

FUND STATEMENT

Fund Type P37, Non-Appropriated Funds

Fund 371, Park Capital Improvement Fund

	FY 2009 Estimate	FY 2009 Actual	Increase (Decrease) (Col. 2-1)	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$23,850,946	\$23,850,946	\$0	\$3,985,063	\$21,791,894	\$17,806,831
Revenue:						
Interest	\$0	\$432,698	\$432,698	\$0	\$0	\$0
Capital Grants ¹	370,000	0	(370,000)	0	370,000	370,000
Contributions & Other Revenue	0	2,862,708	2,862,708	0	0	0
Total Revenue	\$370,000	\$3,295,406	\$2,925,406	\$0	\$370,000	\$370,000
Transfers In:						
Park Revenue Fund (170) ²	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Total Transfers In	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Total Available	\$24,220,946	\$27,146,352	\$2,925,406	\$3,985,063	\$22,321,894	\$18,336,831
Total Expenditures	\$20,235,883	\$5,354,458	(\$14,881,425)	\$0	\$18,302,373	\$18,302,373
Total Disbursements	\$20,235,883	\$5,354,458	(\$14,881,425)	\$0	\$18,302,373	\$18,302,373
Ending Balance³	\$3,985,063	\$21,791,894	\$17,806,831	\$3,985,063	\$4,019,521	\$34,458
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$0	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve ⁵	700,000	700,000	0	700,000	700,000	0
Facilities and Services Reserve ⁶	1,777,137	1,777,137	0	1,777,137	1,811,595	34,458
Unreserved Ending Balance	\$0	\$17,806,831	\$17,806,831	\$0	\$0	\$0

¹ Reflects revenues anticipated from a Recreation Access Program grant awarded by the Commonwealth of Virginia Transportation Board for improvements at Stratton Woods Park (Project 004567).

² As part of the *FY 2009 Carryover Review*, an amount of \$160,000 is transferred from Fund 170, Park Revenue Fund, for General Park Improvements.

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 security reserve and capital repair reserve be maintained in the Capital Improvement Plan for repairs to park facilities.

⁶ This reserve supports the maintenance and renovation of revenue-generating facilities.