Fund 80300
Park Improvement Fund

Focus

This fund was established under the provisions of the Park Authority Act to provide for 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 and Operating 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, Park Improvement Fund, in FY 2016. Work will continue on existing and previously funded projects.

Changes to FY 2015 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2015 Revised Budget Plan since passage of the FY 2015 Adopted Budget Plan. Included are all adjustments made as part of the FY 2014 Carryover Review, FY 2015 Third Quarter Review, and all other approved changes through April 30, 2015.

- **Carryover Adjustments** **$21,825,934**

  As part of the *FY 2014 Carryover Review*, the Board of Supervisors approved funding of $21,825,934 due to the carryover of unexpended project balances in the amount of $16,999,973 and an adjustment of $4,825,961. This increase was due to the appropriation of $2,253,550 in easement fees, donations and Park proffers received in FY 2014, and the appropriation of $2,572,411 from the Facilities and Services Reserve to Project PR-000101, Revenue Facilities Capital Sinking 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).

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FUND STATEMENT

Fund 80300, Park Improvement Fund

	FY 2014 Actual	FY 2015 Adopted Budget Plan	FY 2015 Revised Budget Plan	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
Beginning Balance	$28,696,358	$4,780,337	$24,033,860	$2,207,926	$2,207,926
Revenue:					
Interest	$23,855	$0	$0	$0	$0
Other Revenue[1]	2,229,695	0	0	0	0
Total Revenue	$2,253,550	$0	$0	$0	$0
Transfers In:					
Park Revenue and Operating Fund (80000)	$1,500,000	$0	$0	$0	$0
Total Transfer In:	$1,500,000	$0	$0	$0	$0
Total Available	$32,449,908	$4,780,337	$24,033,860	$2,207,926	$2,207,926
Total Expenditures	$7,131,048	$0	$21,825,934	$0	$0
Transfers Out:					
General Construction and Contributions (30010)[2]	$1,285,000	$0	$0	$0	$0
Total Transfer Out	$1,285,000	$0	$0	$0	$0
Total Disbursements	$8,416,048	$0	$21,825,934	$0	$0
Ending Balance[3]	$24,033,860	$4,780,337	$2,207,926	$2,207,926	$2,207,926
Lawrence Trust Reserve[4]	$1,507,926	$1,507,926	$1,507,926	$1,507,926	$1,507,926
Repair and Replacement Reserve[5]	700,000	700,000	700,000	700,000	700,000
Facilities and Services Reserve[6]	2,572,411	2,572,411	0	0	0
Unreserved Ending Balance	$19,253,523	$0	$0	$0	$0

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

[2] In lieu of General Fund support, a transfer of $1,085,000 from Fund 80300, Park Improvement Fund, to Fund 30010, General Construction and Contributions, supported Project PR-000083, ADA Compliance - Parks, in FY 2014. The funding provided 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 was transferred to Fund 30010, General Construction and Contributions, in order to support Project 2G51-006-000, Parks-Ground Maintenance, for tennis and basketball courts maintenance.

[3] 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.

[4] 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.

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

[6] In FY 2001, the Park Authority created a reserve dedicated to the maintenance and renovation of revenue-generating facilities and services. During the *FY 2014 Carryover Review*, the balance of the Facilities and Services Reserve was reallocated to project PR-000101, Revenue Facilities Capital Sinking Fund. This new project was established based on the recommendations of the Fairfax County Infrastructure Finance Committee to allow the Park Authority to provide support for planned, long-term, life-cycle maintenance of revenue facilities.

Fund 80300
Park Improvement Fund

FY 2016 Summary of Capital Projects

Fund 80300, Park Improvement

Project	Total Project Estimate	FY 2014 Actual Expenditures	FY 2015 Revised Budget	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
Archaeology Proffers (2G51-022-000)	$169,732	$3,784.81	$49,379.37	$0	$0
Beulah Road Park (PR-000046)	7,670	4,421.79	3,248.21	0	0
Braddock Districtwide (Wakefield) Telecommunications	2,004,338	0.00	18,736.65	0	0
Burke Lake Driving Range PPEA (2G51-033-000)	50,000	6,564.00	42,926.00	0	0
Catastrophic Events (2G51-038-000)	250,000	0.00	250,000.00	0	0
Cost of Facility Ownership Study (2G51-036-000)	10,000	0.00	10,000.00	0	0
Countywide Park Improvements (PR-000100)	149,711	0.00	149,711.00	0	0
Countywide Trails (PR-000026)	55,276	5,628.00	26,251.45	0	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	182,754	0.00	166,790.94	0	0
Dranesville Districtwide (Riverbend) Telecommunications	96,164	0.00	10,604.04	0	0
Dranesville Districtwide-Pimmit Run (PR-000094)	172,053	3,772.84	168,280.16	0	0
E.C. Lawrence Trust (2G51-025-000)	500,644	184.68	314,879.30	0	0
Fox Mill Park (2G51-015-000)	116,045	5,180.90	0.00	0	0
Ft. Willard-Fort Restoration (PR-000034)	85,000	1,711.23	0.00	0	0
Gabrielson Gardens (2G51-027-000)	2,000	0.00	2,000.00	0	0
General Park Improvements (PR-000057)	15,719,519	895,371.69	3,038,100.24	0	0
Grants and Contributions (2G51-026-000)	828,928	5,629.74	31,065.42	0	0
Grants Match (2G51-037-000)	250,000	0.00	250,000.00	0	0
Green Spring Farm Park (PR-000053)	110,000	0.00	60,250.00	0	0
Grist Mill Park-Smith Synthetic Turf Field (PR-000098)	208,944	0.00	208,944.00	0	0
Historic Artifacts Collections (2G51-019-000)	52,382	245.95	4,043.58	0	0
Historic Huntley (PR-000062)	479,195	0.00	463,303.83	0	0
History Special Events (2G51-020-000)	8,000	148.75	0.00	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications	91,263	0.00	91,263.00	0	0
Hunter Mill Districtwide (Frying Pan) Telecommunications	425,171	16,708.62	174,144.53	0	0
Hunter Mill Districtwide (Stratton) Telecommunications	2,288,301	19,261.13	754,092.13	0	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	93,672	0.00	93,672.00	0	0
Land Acquisition (PR-000039)	10,773,305	2,211,559.75	0.00	0	0
Land Acquisition Support (2G51-028-000)	111,058	0.00	9,000.43	0	0

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FY 2016 Summary of Capital Projects

Fund 80300, Park Improvement

Project	Total Project Estimate	FY 2014 Actual Expenditures	FY 2015 Revised Budget	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
Laurel Hill (PR-000074)	25,000	25,000.00	0.00	0	0
Lee District Land Acquisition & Develop (PR-000025)	781,362	177,606.53	63,500.00	0	0
Lee District Tree House (PR-000036)	259,515	7,338.40	0.00	0	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	499,294	118,471.53	268,385.96	0	0
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	345,408	73,570.41	58,283.47	0	0
Lewinsville Park-Field #2 Synthetic Turf (PR-000088)	2,395,619	1,749,030.09	22,436.71	0	0
Mark Bleiweis Memorial Field (2G51-014-000)	8,500	1,281.80	0.00	0	0
Mason District Park (PR-000054)	805,791	44,426.00	415,512.75	0	0
Mastenbrook Volunteer Grant Program (PR-000061)	501,270	0.00	79,183.26	0	0
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	0	0
Mt. Air Park (PR-000060)	46,701	0.00	3,059.92	0	0
Mt. Eagle Park (PR-000086)	30,000	651.08	0.00	0	0
Mt. Vernon Districtwide (So Run SV) Telecommunications	71,170	0.00	71,170.00	0	0
Mt. Vernon Districtwide Parks (PR-000037)	395,569	0.00	335,082.83	0	0
Oakton Community Park (PR-000038)	100,000	0.00	93,784.40	0	0
Open Space Preservation (PR-000063)	713,319	283,165.00	30,154.00	0	0
Park Authority Resource Management Plans (2G51-035-000)	455,604	0.00	455,604.00	0	0
Park Easement Administration (2G51-018-000)	3,808,981	239,840.25	655,211.30	0	0
Park Rental Building Maintenance (2G51-021-000)	1,593,558	83,263.28	106,324.73	0	0
Park Revenue Proffers (PR-000058)	12,728,760	820,244.46	5,000,287.22	0	0
ParkNet (PR-000084)	3,327,000	24,940.42	1,153,945.18	0	0
Restitutions For VDOT Takings (2G51-011-000)	316,541	17,742.01	103,194.56	0	0
Revenue Facilities Capital Sinking Fund (PR-000101)	2,574,782	0.00	2,574,782.00	0	0
Robert E Lee Recreation Center (PR-000047)	554,636	9,015.00	26,255.80	0	0
Springfield Districtwide (Confed Fort) Telecommunications	116,200	0.00	113,538.18	0	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	326,017	0.00	103,131.32	0	0
Stewardship Education (2G51-010-000)	137,314	2,114.72	41,990.41	0	0
Stewardship Exhibits (2G51-024-000)	13,325	0.00	3,496.35	0	0
Stewardship Publications (2G51-023-000)	75,877	6,340.00	39,206.33	0	0
Stuart Ridge/Sugarland Run Park (PR-000056)	24,886	0.00	14,896.00	0	0

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FY 2016 Summary of Capital Projects

Fund 80300, Park Improvement

Project	Total Project Estimate	FY 2014 Actual Expenditures	FY 2015 Revised Budget	FY 2016 Advertised Budget Plan	FY 2016 Adopted Budget Plan
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	368,173	86,538.06	171,026.21	0	0
Sully Districtwide Parks (PR-000044)	102,565	51,083.80	51,104.70	0	0
Sully Plantation (PR-000052)	898,876	7,914.06	561,826.05	0	0
SullyHighlands Park (PR-000099)	120,000	0.00	120,000.00	0	0
Telecommunications-Administration (2G51-016-000)	26,000	0.00	25,814.45	0	0
Vulcan (PR-000032)	3,678,055	121,297.39	2,655,920.22	0	0
Total	$73,533,932	$7,131,048.17	$21,825,933.59	$0	$0