

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 2019. Work will continue on existing and previously funded projects.

Changes to FY 2018 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2018 Revised Budget Plan since passage of the FY 2018 Adopted Budget Plan. Included are all adjustments made as part of the FY 2017 Carryover Review, FY 2018 Third Quarter Review, and all other approved changes through April 30, 2018.

- ◆ **Carryover Adjustments** **\$18,560,183**
As part of the *FY 2017 Carryover Review*, the Board of Supervisors approved funding of \$18,560,183 due to the carryover of unexpended project balances in the amount of \$15,037,598 and an adjustment of \$3,522,585. This increase was due to the appropriation of \$3,172,585 in easement fees, donations and Park proffers received in FY 2017, and a transfer of \$350,000 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** **\$105,000**
As part of the *FY 2018 Third Quarter Review*, the Board of Supervisors approved funding of \$105,000 due to the appropriation of revenues received in FY 2018 associated with Great Falls Nike Rectangular Field and Burke Lake Park Shelter.

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 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2019 Advertised Budget Plan	FY 2019 Adopted Budget Plan
Beginning Balance	\$20,328,634	\$2,207,926	\$20,416,479	\$2,207,926	\$2,207,926
Revenue:					
Interest	\$125,873	\$0	\$0	\$0	\$0
Other Revenue ¹	3,191,507	0	105,000	0	0
Total Revenue	\$3,317,380	\$0	\$105,000	\$0	\$0
Transfers In:					
Park Revenue and Operating Fund (80000) ²	\$580,000	\$0	\$350,000	\$0	\$0
Total Transfers In	\$580,000	\$0	\$350,000	\$0	\$0
Total Available	\$24,226,014	\$2,207,926	\$20,871,479	\$2,207,926	\$2,207,926
Total Expenditures ³	\$3,809,535	\$0	\$18,663,553	\$0	\$0
Total Disbursements	\$3,809,535	\$0	\$18,663,553	\$0	\$0
Ending Balance⁴	\$20,416,479	\$2,207,926	\$2,207,926	\$2,207,926	\$2,207,926
Lawrence Trust Reserve ⁵	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁶	700,000	700,000	700,000	700,000	700,000
Unreserved Ending Balance	\$18,208,553	\$0	\$0	\$0	\$0

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

² In FY 2018, an amount of \$350,000 was 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.

³ In order to account for expenditures in the proper fiscal year, an audit adjustment in the amount of \$1,629.98 has been reflected as an increase to FY 2017 Total Expenditures. The project affected by this adjustment is PR-000032, Vulcan. The audit adjustment has been included in the FY 2017 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustment were included in the FY 2018 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 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.

⁶ 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.

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FY 2019 Summary of Capital Projects

Fund 80300, Park Improvement Fund

Project	Total Project Estimate	FY 2017 Actual Expenditures	FY 2018 Revised Budget	FY 2019 Advertised Budget Plan	FY 2019 Adopted Budget Plan
Archaeology Proffers (2G51-022-000)	\$174,732	\$125.38	\$48,451.82	\$0	\$0
Braddock Districtwide (Wakefield)	2,004,338	10,499.65	0.00	0	0
Burke Lake Park Shelter (PR-000116)	75,000	0.00	75,000.00	0	0
Catastrophic Events (PR-000114)	250,000	0.00	250,000.00	0	0
Clemyjontri Park (PR-000064)	52,810	0.00	52,810.00	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	8,564.50	13,782.82	0	0
Countywide Trails (PR-000026)	106,662	3,149.00	26,991.89	0	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	15,585.49	173,639.70	0	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	162.20	16,012.84	0	0
Dranesville Districtwide-Pimmit Run (PR-000094)	172,053	8,368.71	101,322.17	0	0
E C Lawrence (PR-000112)	304,688	0.00	304,688.11	0	0
E.C. Lawrence Trust (2G51-025-000)	209,217	3,014.38	0.00	0	0
Eakin Community Park Picnic Shelter (PR-000107)	69,795	1,954.00	67,841.15	0	0
Gabrielson Gardens (2G51-027-000)	2,000	0.00	2,000.00	0	0
General Park Improvements (PR-000057)	16,980,931	709,947.80	949,853.08	0	0
Grants and Contributions (2G51-026-000)	880,447	13,845.09	45,460.08	0	0
Grants Match (PR-000104)	250,000	1,809.00	237,570.00	0	0
Great Falls Nike Rectangular Field #7 (PR-000071)	885,000	0.00	885,000.00	0	0
Green Spring Farm Park (PR-000053)	110,000	661.72	0.00	0	0
Historic Artifacts Collections (2G51-019-000)	52,382	377.96	3,665.62	0	0
Historic Huntley (PR-000062)	479,195	463,303.83	0.00	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	0.00	70,886.13	0	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	6,544.07	100,510.59	0	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,687,128	81,454.28	390,698.31	0	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	77,924.34	0	0
Lee District Land Acquisition & Develop (PR-000025)	797,301	25,894.43	2,000.00	0	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	888,769	162,399.28	347,993.64	0	0

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Project	Total Project Estimate	FY 2017 Actual Expenditures	FY 2018 Revised Budget	FY 2019 Advertised Budget Plan	FY 2019 Adopted Budget Plan
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	491,505	50,000.00	54,380.47	0	0
Lewinsville Park-Field #2 Synthetic Turf (PR-000088)	2,395,619	0.00	10,687.21	0	0
Mason District Park (PR-000054)	1,007,140	245,468.66	70,185.25	0	0
Mastenbrook Volunteer Grant Program (PR-000061)	614,499	77,775.00	72,216.73	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. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	4,848.00	48,395.23	0	0
Mt. Vernon Districtwide Parks (PR-000037)	585,756	65,637.00	115,905.54	0	0
Oakton Community Park (PR-000038)	100,000	0.00	93,784.40	0	0
Open Space Preservation (PR-000063)	809,527	0.00	126,362.00	0	0
Park Authority Management Plans (PR-000113)	559,886	2,243.62	557,642.11	0	0
Park Authority Resource Management Plans (2G51-035-000)	285,992	92,729.28	1,588.07	0	0
Park Easement Administration (2G51-018-000)	4,279,205	205,006.32	421,955.98	0	0
Park Revenue Proffers (PR-000058)	15,235,255	476,347.48	5,729,906.18	0	0
ParkNet (PR-000084)	3,327,000	2,250.45	1,140,557.94	0	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	0.00	95,171.17	0	0
Revenue Facilities Capital Sinking Fund (PR-000101)	3,630,505	809,053.69	2,661,858.74	0	0
Robert E Lee Recreation Center (PR-000047)	554,636	26,255.80	0.00	0	0
Springfield Districtwide (Confed Fort)	166,390	31,276.00	61,651.51	0	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	18,200.00	18,089.39	0	0
Stewardship Education (2G51-010-000)	137,314	10.97	32,589.24	0	0
Stewardship Exhibits (2G51-024-000)	13,325	0.00	3,496.35	0	0
Stewardship Publications (2G51-023-000)	78,516	2,380.00	38,820.33	0	0
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	416,685	13,423.07	38,307.28	0	0
Sully Districtwide Parks (PR-000044)	160,868	6,486.79	42,391.10	0	0
Sully Plantation (PR-000052)	970,389	22,620.86	591,769.54	0	0
Telecommunications-Administration (2G51-016-000)	40,500	0.00	14,500.00	0	0
Turner Farm Observatory (PR-000031)	88,025	13,800.34	61,199.66	0	0
Vulcan (PR-000032)	3,678,055	126,060.62	2,155,840.86	0	0
Total	\$69,304,237	\$3,809,534.72	\$18,663,553.49	\$0	\$0