

Fund 80300: Park Improvements

Focus

Fund 80300, Park Improvements, 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 other 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, 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 2024. Work will continue on existing and previously funded projects.

Changes to FY 2023

The following funding adjustments reflect all approved changes in the FY 2023 Revised Budget Plan since passage of the FY 2023 Adopted Budget Plan. Included are all adjustments made as part of the FY 2022 Carryover Review and all other approved changes through December 31, 2022:

Adopted Budget Plan

Carryover Adjustments

\$31,026,070

As part of the *FY 2022 Carryover Review*, the Board of Supervisors approved funding of \$31,026,070 due to the carryover of unexpended project balances in the amount of \$23,015,945 and an adjustment of \$8,010,125. This adjustment is due to the appropriation of \$6,774,175 in interest earnings, easement fees, donations, and Park proffers received in FY 2022 as well as a Transfer In of \$1,235,950 from Fund 80000 to restore depleted reserves and rebuild the Sinking Fund to support long-term life-cycle maintenance at revenue generating facilities.

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 2022 Actual | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan |
|---------------------------------------|---------------------|-----------------------------|-----------------------------|--------------------------------|
| Beginning Balance | \$30,164,313 | \$1,507,926 | \$31,303,001 | \$1,509,558 |
| Revenue: | | | | |
| Interest | \$25,100 | \$0 | \$0 | \$0 |
| Other Revenue ¹ | 6,750,707 | 0 | 0 | 0 |
| Total Revenue² | \$6,775,807 | \$0 | \$0 | \$0 |
| Transfers In: | | | | |
| Park Revenue and Operating (80000) | \$0 | \$0 | \$1,235,950 | \$0 |
| Total Transfers In | \$0 | \$0 | \$1,235,950 | \$0 |
| Total Available | \$36,940,120 | \$1,507,926 | \$32,538,951 | \$1,509,558 |
| Total Expenditures² | \$4,020,824 | \$0 | \$31,029,393 | \$0 |
| Transfers Out: | | | | |
| Park Revenue and Operating (80000) | \$1,616,295 | \$0 | \$0 | \$0 |
| Total Transfers Out | \$1,616,295 | \$0 | \$0 | \$0 |
| Total Disbursements | \$5,637,119 | \$0 | \$31,029,393 | \$0 |
| Ending Balance³ | \$31,303,001 | \$1,507,926 | \$1,509,558 | \$1,509,558 |
| Lawrence Trust Reserve ⁴ | \$1,507,926 | \$1,507,926 | \$1,507,926 | \$1,507,926 |
| Unreserved Ending Balance | \$29,795,075 | \$0 | \$1,632 | \$1,632 |

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

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as an increase of \$1,632.00 to FY 2022 revenues and a decrease of \$3,323.55 to FY 2022 expenditures to properly record the accruals. This impacts the amount carried forward resulting in an increase of \$3,323.55 to the *FY 2023 Revised Budget Plan*. The projects affected by these adjustments are: PR-000052, Sully Plantation; PR-000054, Mason District Park; PR-000057, General Park Improvements; PR-000063, Open Space Preservation; PR-000113, Park Authority Management Plans; and PR-000133, FCPA Donation Account. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments will be included in the FY 2023 Third Quarter Package.

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 maintenance and renovation at the Ellanor C. Lawrence site. In accordance with the Fairfax County Park Authority Board, the principal amount of \$1,507,926 received from donations will remain intact, and any interest earned will be used according to the terms of the Trust.

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SUMMARY OF CAPITAL PROJECTS

| Project | Total Project Estimate | FY 2022 Actual Expenditures | FY 2023 Revised Budget | FY 2024 Advertised Budget Plan |
|---|------------------------|-----------------------------|------------------------|--------------------------------|
| Archaeology Proffers (2G51-022-000) | \$204,732 | \$0.00 | \$75,521.76 | \$0 |
| Burke Lake Park Shelter (PR-000116) | 182,247 | 0.00 | 1,274.54 | 0 |
| Clemyjontri Park (PR-000064) | 52,810 | 0.00 | 21,229.92 | 0 |
| Colvin Run Mill Visitors Center (PR-000102) | 140,000 | 0.00 | 140,000.00 | 0 |
| Countywide Trails (PR-000026) | 111,662 | 0.00 | 19,941.74 | 0 |
| Dranesville Districtwide (Pimmit) Telecommunications (PR-000029) | 383,034 | 9,625.34 | 65,676.81 | 0 |
| Dranesville Districtwide (Riverbend) Telecommunications (PR-000050) | 103,987 | 0.00 | 4,713.18 | 0 |
| Dranesville Districtwide-Pimmit Run (PR-000094) | 210,900 | 0.00 | 86,521.03 | 0 |
| Dranesville VDOT Row Takings (PR-000142) | 191,594 | 24,644.78 | 24,604.68 | 0 |
| E C Lawrence (PR-000112) | 360,162 | 10,925.81 | 287,866.47 | 0 |
| FCPA Donation Account (PR-000133) | 2,970,793 | 543,787.91 | 1,973,148.15 | 0 |
| Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040) | 992,056 | 19,376.60 | 123,641.74 | 0 |
| Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028) | 659,872 | 0.00 | 117,746.86 | 0 |
| General Park Improvements (PR-000057) | 19,659,920 | 113,847.44 | 2,274,828.65 | 0 |
| Grants and Contributions (2G51-026-000) | 979,279 | 12,346.01 | 56,543.66 | 0 |
| Grants Match (PR-000104) | 250,000 | 0.00 | 237,500.00 | 0 |
| Holladay Field-MYS Synthetic Turf Conversion (PR-000137) | 650,000 | 650,000.00 | 0.00 | 0 |
| Hooes Road Rectangular Field #3 Lighting (PR-000132) | 380,000 | 90,811.71 | 0.00 | 0 |
| Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041) | 155,510 | 0.00 | 580.60 | 0 |
| Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049) | 541,497 | 0.00 | 35,385.76 | 0 |
| Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051) | 2,801,383 | 21,086.30 | 202,711.79 | 0 |
| Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073) | 165,298 | 0.00 | 48,221.41 | 0 |
| Ken Lawrence Park Sign (PR-000126) | 52,590 | 0.00 | 867.00 | 0 |
| Mason District Park (PR-000054) | 1,151,642 | 1,325.17 | 85,557.33 | 0 |
| Mastenbrook Volunteer Grant Program (PR-000061) | 672,461 | 0.00 | 82,468.31 | 0 |
| Merrilee Park (PR-000027) | 17,139 | 0.00 | 17,139.00 | 0 |
| Mt. Air Park (PR-000060) | 46,701 | 552.68 | 0.00 | 0 |
| Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069) | 71,170 | 0.00 | 13,243.23 | 0 |
| Mt. Vernon Districtwide Parks (PR-000037) | 614,265 | 5,129.10 | 52,695.74 | 0 |
| North Hill Park (PR-000141) | 1,500,000 | 93,679.26 | 1,376,403.02 | 0 |
| Oakton Community Park (PR-000038) | 100,000 | 0.00 | 86,884.40 | 0 |
| Open Space Preservation (PR-000063) | 870,672 | 0.00 | 24,166.00 | 0 |
| Park Authority Management Plans (PR-000113) | 880,629 | 79,433.24 | 457,923.16 | 0 |
| Park Easement Administration (2G51-018-000) | 5,255,641 | 241,758.81 | 537,288.34 | 0 |
| Park Revenue Proffers (PR-000058) | 36,581,059 | 914,131.73 | 19,201,841.21 | 0 |
| ParkNet (PR-000084) | 3,327,000 | 436,700.00 | 78,326.04 | 0 |
| Restitution For VDOT Takings (RVT) (PR-000081) | 95,171 | 0.00 | 6,205.96 | 0 |

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SUMMARY OF CAPITAL PROJECTS

| Project | Total Project Estimate | FY 2022 Actual Expenditures | FY 2023 Revised Budget | FY 2024 Advertised Budget Plan |
|---|------------------------|-----------------------------|------------------------|--------------------------------|
| Revenue Facilities Capital Sinking Fund (PR-000101) | 5,482,503 | 23,071.21 | 1,728,192.44 | 0 |
| Springfield Districtwide (Confed Fort) Telecommunications (PR-000030) | 189,929 | 2,849.50 | 14,344.10 | 0 |
| Springfield Districtwide (Greenbriar) Tel (PR-000124) | 4,000 | 0.00 | 4,000.00 | 0 |
| Springfield Districtwide (So Run) Telecommunications (PR-000045) | 375,979 | 0.00 | 14,281.29 | 0 |
| Stewardship Exhibits (2G51-024-000) | 13,325 | 425.00 | 2,422.60 | 0 |
| Stewardship Publications (2G51-023-000) | 78,516 | 0.00 | 38,820.33 | 0 |
| Sully Districtwide (Cub Run SV) Telecommunications (PR-000048) | 423,998 | 1,139.80 | 12,165.22 | 0 |
| Sully Districtwide Parks (PR-000044) | 160,868 | 0.00 | 11,843.28 | 0 |
| Sully Plantation (PR-000052) | 1,114,749 | 24,609.61 | 626,233.97 | 0 |
| Telecommunications-Administration (2G51-016-000) | 40,500 | 0.00 | 2,500.00 | 0 |
| Turner Farm Observatory (PR-000031) | 88,025 | 23,204.28 | 24,572.12 | 0 |
| Vulcan (PR-000032) | 3,678,055 | 676,362.29 | 731,350.51 | 0 |
| Total | \$95,033,323 | \$4,020,823.58 | \$31,029,393.35 | \$0 |