

Fund 80300

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 addition, transfers from Fund 80000, Park Revenue Fund, often support improvements to park facilities; however, the amount of funding received from Fund 80000 fluctuates from year to year.

No funding is included for Fund 80300 (formerly Fund 371), Park Capital Improvement Fund, in FY 2014. Work will continue on existing and previously funded projects. Moreover, a transfer of \$1,085,000 is recommended from Fund 80300, Park Capital Improvement Fund, Project 2G51-017-000, Contingency, to Fund 30010, County Construction, to support Project PR-000083, Americans with Disabilities Act Improvements, in FY 2014. This transfer is consistent with the recommendations presented in the November 2012 Office of Financial and Program Audit report entitled, Strategies to Reduce County General Fund support of the Park Authority. Funding will provide for the continuation of improvements required as part of the Department of Justice (DOJ) audit and identified in the settlement agreement signed by the Board of Supervisors on January 28, 2011. This adjustment to the contingency project within Fund 80300 will reduce the availability of funding should other projects in progress exceed existing resources. Finally, a transfer of \$200,000 is included from Fund 80300, Park Capital Improvement Fund, Project 2G51-017-000, Contingency, to Fund 30010, General Construction and Contributions, to support Project 2G51-006-000, Parks Grounds Maintenance, for basketball and tennis courts maintenance in FY 2014.

Changes to FY 2013 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2013 Revised Budget Plan since passage of the FY 2013 Adopted Budget Plan. Included are all adjustments made as part of the FY 2012 Carryover Review, FY 2013 Third Quarter Review, and all other approved changes through April 23, 2013.

- ◆ **Carryover Adjustments** **\$22,369,211**
As part of the *FY 2012 Carryover Review*, the Board of Supervisors approved funding of \$22,369,211 due to the carryover of unexpended project balances in the amount of \$18,413,676 and an adjustment of \$3,955,535. This adjustment was due to the appropriation of \$2,105,653 in easement fees, donations and Park proffers received in FY 2012 and a transfer of \$1,849,882 from Fund 800-C80000, Park Revenue Fund to support General Park Improvements, the Parknet project and the Facilities and Services Reserve.

- ◆ **Third Quarter Adjustments** **(\$660,000)**
As part of the *FY 2013 Third Quarter Review*, the Board of Supervisors approved a decrease of \$660,000 to appropriate revenues received in the amount of \$425,000 associated with donations from Great Falls Lacrosse for improvements to the Great Falls Nike Lacrosse Field #4. This increase was partially offset by a decrease of \$1,085,000 from the Contingency project to support FY 2014 requirements associated with ADA improvements.

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).

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FUND STATEMENT

Fund 80300, Park Capital Improvement Fund

	FY 2012 Actual	FY 2013 Adopted Budget Plan	FY 2013 Revised Budget Plan	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan
Beginning Balance¹	\$25,479,593	\$4,361,502	\$25,275,611	\$5,858,909	\$6,058,909
Revenue:					
Interest ²	\$74,675	\$0	\$0	\$0	\$0
Other Revenue ^{2,3}	2,443,385	0	425,000	0	0
Total Revenue	\$2,518,060	\$0	\$425,000	\$0	\$0
Transfers In:					
Park Revenue Fund (80000) ⁴	\$0	\$0	\$1,849,882	\$0	\$0
Total Transfers In:	\$0	\$0	\$1,849,882	\$0	\$0
Total Available	\$27,997,653	\$4,361,502	\$27,550,493	\$5,858,909	\$6,058,909
Total Expenditures ²	\$2,722,042	\$0	\$21,691,584	\$0	\$0
Transfers Out:					
General Construction and Contributions (30010) ⁵	\$0	\$0	\$0	\$1,085,000	\$1,285,000
Total Transfers Out	\$0	\$0	\$0	\$1,085,000	\$1,285,000
Total Disbursements	\$2,722,042	\$0	\$21,691,584	\$1,085,000	\$1,285,000
Ending Balance⁶	\$25,275,611	\$4,361,502	\$5,858,909	\$4,773,909	\$4,773,909
Lawrence Trust Reserve ⁷	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁸	700,000	700,000	700,000	700,000	700,000
Facilities and Services Reserve ⁹	2,153,576	2,153,576	2,565,983	2,565,983	2,565,983
Unreserved Ending Balance	\$20,914,109	\$0	\$1,085,000	\$0	\$0

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¹ The beginning balance in FY 2014 Adopted Budget Plan assumes the carryover of \$200,000 in FY 2013 expenditure reductions that are required to support tennis and basketball courts maintenance in Project 2G51-006-000, Parks Grounds Maintenance, within Fund 30010, General Construction and Contributions, in FY 2014. An FY 2013 expenditure reduction will be included in the *FY 2013 Carryover Review*.

² In order to account for revenue and expenditures in the proper fiscal year, an audit adjustment in the amount of \$12,702.69 has been reflected as a decrease to FY 2012 Interest revenue, an audit adjustment in the amount of \$125,000.00 has been reflected as an increase to FY 2012 Other Revenue, and an audit adjustment in the amount of \$17,627.00 has been reflected as an increase to FY 2012 expenditures. This impacts the amount carried forward and results in a decrease of \$17,627.00 to the *FY 2012 Revised Budget Plan*. The projects affected by this adjustment are PR-000058, Park Revenue Proffers, and 2G51-025-000, E. C. Lawrence Trust. The audit adjustment has been included in the FY 2012 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustments were included in the FY 2013 Third Quarter package.

³ Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

⁴ This fund periodically receives transfers from Fund 80000, Park Revenue Fund, in support of park and facility improvements approved by the Park Authority Board.

⁵ In lieu of General Fund support, a transfer of \$1,085,000 from Fund 80300, Park Capital Improvement Fund, to Fund 30010, General Construction and Contributions, will support Project PR-000083, Americans with Disabilities Act Improvements in FY 2014. Funding will provide for the continuation of improvements required as part of the Department of Justice (DOJ) audit and identified in the settlement agreement signed by the Board of Supervisors on January 28, 2011. Moreover, an amount of \$200,000 will be transferred to Fund 30010, General Construction and Contributions, in order to support Project 2G51-006-000, Parks Grounds Maintenance, for tennis and basketball courts maintenance.

⁶ 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.

⁷ 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.

⁸ The Golf Revenue Bond Indenture requires that a repair and replacement security reserve be maintained in the Capital Improvement Fund for repairs to park facilities.

⁹ The Facilities and Services Reserve supports the maintenance and renovation of revenue-generating facilities.

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FY 2014 Summary of Capital Projects

Fund 80300, Park Capital Improvement

Project #	Description	Total Project Estimate	FY 2012 Actual Expenditures	FY 2013 Revised Budget	FY 2014 Advertised Budget Plan	FY 2014 Adopted Budget Plan
2G51-010-000	Stewardship Education	\$135,000	\$39.19	\$43,424.48	\$0	\$0
2G51-011-000	Restitutions For VDOT Takings (Rvt)	311,541	64,141.60	133,589.25	0	0
2G51-012-000	Lake Fairfax Skate Park	2,172	0.00	2,172.00	0	0
2G51-013-000	Advertising Study	50,000	0.00	3,050.00	0	0
2G51-014-000	Mark Bleiweis Memorial Field	8,500	0.00	1,281.80	0	0
2G51-015-000	Fox Mill Park	116,045	0.00	5,180.90	0	0
2G51-016-000	Telecommunications- Administration	26,000	0.00	26,000.00	0	0
2G51-017-000	Fund Contingency		0.00	2,178,232.47	0	0
2G51-018-000	Park Easement Administration	3,396,328	292,474.26	748,653.70	0	0
2G51-019-000	Historic Artifacts Collections	52,382	0.00	4,289.53	0	0
2G51-020-000	History Special Events	8,000	0.00	2,909.65	0	0
2G51-021-000	Park Rental Building Maintenance	1,593,558	0.00	274,284.56	0	0
2G51-022-000	Archaeology Proffers	169,732	11,564.60	55,719.42	0	0
2G51-023-000	Stewardship Publications	74,604	0.00	44,273.33	0	0
2G51-024-000	Stewardship Exhibits	13,325	0.00	3,496.35	0	0
2G51-025-000	E.C. Lawrence Trust	494,844	28,684.51	313,221.68	0	0
2G51-026-000	Grants and Contributions	828,928	182,746.50	37,575.16	0	0
2G51-027-000	Gabrielson Gardens	2,000	0.00	2,000.00	0	0
2G51-028-000	Land Acquisition Support	156,420	0.00	54,362.43	0	0
PR-000023	Low Impact Development	150,000	821.21	537.51	0	0
PR-000024	GIS/Data/Green Infrastructure	180,000	362.12	0.00	0	0
PR-000025	Lee District Land Acquisition & Develop	542,862	0.00	42,606.53	0	0
PR-000026	Countywide Trails	55,276	0.00	38,249.45	0	0
PR-000027	Merrilee Park	17,139	0.00	17,139.00	0	0
PR-000028	Lee District Telecommunications	248,045	0.00	114,306.31	0	0
PR-000029	Pimmit Run Maintenance Facility	266,033	0.00	250,069.94	0	0
PR-000030	Confederate Fortifications Historic Site	105,746	0.00	103,084.18	0	0
PR-000031	Turner Farm Observatory	13,025	2,319.00	0.00	0	0
PR-000032	Vulcan	2,407,277	352,811.69	1,783,568.23	0	0
PR-000033	Spring Hill Park - McLean Youth Soccer	2,433,806	690,984.71	0.00	0	0
PR-000034	Ft. Willard-Fort Restoration	85,000	8,998.00	1,711.23	0	0
PR-000035	Ft. Willard-Park (Non-Fort) Development	39,380	684.00	1,816.36	0	0
PR-000036	Lee District Tree House	259,515	0.00	7,338.40	0	0
PR-000037	Mt. Vernon Districtwide Parks	317,670	19,701.35	257,183.83	0	0
PR-000038	Oakton Community Park	100,000	0.00	100,000.00	0	0

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PR-000039	Land Acquisition	10,773,305	0.00	2,483,416.75	0	0
PR-000040	Lee Districtwide Parks	302,414	48,105.56	254,308.44	0	0
PR-000041	Hunter Mill Districtwide Parks	64,363	0.00	64,363.00	0	0
PR-000042	Clemyjontri - Liberty Swing	95,489	32,175.01	12,466.59	0	0
PR-000043	Linway Terrace Park Turf Field	687,766	22,831.00	0.00	0	0
PR-000044	Sully Districtwide Parks	61,598	0.00	61,598.00	0	0
PR-000045	South Run Park	313,499	1,965.36	90,613.32	0	0
PR-000046	Beulah Road Park	7,670	0.00	7,670.00	0	0
PR-000047	Robert E Lee Recreation Center	547,136	419.48	27,770.80	0	0
PR-000048	Cub Run Stream Valley Park	358,578	1,560.00	247,969.27	0	0
PR-000049	Frying Pan Park	361,410	0.00	142,196.59	0	0
PR-000050	Riverbend Park	93,445	0.00	53,364.11	0	0
PR-000051	Stratton Woods Park	2,000,314	102,725.23	525,985.25	0	0
PR-000052	Sully Plantation	828,623	6,900.39	505,568.11	0	0
PR-000053	Green Spring Farm Park	110,000	0.00	60,250.00	0	0
PR-000054	Mason District Park	687,276	0.00	356,474.70	0	0
PR-000055	Wakefield Park	2,000,577	9,357.79	59,255.65	0	0
PR-000056	Stuart Ridge/Sugarland Run Park	24,886	0.00	14,896.00	0	0
PR-000057	General Park Improvements	12,798,358	353,708.81	1,479,523.52	0	0
PR-000058	Park Revenue Proffers	11,594,885	313,997.95	5,450,969.77	0	0
PR-000059	Golf Improvements	2,662,740	0.00	5,307.98	0	0
PR-000060	Mt. Air Park	46,701	0.00	3,059.92	0	0
PR-000061	Mastenbrook Volunteer Grant Program	478,205	11,139.80	56,118.26	0	0
PR-000062	Historic Huntley	465,389	0.00	449,497.83	0	0
PR-000063	Open Space Preservation	651,542	0.00	251,542.00	0	0
PR-000066	Providence Area Park Improvements	83,050	0.00	60,000.00	0	0
PR-000068	West County Recenter	435,000	0.00	11,059.16	0	0
PR-000069	South Run Stream Valley - Mt Vernon	88,963	0.00	88,963.00	0	0
PR-000070	Arrowhead Park	158,000	0.00	5,016.38	0	0
PR-000073	Hunter Mill DIT Wide Telcom.	63,250	0.00	63,250.00	0	0
PR-000074	Laurel Hill	25,000	0.00	25,000.00	0	0
PR-000075	Green Springs Classroom	79,650	52,558.80	26,541.20	0	0

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PR-000084	ParkNet	3,127,000	0.00	978,885.58	0	0
PR-000086	Mt Eagle Park	30,000	29,118.15	881.85	0	0
PR-000088	Lewinsville Park-Field #2 Synthetic Turf.	770,619	79,145.77	691,473.23	0	0
PR-000090	Great Falls Nike-Field #4	425,000	0.00	425,000.00	0	0
Total		\$67,961,854	\$2,722,041.84	\$21,691,583.94	\$0	\$0