

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. 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 2025. Work will continue on existing and previously funded projects.

Changes to FY 2024 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2024 Revised Budget Plan since passage of the FY 2024 Adopted Budget Plan. Included are all adjustments made as part of the FY 2023 Carryover Review, FY 2024 Third Quarter Review, and all other approved changes through April 30, 2024.

Carryover Adjustments

\$34,842,601

As part of the *FY 2023 Carryover Review*, the Board of Supervisors approved funding of \$34,842,601 due to the carryover of unexpended project balances in the amount of \$26,968,069 and an adjustment of \$7,874,532. This adjustment is due to \$1,632 associated with an FY 2022 audit adjustment, the appropriation of \$5,922,888 in state aid, interest earnings, easement fees, donations, and Park proffers received in FY 2023, and a Transfer In of \$1,950,012 from Fund 80000, Park Revenue and Operating, to 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 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan
Beginning Balance	\$31,303,001	\$1,509,558	\$34,387,767	\$1,507,926	\$1,507,926
Revenue:					
Interest	\$542,943	\$0	\$0	\$0	\$0
Revenue - State Aid ¹	10,000	0	0	0	0
Other Revenue ²	5,369,945	0	0	0	0
Total Revenue	\$5,922,888	\$0	\$0	\$0	\$0
Transfers In:					
Park Revenue and Operating (80000)	\$1,235,950	\$0	\$1,950,012	\$0	\$0
Total Transfers In	\$1,235,950	\$0	\$1,950,012	\$0	\$0
Total Available	\$38,461,839	\$1,509,558	\$36,337,779	\$1,507,926	\$1,507,926
Total Expenditures³	\$4,074,072	\$0	\$34,829,853	\$0	\$0
Total Disbursements	\$4,074,072	\$0	\$34,829,853	\$0	\$0
Ending Balance⁴	\$34,387,767	\$1,509,558	\$1,507,926	\$1,507,926	\$1,507,926
Lawrence Trust Reserve ⁵	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Unreserved Ending Balance	\$32,879,841	\$1,632	\$0	\$0	\$0

¹ State Aid reflects revenue received from the Virginia Department of Wildlife Resources associated with Project 2G51-026-000, Grants and Contributions, to support a grant funded recreational partnership to promote access to fishing opportunities in urban areas.

² Other Revenue reflects easements, donations, monopole revenue, and proffer revenue.

³ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as an increase of \$12,747.55 to FY 2023 Total Expenditures to record expenditure accruals. This impacts the amount carried forward resulting in a decrease of \$12,747.55 to the FY 2024 Revised Budget Plan. The projects affected by this adjustment are PR-000133, FCPA Donation Account; PR-000057, General Park Improvements; and 2G51-026-000, Grants and Contributions. The Annual Financial Report (ACFR) reflects all audit adjustments in FY 2023. Details of the audit adjustments were included in the FY 2024 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 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 2023 Actual Expenditures	FY 2024 Revised Budget	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan
Archaeology Proffers (2G51-022-000)	\$204,732	\$0.00	\$75,521.76	\$0	\$0
Burke Lake Park Shelter (PR-000116)	182,247	0.00	1,274.54	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 Trails (PR-000026)	111,662	0.00	19,941.74	0	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	6,284.90	59,391.91	0	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	107,468	0.00	8,194.18	0	0
Dranesville Districtwide-Pimmit Run (PR-000094)	295,363	0.00	170,984.03	0	0
Dranesville VDOT Row Takings (PR-000142)	524,814	0.00	357,824.68	0	0
E C Lawrence (PR-000112)	383,925	6,474.31	305,155.16	0	0
FCPA Donation Account (PR-000133)	4,309,764	726,870.90	2,585,248.25	0	0
Franconia Districtwide (Byron Avenue) Telecommunications (PR-000040)	1,151,181	12,760.20	270,006.54	0	0
Franconia Districtwide (Franconia Dist Park) Telecoms (PR-000028)	717,572	0.00	175,446.86	0	0
General Park Improvements (PR-000057)	19,659,920	781,885.22	1,492,943.43	0	0
Grants and Contributions (2G51-026-000)	989,279	12,416.30	54,127.36	0	0
Grants Match (PR-000104)	350,000	0.00	337,500.00	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	181,841	0.00	26,911.60	0	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	589,067	0.00	82,955.76	0	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,964,841	13,886.10	352,283.69	0	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	193,885	0.00	76,808.41	0	0
Ken Lawrence Park Sign (PR-000126)	52,590	0.00	867.00	0	0
Mason District Park (PR-000054)	1,211,631	392.70	145,153.63	0	0
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	0.00	82,468.31	0	0
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	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)	686,061	3,377.70	121,114.04	0	0
North Hill Park (PR-000141)	1,500,000	1,307,831.54	68,571.48	0	0
Oakton Community Park (PR-000038)	100,000	0.00	86,884.40	0	0
Open Space Preservation (PR-000063)	886,331	0.00	39,825.00	0	0
Park Authority Management Plans (PR-000113)	1,052,129	67,308.70	562,114.46	0	0

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2023 Actual Expenditures	FY 2024 Revised Budget	FY 2025 Advertised Budget Plan	FY 2025 Adopted Budget Plan
Park Easement Administration (2G51-018-000)	5,660,217	226,497.83	715,366.51	0	0
Park Revenue Proffers (PR-000058)	38,809,029	356,659.08	21,073,152.13	0	0
ParkNet (PR-000084)	3,327,000	0.00	78,326.04	0	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	2,239.19	3,966.77	0	0
Revenue Facilities Capital Sinking Fund (PR-000101)	7,965,378	503,671.94	3,707,395.50	0	0
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	1,876.50	12,467.60	0	0
Springfield Districtwide (Greenbriar) Tel (PR-000124)	30,684	0.00	30,684.00	0	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	396,264	0.00	34,566.29	0	0
Stewardship Exhibits (2G51-024-000)	13,325	0.00	2,422.60	0	0
Stewardship Publications (2G51-023-000)	78,516	0.00	38,820.33	0	0
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	423,998	750.60	11,414.62	0	0
Sully Districtwide Parks (PR-000044)	160,868	0.00	11,843.28	0	0
Sully Plantation (PR-000052)	1,131,278	16,472.03	626,290.94	0	0
Telecommunications-Administration (2G51-016-000)	40,500	0.00	2,500.00	0	0
Turner Farm Observatory (PR-000031)	88,025	63.24	24,508.88	0	0
Vulcan (PR-000032)	3,678,055	26,353.00	704,997.51	0	0
Total	\$101,831,154	\$4,074,071.98	\$34,829,853.37	\$0	\$0