021	Old Centreville Road Walkway	(6,929)	Decrease due to project completion. The total project estimate is \$124,071.
	Total	\$3,362,782	

Fund 307, Pedestrian Walkway Improvements

\$5,665,701

FY 2008 expenditures are recommended to increase \$5,665,701 due to the carryover of unexpended project balances in the amount of \$5,857,484 and a net decrease of \$191,783. This adjustment is due to the appropriation of revenues in the amount of \$8,217 associated with developer contributions and miscellaneous revenues received in FY 2007, offset by a transfer out of \$200,000 to Fund 100, County Transit. The transfer to Fund 100 as approved by the Board of Supervisors on May 21, 2007, will provide for enhanced bus service from Reston to West Falls Church and will require a reduction in the scope of Plaza America pedestrian improvements previously approved by the Board as part of the *FY 2007 Third Quarter Review*. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
W00500	Mason District Walkways	\$7,789	Increase necessary to appropriate revenues received in FY 2007 associated with developer contributions in the Mason District. The total project estimate is \$1,497,461.
X00404	Sidewalk Contingency	428	Increase necessary to appropriate revenues received in FY 2007 associated with miscellaneous revenue. The balance in this project after this adjustment is \$4,264.
D00448	Plaza America Pedestrian Improvements	(200,000)	Decrease necessary to transfer funds out to Fund 100, County Transit. An amount of \$350,000 in General Fund monies was approved as part of the <i>FY 2007 Third Quarter Review</i> to complete Plaza America pedestrian improvements in the Reston area. Since approval of the <i>FY 2007 Third Quarter Review</i> , the Board of Supervisors approved a motion on May 21, 2007 to redirect \$200,000 of this funding to provide for mid-day service on CONNECTOR Bus 504 for service to West Falls Church Metro Station during FY 2008. This redirection of funds will require that the scope of work to complete trail projects in the Reston area will be decreased. The original scope included 1,800 linear feet of trail across Old Reston Avenue and 350 linear feet of trail from Sunset Hills Road to the W&OD trail. The reduced funding will provide for the 350 linear feet from Sunset Hills to the W&OD trail only. The total project estimate is \$1,050,000.
	Total	(\$191,783)	

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Fund 309, Metro Operations and Construction

(\$1,740,363)

FY 2008 disbursements are recommended to decrease \$1,740,363 to reflect WMATA's FY 2008 adopted budget for transit needs, including capital costs, rail system enhancements and facility improvements.

FY 2008 revenues are decreased by \$8,038,057 due to a decrease in the projected sale of bonds. An amount of \$11,000,000 in General Obligation Bonds was sold in FY 2007 based on projected requirements received from Metro for current and future projects anticipated to be completed over a 2-3 year time period. These bond funds were utilized on capital requirements in FY 2007 and will continue to be used in FY 2008, resulting in the reduced bond sales number required in FY 2008.

These adjustments have no impact on the FY 2008 General Fund transfer of \$20,316,309 to Fund 309, Metro Operations and Construction.

The FY 2007 fund expenditure variance of \$2,008,825 is 5.2 percent of the approved funding level of \$38,596,289, based on Metrorail operating and capital construction billings. The FY 2007 revenue total reflects an increase of \$8,038,057 due to the additional sale of bonds noted above.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$3,749,188.

Fund 311, County Bond Construction

\$71,102,323

FY 2008 expenditures are recommended to increase \$71,102,323 due to the carryover of unexpended balances in the amount of \$69,497,272, and adjustments of \$1,605,051. These adjustments include: the appropriation of miscellaneous revenues received in FY 2007 in the amount of \$5,051, an increase of \$500,000 from the General Fund and \$1,100,000 from Fund 106, Community Services Board, to support construction costs associated with the renovation and expansion of the Gregory Drive Treatment Facility. This total increase of \$1,600,000 is required to fully fund the project due to significant cost escalations in the regional construction market and delays related to the public outreach and public hearing process. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
88A002	West Ox Bus Facility	\$4,489	Increase necessary to appropriate miscellaneous revenue received in FY 2007 associated with the sale of plans for this project. The total project estimate is \$54,453,718.
04A001	Girls Probation House	562	Increase necessary to appropriate miscellaneous revenue received in FY 2007 associated with the sale of plans for this project. The total project estimate is \$6,131,562.
04A002	Gregory Drive Treatment Facility	1,600,000	Increase necessary to support construction costs associated with the renovation and expansion of the Gregory Drive Treatment Facility. The Gregory Drive Treatment Facility project includes the renovation and expansion of an 11,800 square foot, 16-bed treatment facility at the existing facility site, to support mental health and substance use treatment services. An increase of \$1,600,000 is required to fully fund the project due to significant cost escalations in the regional construction market

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			and delays related to the public outreach and public hearing process. The total project estimate is \$5,450,000.
	Total	\$1,605,051	

Fund 312, Public Safety Construction

\$120,175,980

FY 2008 expenditures are recommended to increase \$120,175,980 due to the carryover of unexpended balances in the amount of \$118,652,236 and an adjustment of \$1,523,744 to appropriate revenues received in FY 2007. Revenues received include an amount of \$1,520,000 associated with bond premium applied to this fund associated with the January 2007 bond sale and \$3,744 associated with miscellaneous revenues received in FY 2007 for the sale of plans. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
009203	Public Safety Contingency	\$1,523,744	Increase necessary to appropriate revenues received in FY 2007. An amount of \$1,520,000 is associated with bond premium applied to this fund as part of the January 2007 bond sale and \$3,744 is associated with miscellaneous revenues primarily for the sale of plans for various projects during FY 2007. The balance in this project after this adjustment is \$1,529,395.
	Total	\$1,523,744	

Fund 315, Commercial Revitalization Program

\$4,560,560

FY 2008 expenditures are recommended to increase \$4,560,560 due to the carryover of unexpended project balances in the amount of \$4,273,560 and an adjustment of \$287,000. This adjustment is due to the appropriation of anticipated VDOT enhancement grant funds for Project 008911, McLean Streetscape, as approved by the Board of Supervisors on May 21, 2007. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
008912	McLean Streetscape	\$287,000	Increase due to the appropriation of anticipated VDOT enhancement grant funds as approved by the Board of Supervisors on May 21, 2007. The total project estimate is \$3,894,000.
	Total	\$287,000	

Fund 316, Pro Rata Share Drainage Construction

\$20,488,383

FY 2008 expenditures are recommended to increase \$20,488,383 due to the carryover of unexpended project balances of \$20,317,516, the appropriation of \$170,000 in pro rata share funds to support various projects, and the appropriation of \$867 in miscellaneous revenues received in FY 2007 associated with the sale of plans. In addition, the following project adjustments are recommended at this time:

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Project Number	Project Name	Increase/ (Decrease)	Comments
DF0361	Clarks Landing	\$867	Increase necessary to appropriate miscellaneous revenue received in FY 2007 associated with the sale of plans. The total project estimate is \$1,470,867.
JM9999	Johnny Moore Creek Watershed Study	10,000	Increase necessary to support the Johnny Moore Creek watershed management plan study. The plan is being developed in support of Virginia's commitment under the Chesapeake Bay 2000 Agreement, and is part of the Fairfax Board of Supervisors' Environmental Agenda. The plan begins with a review and synthesis of previous studies and compilation of available data. This information is used to evaluate current watershed conditions and to project stormwater runoff from ultimate development conditions, allowing a thorough characterization of each watershed. The total project estimate is \$360,000.
TR9999	Turkey Run Watershed Study	25,000	Increase necessary to support the Turkey Run watershed management plan study. The plan is being developed in support of Virginia's commitment under the Chesapeake Bay 2000 Agreement, and is part of the Fairfax Board of Supervisors' Environmental Agenda. The plan begins with a review and synthesis of previous studies and compilation of available data. This information is used to evaluate current watershed conditions and to project stormwater runoff from ultimate development conditions, allowing a thorough characterization of each watershed. The total project estimate is \$235,000.
LR9999	Little Rocky Run Watershed Study	100,000	Increase necessary to support the Little Rocky Run watershed management plan study. The plan is being developed in support of Virginia's commitment under the Chesapeake Bay 2000 Agreement, and is part of the Fairfax Board of Supervisors' Environmental Agenda. The plan begins with a review and synthesis of previous studies and compilation of available data. This information is used to evaluate current watershed conditions and to project stormwater runoff from ultimate development conditions, allowing a thorough characterization of each watershed. The total project estimate is \$100,000.

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SA9999	Sandy Run Watershed Study	10,000	Increase necessary to support the Sandy Run watershed management plan study. The plan is being developed in support of Virginia's commitment under the Chesapeake Bay 2000 Agreement, and is part of the Fairfax Board of Supervisors' Environmental Agenda. The plan begins with a review and synthesis of previous studies and compilation of available data. This information is used to evaluate current watershed conditions and to project stormwater runoff from ultimate development conditions, allowing a thorough characterization of each watershed. The total project estimate is \$10,000.
WR9999	Wolf Run Watershed Study	25,000	Increase necessary to support the Wolf Run watershed management plan study. The plan is being developed in support of Virginia's commitment under the Chesapeake Bay 2000 Agreement, and is part of the Fairfax Board of Supervisors' Environmental Agenda. The plan begins with a review and synthesis of previous studies and compilation of available data. This information is used to evaluate current watershed conditions and to project stormwater runoff from ultimate development conditions, allowing a thorough characterization of each watershed. The total project estimate is \$25,000.
	Total	\$170,867	

Fund 317, Capital Renewal

\$11,926,733

FY 2008 expenditures are recommended to increase \$11,926,733 due to the carryover of unexpended project balances in the amount of \$10,851,733 and an adjustment of \$1,075,000. This adjustment includes an increase to the General Fund transfer of \$1,075,000 to support critical roof repairs at the Government Center and garage repairs at the Herndon Monroe Parking Garage. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
009132	Roof Repairs and Waterproofing	\$775,000	Increase necessary to support critical roof repairs at the Government Center. The Government Center membrane roof has experienced significant deterioration and multiple roof leaks, is at the end of its useful life, and is no longer under warranty. Funding will support the replacement of the main roof area only. Partial funding for this roof was provided in the <i>FY 2006 Third Quarter Review</i> ; however, actual estimates have exceeded original projections due to construction cost escalations in the metropolitan area. Replacement of the terraces at the Government Center will be considered as part of the FY 2009 budget to allow the time necessary to

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			program and design them as green roofs in support of the Board of Supervisors' Environmental Agenda. The balance in this project after this adjustment is \$1,881,334.
009136	Parking Lot and Garage Repairs	300,000	Increase necessary to support critical repairs at the Herndon Monroe Parking Garage. The Herndon Monroe Parking Garage provides 1,745 parking spaces for commuters in Fairfax County. Currently, 100 parking spaces are closed due to structural beam damage and small pieces of falling concrete. This funding will support remedial work to ensure the immediate structural integrity of the structure and safe operation of the facility. A structural study is currently underway to conduct a more thorough condition assessment of the entire structure, including concrete testing and laboratory analysis. The study is expected to be complete by September 2007 and will provide funding estimates and a prioritized list of work that will be required in the future. The balance in this project after this adjustment is \$628,399.
	Total	\$1,075,000	

Fund 318, Stormwater Management Program

\$20,678,769

FY 2008 expenditures are recommended to increase \$20,678,769 due to the carryover of unexpended project balances in the amount of \$20,677,273 and an adjustment to appropriate \$1,496 in miscellaneous revenue associated with the sale of plans received in FY 2007. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
FX2000	Environmental Initiatives Projects	(\$70,243)	Decrease necessary to reallocate funding to Project FX0002, Contributions for Planting through Earth Sangha, and to Project FX0003, Contributions for Planting through Fairfax Relaf, to better coordinate and align expenditures for buffer restoration projects throughout Fairfax County. The total project estimate is \$357,866.
CU8000	Cub Run Watershed Projects	(4,751)	Decrease necessary to reallocate funding to Project FX0002, Contributions for Planting through Earth Sangha, and Project FX0003, Contributions for Planting through Fairfax Relaf, to better coordinate and align expenditures for buffer restoration projects throughout Fairfax County. The total project estimate is \$1,475,249.

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CA9000	Cameron Run Watershed Plan	(6)	Decrease due to project completion. Funding is reallocated to Projects FX0002, Contributions for Planting through Earth Sangha and FX0003, Contributions for Planting through Fairfax Releaf to better coordinate buffer restoration projects throughout Fairfax County. The total project estimate is \$121,729.
FX1000	Storm Drainage Improvements and Innovative Projects	1,496	Increase necessary to appropriate revenue received in FY 2007 associated with the sale of plans. The total project estimate is \$4,301,665.
FX0002	Contribution for Planting thru Earth Sangha Inc.	60,000	Increase necessary to coordinate buffer restoration projects throughout Fairfax County. These buffer restoration projects are in support of the overall stormwater program to re-establish native plant buffers adjacent to streams and natural waterways. Earth Sangha is a non-profit organization that leverages the use of volunteers, and provides significant opportunities for community involvement and environmental awareness. The tree buffer restoration initiative, through the use of non-profit organizations and volunteer efforts, is consistent with the Board of Supervisors' Environmental Agenda, and the County's requirements for public outreach efforts associated with the municipal separate storm system (MS4) permit. The balance in this project is \$60,000.
FX0003	Contribution for Planting thru Fairfax Releaf Inc.	15,000	Increase necessary to coordinate tree planting projects throughout Fairfax County. These tree planting projects are consistent with the overall stormwater program to re-establish native plant buffers which increases the natural absorption of stormwater runoff associated with ground imperviousness. Fairfax Releaf is a non-profit organization that leverages the use of volunteers, and provides significant opportunities for community involvement and environmental awareness. This nonprofit organization assists in implementing the plans by installing the plantings with the assistance of volunteers from the affected communities. The tree planting initiative, through the use of non-profit organizations and volunteer efforts, is consistent with the Board of Supervisors' Environmental Agenda, and the County's requirements for public outreach efforts associated with the municipal separate storm system (MS4) permit. The balance in this project is \$15,000.
	Total	\$1,496	

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Fund 319, The Penny for Affordable Housing

\$2,475,948

FY 2008 expenditures are recommended to increase \$2,475,948 due to encumbered carryover of \$2,049,257, \$403,609 in unexpended project balances, and \$23,082 to appropriate additional revenue received in FY 2007 from a loan repayment and a partial refund of a payment made in the prior year to Wesley Housing for Madison Ridge. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
014196	Affordable/Workforce Housing	(\$1,772,918)	Decrease of \$1,796,000 due to reallocation of funding to Projects 014258, Hollybrooke III; 014263, Bryson at Woodland Park; and 014264, Fair Oaks Landing; offset by an increase of \$23,082 due to additional income. After these adjustments, the balance in this project totals \$9,805,495.
014258	Hollybrooke III	1,500,000	Increase due to reallocation from Project 014196, Affordable/Workforce Housing to support the acquisition and renovation of 50 affordable housing units. The total project estimate is \$3,100,000.
014263	Bryson at Woodland Park	108,000	Increase due to reallocation from Project 014196, Affordable/Workforce Housing to support the acquisition of four affordable dwelling units. The total project estimate is \$108,000.
014264	Fair Oaks Landing	188,000	Increase due to reallocation from Project 014196, Affordable/Workforce Housing to support the acquisition of three affordable dwelling units. The total project estimate is \$188,000.
	Total	\$23,082	

Fund 340, Housing Assistance Program

\$12,755,974

FY 2008 expenditures are recommended to increase \$12,755,974 due to the carryover of \$11,210,457 in unexpended project balances, which has been partially offset by a one-time, nonrecurring transfer of \$653,376 from the FY 2007 year-end project balance in Commercial Revitalization Studies and Services to the new Office of Community Revitalization and Reinvestment (OCRR). The expenditure increase also reflects an appropriation of \$1,870,000 in remaining bond issue from Woodley-Nightingale to fund the design and development of the Residences at North Hill Park, as well as the allocation of \$95,892 in one-time miscellaneous revenues. In addition to the transfer of FY 2007 year-end project balance to the OCRR, FY 2008 expenditures are also offset by a decrease of \$420,375 in the General Fund transfer, which will be reallocated to the OCRR as well. The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003836	Woodley-Nightingale	\$2,101,250	Increase due to appropriation of remaining bond issue (\$1,870,000) and reallocation of project balances from Sacramento Community Center (014115) to fund the design and development of the Residences at North Hill Park. The total project estimate is \$2,101,250.

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003846	Bailey's Road Improvements	(808,627)	Decrease due to reallocation of project balances to Jefferson Manor Public Improvements (013918). The total project estimate is \$586,783.
003848	Fairhaven Public Improvements	(67,829)	Decrease due to reallocation of project balances to Jefferson Manor Public Improvements (013918). The total project estimate is \$1,796,863.
003884	Chatham Towne	(62,350)	Decrease due to reallocation of project balances to Janna Lee Village Phase I (014252). The balance in this project after this adjustment is \$0.
003905	Gum Springs Public Improvements	(407,136)	Decrease due to reallocation of project balances to Jefferson Manor Public Improvements (013918). The total project estimate is \$1,825,391.
003907	James Lee Community Center	(22,780)	Decrease due to reallocation of project balances to Janna Lee Village Phase I (014252). The total project estimate is \$642,729.
003978	Lincolnia Elementary School	(34,584)	Decrease due to reallocation of project balances to Janna Lee Village Phase I (014252). The total project estimate is \$7,743,067.
013817	McLean Hills	(22,666)	Decrease due to reallocation of project balances to Janna Lee Village Phase I (014252). The balance in this project after this adjustment is \$0.
013918	Jefferson Manor Public Improvements	1,283,592	Increase due to reallocations from Projects 003846, 003848 and 003905. The total project estimate is \$8,210,707.
014010	Commercial Revitalization Studies	(843,376)	Decrease to transfer commercial revitalization-related funds (\$653,376 of project balance and \$190,000 of General Fund transfer) to the new Office of Community Revitalization and Reinvestment (OCRR). The balance in this project after this adjustment is \$450,000.
014048	Revitalization Spot Blight Abatement	20,470	Increase due to one time, nonrecurring appropriation of miscellaneous revenues. The balance in this project after this adjustment is \$398,396.
014100	Commerce Street Redevelopment	75,422	Increase due to one time, nonrecurring appropriation of miscellaneous revenues. The total project estimate is \$3,408,422.
014104	Revitalization Program Costs	(230,375)	Decrease to transfer commercial revitalization-related funds to the new Office for Community Revitalization and Reinvestment (OCRR). The balance in this project after this adjustment is \$539,490.
014115	Sacramento Community Center	(711,061)	Decrease due to reallocation of project balances to Janna Lee Village Phase I (014252) and Woodley-Nightingale (003836). The total project estimate is \$939.
014252	Janna Lee Village Phase I	622,191	Increase due to reallocations from Projects 003884, 003907, 003978, 013817 and 014115. The total project estimate is \$622,191.
	Total	\$892,141	

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Fund 370, Park Authority Bond Construction

\$50,862,077

FY 2008 expenditures are recommended to increase \$50,862,077 due to the carryover of unexpended project balances of \$50,542,077 and an increase of \$320,000 due to the appropriation of bond premium associated with the January 2007 bond sale. The following project adjustment is recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
475804	Building Renovation and Expansion	\$320,000	Increase necessary to appropriate bond premium associated with the January 2007 bond sale. The total project estimate is \$19,504,000.
	Total	\$320,000	

Enterprise Funds

Fund 400, Sewer Revenue

\$0

There are no expenditures for this fund. However, FY 2008 transfers out are decreased \$10,000,000 due to large carryover fund balances in Fund 401, Sewer Operations and Maintenance and Fund 403, Sewer Bond Parity Debt Service. Both of these funds ended FY 2007 with fund balances that are larger than required in FY 2008 which permitted the reduction in the transfers out.

Actual revenues in FY 2007 total \$119,664,541, an increase \$3,400,741, or 2.9 percent over the FY 2007 estimate of \$116,263,800 primarily due to an increase in sewer service charges collected and greater than anticipated interest on investments.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$64,071,690, an increase of \$13,400,741.

Fund 401, Sewer Operation and Maintenance

\$1,206,539

FY 2008 expenditures are recommended to increase \$1,206,539 due to encumbered carryover of \$1,050,312 and \$156,227 in unencumbered carryover.

FY 2007 actual expenditures reflect a decrease of \$6,319,429 or 7.9 percent from the *FY 2007 Revised Budget Plan* amount of \$79,932,006. Of this amount \$1,050,312 is included as encumbered carryover and \$156,227 in unencumbered carryover in FY 2008. The remaining balance of \$5,112,890 reflects a savings of: \$1,644,560 in Personnel Services based on managed position vacancies; \$3,458,122 primarily due to savings from Noman M. Cole Pollution Control Plant operations, reduced utility costs, savings associated with more effective use of chemicals in treating wastewater, lower than anticipated consulting service costs, and lower than anticipated operating supplies; and \$10,208 in recovered costs based on actual workload of staff on sewer and non-sewer related projects.

The transfer in to Fund 401, Sewer Operations and Maintenance from Fund 400, Sewer Revenue is decreased by \$5,000,000 due to more than adequate available fund balance in FY 2007 that is not required in FY 2008.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$596,352, an increase of \$112,890.

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Fund 402, Sewer Construction Improvements

\$27,039,058

FY 2008 expenditures are recommended to increase \$27,039,058 due to the carryover of unexpended project balances. In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
X00905	Sewer Replacement	(\$1,500,000)	Decrease necessary to support renovations and upgrades of the Noman M. Cole Pollution Control Plant. Funds are available to be reallocated based on actual FY 2008 cash flow requirements. The balance in this project after this adjustment is \$10,033,586.
X00910	Noman M. Cole Pollution Control Plant Replacement & Renewal	1,500,000	Increase necessary to fund renovations and upgrades of the Noman M. Cole Pollution Control Plant. The balance in this project after this adjustment is \$3,617,250.
	Total	\$1,500,000	

Fund 403, Sewer Bond Parity Debt Service

\$0

The FY 2008 expenditure level remains unchanged. No sewer revenue bonds were issued in FY 2007 due to revised project schedules and a review of other financing options.

FY 2007 expenditures decreased \$4,909,556 or 42.8 percent from the FY 2007 estimate of \$11,460,572. The FY 2007 estimate included payments for a 2007 bond sale. The sale did not occur due to revised project schedules.

The FY 2008 transfer in from Fund 400 is reduced by \$5,000,000 due to more than adequate available fund balance in FY 2007, resulting from not issuing sewer bonds during the fiscal year.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$1,019,500, a decrease of \$83,944.

Fund 408, Sewer Bond Construction

\$67,935,338

FY 2008 expenditures are recommended to increase \$67,935,338 due to unexpended project balances.

In addition, the following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
G00904	Arlington Wastewater Treatment Plant	\$7,000,000	Increase necessary to support the construction that has begun at the plant. The latest estimate for the rehabilitation project is higher than originally anticipated. When funding is required, this project will be financed through anticipated bond sales. The total project estimate is \$13,750,000.

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I00906	Alexandria Sanitation Authority Wastewater Treatment Plant	(7,000,000)	Decrease necessary to reallocate funds to support construction that has begun on the Arlington Wastewater Treatment Plant. Construction plans on Alexandria Sanitation Authority Wastewater Treatment Plant have been deferred until FY 2009 while awaiting finalization of the master plan thus making this funding available. The balance in this project is \$5,351,000.
J00901	Loudoun County Sanitation Authority Plant Upgrade	20,000,000	Increase necessary to purchase Fairfax County's share of capacity costs associated with the new Broad Run Plant. Initially, incremental payments based on usage were anticipated; however, the most recent draft of the agreement between Fairfax and Loudoun Counties indicates an up-front lump sum payment anticipated in January 2008, or as soon as capacity becomes available. The agreement will be forwarded to the Board of Supervisors for approval prior to January 2008. The total project estimate is \$21,500,000.
N00322	Noman M. Cole Plant Upgrades	(20,000,000)	Decrease necessary to support a payment for capacity at the Broad Run plant. Construction on the Noman M. Cole Plant has been deferred while master planning efforts are in development thus making this funding available. When funding is required, this project will be financed through anticipated bond sales. The total project estimate is \$122,366,502.
	Total	\$0	

Internal Service Funds

Fund 501, County Insurance

\$137,391

FY 2008 expenditures are recommended to increase \$137,391 due to encumbered carryover for the Automated External Defibrillator (AED) program.

FY 2007 actual expenditures reflect a decrease of \$791,522 or 4.3 percent from the *FY 2007 Revised Budget Plan* amount of \$18,512,543. Of this amount \$137,391 is included as encumbered carryover in FY 2008. The remaining balance of \$654,131 is primarily attributable to \$159,115 in savings in Workers' Compensation based on actual claims levels, \$528,452 in Self Insured Losses related to outstanding property damage claims resulting from the June 2006 floods in the Huntington area, higher recoveries for auto liability resulting in a net savings of \$126,903 in other Self Insured Losses, and a savings of \$52 in the Automated Defibrillator Program (AED). These balances are offset by higher than anticipated expenditures of \$81,195 associated with various consulting studies, including a review of the County's cost containment program to better manage the upward surge in medical costs, and \$79,196 in County Commercial Premiums for fire and property insurance.

Actual revenues in FY 2007 total \$2,776,760, an increase of \$685,271 or 32.8 percent over the FY 2007 estimate of \$2,091,489, primarily due to interest earnings as a result of higher average balances, offset by less than anticipated revenue from third parties for Workers' Compensation.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$39,022,213, an increase of \$1,339,402.

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Fund 503, Department of Vehicle Services

\$13,511,453

FY 2008 expenditures are recommended to increase \$13,511,453 due to encumbered carryover of \$10,509,223 primarily for purchases out of the Vehicle Replacement Fund, the Fire and Rescue Department's (FRD) Large Apparatus Replacement and Ambulance Replacement Funds, and the FASTER Replacement Fund; and unencumbered carryover of \$3,002,230 primarily associated with the continuation of projects under the DVS Infrastructure Renewal program, and to continue the process of retrofitting the County's diesel vehicle fleet.

There is no change to FY 2008 anticipated revenues.

FY 2007 actual expenditures reflect a decrease of \$17,945,079 or 21.4 percent from the *FY 2007 Revised Budget Plan* amount of \$83,781,439. Of this amount, \$10,509,223 is included as encumbered carryover in FY 2008 and an additional \$3,002,230 is recommended for unencumbered carryover as noted above. The remaining balance of \$4,433,626 is due primarily to savings of \$73,040 in Personnel Services due to vacancy savings, and \$2,765,834 in Operating Expenses based on lower than projected average prices and gallons usage. The FY 2007 budget had anticipated a continuation of the steep prices experienced at the end of FY 2006, but prices moderated the first part of FY 2007. In addition, savings of \$1,594,752 in Capital Equipment is due to lower than projected replacement requirements for the Ambulance Replacement Fund, the Large Apparatus Replacement Fund, and FASTER Replacement Fund, as well as lower than anticipated costs for fuel tank replacement.

Actual revenues in FY 2007 total \$66,546,264, a decrease of \$2,151,778 or 3.1 percent from the FY 2007 estimate of \$68,698,042. The net decrease is attributable to lower fuel revenues from agencies, based on actual fuel expenditures, offset by increased revenues from user agencies for parts purchased by the Department of Vehicle Services, responding to increased market costs for vehicle parts, tires and oil. In addition, the Fire and Rescue Department (FRD) transferred more than expected into the Ambulance Replacement Fund.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$19,504,668, an increase of \$2,281,848.

Fund 504, Document Services

\$2,345,382

FY 2008 expenditures are recommended to increase \$2,345,382 due to encumbered carryover of \$184,548; unencumbered carryover of \$1,021,999; the appropriation of \$138,835 due to higher than anticipated revenue from the County's Multi-Functional Digital Device (MFDD) Program; as well as \$1,000,000 for the County's Print Shop due to a projected increase in the number of jobs requested by County agencies and the Fairfax County Public Schools and the related costs, including commercial printing, paper, and other supplies. The unencumbered funding and appropriation of additional revenue will be used to cover ongoing requests from County agencies for additional devices due to increased program requirements and workload, as well as to continue the procurement process for devices to support new facilities.

FY 2007 actual expenditures reflect a decrease of \$1,008,404 or 11.6 percent from the *FY 2007 Revised Budget Plan* amount of \$8,656,396. Of this amount \$184,548 is included as encumbered carryover in FY 2008. The remaining balance of \$823,856 is attributable to savings of \$746,999 in the MFDD program, primarily for capitalized lease payments and savings of \$76,857 in the Print Shop, primarily associated with savings in Personnel Services resulting from position turnover.

Actual revenues in FY 2007 total \$5,390,412, an increase of \$1,112,173 or 26.0 percent over the FY 2007 estimate of \$4,278,239 primarily due to greater than anticipated revenues received from both the County's and Fairfax County Public Schools' use of the Print Shop. FY 2008 revenues are increased \$525,000 including \$500,000 as anticipated revenue for the projected increase in Print Shop jobs and \$25,000 in equipment replacement reserve which is 5 percent off Print Shop revenue collected.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$607,212, an increase of \$300,195.

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Fund 505, Technology Infrastructure Services

\$2,675,895

FY 2008 expenditures are recommended to increase \$2,675,895 due to encumbered carryover of \$2,279,895 and \$396,000 in unencumbered carryover to complete the purchase of network switches, which is part of the ongoing maintenance of the County's information technology network. These switches have reached the end of their useful life and replacement units are necessary to prevent service interruptions.

FY 2007 actual expenditures reflect a decrease of \$2,912,259, or 9.0 percent from the *FY 2007 Revised Budget Plan* amount of \$32,301,029. Of this amount \$2,279,895 is included as encumbered carryover in FY 2008. The remaining balance of \$632,364 is primarily attributable to lower than anticipated charges for replacement equipment associated with the mainframe and network.

Actual revenues in FY 2007 total \$26,274,801, an increase of \$48,295 or 0.2 percent over the FY 2007 estimate of \$26,226,506 primarily due to additional work performed by Radio Services at the request of public safety agencies.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$2,958,691, an increase of \$284,659.

Fund 506, Health Benefits Trust Fund

\$26,957,131

FY 2008 expenditures are recommended to increase \$26,957,131 to reflect an appropriation from fund balance to the premium stabilization reserve which allows the fund flexibility in maintaining premium increases at manageable levels. The increase results in a premium stabilization reserve totaling \$39,343,070. In addition, \$48,200,000 is included as a transfer out to Fund 603, OPEB Trust Fund, from the GASB 45 Liability Reserve in Fund 506. This reserve was created as part of the *FY 2005 Carryover Review* to address the FY 2008 implementation of GASB 45 for post-employment benefits. This new standard addresses how local governments should account for and report their costs related to post-employment healthcare and other non-pension benefits. GASB 45 will require that the County accrue the cost of these post-employment benefits during the period of employees' active employment while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County. A preliminary valuation as of January 1, 2005 calculated the County's actuarial accrued liability (excluding the Schools portion) at approximately \$191 million. Beginning in FY 2008, this amount will be recalculated on a regular basis and will include adjustments due to benefit enhancements, medical trend experience, and normal growth assumptions. In order to capture long-term investment returns and make progress towards reducing the unfunded liability, the County established a new trust fund as part of the FY 2008 Adopted Budget Plan. The \$48,200,000 transfer will provide the initial funding to the trust fund to begin to address the GASB liability.

FY 2007 actual expenditures reflect a decrease of \$12,176,558, or 14.0 percent, from the *FY 2007 Revised Budget Plan* amount of \$87,222,499. The balance is primarily attributable to the unexpended portion of the premium stabilization reserve. Claims expenses exceeded the budget due to higher than anticipated BlueCross/BlueShield claims and the addition of the CIGNA Open Access Plan to the self-insured fund in January 2007. As a result, \$9,461,125 of the premium stabilization reserve was utilized to cover the additional expenses. It should be noted that cost growth for the BlueCross/Blue Shield PPO and POS plans was 10.4 percent in FY 2007 – a significant increase over the 5.0 percent cost growth seen in FY 2006.

Actual revenues in FY 2007 total \$95,926,373, an increase of \$14,780,573 or 18.2 percent, over the FY 2007 estimate of \$81,145,800 primarily due to the addition of the CIGNA Open Access Plan to the self-insured fund. Revenues also increased due to the movement of participants into the higher-priced PPO plan and higher than anticipated interest income. Including a General Fund transfer of \$8,200,000, representing the General Fund contribution to the GASB 45 Liability Reserve, total receipts in FY 2007 were \$104,126,373.

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As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$14,559,098, a decrease of \$48,200,000 due to the transfer of the funding in the GASB 45 Liability Reserve to Fund 603. The unreserved balance remains at \$14,559,098 which equates to a balance as a percent of claims paid of 16.7 percent, the equivalent of 2 months of claims.

Trust Funds

Fund 600, 601, 602, Retirement Systems **\$55,184**

FY 2008 expenditures are recommended to increase \$55,184 due to encumbered carryover primarily associated with computers and computer services and for expenses committed to the redesign of the Retirement Systems website.

FY 2007 actual expenditures reflect a decrease of \$32,859,668 or 12.5 percent from the *FY 2007 Revised Budget Plan* amount of \$263,745,697. It should be noted that, as the final custodial bank statements are not yet available, the balances only reflect expense accruals for investment management fees and administrative expenses through the end of May 2007. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2007. Of actual expenditures through May, \$55,184 is included as encumbered carryover in FY 2008. The remaining balance of \$32,804,484 is primarily attributable to benefit payments being \$12,308,394 less than projected and savings in investment management fees.

Actual revenues in FY 2007 total \$897,244,464, an increase of \$315,806,166 or 54.3 percent over the FY 2007 estimate of \$581,438,298 primarily due to higher than anticipated investment returns. As the final custodial bank statements are not yet available, these figures only reflect returns on investments through the end of May 2007. Final figures are estimated to be provided by the end of July and will be reflected as audit adjustments to FY 2007. Of the amount received through May, \$282,999,600 is due to unrealized gains for investments held but not sold as of June 30, 2007 and \$32,909,618 is due to higher than anticipated realized return on investment. FY 2007 actual unrealized gain of \$283.0 million reflects compliance with GASB Statement 25 and is solely an accounting adjustment to report plan investments at market value. The rates of return for the three Systems in FY 2007 through May 31 were: 18.38 percent for Uniformed; 16.66 percent for Employees'; and 18.97 percent for Police. Results for June are not yet available. However, based on significant market declines in June, final FY 2007 results for each system are expected to be lower by 1.5 percent to 2.5 percent. These returns were achieved in a year where returns in the equity markets were very strong and bond returns were also good. For the year ending June 30, 2007, the S&P 500 Index was up 20.6 percent and the Lehman Brothers Aggregate Bond Index was up 6.1 percent. The diversification strategies of the three different systems continue to contribute to the total returns achieved. U.S. small-cap stocks returned 16.4 percent; non-U.S. stocks did even better with developed markets returning 27.3 percent and the emerging markets returning 38.9 percent. Real estate returns were also strong, with REITs (Real Estate Investment Trusts) returning 23.8 percent. These overall returns in the capital markets and each system's asset allocation strategy, combined with the value added by the investment management firms employed by each system, resulted in the strong investment results for FY 2007.

It should be noted that even though revenues exceeded projections, while these balances will have a positive impact on the systems' funding ratios, the impact from changes to liabilities will not be known until the actuarial valuation is completed. Thus, the final change in funding ratios cannot be projected at this time. Employer contribution rates and funding ratios are calculated based on a number of actuarial assumptions, including an actuarially determined rate of return. The actuarial rate of return uses smoothing methodology to delay total recognition of a given year's returns above or below the long-term expected rate of 7.5 percent. This is done to mitigate volatility in funding requirements, recognizing the cyclical nature of capital market returns. One-third of the excess returns achieved in FY 2007 will be recognized in the valuation and funding ratios. However, this does not include the impact of any liability gains or losses, which are determined by comparing actual experience, such as rates of retirement and death, against actuarial assumptions. Thus, investment returns could have a positive impact on funding ratios, while a change in liabilities could offset the potential increase.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$5,106,070,801, an increase of \$348,610,650.

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Fund 603, OPEB Trust Fund

\$0

FY 2008 transfers in are recommended to increase \$48,200,000 as a result of a transfer from the GASB 45 Liability Reserve in Fund 506, Health Benefits Trust Fund, to begin utilizing the new trust fund to pre-fund Other Post-Employment Benefits (OPEBs) and start earning interest income which can be applied towards the County's GASB liability.

Beginning in FY 2008, the County's financial statements are required to implement GASB Statement No. 45 for other post-employment benefits. This standard addresses how local governments should account for and report their costs related to post-employment health care and other non-pension benefits, such as the County's retiree health benefit subsidy. Historically, the County's subsidy was funded on a pay-as-you-go basis. GASB 45 requires that the County accrue the cost of the retiree health subsidy and other post-employment benefits during the period of employees' active employment, while the benefits are being earned, and disclose the unfunded actuarial accrued liability in order to accurately account for the total future cost of post-employment benefits and the financial impact on the County.

The County established Fund 603, OPEB Trust Fund, as part of the FY 2008 Adopted Budget Plan. This fund, for which the Virginia General Assembly gave legal authority to establish in March 2007, allows the County to capture long-term investment returns, make progress towards reducing the unfunded liability, and pre-fund the cost of post-employment health care and other non-pension benefits. The initial actuarial valuation calculated the County's actuarial accrued liability (excluding the Schools portion) at approximately \$191 million. The liability encompasses the explicit subsidy paid to retirees via the retiree health benefit subsidy and an implicit subsidy provided to retirees since their premiums are set using the blended experience of active employees and retirees.

As part of the *FY 2005 Carryover Review*, a reserve was established in Fund 506 to begin to address the unfunded liability, and an amount of \$10.0 million was set aside in this reserve from excess revenues received from employer contributions. In FY 2007, the County allocated an additional \$8.2 million as a transfer from the General Fund for this reserve as part of the FY 2007 Adopted Budget Plan, as well as an additional \$21.8 million as part of the FY 2006 Carryover Review. The FY 2008 Adopted Budget Plan maintained the \$8.2 million General Fund transfer to the reserve in Fund 506, Health Benefits Trust Fund, bringing the balance to \$48.2 million. As part of the *FY 2007 Carryover Review*, this balance is transferred to Fund 603.

As a result of the action discussed above, the FY 2008 ending balance is projected to be \$48,200,000.

Agency Funds

Fund 700, Route 28 Tax District

\$707

FY 2008 Payments to the State are recommended to increase \$707 or .006 percent based on a higher than anticipated FY 2007 Ending Balance.

FY 2007 actual expenditures reflect an increase of \$185,098 or 1.8 percent over the *FY 2007 Revised Budget Plan* amount of \$10,215,052. These increased expenditures were offset by increased revenues.

Actual revenues in FY 2007 total \$10,400,857, an increase of \$185,805 or 1.8 percent over the FY 2007 estimate of \$10,215,052 primarily due to greater than anticipated revenues. All revenues received are transferred to the State for highway improvements to the Route 28 Tax District area.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$0.

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NON-APPROPRIATED FUNDS

Fund 170, Park Revenue Fund **\$0**

FY 2008 expenditures are recommended to remain at \$36,550,518. In FY 2008, a transfer in the amount of \$800,000 is included for Fund 371, Park Capital Improvement Fund for general park improvements including critical building repairs.

FY 2007 actual expenditures reflect a decrease of \$570,861, or 1.6 percent from the *FY 2007 Revised Budget Plan* amount of \$34,960,049. The balance is due to savings of \$179,831 in Personnel Services due to higher than anticipated position vacancies, \$215,402 in Operating Expenses due to savings in the areas of professional training and consultant services, \$184,105 in Capital Equipment costs due to lower than anticipated costs for equipment, \$767 in actual park bond payments, offset by \$9,244 in actual costs recovered.

Actual revenues in FY 2007 total \$36,634,841, an increase of \$705,188 or 2.0 percent over the FY 2007 estimate of \$35,929,653 primarily due to higher than anticipated revenue from park fees associated with a dry weather season, as well as higher than anticipated interest earnings.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$6,514,911, an increase of \$476,049.

Fund 371, Park Capital Improvement Fund **\$17,199,935**

FY 2008 expenditures are recommended to increase \$17,199,935 due to the carryover of unexpended project balances in the amount of \$9,697,943 and an adjustment of \$7,501,992. This adjustment includes \$960,033 in interest earnings, \$5,981,431 in park proffers and contributions, and an \$800,000 transfer in from Fund 170, Park Revenue Fund. This increase is partially offset by an amount of \$239,472 which will support the Facilities and Services Reserve. The Facilities and Services Reserve supports the maintenance and renovation of revenue-generating facilities and services. The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
004109	Countywide Trails	\$27,416	Increase due to the receipt of donated funds received by the Park Authority Foundation to support trails. The total project estimate is \$38,416.
004110	Merrilee Park	13,200	Increase necessary to appropriate revenue received in FY 2007 associated with rentals. The total project estimate is \$17,139.
004113	Lee District Telecommunications	24,645	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$36,279.
004114	Marie Butler Levin Preserve	1,750	Increase due to the receipt of donated funds for improvements at Marie Butler Levin Preserve. The total project estimate is \$1,750.
004115	Pimmit Run SV –Area 1 Maintenance	21,000	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$21,000.
004116	Confederate Fortifications	18,125	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$18,125.

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004117	Turner Farm Observatory	11,025	Increase due to the receipt of donated funds received by the Park Authority Foundation to support the Turner Observatory. The total project estimate is \$11,025.
004119	Vulcan	1,574,726	Increase due to appropriate rental income from Vulcan. The total project estimate is \$1,574,726.
004349	South Run Park	17,068	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$227,093.
004493	Robert E. Lee Recreation Center	13,896	Increase due to receipt of proffer funds in FY 2007 for park site and building renovations. The total project estimate is \$501,460.
004503	Cub Run Stream Valley	88,786	Increase necessary to appropriate \$13,786 in revenue received in FY 2007 associated with telecommunication leases. In addition, an amount of \$75,000 was received from Williams Transco for the construction of a pedestrian bridge. The total project estimate is \$276,265.
004522	Frying Pan Park	30,170	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$115,808.
004528	Riverbend Park	2,185	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$51,567.
004534	Park Contingency	909,193	Increase due to adjustments noted herein. The balance in this project after this adjustment is \$1,944,935.
004538	Park Easement Administration	397,211	Increase necessary to appropriate revenue received in FY 2007 associated with park easements. The total project estimate is \$1,984,135.
004558	Park Collections	1,350	Increase necessary to appropriate revenue received in FY 2007 associated with auction receipts and miscellaneous sales. The total project estimate is \$50,491.
004567	Stratton Woods	94,585	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$1,315,492.
004592	Sully Plantation	49,150	Increase necessary due to donated funds received by the Sully Foundation. The total project estimate is \$645,639.
004593	Green Spring Park	110,000	Increase necessary due to donated funds received for improvements at Green Springs. The total project estimate is \$110,000.
004595	Mason District Park	40,879	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$475,029.
004596	Wakefield	15,659	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$1,914,947.

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004748	General Park Improvements	200,000	Increase due to the appropriation of a transfer from Fund 170, Park Revenue Fund. Funding is required for potential emergency needs for revenue producing facilities. The balance in this project after this adjustment is \$609,909.
004749	ParkNet	200,000	Increase due to the appropriation of a transfer from Fund 170, Park Revenue Fund. Funding is required for ParkNet improvements. The total project estimate is \$2,842,000.
004750	Park Proffers	791,609	Increase due to receipt of park proffer funds during FY 2007. The total project estimate is \$10,225,490.
004751	Park Rental Building Maintenance	235,179	Increase due to the appropriation of a transfer from Fund 170, Park Revenue Fund. Funding is required for park building maintenance. The total project estimate is \$1,457,260.
004759	Stewardship Publications	5,377	Increase due to the appropriation of funds donated for historic publication and education. The total project estimate is \$55,628.
004761	Lawrence Trust	86,547	Increase due to the appropriation of \$77,720 in interest earnings received in FY 2007. The total project estimate is \$367,948.
004763	Grants	2,416,012	Increase due to receipt of funds for grants. The total project estimate is \$2,986,291.
004769	Mastenbrook Volunteer Grant Program	21,044	Increase due to receipt of matching grant funds. The total project estimate is \$306,106.
004771	Historic Huntley	6,396	Increase due to receipt of proffer funds for park site and building renovations. The total project estimate is \$434,713.
004775	Open Space Land Preservation Fund	39,685	Increase due to receipt of donated funds for preservation of open space. The total project estimate is \$481,786.
004782	CLEMYJONTRI	21,862	Increase due to receipt of funds from the Park Authority Foundation for improvements at CLEMYJONTRI. The total project estimate is \$742,305.
004792	Hooes Road Park	(10)	Decrease due to the completion of the Hooes Road Park Project. The total project estimate is \$734,990.
004796	South Run Stream Valley	16,272	Increase necessary to appropriate revenue received in FY 2007 associated with telecommunication leases. The total project estimate is \$66,533.
	Total	\$7,501,992	

Fund 940, FCRHA General Operating

\$32,864

FY 2008 expenditures are recommended to increase \$32,864 due to encumbered carryover associated with requirements for consultant costs and various program expenses.

FY 2007 actual expenditures total \$2,564,916, a decrease of \$541,522 or 17.4 percent from the *FY 2007 Revised Budget Plan* amount of \$3,106,438. Of this amount, \$32,864 is included as encumbered carryover. The remaining balance of \$508,658 is primarily attributable to savings in position vacancies.

Actual revenues in FY 2007 total \$4,082,008, an increase of \$1,823,207 or 80.7 percent from the *FY 2007 Revised FY 2007 Carryover Review*

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Budget Plan of \$2,258,801. This increase is primarily due to a one-time, advance collection of developer and bond issuer fees for the Cedar Ridge project and increased investment income due to higher earnings on investments. FY 2008 revenue will be adjusted to reduce the projected developer fee for Cedar Ridge.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$10,597,463, an increase of \$1,803,828.

Fund 941, Fairfax County Rental Program (FCRP)

\$345,133

FY 2008 expenditures are recommended to increase \$345,133 due to encumbered carryover of \$106,172 and debt service funding for permanent financing of \$238,961 at five FCRP projects including Project 014171, Faircrest, Project 014188, Westcott, Project 014195, Laurel Hills, Project 014234, Willow Oaks, Project 014238, Holly Acres and Project 014250, Legato. Revenues to cover the principal and interest expenses were previously included in the FY 2008 Adopted Budget Plan rental income estimate.

FY 2007 actual expenditures reflect a decrease of \$315,615 or 9.2 percent from the *FY 2007 Revised Budget Plan* amount of \$3,417,000. The balance is attributable to a savings of \$222,998 in Personnel Services due to a higher than anticipated vacancy rate and savings of \$92,617 in Operating Expenses due to interest expense for two Community Services Board properties.

Actual revenues in FY 2007 total \$3,868,113, an increase of \$300,985 or 8.4 percent over the FY 2007 estimate of \$3,567,128, primarily due to higher than anticipated interest earnings and a reduction in the fund's unit vacancy rate.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$3,786,544, an increase of \$271,467.

Fund 945, Rehabilitation Loan Fund

\$1,467

FY 2008 expenditures are recommended to increase \$1,467 due to encumbered carryover primarily associated with construction contracts.

FY 2007 actual expenditures total \$30, a decrease of \$16,437 or 99.8 percent from the *FY 2007 Revised Budget Plan* amount of \$16,467. Encumbered carryover amounts to \$1,467. The remaining balance of \$14,970 is primarily attributable to lower than anticipated expenses.

Actual revenues in FY 2007 total \$28,669, an increase of \$10,619 or 58.8 percent over the FY 2007 estimate of \$18,050, primarily attributable to higher interest income and the repayment of a Fairfax City loan.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$249,828, an increase of \$25,589.

Fund 946, FCHRA Revolving Development

\$2,407,579

FY 2008 expenditures are recommended to increase \$2,407,579 including \$3,131,209 due to the carryover of unexpended project balances offset by project adjustments of \$723,630. The following project adjustments are recommended at this time:

Project Number	Project Name	Increase/ (Decrease)	Comments
003817	Bailey's Community Center	(\$3,784)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.

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003907	James Lee Community Center	(1,155)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
013905	Creighton Square/Lockheed Boulevard	(434,821)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
013914	Cedar Ridge	(20,520)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
013944	Gum Springs Community Center	(8,743)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
013948	Little River Glen Phase II	(396)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
013985	Willow Springs Elementary School	(792)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014050	Herndon Senior Center	(101)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014051	Mixed Greens	(29,752)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014056	Gum Springs Glen	(70,604)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014060	Elden Terrace Apartments	(12,808)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014062	Windsor Mews/Price Club	(5,571)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014064	The Enterprise School	(30,000)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014130	Southgate Community Center	(1,566)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014234	Willow Oaks	(21,189)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014238	Holly Acres	(16,478)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014250	Fairfield at Fair Chase	(61,652)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
014254	East Market	(3,696)	Decrease attributed to completion of this project. The balance in this project after this adjustment is \$0.
	Total	(\$723,628.00)	

Fund 948, FCRHA Private Financing

\$3,896,895

FY 2008 expenditures are recommended to increase a net \$3,896,895 due to the carryover of unexpended project balances of \$4,074,207 for continuing projects, offset by a decrease of \$177,312 to close out project balances and reduce the balance of unexpended funds from prior fiscal years. In addition, the following project adjustments are recommended at this time

Project Number	Project Name	Increase/ (Decrease)	Comments
003969	Lewinsville Elderly Facility	(\$19,918)	Decrease necessary to close out project due to project completion. The total project estimate is \$137,107.

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013887	Section 108 Loan Payments	(140,499)	Decrease necessary to reduce the balance of unexpended funds from prior fiscal years. The balance in this project after this adjustment is \$892,617.
014013	Tier One Predevelopment	(16,894)	Decrease necessary to close out project due to project completion. The balance in this project after this adjustment is \$0.
	Total	(\$177,312)	

Fund 949, FCRHA Internal Service Fund

\$584,625

FY 2008 expenditures are recommended to increase \$584,625 due to encumbered carryover of \$151,570 and revised expenditure projections. FY 2008 revenues require an increase of \$584,625 due to the anticipated reimbursement of \$151,570 in encumbered carryover and \$433,055 based on revised revenue projections.

FY 2007 actual expenditures total \$3,452,473, a decrease of \$151,677 or 4.2 percent from the *FY 2007 Revised Budget Plan* of \$3,604,150. This is primarily attributable to \$151,570 in encumbered carryover.

Actual revenues in FY 2007 total \$3,455,413, a decrease of \$151,677 or 4.2 percent from the FY 2007 estimate of \$3,607,090. This is primarily attributable to a decrease in reimbursements from other participating Department of Housing and Community Development funds as a result of lower expenditures.

As a result of the actions discussed above, the FY 2008 ending balance is projected to remain unchanged at \$0.

Fund 950, Housing Partnerships

\$40,882

FY 2008 expenditures are recommended to increase \$40,882 due to encumbered carryover.

FY 2007 actual expenditures reflect a decrease of \$129,952 or 13.9 percent from the *FY 2007 Revised Budget Plan* amount of \$935,997. Of this amount \$40,882 is included as encumbered carryover in FY 2008. The remaining balance of \$89,070 is attributable to savings of \$42,775 in Personnel Services and \$46,295 in Operating Expenses due to lower than anticipated FCRHA expenditures.

Actual revenues in FY 2007 total \$969,453, an increase of \$39,074 or 4.2 percent over the FY 2007 estimate of \$930,379 due to higher than anticipated repayments to the FCRHA.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$294,669, an increase of \$128,144.

Fund 965, FCRHA Grant Fund

\$583,318

FY 2008 expenditures are recommended to increase \$583,318 due to encumbered carryover of \$3,810 and unexpended FY 2007 grant balances of \$579,508. FY 2008 revenues are required to increase by \$583,318 due to the carryover of unrealized FY 2007 grant revenues.

FY 2007 actual expenditures reflect a decrease of \$583,318 or 84.0 percent from the *FY 2007 Revised Budget Plan* amount of \$694,648 due to unexpended grant balances.

Actual revenues in FY 2007 total \$111,330, a decrease of \$583,318 or 84.0 percent from the FY 2007 estimate of \$694,648. This is primarily due to delayed reimbursement for expenses remaining from FY 2007.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$0.

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Fund 966, Section 8 Annual Contribution

\$1,266,179

FY 2008 expenditures are recommended to increase \$1,266,179 due to increases of \$3,418,642 for Housing Choice Voucher (HCV) housing assistance payment funding based on the recently released U. S. Department of Housing and Urban Development (HUD) HCV Annual Contributions funding renewal notice and \$11,557 for encumbered carryover, offset by a decrease of \$2,164,020 for New Construction projects that have been reassigned to a HUD contracted third party administrator. FY 2008 revenues are recommended to increase \$1,392,828 comprised of \$3,631,990 primarily due to an increase in FY 2007 HUD HCV Annual Contribution funding based on the most recent renewal notice from HUD in June 2007, an increase of \$26,588 in Fraud Recovery revenue based on prior year actuals, offset by a decrease of \$2,265,750 due to HUD's reassignment of the New Construction project contract administrator function to a HUD contracted third party administrator.

FY 2007 actual expenditures reflect a decrease of \$369,105 or 0.9 percent from the *FY 2007 Revised Budget Plan* amount of \$40,294,267. Of this amount \$11,557 is included as encumbered carryover in FY 2008. The remaining balance of \$357,548 is primarily attributable to lower than budgeted Housing Assistance Payments (HAP).

Actual revenues in FY 2007 total \$39,446,500, an increase of \$41,687 or 0.1 percent over the FY 2007 estimate of \$39,404,813 due primarily to an unanticipated increase in Fraud Recovery and Portability Program revenue.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$2,014,468, an increase of \$537,441.

Fund 967, Public Housing Under Management

\$462,246

FY 2008 expenditures are recommended to increase \$462,246 due to a \$360,179 increase in the fund's adjusting factors project based on FY 2007 actual administrative expenses; a \$67,067 increase to support further implementation of the project based budgeting initiative; and a \$35,000 increase to support a full-time, live-in staff person to provide services to residents of Audubon. FY 2008 revenues are recommended to increase \$462,246 to reflect an increase in subsidy funding under the current U.S. Department of Housing and Urban Development (HUD) funding system.

FY 2007 actual expenditures reflect a decrease of \$305,160 or 4.9 percent from the *FY 2007 Revised Budget Plan* amount of \$6,256,114. This decrease is primarily attributable to lower than budgeted expenditures in ordinary maintenance and operation and administration.

Actual revenues in FY 2007 total \$6,725,646, an increase of \$469,532 or 7.5 percent over the FY 2007 estimate of \$6,256,114, primarily due to an increase in HUD operating subsidy and rental and investment income.

As a result of the actions discussed above, the FY 2008 ending balance is projected to be \$2,542,591, an increase of \$680,010.

Fund 969, Public Housing Under Modernization

\$2,215,891

FY 2008 expenditures are required to increase \$2,215,891 due to the carryover of unexpended project balances. FY 2008 revenues are required to increase \$42,317 due to the anticipated reimbursement of expenses for projects previously approved by the U.S. Department of Housing and Urban Development (HUD).