

Fund 371

Park Capital Improvement Fund

Focus

This fund was established under the provisions of the Park Authority Act to provide for capital improvements to the agency's revenue-generating facilities and parks, as well as to various park sites. Through a combination of grants, proffers, and donations, this fund provides for specific park improvements. Funding is also derived through lease payments and revenue bonds for golf course development. In recent years, transfers from Fund 170, Park Revenue Fund have supported improvements to park facilities; however, the amount of funding received from Fund 170 fluctuates from year to year.

No funding is included for Fund 371, Park Capital Improvement Fund, in FY 2013. Work will continue on existing and previously funded projects.

Changes to FY 2012 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2012 Revised Budget Plan since passage of the FY 2012 Adopted Budget Plan. Included are all adjustments made as part of the FY 2011 Carryover Review, FY 2012 Third Quarter Review, and all other approved changes through April 24, 2012.

- ◆ As part of the *FY 2011 Carryover Review*, the Board of Supervisors approved an increase \$21,120,369 due to the carryover of unexpended project balances in the amount of \$18,893,898 and adjustments totaling \$2,226,471. These adjustments included the appropriation of revenues received in FY 2011 including \$127,873 in interest earnings and \$2,105,881 in contributions, partially offset by an increase in the facilities and maintenance reserve of \$7,283.

- ◆ As part of the *FY 2012 Third Quarter Review*, the Board of Supervisors made no adjustments to this fund.

A Fund Statement and a Summary of Capital Projects are provided on the following pages. The Summary of Capital Projects may include some projects without a Total Project Estimate amount. These projects are considered "continuing" projects or projects for which funding is necessary on an ongoing basis (e.g., a contingency or planning project).

Fund 371

Park Capital Improvement Fund

FUND STATEMENT

Fund Type P37, Non-Appropriated Funds

Fund 371, Park Capital Improvement Fund

	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
Beginning Balance	\$32,287,582	\$4,354,218	\$25,479,593	\$4,361,502	\$4,361,502
Revenue:					
Interest	\$127,873	\$0	\$0	\$0	\$0
Other Revenue ¹	2,808,331	0	0	0	0
Total Revenue	\$2,936,204	\$0	\$0	\$0	\$0
Transfers In:					
Park Revenue Fund (170) ²	\$800,000	\$0	\$0	\$0	\$0
Total Transfers In:	\$800,000	\$0	\$0	\$0	\$0
Total Available	\$36,023,786	\$4,354,218	\$25,479,593	\$4,361,502	\$4,361,502
Total Expenditures³	\$10,544,193	\$0	\$21,118,091	\$0	\$0
Total Disbursements	\$10,544,193	\$0	\$21,118,091	\$0	\$0
Ending Balance⁴	\$25,479,593	\$4,354,218	\$4,361,502	\$4,361,502	\$4,361,502
Lawrence Trust Reserve ⁵	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁶	700,000	700,000	700,000	700,000	700,000
Facilities and Services Reserve ⁷	2,146,292	2,146,292	2,153,576	2,153,576	2,153,576
Unreserved Ending Balance	\$21,125,375	\$0	\$0	\$0	\$0

¹ Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

² This fund periodically receives transfers from Fund 170, Park Revenue Fund in support of park and facility improvements approved by the Park Authority Board.

³ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$2,277.19 has been reflected as an increase to FY 2011 expenditures due to expenditure accruals. This impacts the amount carried forward and results in a decrease of \$2,277.19 to the *FY 2012 Revised Budget Plan*. The projects affected by these adjustments are Projects 004113, Lee District Telecommunications, 004493, Robert E. Lee Recreation Center, and 004782, CLEMYJONTRI. The audit adjustment has been included in the FY 2011 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments were included in the FY 2012 Third Quarter package.

⁴ Capital Projects are budgeted based on total project cost. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year and ending balances fluctuate, reflecting the carryover of these funds.

⁵ This Reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation to this site. In accordance with the Fairfax County Park Authority Board, the principal amount of \$1,507,926 received from the donation will remain intact, and any interest earned will be used according to the terms of the Trust.

⁶ The Golf Revenue Bond Indenture requires that a repair and replacement security reserve be maintained in the Capital Improvement Plan for repairs to park facilities.

⁷ The Facilities and Services Reserve supports the maintenance and renovation of revenue-generating facilities.

Fund 371

Park Capital Improvement Fund

FY 2013 Summary of Capital Projects

Fund: 371, Park Capital Improvement Fund

Project #	Description	Total Project Estimate	FY 2011 Actual Expenditures	FY 2012 Revised Budget	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
004102	Low Impact Development	\$150,000	\$1,287.86	\$1,358.72	\$0	\$0
004103	Stewardship Education	135,000	5,507.02	43,463.67	0	0
004105	GIS/Data/Green Infrastructure	180,000	8,351.88	362.43	0	0
004108	Lee District Land Acquisition and Development	542,862	214,096.44	42,606.53	0	0
004109	Countywide Trails	55,276	2,692.73	38,249.45	0	0
004110	Merrilee Park	17,139	0.00	17,139.00	0	0
004113	Lee District Telecommunications	195,404	96,071.69	61,665.31	0	0
004115	Pimmit Run SV-Area 1	188,442	0.00	172,478.94	0	0
004116	Confederate Fortifications Historic Site	87,171	0.00	84,509.18	0	0
004117	Turner Farm Observatory	13,025	10,706.00	2,319.00	0	0
004119	Vulcan	2,407,277	270,897.08	2,136,379.92	0	0
004122	Spring Hill Park - McLean Youth Soccer	2,433,807	70,213.03	690,984.97	0	0
004126	Restitution for VDOT Takings	311,541	22,336.19	197,730.85	0	0
004127	Fort Willard - Fort Restoration	85,000	0.00	10,709.23	0	0
004128	Ft. Willard - Park (Non-Fort) Development	39,380	0.00	2,500.36	0	0
004129	Lee District Tree House	259,515	54,650.31	7,338.40	0	0
004131	Mt. Vernon Parks - Districtwide	188,940	40,784.82	148,155.18	0	0
004132	Oakton Community Park	100,000	0.00	100,000.00	0	0
004135	Lake Fairfax Skate Park	2,172	0.00	2,172.00	0	0
004136	Stout Condemnation	10,773,305	7,164,888.25	2,483,416.75	0	0
004141	Advertising Study	50,000	46,950.00	3,050.00	0	0
004143	Mark Bleiweis Memorial Sportsmanship Field	8,500	0.00	1,281.80	0	0
004145	Lee Districtwide Parks	191,035	0.00	191,035.00	0	0
004146	Fox Mill Park	116,045	0.00	5,180.90	0	0
004148	Hunter Mill Districtwide Parks	40,585	0.00	40,585.00	0	0
004149	CLEMYJONTRI - Liberty Swing	95,489	50,847.40	44,641.60	0	0
004157	Linway Terrace Park Synthetic Turf	687,766	658,165.06	22,831.04	0	0

Fund 371

Park Capital Improvement Fund

FY 2013 Summary of Capital Projects

Fund: 371, Park Capital Improvement Fund

Project #	Description	Total Project Estimate	FY 2011 Actual Expenditures	FY 2012 Revised Budget	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
004158	Sully Districtwide Parks	19,114	0.00	19,114.00	0	0
004159	Telecommunications -	26,000	0.00	26,000.00	0	0
004160	Hunter Mill Districtwide Parks	37,500	0.00	37,500.00	0	0
004161	Laurel Hill	25,000	0.00	25,000.00	0	0
004165	Green Springs Classroom	20,000	550.00	19,450.00	0	0
004168	Mt. Eagle Park	30,000	0.00	30,000.00	0	0
004349	South Run Park	295,181	10,600.27	74,260.68	0	0
004380	Beulah Road Park	7,670	0.00	7,670.00	0	0
004493	Robert E. Lee Recreation Center	536,274	17,548.82	17,328.28	0	0
004503	Cub Run S. V. Park	341,128	0.00	232,079.27	0	0
004522	Frying Pan Park	287,101	26,256.30	67,887.59	0	0
004528	Riverbend Park	90,985	1,442.00	50,904.11	0	0
004534	Park Contingency		0.00	3,186,947.78	0	0
004538	Park Easement Admin.	3,043,622	316,933.50	688,421.96	0	0
004558	Park Collections	51,263	0.00	3,170.53	0	0
004564	History Special Events	8,000	85.00	2,909.65	0	0
004567	Stratton Woods	1,829,467	410,892.96	457,863.48	0	0
004592	Sully Plantation	810,474	18,230.92	494,319.50	0	0
004593	Green Spring Farm Park	110,000	0.00	60,250.00	0	0
004595	Mason District Park	630,177	0.00	299,375.70	0	0
004596	Wakefield	1,982,424	4,150.00	50,460.44	0	0
004626	Stuart Ridge/ Sugarland Run Park	24,886	0.00	14,896.00	0	0
004748	Gen. Park Improvements		140,181.38	562,182.33	0	0
004749	Site Information Management	2,842,000	1,207.50	693,885.58	0	0
004750	Park Proffers	11,386,760	618,668.31	5,556,842.72	0	0
004751	Park Rental Bldg. Maint.	1,593,558	50,343.00	274,284.56	0	0
004758	Archaeology Proffers	169,732	619.54	67,284.02	0	0
004759	Stewardship Publications	71,801	2,747.50	41,470.33	0	0
004760	Stewardship Exhibits	13,325	930.98	3,496.35	0	0
004761	Lawrence Trust	490,281	6,206.97	337,343.19	0	0
004762	Golf Improvements	2,662,740	0.00	5,307.98	0	0
004763	Grants		141,091.61	217,415.66	0	0
004764	Mt. Air	46,701	0.00	3,059.92	0	0
004769	Mastenbrook Volunteer Grant Program	467,662	47,735.60	56,715.06	0	0

Fund 371

Park Capital Improvement Fund

FY 2013 Summary of Capital Projects

Fund: 371, Park Capital Improvement Fund

Project #	Description	Total Project Estimate	FY 2011 Actual Expenditures	FY 2012 Revised Budget	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
004771	Historic Huntley	454,527	0.00	438,635.83	0	0
004774	Gabrielson Gardens	2,000	0.00	2,000.00	0	0
004775	Open Space Preservation Contributions	620,813	0.00	220,813.00	0	0
004778	Land Acquisition Support	156,420	0.00	54,362.43	0	0
004782	CLEMYJONTRI	769,527	1,419.06	(0.31)	0	0
004783	Linway Terrace	5,000	5,000.00	0.00	0	0
004785	Providence Area Park	83,050	0.00	60,000.00	0	0
004788	West County Recenter	435,000	0.00	11,059.16	0	0
004796	South Run S.V. - Mt. Vernon	88,963	0	88,963	0	0
004797	Arrowhead Park	158,000	437.00	5,016.38	0	0
004799	Wolf Trap	24,000	2,469.19	0.00	0	0
Total		\$52,102,802	\$10,544,193.17	\$21,118,091.39	\$0	\$0