

# Fund 80300: Park Improvement Fund

## Focus

Fund 80300, Park Improvement 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 in FY 2021. Work will continue on existing and previously funded projects.

## Pandemic Response and Impact

All capital projects are being reviewed as they move into the various stages of development, including land acquisition, design, and construction. It is anticipated that most projects will continue to move forward as planned; however, some projects, such as occupied renovations, will be delayed for safety reasons and some projects may be delayed if it is determined that the General Fund cannot support the future debt service requirements. Staffing constraints may also delay the schedules for upcoming design and construction projects.

## Changes to FY 2020 Adopted Budget Plan

*The following funding adjustments reflect all approved changes in the FY 2020 Revised Budget Plan since passage of the FY 2020 Adopted Budget Plan. Included are all adjustments made as part of the FY 2019 Carryover Review, FY 2020 Third Quarter Review, and all other approved changes through April 30, 2020.*

**Carryover Adjustments** **\$22,200,449**

As part of the *FY 2019 Carryover Review*, the Board of Supervisors approved funding of \$22,200,449 due to the carryover of unexpended project balances in the amount of \$15,903,919 and an adjustment of \$6,296,530. This increase included the appropriation of \$5,181,530 in interest earnings, easement fees, donations, and Park proffers received in FY 2019, and a transfer of \$1,115,000 from Fund 80000, Park Revenue and Operating Fund, to support long-term life-cycle maintenance of revenue facilities and unplanned emergency facility repairs.

**Third Quarter Adjustments** **\$772,597**

As part of the *FY 2020 Third Quarter Review*, the Board of Supervisors approved funding of \$772,597 based on a transfer in of \$1,350,000 from Fund 80000, Park Revenue and Operating Fund, to support a new appropriated FCPA Donation Account Reserve and an increase of \$380,000 to appropriate revenue received in FY 2020. These increases are partially offset by a transfer out of \$957,403 to Fund 80000, Park Revenue and Operating Fund, associated with previously appropriated telecommunications revenues which will support operations in Fund 80000.

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

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2021 Advertised Budget Plan	FY 2021 Adopted Budget Plan
<b>Beginning Balance</b>	\$20,507,090	\$2,207,926	\$23,293,375	\$2,207,926	\$2,207,926
<b>Revenue:</b>					
Interest	\$313,650	\$0	\$0	\$0	\$0
Other Revenue <sup>1</sup>	5,736,880	0	380,000	0	0
<b>Total Revenue</b>	<b>\$6,050,530</b>	<b>\$0</b>	<b>\$380,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers In:</b>					
Park Revenue and Operating Fund (80000) <sup>2</sup>	\$160,000	\$0	\$2,465,000	\$0	\$0
<b>Total Transfers In</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$2,465,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$26,717,620</b>	<b>\$2,207,926</b>	<b>\$26,138,375</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>
<b>Total Expenditures</b>	<b>\$3,424,245</b>	<b>\$0</b>	<b>\$22,973,046</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>					
Park Revenue and Operating Fund (80000) <sup>3</sup>	\$0	\$0	\$957,403	\$0	\$0
<b>Total Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$957,403</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$3,424,245</b>	<b>\$0</b>	<b>\$23,930,449</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Balance<sup>4</sup></b>	<b>\$23,293,375</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>
Lawrence Trust Reserve <sup>5</sup>	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve <sup>6</sup>	700,000	700,000	700,000	700,000	700,000
<b>Unreserved Ending Balance</b>	<b>\$21,085,449</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

<sup>2</sup> In FY 2020, an amount of \$1,115,000 is transferred from Fund 80000, Park Revenue and Operating Fund, to Fund 80300, Park Improvement Fund. This funding will support unplanned and emergency repairs not funded by the annual operating budget and the purchase of critical capital equipment in Project PR-000057, General Park Improvements. In addition, an amount of \$1,350,000 is transferred from Fund 80000, Park Revenue and Operating Fund, to Fund 80300, Park Improvement Fund, to support a new appropriated FCPA Donation Account Reserve.

<sup>3</sup> In FY 2020, previously appropriated telecommunications revenue in the amount of \$957,403 is transferred from Fund 80300, Park Improvement Fund, to Fund 80000, Park Revenue and Operating Fund, to support Revenue and Operating Fund activities.

<sup>4</sup> 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.

<sup>5</sup> 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.

<sup>6</sup> 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.

## Fund 80300: Park Improvement Fund

### SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2019 Actual Expenditures	FY 2020 Revised Budget	FY 2021 Advertised Budget Plan	FY 2021 Adopted Budget Plan
Archaeology Proffers (2G51-022-000)	\$204,732	\$0.00	\$78,451.82	\$0	\$0
Burke Lake Park Shelter (PR-000116)	75,000	22,316.22	7,530.74	0	0
Catastrophic Events (PR-000114)	250,000	0.00	250,000.00	0	0
Clemyjontri Park (PR-000064)	52,810	0.00	21,229.92	0	0
Colvin Run Mill Visitors Center (PR-000102)	140,000	0.00	140,000.00	0	0
Countywide Park Improvements (PR-000100)	149,711	13,782.82	0.00	0	0
Countywide Trails (PR-000026)	111,662	0.00	19,941.74	0	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	24,341.95	136,067.14	0	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	3,545.33	4,713.18	0	0
Dranesville Districtwide-Pimmit Run (PR-000094)	196,499	35,319.00	72,120.03	0	0
E C Lawrence (PR-000112)	338,562	2,100.00	326,532.47	0	0
FCPA Donation Account (PR-000133)	1,350,000	0.00	1,350,000.00	0	0
General Park Improvements (PR-000057)	18,233,657	276,685.66	1,719,563.08	0	0
Grants and Contributions (2G51-026-000)	908,279	15,788.47	41,919.37	0	0
Grants Match (PR-000104)	250,000	70.00	237,500.00	0	0
Historic Artifacts Collections (2G51-019-000)	52,382	3,665.62	0.00	0	0
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	0.00	380,000.00	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	13,679.52	31,206.93	0	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	25,000.00	35,385.76	0	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,759,383	47,686.00	334,531.28	0	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	48,221.41	0	0
Ken Lawrence Park Sign (PR-000126)	52,590	0.00	52,590.00	0	0
Larry Graves Park - Synthetic Turf Field (PR-000121)	999,000	127,561.84	871,438.16	0	0
Lee District Land Acquisition & Develop (PR-000025)	797,301	0.00	2,000.00	0	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	921,375	67,505.51	144,011.13	0	0
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	635,953	55,000.00	93,827.86	0	0
Lewinsville Park-Field #2 Synthetic Turf (PR-000088)	2,395,619	10,687.21	0.00	0	0
Mason District Park (PR-000054)	1,151,642	500.00	199,090.08	0	0
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	0.00	93,717.11	0	0

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Project	Total Project Estimate	FY 2019 Actual Expenditures	FY 2020 Revised Budget	FY 2021 Advertised Budget Plan	FY 2021 Adopted Budget Plan
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	0	0
Mt. Air Park (PR-000060)	46,701	1,528.40	1,531.52	0	0
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	0.00	13,243.23	0	0
Mt. Vernon Districtwide Parks (PR-000037)	603,350	6,255.00	73,152.84	0	0
Nottoway Park-Field #1 Synthetic Turf (PR-000125)	610,682	15,906.49	594,775.51	0	0
Oakton Community Park (PR-000038)	100,000	0.00	93,784.40	0	0
Open Space Preservation (PR-000063)	846,506	9,995.00	153,345.71	0	0
Park Authority Management Plans (PR-000113)	880,629	52,726.24	729,978.47	0	0
Park Easement Administration (2G51-018-000)	4,521,192	147,053.00	296,312.15	0	0
Park Revenue Proffers (PR-000058)	21,645,074	1,662,316.65	8,853,756.15	0	0
ParkNet (PR-000084)	3,327,000	218,350.00	733,376.04	0	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	32,275.47	34,153.28	0	0
Revenue Facilities Capital Sinking Fund (PR-000101)	4,159,031	332,141.57	1,923,200.67	0	0
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	179,129	24,675.29	38,677.21	0	0
Springfield Districtwide (Greenbriar) Tel (PR-000124)	4,000	0.00	4,000.00	0	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	3,808.28	14,281.29	0	0
Stewardship Education (2G51-010-000)	137,314	12,978.55	0.00	0	0
Stewardship Exhibits (2G51-024-000)	13,325	0.00	3,496.35	0	0
Stewardship Publications (2G51-023-000)	78,516	0.00	38,820.33	0	0
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	421,598	26,258.80	14,086.60	0	0
Sully Districtwide Parks (PR-000044)	160,868	4,748.00	11,843.28	0	0
Sully Plantation (PR-000052)	1,024,620	18,052.86	621,274.43	0	0
Telecommunications-Administration (2G51-016-000)	40,500	0.00	14,500.00	0	0
Turner Farm Observatory (PR-000031)	88,025	8,095.00	49,771.56	0	0
Vulcan (PR-000032)	3,678,055	101,845.49	1,952,957.02	0	0
<b>Total</b>	<b>\$77,553,518</b>	<b>\$3,424,245.24</b>	<b>\$22,973,046.25</b>	<b>\$0</b>	<b>\$0</b>