

# Special Revenue Funds



**FY 2019**

Advertised Budget Plan

# Special Revenue Funds

## Overview

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These proceeds include state and federal aid, income derived through activities performed by the Solid Waste Management Program, special levies, program activity revenue and operation of the public school system. The funds that are classified within the Special Revenue Funds group are listed below.

### PROGRAM ACTIVITY REVENUE

These funds support the County's bus and commuter rail service, and the County's cable operations. The primary sources of revenue for program activity funds are derived from receipts generated through program operations.

- **Fund 40000 – County Transit Systems**
- **Fund 40030 – Cable Communications**

### COUNTY AND REGIONAL TRANSPORTATION

This fund provides for planning, coordinating and implementing a multi-modal transportation system for Fairfax County that moves people and goods, consistent with the values of the community and is supported by commercial and industrial taxes for transportation.

- **Fund 40010 – County and Regional Transportation Projects**

### FAIRFAX-FALLS CHURCH COMMUNITY SERVICES BOARD (CSB)

Funding to support CSB programs for individuals and families affected by developmental delay, intellectual disability, serious emotional disturbance, mental illness and/or substance use disorders is derived from a variety of sources including the Cities of Fairfax and Falls Church, the state and federal governments, client/program fees and a transfer from the General Fund.

- **Fund 40040 – Fairfax-Falls Church Community Services Board**

### COMMUNITY CENTERS

These funds provide for the construction, operation, and maintenance of community centers for use by the residents within the special tax districts who pay a special levy based on assessed value of real property.

- **Fund 40050 – Reston Community Center**
- **Fund 40060 – McLean Community Center**
- **Fund 40070 – Burgundy Village Community Center**

# Special Revenue Funds

## SERVICE DISTRICTS

These funds are service districts that provide a specific service to County residents. The Integrated Pest Management Program generates revenue through a special countywide tax levy on residential, commercial, and industrial properties to allow for the treatment and prevention of state approved forest insects and diseases in the County, and the prevention of the West Nile Virus, Lyme disease, and other tick-borne diseases. The Stormwater Services Program supports both staff operating requirements and stormwater capital projects, including repairs to stormwater infrastructure, measures to improve water quality, stream stabilization, rehabilitation and safety upgrades of dams, repair and replacement of underground pipe systems and surface channels, structural flood proofing and Best Management Practices (BMP) site retrofits. This funding also supports implementation of watershed master plans, increased public outreach efforts and stormwater monitoring activities. The Board of Supervisors established the Tysons Service District on January 8, 2013, providing a funding plan that is a multi-faceted approach to funding transportation infrastructure in Tysons. The Service District will fund projects that benefit all of the residential and non-residential landowners within Tysons. Similarly, the Reston Service District was established by the Board of Supervisors on April 4, 2017 to provide funding for road and transportation projects that will benefit both residential and non-residential landowners within Reston Transit Station Areas.

- **Fund 40080 – Integrated Pest Management Program**
- **Fund 40100 – Stormwater Services**
- **Fund 40180 – Tysons Service District**
- **Fund 40190 – Reston Service District**

## E-911 FUND

This fund was created to satisfy a state legislative requirement that E-911 revenues and expenditures be accounted for separately. All expenditures associated with the Public Safety Communications Center (PSCC) are budgeted in this fund.

- **Fund 40090 – E-911**

## DULLES RAIL PHASE I TRANSPORTATION IMPROVEMENT DISTRICT

The District was formed by the Board of Supervisors on February 23, 2004 based on petition of the owners of commercial and industrial property in order to fund the extension of the Metrorail Orange line in the vicinity of West Falls Church to Wiehle Avenue in Reston. The District will contribute up to \$400 million of the County's share for Phase I through the imposition of a voluntary tax on commercial and industrial properties within the Phase I District.

- **Fund 40110 – Dulles Rail Phase I Transportation District Improvements**

## DULLES RAIL PHASE II TRANSPORTATION IMPROVEMENT DISTRICT

Phase II of the Dulles Metrorail project will run from just west of Wiehle Avenue to Ashburn in eastern Loudoun County. This extension will serve Reston Town Center, Herndon, Dulles Airport, Route 606, and Ashburn. Commercial and industrial properties in the Phase II District, which lie near the project on either side of the right-of-way of the Dulles Airport Access Road (DAAR) and Dulles Toll Road (DTR) within Fairfax County, will be taxed to help Fairfax County fund \$330 million of the County's share of Phase II.

- **Fund 40120 – Dulles Rail Phase II Transportation District Improvements**

# Special Revenue Funds

## METRO RAIL PARKING SYSTEM PLEDGED REVENUES

This fund supports collection and disbursement of funds related to revenue-generating activities at Metrorail parking facilities owned by and located within the County, including debt service, operating and maintenance expenses of those facilities.

- **Fund 40125 – Metrorail Parking System Pledged Revenues**

## SOLID WASTE MANAGEMENT

These funds provide for the collection and disposal of refuse within Fairfax County, as well as the disposal of refuse delivered by local jurisdictions. Revenue is derived from collection and disposal charges of the various program components. It should be noted that as part of the FY 2018 Adopted Budget Plan, Fund 40160, Energy/Resource Recovery Facility, was consolidated into Fund 40150, Refuse Disposal, as a result of a reorganization designed to generate efficiencies, maximize operational effectiveness and increase financial transparency.

- **Fund 40130 – Leaf Collection**
- **Fund 40140 – Refuse Collection and Recycling Operations**
- **Fund 40150 – Refuse Disposal**
- **Fund 40170 – I-95 Refuse Disposal**

## STATE AND FEDERAL AID

These funds administer programs that benefit Fairfax County residents in accordance with County policy. Included are funds for programs that attempt to identify and alleviate the causes of poverty; manage grant resources for a variety of County programs ranging from public safety to human services issues; aid aging citizens within Fairfax County; and conserve and upgrade low- and moderate-income neighborhoods. For more detailed information on Fund 50800, Community Development Block Grant, and Fund 50810, HOME Investment Partnerships Program, please refer to their respective narratives in the Housing and Community Development Programs section of Volume 2.

- **Fund 50000 – Federal-State Grant Fund**
- **Fund 50800 – Community Development Block Grant**
- **Fund 50810 – HOME Investment Partnerships Program**

## OPERATION OF THE PUBLIC SCHOOL SYSTEM

These funds provide for recording expenditures required to operate, maintain, and support the Fairfax County Public School system programs, as well as the procurement, preparation, and serving of student breakfasts, snacks, and lunches. Primary sources of revenue include federal and state aid, transfers from the General Fund and receipts derived through food sales.

- **Fund S10000 – Public School Operating**
- **Fund S40000 – Public School Food and Nutrition Services**
- **Fund S43000 – Public School Adult and Community Education**
- **Fund S50000 – Public School Grants and Self-Supporting Programs**