



## ARLINGTON COUNTY, VIRGINIA

**County Board Agenda Item  
Meeting of October 24, 2009**

**DATE:** October 22, 2009

**SUBJECT:** Fiscal Year (FY) 2009 Closeout and Reappropriation into FY 2010

### **C. M. RECOMMENDATIONS:**

1. Adopt the revised FY 2010 County government appropriation resolution shown on Attachment 1.
2. Allocate from the FY 2009 General Fund Balance the following amounts based on County Board policy, prior actions of the County Board, and staff evaluations:
  - a. \$20,152,964 for the FY 2010 budget, already appropriated in April 2009 as part of the FY 2010 adopted budget;
  - b. \$2,507,581 to the General Fund Operating Reserve: \$140,679 to maintain the reserve at three percent of the General Fund budget and \$2,366,902 to increase the reserve from 3.00 percent to 3.25 percent of the General Fund budget for a total General Fund Reserve of \$30,769,734 in FY 2010;
  - c. \$1,500,000 to the County's Self Insurance Reserve to increase the reserve from \$3.5 million to \$5.0 million;
  - d. \$28,900,899 to affordable housing programs from unexpended FY 2009 Affordable Housing Investment Fund allocations and loan repayments, and appropriate to Non-Departmental (101.91102) \$32,499,880 in expense and \$3,598,981 in revenue;
  - e. \$894,730 to the FreshAIRE program from unexpended FY 2009 FreshAIRE appropriations and excess revenue derived from the residential utility tax, and appropriate to the Department of Environmental Services (101.40002); \$328,725 to the Other Post Employment Benefit (OPEB) Fund (referenced and appropriated in Attachment 2 supplemental appropriations) and \$385,162 to the safety net contingent in Non-Departmental (101.91102) referenced and appropriated in Attachment 2D;
  - f. \$2,410,096 in restricted revenue from seized assets and miscellaneous grants as referenced and appropriated in Attachment 2D;
  - g. Allocate \$24,513,422 from the FY 2009 General Fund Balance to the Schools for unspent expenditure appropriations and revenue increases based on the FY 2009 revenue sharing agreement.

County Manager: *R. Cole*

Staff: Mark Schwartz, Director, Department of Management and Finance  
Richard Stephenson, Budget Director, Department of Management and Finance  
Jon Altshul, Revenue Analyst, Department of Management & Finance

**38. A.**

3. Allocate \$7,933,725 to pay-as-you go capital and appropriate to Fund 313 as a transfer to capital from the General Fund (101.91107);
4. Amend the FY 2010 County Budget by approving the appropriations in Attachment 2. This attachment includes an encumbrance carryover of \$270,619 and a net carryover (expense minus revenue) of \$8,140,088 for incomplete projects.
5. Determine how to allocate undesignated fund balance from the FY 2009 General Fund of \$11,514,940 and appropriate to Non-Departmental (101.91102).

**ISSUE:** How should funds available from FY 2009 be used?

**SUMMARY:** Arlington County ended FY 2009 with a balanced budget.

In Fiscal Year 2009, the County felt the impacts of the dramatic downturn in the national economy. While Arlington completed the year with a balanced budget, this is due largely to extraordinary steps that were taken in the fall of 2008 to freeze vacant positions and virtually all discretionary spending. Due to these aggressive efforts, the County has an undesignated, discretionary balance of \$27.8 million. This balance demonstrates the seriousness with which County staff undertook expense reduction efforts in FY 2009.

The significance of the expense savings becomes clear when one realizes that in FY 2009, actual revenue only exceeded budget by less than \$200,000 – only 0.02% (two one-hundredths of one-percent) of a \$947 million budget. Final tax revenues were within less than 1% (0.76%) of the projections that were provided to the County Board in the Spring. Had the Board not increased the tax rate, revenues would have been \$7.6 million under budget.

The recommended allocation of the \$27.8 million in discretionary balance is as follows:

- \$7.9 million to PAYG for maintenance capital and funding needed for previously approved projects.
- \$8.4 million for FY 2009 encumbrances, incomplete projects funded and begun in FY 2009 and budget adjustments typically made at close-out.
- \$11.5 million to be determined by the County Board. These funds are typically allocated to Capital or other one-time expenditures.

In addition to the discretionary balance, the County has other committed fund balance of \$110.6 million for a total, end of fiscal year fund balance of \$138.4 million. These funds reflect the normal year to year carryover of funds related to reserves that the County maintains, and other commitments and projects that cross fiscal years.

**DISCUSSION:** This fiscal status report summarizes the results of County and School finances for the previous fiscal year. The report highlights actual expenditure and revenue results

compared to the budget plan as revised over the course of the fiscal year. Expenditures, revenues, and recommended actions are discussed on the following pages.

## **Expenditures**

General Fund FY 2009 expenditures, including transfers to other funds, totaled \$924.3 million, which is 2% below the adopted budget and 10% below the revised budget. Note that \$1.2 million in de-appropriations were made during FY 2009 to reflect revenue cuts from the State. Attachment 2A outlines departmental year-end expenditures to revised appropriation.

The unexpended appropriations include \$6.3 million in grants that carry across fiscal years included in FY 2009 appropriations (Attachment 2D). The grants and projects that cross fiscal years are a typical and expected occurrence. Fiscal years form an arbitrary construct for accounting purposes. County services, however, operate continuously and funding for a significant number of activities will transcend fiscal years.

The only department that did not have expenditure savings was the Electoral Board; their over-expenditure of \$243,891 was projected and not a surprise given the unprecedented nature of the 2008 elections, which were much higher than previous Presidential-year elections.

## **Revenues**

Actual General Fund revenues were \$945.0 million for FY 2009, compared with an adopted budget of \$942.1 million and a revised budget of \$944.8 million, excluding \$2.4 million in budgeted revenue from the Industrial Development Authority's transfer of user fees in the Ballston skating facility to pay debt on revenue bonds issued in 2006.

For all County General Fund revenues, the County ended the year roughly \$200,000 above budget – 0.02% of a \$944.8 million budget. Although lower revenues were forecast due to lower real estate assessments in CY 2009 this is an extremely thin margin in economically unsound times. The aggressive action taken to reduce expenditures provided the essential margin of safety in FY 2009 that the County needed to ensure a balanced budget and maintain its strong credit ratings.

Final tax revenues were less than one-percent (0.76%) higher than the 3<sup>rd</sup> quarter projections presented to the board in April, as part of the FY 2010 budget adoption process. Those third quarter projections reflected the impact of the 2.7 cent increase in the real estate tax rate—an estimated \$7.8 million for FY 2010.

- Real estate taxes were 0.56% or \$2.7 million above 3<sup>rd</sup> quarter projections.
- Business, professional and occupational license taxes were 1.37% or \$0.8 million over 3<sup>rd</sup> quarter projections.
- Bank stock taxes were 34.87% or \$0.5 million over 3<sup>rd</sup> quarter projections (included in “other taxes” on the following table).
- Commercial utility taxes were 10.5% or \$1.0 million over 3<sup>rd</sup> quarter projections (included in “other taxes” on the following table).

- Only sales tax receipts (-0.54% or -\$0.2 million) and transient occupancy tax (-1.01% or -\$0.2 million) finished materially below 3<sup>rd</sup> quarter projections.
- Non-tax revenue—including fees, fines, grants and interest—was approximately \$1.1 million over what was presented to the Board for 3<sup>rd</sup> quarter projections in April.

The table below shows budgeted tax revenue, 3rd quarter projections and FY 2009 actual tax revenues receipts.

**FY 2009 Revised Budget and 3<sup>rd</sup> Quarter Projections to Actual Tax Revenues**

	<b>Budgeted Revenue</b>	<b>3rd Quarter Projection</b>	<b>Actuals</b>	<b>Variance (3<sup>rd</sup> Quarter to Actual)</b>	<b>Variance (Budget to Actual)</b>
<i>Real Estate (CY 2008 base rate - \$0.838)</i>	486,170,344	\$477,764,185	\$480,479,192	\$2,715,007	(5,691,152)
<i>Real Estate (2.7 cent rate increase)</i>	-	7,782,636	7,782,636 <i>(estimate)</i>	-	7,782,636
<b>Real Estate Total</b>	<b>486,170,344</b>	<b>485,546,821</b>	<b>488,261,828</b>	<b>2,715,007</b>	<b>2,091,484</b>
Personal Property	97,206,000	99,800,000	99,844,289	44,289	2,638,289
BPOL	55,384,500	56,500,000	57,272,629	772,629	1,888,129
Sales	36,450,000	38,600,000	38,392,636	(207,364)	1,942,636
Transient	21,400,000	21,400,000	21,183,496	(216,504)	(216,504)
Meals Tax	30,300,000	28,800,000	28,872,881	72,881	(1,427,119)
Other taxes	35,755,360	33,245,000	35,874,709	2,629,709	119,349
<b>Totals</b>	<b>\$762,666,204</b>	<b>\$763,891,821</b>	<b>\$769,702,468</b>	<b>\$5,810,647</b>	<b>\$7,036,264</b>

**County Board Actions**

The following describe the recommended allocation or appropriation of all committed fund balances for the FY 2009 Close-Out.

County Manager’s (C.M.) Recommendation 2a. - \$20.2 million for fund balance set-aside as a part of the FY 2010 adopted budget. The County Board set aside anticipated expenditure savings/excess revenue from FY 2009 when it adopted the FY 2010 budget in April 2009. This included \$10.0 million for the Budget Stabilization Fund, \$3.9 million to fund retirement costs, \$3.6 million designated for PAYG, \$1.8 million for \$500 Employee Bonuses, and \$0.9 million for several miscellaneous appropriations at budget adoption.

C.M. Recommendations 2b. & 2c. - \$4.0 million to increase funding to the existing County’s General Fund Operating reserve and the County’s Self Insurance reserve for a total of \$35.8 million.

- As part of the County's adopted financial and debt policy, the County has made a commitment to increase reserves over a multi-year period to 5.0 percent. As part of the FY 2007 closeout, the County Board increased the operating reserve from 2.0 percent to 3.0 percent of the General Fund budget. For FY 2010 it is recommended that the County Board continue to increase its operating reserve and use available FY 2009 Close-out funds to increase the reserve to 3.25 percent (an addition of \$2.5 million).
- In addition, consistent with the Board's adopted policy, it is recommended that the County increase the Self Insurance reserve. In order to meet the County Board policy of one to two months of claims payment, this reserve should be increased from \$3.5 million to \$5 million. Increasing reserve levels is critical to protecting our AAA credit rating.

C.M. Recommendation 2d. - \$28.9 million to the Affordable Housing Investment Fund (AHIF) for unspent expense balances in FY 2009. Most of these funds are already allocated to specific projects which had not been completed by the end of FY 2009.

C.M. Recommendation 2e. - \$1.6 million to fund set-asides by County Board policy

- Unspent funds from the prior year's FreshAIRE program as well as any excess revenue generated above budget from the residential utility tax was designated by prior board action to be carried over to the next fiscal year for the same purpose.
- Investments by the Treasurer's office prior to creation of the County's new Other Post Employment Benefit (OPEB) Trust Fund in May 2009 had accrued interest earnings that need to be allocated to the new Trust Fund.
- Unspent funds from the prior year's Homeowner Grant program are recommended to be re-programmed to a safety net contingent in the General Fund.

C.M. Recommendation 2f. - \$2.4 million in restricted revenue from carryover grants or seized asset revenue restricted to its use, included in Attachment 2D.

C.M. Recommendation 2g. - \$24.5 million to Schools for unspent expense balances. By agreement, the Schools retain all unspent budgeted expenditures and their shared proportion of excess tax revenue from the prior fiscal year. For FY 2009, however, actual tax receipts were less than budget and the Schools expense carryover is net after adjusting for the budgeted tax revenue shortfall and their participation in the reserve balance set asides. The Schools total net FY 2009 carryover is \$24,513,422. The School Board is expected to act on use of these funds at its November meeting. The County Board would then formally ratify the revised School appropriations at the December meeting.

The remainder of the fund balance, \$27.8 million, is recommended for the following items:

C.M. Recommendation 3. - \$7.9 million to PAYG Contingency for previously approved projects. The funds will provide for the relocation of the Network Operations Center from 3033 Wilson Blvd. Additionally, it provides resources to fund options for Arlington Mill that are under review. These continuing funds are needed due to the impact of the current economic market on the public-private partnership to build a community center and

housing. Staff is collaborating with the Schools to replace the Network Operations Center, currently located in leased space into School-owned space that will provide a permanent location and long-term cost savings for the County and Schools. Exact costs are still in development.

C.M. Recommendation 4. - \$8.4 million for FY 2009 encumbrances and incomplete projects funded and begun in FY 2009 (see Attachment 2D).

C.M. Recommendation 5. - \$11.5 million remaining unallocated funds after taking the ordinary and necessary close-out actions.

**FISCAL IMPACT:** Approving the recommendations in this report will ratify final appropriations for FY 2009 fulfilling all County obligations and use of one-time funds to meet critical priorities.

## FY 2009 APPROPRIATION RESOLUTION

BE IT RESOLVED BY THE COUNTY BOARD OF ARLINGTON COUNTY, VIRGINIA, THAT THE FOLLOWING APPROPRIATIONS ARE HEREBY ADOPTED FOR THE FISCAL YEAR 2009 AND THAT ANY SURPLUS FOR GENERAL COUNTY PURPOSES REMAINING AT THE END OF THE FISCAL YEAR SHALL RETURN TO THE GENERAL FUND OF THE COUNTY.

### GENERAL FUND:

COUNTY BOARD.....	1,039,362
COUNTY MANAGER.....	3,933,144
MANAGEMENT AND FINANCE.....	5,706,101
HUMAN RESOURCES.....	6,930,758
DEPARTMENT OF TECHNOLOGY SERVICES.....	13,951,021
COUNTY ATTORNEY.....	2,219,831
CIRCUIT COURT.....	3,186,689
DISTRICT COURT.....	300,668
JUVENILE AND DOMESTIC RELATIONS COURT.....	5,212,180
COMMONWEALTH'S ATTORNEY.....	3,695,513
SHERIFF.....	34,227,741
COMMISSIONER OF REVENUE.....	4,800,538
TREASURER.....	5,925,435
ELECTORAL BOARD.....	1,161,224
POLICE.....	53,387,865
EMERGENCY MANAGEMENT.....	8,349,020
FIRE.....	45,071,786
ENVIRONMENTAL SERVICES.....	67,991,530
HUMAN SERVICES.....	103,057,795
LIBRARIES.....	12,946,359
ECONOMIC DEVELOPMENT.....	3,481,543
COMMUNITY PLANNING, HOUSING & DEV.....	9,725,097
PARKS, RECREATION AND CULTURAL RES.....	33,558,446
NON-DEPARTMENTAL.....	37,481,484
DEBT SERVICE.....	51,476,352
REGIONAL CONTRIBUTIONS.....	7,989,890
METRO.....	18,394,223
<b>TOTAL GENERAL GOVERNMENT APPROPRIATION.....</b>	<b>\$545,201,594</b>

### OTHER OPERATING FUNDS:

TRAVEL, TOURISM & PROMOTION.....	1,278,320
UTILITIES.....	73,657,835
ROSSLYN BUSINESS IMPROVEMENT DIST.....	2,970,001
CRYSTAL CITY BUSINESS IMPROVEMENT DIST.....	2,160,115
COMMUNITY DEVELOPMENT.....	1,674,363
SECTION 8.....	15,436,989
CPHD DEVELOPMENT FUND.....	11,530,675
AUTOMOTIVE EQUIPMENT.....	(785,972)
PRINTING.....	267,119
JAIL INDUSTRIES.....	7,593
BALLSTON GARAGE.....	3,191,761
BALLSTON GARAGE - 8TH LEVEL.....	52,808
<b>TOTAL OTHER OPERATING FUNDS.....</b>	<b>\$111,441,607</b>

GENERAL CAPITAL PROJECTS FUND:	
CABLE TV.....	1,758,996
TECHNOLOGY SERVICES.....	14,341,926
ENVIRONMENTAL SERVICES:	
Government Facilities.....	6,759,902
Facilities Maintenance.....	13,570,600
Transportation.....	21,172,307
Environmental Planning.....	1,492,544
PUBLIC SAFETY.....	350,000
HUMAN SERVICES.....	1,005,400
ECONOMIC DEVELOPMENT.....	983,692
COLUMBIA PIKE REDEVELOPMENT.....	2,610,079
PARKS, RECREATION & CULTURAL RESOURCES.....	10,827,013
COMMUNITY PLANNING, HSG & DEVELOPMENT.....	858,433
REGIONAL CONTRIBUTIONS.....	36,977,287
TOTAL GENERAL CAPITAL PROJECTS FUND.....	\$112,708,179
NON-GENERAL FUND CAPITAL FUNDS:	
STREET AND HIGHWAY BOND.....	15,730,491
NEIGHBORHOOD CONSERVATION BOND.....	14,943,252
PUBLIC RECREATION FACILITIES BOND.....	39,115,274
FIRE STATION BOND.....	15,214,234
STORMWATER FUND.....	7,296,170
TRANSPORTATION INVESTMENT FUND.....	31,355,219
LIBRARIES BOND.....	7,063,293
TRANSIT FACILITIES BOND.....	13,453,364
GOVERNMENT FACILITY.....	1,078,599
UTILITIES CONSTRUCTION.....	193,807,985
WATER DISTRIBUTION BOND.....	1,444,726
SANITARY SEWER BOND.....	16,000,000
WASTE TREATMENT BOND.....	70,515,375
TRADES CENTER BOND.....	69,212
EMERGENCY COMMUNICATIONS CENTER BOND....	11,036,336
TOTAL NON-GENERAL FUND CAPITAL.....	\$438,123,530
TOTAL CAPITAL FUNDS.....	\$550,831,709

## **FY 2010 County Budget Appropriations**

### **FY 2009 CLOSEOUT ADJUSTMENTS AFFECTING FY 2010 APPROPRIATION LEVELS**

- A. **RECOMMENDATION**: Reappropriate in FY 2010 County purchase orders, incomplete projects, carryover capital and operating projects, and revenues to be received from federal, state and other sources as summarized in Attachments 2A, 2B, 2C, and 2D.

**EXPLANATION**: The purchase orders summarized in Attachments 2A, 2B, and 2C were placed in FY 2009 or earlier fiscal years, but the goods and services had been delivered by the end of the year but invoices were not received in time for processing in FY 2009. Attachments 2A, 2B, 2C, and 2D also summarize and detail appropriations, expenditures, incomplete projects and other projects or programs recommended for funding in FY 2010. This action also identifies those appropriations of federal, state and other revenues approved by the County Board in FY 2009 that had not been received or expended as of the close of FY 2009. Incomplete projects were, for the most part, funded in FY 2009 but unable to be completed by the close of the fiscal year.

- B. **RECOMMENDATION**: Appropriate \$8,684,000 in tenant improvement reimbursements to the General Capital fund for the Sequoia project (313.43563.SEQU). Appropriate \$452,688 in leases rebates to the General Capital fund for the Network Operations Center II project (313.43563.NOCR).

**EXPLANATION**: The DHS headquarters is currently located at 3033 Wilson Boulevard with a lease expiring at the end of August 2010. The County Board approved the relocation of the DHS headquarters to another facility through lease negotiations at 2100 Washington Boulevard (Sequoia). Through the lease negotiations, the landlord will provide a tenant improvement allowance on a reimbursement basis of up to \$8,684,000 towards the Sequoia building. It is expected that the tenant improvement allowance will be fully reimbursed by August 2010. In addition, the lease negotiations provides \$980,000 of broker rebates which could be used to offset the relocation of the back-up network operations center from the current site at 3033 Wilson Boulevard to its new site. Of this amount \$527,312 has been received in FY 2009 is part of the unappropriated revenues package for carryover. The remaining amount of \$452,688 will be received in FY 2010.

- C. **RECOMMENDATION**: Increase the FY 2010 General Capital Projects Fund (313) appropriation by \$4,076,714 to reflect revenues received during FY 2009 but not previously appropriated (Attachment 2C).

**EXPLANATION:** During FY 2009, revenues of \$4,076,714 were received for one-time uses as well as various on-going projects where the County was eligible for reimbursement by developers and other public or private parties as listed below. State revenues include Congestion Mitigation & Air Quality (CMAQ) projects, traffic signal communications network projects, State Water Quality Improvement projects and VDOT reimbursements for various transportation projects. Federal revenues include the Four Mile Run Grant. Developer contributions for site plan conditions will be applied to the Waterview site as well as transit, street lighting and other transportation related projects. Rebates from the lease negotiation of the Sequoia building can be used to offset the cost to move and set up of the back-up network operations center out of 3033 Wilson Blvd upon expiration of the current lease.

State & Federal Revenue	1,577,921
Developer Contributions	944,445
Cable Franchise TV	704,067
Sequoia lease rebates	527,312
Project Receipts & Fines	322,969
Total	<u>\$4,076,714</u>

- D. RECOMMENDATION:** Increase the FY 2010 County Utility Construction Fund (519) appropriation by \$23,437,182 to reflect revenue received during FY 2009 but not previously appropriated (Attachment 2C).

**EXPLANATION:** During FY 2009 the County Utility Pay-As-You-Go Construction Fund (519) received \$23,437,182. Included is revenue received from inter-jurisdictional partners based on sewage processed for neighboring jurisdictions, interest revenue earned on Utility Fund cash balances, revenue from the federal government for the Potomac Interceptor project, which includes County construction of a federally-owned water main through Arlington Cemetery, infrastructure availability fees, and miscellaneous revenues. The FY 2009 revenue related to Utility (PAYG) projects is broken out as follows:

Inter-jurisdictional Sewage Processing Revenue	\$20,300,795
Interest Revenue	1,924,035
Revenue from the Federal Government	853,654
Infrastructure Availability Fees	332,014
Miscellaneous Revenues	26,684
Total	<u>23,437,182</u>

- E. RECOMMENDATION:** Increase the FY 2010 Transportation Investment Fund (331) appropriation by \$98,758 to reflect revenue received during FY 2009 but not previously appropriated (Attachment 2C).

**EXPLANATION:** Actual revenue received as a result of the commercial transportation tax's \$.125 per \$100 of assessed value on commercial properties was \$98,758 more than budgeted in FY 2009. These funds have been transferred to the Transportation Investment Fund and need to be appropriated so they can be allocated to projects.

- F. **RECOMMENDATION:** From the FY 2009 General Fund fund balance, allocate to the Other Post Employment Benefits (OPEB) Fund \$328,725 for interest earned on OPEB funds in FY 2009.

**EXPLANATION:** In February 2009 the County Board established an OPEB Trust to set aside funds to meet financial obligations for health, dental, vision, life insurance, and long-term care benefits provided to retired County employees. Prior to the establishment of the trust, OPEB monies were being invested by the Arlington County Treasurer. The allocation of \$328,725 to the OPEB Trust is from investments by the Treasurer's office prior to creation of the County's new Other Post Employment Benefit (OPEB) Trust Fund in February 2009, accrued interest earnings that need to be allocated to the new Trust Fund.

- G. **RECOMMENDATION:** Increase the FY 2010 Rosslyn Business Improvement District Fund (204) appropriation by \$56,597 with funds coming from FY 2009 unreserved fund balance. Funds will be utilized to replace a poorly operating service truck and to install bicycle and motorized bike racks.

**EXPLANATION:** Per the Service Agreement between the County and the Rosslyn Business Improvement Corporation, as long as all required fund balance requirements are met, the unreserved fund balance for Fund 204 is to be made available for District services.

- H. **RECOMMENDATION:** Increase the FY 2010 Crystal City Business Improvement District Fund (205) appropriation by \$39,857 with funds coming from FY 2009 unreserved fund balance. Funds will be utilized to implement the Crystal City METRO enhancements that are currently in the design and development stage.

**EXPLANATION:** As part of this project, the Crystal City BID plans to reshape the planters allowing for more seating, better landscape, increased walk-ability, and a better overall welcoming experience into Crystal City. Enhancing gateways is a key goal in the Crystal City BID's strategic plan, and this gateway, which services more than 27,000 daily users, is in much need of a makeover. Per the Service Agreement between the County and the Crystal City Business Improvement District, Inc., as long as all required fund balance requirements are met, the unreserved fund balance for Fund 205 is to be made available for District services.

- I. **RECOMMENDATION:** Increase the FY 2010 Auto Fund (609) appropriation by \$135,365 for the purchase of five vehicles (\$127,475) and maintenance costs (\$7,890), with funds coming from the FY 2009 fund balance of Community Planning, Housing & Development's (CPHD) Development Fund (570).

**EXPLANATION:** CPHD's Development Fund is adding five new cars to its fleet in FY 2010. Two of the cars are in Zoning Administration and three are in Code Compliance (field inspections). Every inspector in both work areas will now have a car. The increase in field inspections work requires every inspector to have a car assigned to them in order complete their required daily scheduled work. The Development Fund is in a sound financial position to purchase and maintain the costs for these 5 additional vehicles going forward.

#### **MISCELLANEOUS FY 2010 SUPPLEMENTAL BUDGET ADJUSTMENTS:**

- J. **RECOMMENDATION:** Appropriate \$7,505 from the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds (206.72405) to the Community Development Fund (206.72405). Allocate this \$7,505 to the CDBG Housing Development Fund.

**EXPLANATION:** Following the adoption of the County's FY 2010 Budget, HUD notified the County of its CDBG Entitlement award totaling \$1,761,533. This is an increase of \$7,505 from the FY 2010 adopted amount.

- K. **RECOMMENDATION:** Appropriate \$24,897 from Virginia Department of Emergency Services (VDEM) (101.375250) to the Office of Emergency Management (OEM) (101.32020) for the 2007 Citizen Corps Program.

**EXPLANATION:** Arlington OEM has received these funds in order to promote and train citizen volunteers under the Citizen Corps Program. Arlington County uses these funds to promote preparedness of Arlington residents and to provide support for Citizen Emergency Response Team (CERT) and Medical Reserve Corps (MRC) primarily by funding trainers and providing for materials and equipment.

- L. **RECOMMENDATION:** Appropriate \$44,036 from the Department of Homeland Security (DHS) Urban Area Security Initiative (UASI) (101.375230) to the Office of Emergency Management (OEM) (101.32020) as a sub-grantee of the National Capital Area (NCR).

**EXPLANATION:** The Arlington County OEM has received UASI grant funding for several years in order to allow for emergency preparedness activities and to staff OEM. This allocation is the 2008 UASI Volunteer Management / 5D grant allocation. These funds will be used for Citizen Corps programming and equipment.

- M. RECOMMENDATION:** Appropriate \$47,147 from the Department of Homeland Security (DHS) Urban Area Security Area (UASI) (101.375230) to the Office of Emergency Management (OEM) (101.32020) as a sub-grantee of the National Capital Area (NCR).

**EXPLANATION:** The Arlington County OEM has received UASI grant funding for several years in order to allow for emergency preparedness activities and to staff OEM. This allocation is the 2008 UASI National Incident Management (NIMS) grant allocation for operating expenses.

- N. RECOMMENDATION:** Appropriate \$302,374 from Virginia Department of Emergency Management (VDEM) (101.374200) to the Office of Emergency Management (OEM) (101.32020) for the Metropolitan Medical Response Strategy (MMRS) as the 2008 grant award.

**EXPLANATION:** Arlington OEM has received MMRS funding in varying amounts for several years. This grant is to provide for mass casualty response planning and equipment procurement. Funding provides for planning and equipment procurement as determined by a committee staffed with emergency responders.

- O. RECOMMENDATION:** Appropriate \$23,265 from the Virginia Department of Fire Programs (101.364300) to the Fire Department (101.34301) for training.

**EXPLANATION:** The Fire Department includes Fire Programs grant funding in the base budget each year. This \$23,265 is in addition to the \$499,416 already included in the FY 2010 budget. Fire Programs grant funds are to be used solely for fire service purposes to pay for training, fire fighting equipment, protective clothing and prevention. These additional funds will be used for training.

- P. RECOMMENDATION:** Appropriate \$18,250 from the Virginia Office of Emergency Medical Services (101.364900) to the Fire Department (101.34401) for the purchase of toughbook laptop computers for the Ronald Reagan Washington National Airport Fire Department ALS Medic Units.

**EXPLANATION:** The Fire Department applied for and received a \$47,450 state grant to replace the laptops in all the ALS Medic Units. The award letter from the state also included an additional \$18,250 to purchase five laptops for

the Ronald Reagan Washington National Airport Fire Department ALS Medic Units which the department agreed to do.

- Q. RECOMMENDATION:** Increase the Fire Department's Operational Medical Director (OMD) hours from 10 (0.2 FTE) to 18 (0.45 FTE) hours per week for work associated with the contract funded National Medical Response Team (NMRT).

**EXPLANATION:** The Fire Department's OMD currently works six hours per week for the Fire Department and four hours per week for the NMRT for a total of 10 hours. The NMRT is funded through a contract provided by the Department of Health and Human Services (HHS). A request to reprogram contract funds to increase the OMD hours of work for the NMRT from four to 12 per week was approved by HHS. There is no cost to the County for the increased NMRT OMD hours.

- R. RECOMMENDATION:** Appropriate \$273,000 (3.5 FTEs) in ongoing state grant funds from the Virginia Department of Behavioral Health and Developmental Services (DBHDS) (101.364501) to the Department of Human Services (101.52139).

**EXPLANATION:** The County Board approved partial year funding in FY 2009 in the amount of \$136,500 as well as the authorization of 3.5 FTE for this ongoing grant-funded program at the February 21, 2009 meeting. This initiative will continue to be funded at the annual level of \$273,000 and is focused on diverting into treatment persons with serious mental illness who come before the Magistrate in Arlington from incarceration, thus reducing criminal justice costs and recidivism.

- S. RECOMMENDATION:** Appropriate \$939,373 of bond premium from the General Fund (101.91107) to the General Capital Projects Fund (313.91105).

**EXPLANATION:** The County sold the 2009 General Obligation Public Improvement & Refunding Bonds in July 2009. As part of this bond sale, the County's portion of bond premium received was \$939,373 and can be used to pay down debt service costs.

- T. RECOMMENDATION:** Appropriate \$130,000 in ongoing state grant funds from the Virginia Department of Behavioral Health and Developmental Services (DBHDS) (101.364501) to the Department of Human Services (101.52152).

**EXPLANATION:** The County Board approved partial year funding in FY 2009 in the amount of \$71,750 for two ongoing grant-funded programs at the April 25, 2009 meeting. This initiative will continue to be funded at the annual level of \$130,000 and is focused on developing mental health and substance abuse recovery efforts and on two consumer-run projects.

U. **RECOMMENDATION:** Authorize 2.0 limited term FTEs in the Department of Parks, Recreation, and Cultural Affairs' (DPRCR) Cultural Affairs Division for the proposed cultural arts center.

**EXPLANATION:** Per the business plan developed for the cultural arts center, two limited term FTEs are needed prior to opening for Marketing and Development efforts. Funds to support these two FTEs are provided in previously appropriated monies in the DPRCR FY 2010 operating budget. These funds were originally from the Rosslyn Business Improvement's support of the cultural center operations. These two FTEs will be limited term County positions and will transition to the future non-profit organization to be established to run the cultural arts center.

V. **RECOMMENDATION:** Allocate \$6,328 from the Affordable Housing Investment Fund (101.495130) to Falls Church (101.456300).

**EXPLANATION:** The amount of funding allocated to Falls Church is increasing due to an increase in the HOME grant. The City of Falls Church and Arlington County have entered into a Cooperation Agreement that awards federal Community Development Block Grant funds and HOME funds to the City each year by way of a formula. HOME funding allocated to Falls Church (through the Affordable Housing Investment Fund) is increasing due to an increase in the FY 2010 HOME grant.

W. **RECOMMENDATION:** De-allocate \$5,079,711 from the allocated portion of the Affordable Housing Investment Fund (101.456300) to the unallocated portion of the Affordable Housing Investment Fund (101.495130.91102).

**EXPLANATION:** Several affordable housing projects cost less than anticipated when initial allocations were made by the Board or did not move forward as planned. These funds can therefore be freed up for future affordable housing projects.

X. **RECOMMENDATION:** Reallocate \$200,815 CDBG funds from AHC Single Family Programs (206.72405) to AHC MIPAP (206.72405).

**EXPLANATION:** AHC has not drawn FY 2007 CDBG funds allocated to its Single Family program because program income funds have been sufficient. It requests reallocation of funds to the MIPAP activity in order to accommodate increased demand for homeownership assistance and increased loan amounts.

Y. **RECOMMENDATION:** De-appropriate \$480,532 and 6.0 FTEs from the Police Department (101.31000) funded by the U. S. Department of Justice Community Oriented Policing Services (COPS) Hiring Grant (101.374903).

**EXPLANATION:** The Police Department applied for funding under the COPS Hiring Grant in April, 2009. The County Board appropriated funding in FY 2010 based upon the Police Department being awarded the full amount requested in the grant application. These funds allowed the Police Department to forego various service reductions. However, in the Fall of CY 2009 Arlington County was informed that the Police Department would not be awarded any funds under the COPS Hiring Grant. Therefore, the 6.0 FTEs and the associated personnel and revenue funds should be de-appropriated from the FY 2010 budget. The service reductions include the elimination of the two officers assigned to the Clarendon Detail, one School Resource Officer dedicated to Crisis Management, two officers assigned to District Teams, and one Crime Prevention Specialist.

FY 2009 GENERAL FUND SUMMARY - EXPENDITURES, ENCUMBRANCES & REVISED APPROPRIATION

GENERAL FUND OPERATING (101)	REVISED		EXPENDITURES		EXPENDITURES (OVER)/UNDER REVISED APPROPRIATION	ENCUMBRANCES (Pos)	FINAL APPROPRIATION
	APPROPRIATION	EXPENDITURES	EXPENDITURES	APPROPRIATION			
County Board	1,100,581	1,039,362	61,219	-	1,039,362	-	1,039,362
County Manager	4,361,588	3,933,144	428,444	-	3,933,144	-	3,933,144
Management and Finance	5,852,703	5,706,101	146,602	-	5,706,101	-	5,706,101
Human Resources	7,511,275	6,912,938	598,337	17,820	6,930,758	17,820	6,930,758
Technology Services	14,613,991	13,951,021	662,970	-	13,951,021	-	13,951,021
County Attorney	2,232,741	2,219,831	12,910	-	2,219,831	-	2,219,831
Circuit Court	3,231,561	3,186,689	44,872	-	3,186,689	-	3,186,689
Gen. District Court	357,701	300,668	57,033	-	300,668	-	300,668
Juvenile & Domestic Relations Court	5,493,799	5,212,180	281,619	-	5,212,180	-	5,212,180
Commonwealth Attorney	3,888,500	3,695,513	192,987	-	3,695,513	-	3,695,513
Sheriff	34,998,287	34,227,741	770,546	-	34,227,741	-	34,227,741
Comm. of Revenue	5,023,788	4,800,538	223,250	-	4,800,538	-	4,800,538
Treasurer	5,994,055	5,925,435	68,620	-	5,925,435	-	5,925,435
Electoral Board	917,333	1,161,224	(243,891)	-	1,161,224	-	1,161,224
Police	58,546,244	53,342,584	5,203,660	45,281	53,387,865	45,281	53,387,865
Office of Emergency Management	9,033,643	8,349,020	684,623	-	8,349,020	-	8,349,020
Fire	48,007,156	45,010,283	2,996,873	61,503	45,071,786	61,503	45,071,786
Environmental Services	71,645,462	67,845,515	3,799,947	146,015	67,991,530	146,015	67,991,530
Human Services	110,640,152	103,057,795	7,582,357	-	103,057,795	-	103,057,795
Libraries	13,704,868	12,946,359	758,509	-	12,946,359	-	12,946,359
Economic Development	3,803,469	3,481,543	321,926	-	3,481,543	-	3,481,543
Community Planning, Housing & Development	9,900,293	9,725,097	175,196	-	9,725,097	-	9,725,097
Parks, Recreation & Cultural Resources	34,537,429	33,558,446	978,983	-	33,558,446	-	33,558,446
<b>Subtotal, Operating Departments</b>	<b>455,396,619</b>	<b>429,589,027</b>	<b>25,807,592</b>	<b>270,619</b>	<b>429,859,646</b>	<b>270,619</b>	<b>429,859,646</b>
Non-Departmental	87,176,481	37,481,484	49,694,997	-	37,481,484	-	37,481,484
Debt Service	52,858,996	51,476,352	1,382,644	-	51,476,352	-	51,476,352
Regionals	8,054,810	7,989,890	64,920	-	7,989,890	-	7,989,890
Metro	20,000,000	18,394,223	1,605,777	-	18,394,223	-	18,394,223
<b>Total General Government</b>	<b>623,486,906</b>	<b>544,930,975</b>	<b>78,555,931</b>	<b>270,619</b>	<b>545,201,594</b>	<b>270,619</b>	<b>545,201,594</b>
<b>GENERAL FUND TRANSFERS:</b>							
Travel and Tourism Promotion (202)	247,000	247,000	-	-	247,000	-	247,000
Automotive Equipment (609)	87,456	87,456	-	-	87,456	-	87,456
Printing (611)	207,699	207,699	-	-	207,699	-	207,699
General Capital Projects (313)	19,647,070	19,647,070	-	-	19,647,070	-	19,647,070
CPHD Development Fund (570)	2,881,512	2,881,512	-	-	2,881,512	-	2,881,512
Other Post Employment Benefits (751)	15,111,505	15,111,505	-	-	15,111,505	-	15,111,505
Schools Operating (880)	311,406,981	293,870,223	17,536,758	-	293,870,223	-	293,870,223
School Cafeteria (881)	800,000	187,029	612,971	-	187,029	-	187,029
Schools Community Activities (882)	9,164,221	7,728,929	1,435,292	-	7,728,929	-	7,728,929
Schools Construction (886)	16,256,953	5,375,590	10,881,363	-	5,375,590	-	5,375,590
Schools Debt Service Fund (888)	27,670,948	32,097,012	(4,426,064)	-	32,097,012	-	32,097,012
Schools Comprehensive Services Act Fund (889)	1,807,500	1,894,802	(87,302)	-	1,894,802	-	1,894,802
<b>Total Interfund Transfers</b>	<b>405,288,845</b>	<b>379,335,827</b>	<b>25,953,018</b>	<b>-</b>	<b>379,335,827</b>	<b>-</b>	<b>379,335,827</b>
<b>Total General Fund Exp and Interfund Trans</b>	<b>1,028,775,751</b>	<b>924,266,802</b>	<b>104,508,949</b>	<b>270,619</b>	<b>924,537,421</b>	<b>270,619</b>	<b>924,537,421</b>

**FY 2009 OTHER OPERATING FUNDS - EXPENDITURES/TRANSFERS, ENCUMBRANCES & REVISED APPROPRIATION**

	REVISED APPROPRIATION	EXPENDITURES/ TRANSFERS	PO ENCUMBRANCES	FINAL APPROPRIATION
TRAVEL, TOUR AND PROMO FUND (202)	1,379,987	1,278,320	-	1,278,320
ROSSLYN BUSINESS IMPROVEMENT DISTRICT (204)	3,033,518	2,970,001	-	2,970,001
CRYSTAL CITY BUSINESS IMPROVEMENT DIST. (205)	2,173,657	2,160,115	-	2,160,115
COMMUNITY DEVELOPMENT FUND (206)	3,173,128	1,674,363	-	1,674,363
SECTION 8 (208)	16,018,100	15,436,989	-	15,436,989
UTILITIES OPERATING FUND (503)	79,887,207	73,657,835	-	73,657,835
BALLSTON GARAGE (540)	5,906,111	3,190,711	1,050	3,191,761
BALLSTON GARAGE - 8th LEVEL (548)	41,508	52,808	-	52,808
CPHD DEVELOPMENT FUND (570)	15,154,898	11,530,675	-	11,530,675
AUTOMOTIVE EQUIPMENT FUND (609)	255,594	(2,229,690)	1,443,718	(785,972)
PRINTING (611)	236,645	267,119	-	267,119
JAIL INDUSTRIES (612)	-	7,593	-	7,593
<b>TOTAL OTHER FUNDS</b>	<b>127,260,353</b>	<b>109,996,839</b>	<b>1,444,768</b>	<b>111,441,607</b>

## Other County Funds Summary

The table on the prior page indicates the budget and actual expenditures in FY 2009 for each of the non-General Fund, non-capital other operating funds.

Most other County funds were within budget, with three exceptions.

The Jail Industries fund expenditures exceeded budget by \$7,593 due to lower than anticipated billings for services performed for other County departments. This will reduce the available fund balance.

The Printing Fund expenses were \$30,474 higher than budgeted, due to equipment purchases to support customer needs in FY 2009. Fund balance provided the reserve funding needed.

The Ballston Garage Fund – 8<sup>th</sup> Level – exceeded budget by \$11,300 due to higher than anticipated maintenance and cleaning costs. There is a sufficient balance in the fund to cover the expenses.

All other funds came in under budget. The following highlights other significant underexpenditures.

The FY 2009 fund balance for the Utilities Fund increased by \$6.6 million. Revenues were slightly higher than expected, due to earnings on investments, higher-than-budgeted revenues from Inter-jurisdictional Partners, and an increase in late fees. These revenues were partially offset by lower-than budgeted Water and Sewer Service receipts. Expenditures at the end of FY 2009 were approximately \$6 million less than budgeted.

The Stormwater Management Fund ended FY 2009 with a balance of \$5.9 million to be appropriated into FY 2010. This balance will be used for stormwater drainage improvement projects, channel improvement and environmental quality projects, maintenance of stormwater infrastructure, and Four Mile Run Master Plan implementation as identified in the County's adopted FY 2009 - FY 2014 Capital Improvement Program. This funding will also support the technical consulting services required to update the County's Stormwater Master Plan and for staff and operational expenses associated with the County's comprehensive stormwater management program. This mandatory program is required by State and federal regulations that are designed to protect and improve the quality of local streams, the Potomac River, and the Chesapeake Bay.

The Transportation Investment Fund ended FY 2009 with a balance of \$23.8 million to be appropriated into FY 2010. This amount will cover needed reserves as well as being applied to major upcoming transportation projects such as the Rosslyn Station Access Improvement Project, the Crystal City/Potomac Yard Transitway Project, and Lee and Glebe Intersection improvements, as well as ongoing programs such as ART bus purchases and transportation systems and traffic signals.

EXPENDITURES FOR FISCAL YEAR ENDING JUNE 30, 2009  
Pre-Audit

GENERAL CAPITAL PROGRAM (FUND 313)	REVISED APPROPRIATION	UNAPPROPRIATED REVENUES	FINAL APPROPRIATIONS	EXPENDITURES	ENCUMBRANCES	PO ENCUMBRANCES	INCOMPLETE PROJECTS	TOTAL CARRYOVER
CABLE TV (13002)	1,054,929	704,067	1,758,996	356,318	0	0	1,402,678	1,402,678
DTS (13003, 13301)	14,341,926		14,341,926	8,415,754	842,215	842,215	5,083,957	5,926,172
Public Safety (31221)	350,000		350,000	335,903			14,097	14,097
DES - Transportation (43501, 11-27)	18,440,915	2,731,392	21,172,307	6,175,520	6,126,208	6,126,208	8,870,579	14,996,787
DES - Government Facilities (43563)	8,085,473	530,549	8,616,022	4,677,686	314,670	314,670	3,623,666	3,938,336
Internal Financing (43563, 0000) <sup>1</sup>	(1,856,120)		(1,856,120)				(1,856,120)	(1,856,120)
DES - Facilities Maintenance (43564)	13,570,600		13,570,600	5,285,462	4,791,616	4,791,616	3,493,522	8,285,138
DES - Environmental Planning (44001)	1,492,544		1,492,544	13,681	27,822	27,822	1,451,041	1,478,863
DHS - Information Services Bureau (54105)	1,005,400		1,005,400	176,585	574,553	574,553	254,262	828,815
AED - Real Estate Development (71004)	983,692		983,692	38,104	16,621	16,621	928,967	945,588
CPHD - Columbia Pike (72106)	2,610,079		2,610,079	1,387,016	296,866	296,866	926,177	1,223,063
CPHD - Neighborhood Conservation (72301, 4)	858,433		858,433	569,988	4,100	4,100	284,345	288,445
PRCR (80001, 82002)	10,716,307	110,706	10,827,013	1,227,343	1,125,107	1,125,107	8,474,563	9,599,670
REGIONALS (91102-6) <sup>2</sup>	36,977,287		36,977,287	28,992,167			7,985,120	7,985,120
<b>TOTAL GENERAL CAPITAL PROGRAM</b>	<b>108,631,465</b>	<b>4,076,714</b>	<b>112,708,179</b>	<b>57,651,527</b>	<b>14,119,798</b>	<b>14,119,798</b>	<b>40,936,854</b>	<b>55,056,652</b>

COUNTY BOND, IDA AND UTILITY FUND CAPITAL PROJECTS (FUND 314-333, 519, 543-546)	MODIFIED APPROPRIATION	UNAPPROPRIATED REVENUES	REVISED APPROPRIATIONS	EXPENSES	ENCUMBRANCES	PO ENCUMBRANCES	INCOMPLETE PROJECTS	TOTAL CARRYOVER
STREET AND HIGHWAY (FUND 314)	15,730,491		15,730,491	8,025,216	2,339,579	2,339,579	5,365,696	7,705,275
COMMUNITY CONSERVATION (FUND 316)								
CPHD	6,754,859		6,754,859	4,943,128.00	1,314,949	1,314,949	496,782	1,811,731
DES	8,188,393		8,188,393	1,299,088	186,555	186,555	6,702,750	6,889,305
Fund 316 Total	14,943,252		14,943,252	6,242,216	1,501,504	1,501,504	7,199,532	8,701,036
GOVERNMENT FACILITY (FUND 317)								
UTILITIES - CONSTRUCTION (FUND 519)	1,078,599		1,078,599	903,546	41,527	41,527	133,526	175,053
DES Water & Sewer Non-Expansion - 43542	11,565,777		11,565,777	7,155,557	2,944,230	2,944,230	1,465,990	4,410,220
DES Water & Sewer Expansion - 43543 & 43544	11,534,565	2,147,660	13,682,225	3,019,567	3,504,391	3,504,391	7,158,267	10,662,658
DES WPCP Expansion - 43541	140,383,047	20,062,014	160,445,061	120,917,138	15,602,984	15,602,984	23,924,939	39,527,923
DES WPCP Non-Expansion - 43545	6,887,414	1,227,508	8,114,922	1,820,585	59,094	59,094	6,235,243	6,294,337
Fund 519 Total	170,370,803	23,437,182	193,807,985	132,912,847	22,110,699	22,110,699	38,784,439	60,895,138
STORMWATER MANAGEMENT FUND (FUND 321)	7,296,170		7,296,170	1,377,638	258,202	258,202	5,660,330	5,918,532
PARKS AND RECREATION (FUND 324)	39,115,274		39,115,274	4,716,058	2,939,089	2,939,089	31,460,117	34,399,216
FIRE STATION BOND (FUND 326)	15,214,234		15,214,234	7,224,959	372,827	372,827	7,616,448	7,989,275
LIBRARY BOND (FUND 329)	7,063,293		7,063,293	3,485,344	1,711,195	1,711,195	1,866,754	3,577,949
TRANSPORTATION INVESTMENT FUND (FUND 331)	31,256,461	98,758	31,355,219	7,508,654	529,022	529,022	23,317,543	23,846,565
TRANSIT FACILITIES (FUND 333)	13,453,364		13,453,364	7,287,985			6,165,379	6,165,379
WATER DISTRIBUTION (FUND 525)	1,444,726		1,444,726	607,691	385,006	385,006	452,029	837,035
SANITARY SEWER BOND (FUND 528)	16,000,000		16,000,000	215,909			15,784,091	15,784,091
WASTE TREATMENT PLANT (FUND 530)	70,515,375		70,515,375	15,375,233	40,007,218	40,007,218	15,132,924	55,140,142
TRADES CENTER (FUND 543)	69,212		69,212	61,593			7,619	7,619
EMERGENCY COMMUNICATIONS CENTER (546)	11,036,336		11,036,336	2,457,596	597,357	597,357	7,981,383	8,578,740
<b>TOTAL COUNTY BOND, IDA &amp; UTILITIES CAPITAL</b>	<b>414,587,590</b>	<b>23,535,940</b>	<b>438,123,530</b>	<b>198,402,485</b>	<b>72,793,235</b>	<b>72,793,235</b>	<b>166,927,810</b>	<b>239,721,045</b>

NOTES:

- Internal Financing expenditures could include fund transfers, paygo and expenditure credits.
  - Buckingham Village 3 financing involved temporary payment from General Fund PAYG regional accounts with immediate reimbursement from permanent IDA bond financing. As such, the related expenditures and revenues do not require supplemental appropriation and, therefore, are not presented in this schedule.
  - Modified appropriation is current year budget (Paygo) + carryover from previous fiscal year supplemental appropriation (such as bond sale) made during the year
  - Unappropriated revenues recommendation included in close-out board report.
  - Incomplete projects is the total of the revised appropriation minus expenditures and encumbrances.
- Reference: Financial Reports Pre-Audit

---

 FY 2009 INCOMPLETE PROJECTS REQUEST LIST
 

---

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY
<b>GENERAL FUND:</b>			
<b>County Attorney</b>			
Outside legal services	380,000	-	380,000
<b>Subtotal</b>	<b>380,000</b>	<b>-</b>	<b>380,000</b>
<b>Management &amp; Finance</b>			
Board of Equalization funding from June 2009 County Board Meeting	85,000		85,000
<b>Subtotal</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>
<b>Department of Technology Services</b>			
Network Security Audit	100,000	-	100,000
ETSU Grant	35,971	35,971	-
<b>Subtotal</b>	<b>135,971</b>	<b>35,971</b>	<b>100,000</b>
<b>General District Court</b>			
Carpet Replacement	22,000	-	22,000
<b>Subtotal</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>
<b>Juvenile &amp; Domestic Relations Court</b>			
Stove Range & Hood Fire Suppression System	7,000	-	7,000
<b>Subtotal</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b>Commonwealth Attorney's Office</b>			
Seized Assets	49,855	-	49,855
Project Peace (GEAP) Grant	36,845	36,845	-
<b>Subtotal</b>	<b>86,700</b>	<b>36,845</b>	<b>49,855</b>
<b>Police Department</b>			
FY 2009 Recovery Justice Assistance Grant	288,679	288,679	-
FY 2009 DMV Grant	47,251	47,251	-
FY 2007-8 Justice Assistance Grant	8,915	8,915	-
Project Peace (GEAP) Grant	47,243	47,243	-
Seized Assets	2,268,154	-	2,268,154
Property Shelving Unit Safety Upgrade	27,044	-	27,044
Public Safety IT Maintenance	236,806	-	236,806
Parking Ticket Contract Increases	6,900	-	6,900
<b>Subtotal</b>	<b>2,930,992</b>	<b>392,088</b>	<b>2,538,904</b>
<b>Office of Emergency Management</b>			
H1N1 Flu - Emergency Supplies	50,000	-	50,000
Local Emergency Management Performance Grant	23,537	-	23,537
UASI 2007 Regional Planner Grant	64,458	64,458	-
UASI 2007 Exercise and Training Grant	20,650	20,650	-
<b>Subtotal</b>	<b>158,645</b>	<b>85,108</b>	<b>73,537</b>

---

 FY 2009 INCOMPLETE PROJECTS REQUEST LIST
 

---

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY
<b>Fire Department</b>			
Fire Programs Grant	169,029	169,029	-
Four for Life Grant	68,167	68,167	-
Office of Emergency Medical Services Grant	47,450	47,450	-
Office of Commonwealth Preparedness Grant	115,000	115,000	-
Get Alarmed Grant	18,557	18,557	-
Personnel Procedures Update	50,000	-	50,000
<b>Subtotal</b>	<b>468,203</b>	<b>418,203</b>	<b>50,000</b>
<b>Sheriff's Office</b>			
SCAAP Grant Funding	294,708	294,708	-
<b>Subtotal</b>	<b>294,708</b>	<b>294,708</b>	<b>-</b>
<b>Department of Environmental Services</b>			
STAR Office Relocation	89,800	-	89,800
Disposal of Recycling Materials Contract Increase	120,000	-	120,000
Commuter Services Grant	402,203	402,203	-
Community Energy and Sustainability Plan	188,000	-	188,000
<b>Subtotal</b>	<b>800,003</b>	<b>402,203</b>	<b>397,800</b>
<b>Department of Human Services</b>			
Mainframe Conversion (APPROPRIATE TO PAYG - FUND 313)	141,071		141,071
Project Peace Grant	46,502	46,502	-
State Grant for a Child & Adolescent MH Therapist	70,000	70,000	-
Dental Grants	2,539	2,539	-
Part C funds	127,299	127,299	-
AIDS Drug Assistance Program (ADAP) Grant	59,616	59,616	-
NACCHO Grant	4,170	4,170	-
Forensic Case Management State Transformation Grant	10,683	10,683	-
Magistrate Project Grant	122,346	122,346	-
Mental Health Law Reform Grant	107,687	107,687	-
Discharge Assistance Program (Not Guilty by Reason of Insanity) Client-Specific	36,536	36,536	-
Discharge Assistance Program Client-Specific	72,864	72,864	-
Recovery Project Grant (1)	1,200	1,200	-
Recovery Project Grant (2)	1,925	1,925	-
High Intensity Drug Trafficking Area Grant	174,442	174,442	-
Substance Abuse - Federal Block Grant	90,322	90,322	-
Substance Abuse - Federal Women and Children Grant	43,613	43,613	-
Substance Abuse - HIV/AIDS State Grant	64,398	64,398	-
Mental Health State General Funds (1)	53,029	53,029	-
Mental Health State General Funds (2)	7,968	7,968	-
Substance Abuse State General Funds	60,091	60,091	-
Door thru Door – Federal Grant New Freedom funds	390,804	390,804	-
Regional Older Adult Facilities Mental Health Support Program (RAFT) Grant	241,544	241,544	-
Cherrydale Lease Funds	93,865	93,865	-
<b>Subtotal</b>	<b>2,024,514</b>	<b>1,883,443</b>	<b>141,071</b>

---

**FY 2009 INCOMPLETE PROJECTS REQUEST LIST**


---

<b>FUND / DEPARTMENT / PROJECT</b>	<b>EXPENDITURES</b>	<b>REVENUES</b>	<b>NET CARRY</b>
<b>Economic Development</b>			
GSA Grant	68,550	-	68,550
OEA BRAC Grant Federal FY 2007 & FY 2008	61,390	61,390	-
OEA BRAC Grant Federal FY 2009 & FY 2010 (includes 2.0 FTEs)	87,424	87,424	-
VNDIA BRAC Grant	55,275	55,275	-
<b>Subtotal</b>	<b>272,639</b>	<b>204,089</b>	<b>68,550</b>
<b>Dept. of Community Planning, Housing &amp; Dev.</b>			
Crystal City Planning	91,000	-	91,000
Community Services Block Grant	18,528	18,528	-
SEEC Funding	12,275	-	12,275
Economic Development Initiative	89,415	89,415	-
<b>Subtotal</b>	<b>211,218</b>	<b>107,943</b>	<b>103,275</b>
<b>DPRCR</b>			
National Park Service's American Battlefield Protection Program grant award	60,000	60,000	-
<b>Subtotal</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>
<b>Non-Departmental</b>			
Rosslyn Cultural Arts Center - FY 2009 Trust & Agency Funds (APPROPRIATE TO PRCR)	55,615	-	55,615
Master lease funding - transfer to PAYG for PC replacement (\$332,665) and mobile data computers (\$1.0 mil.)	1,332,665	-	1,332,665
Other master lease funding	1,049,672	-	1,049,672
Lease Payment	54,000	-	54,000
Staffing Contingent - Attrition Changes in Public Safety	495,982	-	495,982
Four Mile Run Study	300,000	-	300,000
Columbia Pike Planning Study	200,000	-	200,000
Technology & Consultant Contingent	250,000	-	250,000
Safety Net Contingent (excess HOG funds)	385,162	-	385,162
<b>Subtotal</b>	<b>4,123,096</b>	<b>-</b>	<b>4,123,096</b>
<b>GENERAL FUND TOTAL:</b>	<b>12,060,689</b>	<b>3,920,601</b>	<b>8,140,088</b>

---

 FY 2009 INCOMPLETE PROJECTS REQUEST LIST
 

---

FUND / DEPARTMENT / PROJECT	EXPENDITURES	REVENUES	NET CARRY
<b>TRAVEL &amp; TOURISM FUND</b>			
Mobile Visitor Center - electric vehicle, fabrication and maintenance	45,700	-	45,700
Touch screen kiosks (3 locations) - hardware, software, installation & maintenance	47,340	-	47,340
<b>TRAVEL &amp; TOURISM FUND TOTAL</b>	<b>93,040</b>	<b>-</b>	<b>93,040</b>
<b>SECTION 8 FUND:</b>	<b>22,937</b>	<b>22,937</b>	<b>-</b>
<b>COMMUNITY DEVELOPMENT FUND:</b>	<b>1,594,206</b>	<b>1,594,206</b>	<b>-</b>
<b>AUTOMOTIVE EQUIPMENT FUND:</b>	<b>1,376,395</b>	<b>-</b>	<b>1,376,395</b>
<b>PAY-AS-YOU-GO CAPITAL FUND:</b>			
Master lease funding for PC replacement, mobile data computers (transfer from General Fund - see Non-Departmental)	1,332,665	-	1,332,665
<b>PAY-AS-YOU-GO CAPITAL TOTAL:</b>	<b>1,332,665</b>	<b>-</b>	<b>1,332,665</b>
<b>TOTAL OTHER FUNDS:</b>	<b>4,419,243</b>	<b>1,617,143</b>	<b>2,802,100</b>
<b>GRAND TOTAL ALL FUNDS:</b>	<b>16,479,932</b>	<b>5,537,744</b>	<b>10,942,188</b>

**ARLINGTON COUNTY, VIRGINIA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
(Unaudited)**

Revenues	944,990,749	
Expenditures	924,266,802	
Excess of revenues and other financing sources over expenditures and transfers out		20,723,947
Fund Balance July 1, 2008		117,695,899
Fund Balance June 30, 2009		
Reserve for Encumbrances	270,619	
Reserve for Self Insurance	5,000,000	
Designated for Operating Reserve	30,769,734	
Designated for Other Post Employment Benefits	328,725	
Designated for FY 2010 School Budget	24,513,422	
Designated for FY 2010 Adopted Budget	20,152,964	
Designated for Incomplete Projects	8,140,088	
Designated for Affordable Housing	28,900,899	
Designated for FreshAIRE	894,730	
Designated for FY 2010 Capital (PAYG)	7,933,725	
Undesignated Fund Balance	11,514,940	
Fund Balance June 30, 2009		138,419,846
		138,419,846

-