

Fund 80300: Park Improvements

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Mid-Year Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$21,885,041	\$2,207,926	\$30,164,313	\$30,164,313	\$0
Revenue:					
Interest	\$65,582	\$0	\$0	\$0	\$0
Other Revenue ¹	10,940,610	0	0	0	0
Total Revenue	\$11,006,192	\$0	\$0	\$0	\$0
Transfers In:					
Housing Trust (40300) ²	1,500,000	0	0	0	0
Total Transfers In	\$1,500,000	\$0	\$0	\$0	\$0
Total Available	\$34,391,233	\$2,207,926	\$30,164,313	\$30,164,313	\$0
Total Expenditures ³	\$4,226,920	\$0	\$27,040,092	\$27,040,092	\$0
Transfers Out:					
Park Revenue and Operating (80000)	\$0	\$0	\$1,616,295	\$1,616,295	\$0
Total Transfers Out	\$0	\$0	\$1,616,295	\$1,616,295	\$0
Total Disbursements	\$4,226,920	\$0	\$28,656,387	\$28,656,387	\$0
Ending Balance⁴	\$30,164,313	\$2,207,926	\$1,507,926	\$1,507,926	\$0
Lawrence Trust Reserve ⁵	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve ⁶	700,000	700,000	0	0	0
Unreserved Ending Balance	\$27,956,387	\$0	\$0	\$0	\$0

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

² In FY 2021, an amount of \$1,500,000 was transferred from Fund 40300, Housing Trust, to Fund 80300, Park Improvements. This funding will support the construction of a park at the North Hill redevelopment in Project PR-0000141, North Hill Park.

³ In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment is reflected as a decrease of \$26,073.19 to FY 2021 expenditures to correctly record the expenditure accruals. There is an offsetting adjustment to the *FY 2022 Revised Budget Plan* as a result of these adjustments. The projects affected by this adjustment are PR-000032, Vulcan, PR-000052, Sully Plantation, PR-000057, General Park Improvements, PR-000112, E C Lawrence, PR-000113, Park Authority Management Plans, and PR-000133, FCPA Donation Account. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments are found in Attachment VI of the *FY 2022 Mid-Year Review*.

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 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 required that a repair and replacement security reserve be maintained in the Park Improvement Fund associated with the debt for the Twin Lakes and Oak Marr Golf Courses. This reserve is no longer required as the debt has been paid in full.

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Archaeology Proffers (2G51-022-000)	\$204,732	\$2,270.68	\$75,521.76	\$75,522	\$0
Burke Lake Park Shelter (PR-000116)	182,247	105,983.42	1,274.54	1,275	0
Clemjjontri Park (PR-000064)	52,810	0.00	21,229.92	21,230	0
Colvin Run Mill Visitors Center (PR-000102)	140,000	0.00	140,000.00	140,000	0
Countywide Trails (PR-000026)	111,662	0.00	19,941.74	19,942	0
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	51,729.99	75,302.15	75,302	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	0.00	4,713.18	4,713	0
Dranesville Districtwide-Pimmit Run (PR-000094)	210,900	0.00	86,521.03	86,521	0
Dranesville VDOT Row Takings (PR-000142)	191,594	142,344.07	49,249.46	49,249	0
E C Lawrence (PR-000112)	358,984	31,823.75	297,614.28	297,614	0
FCPA Donation Account (PR-000133)	2,187,668	413,148.63	1,733,811.06	1,733,811	0
General Park Improvements (PR-000057)	18,483,657	31,167.61	1,212,413.09	1,212,413	0
Grants and Contributions (2G51-026-000)	979,279	25,667.78	68,889.67	68,890	0
Grants Match (PR-000104)	250,000	0.00	237,500.00	237,500	0
Holladay Field-MYS Synthetic Turf Conversion (PR-000137)	650,000	0.00	650,000.00	650,000	0
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	289,188.29	90,811.71	90,812	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	14,991.00	580.60	581	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	0.00	35,385.76	35,386	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,801,383	80,273.99	223,798.09	223,798	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	48,221.41	48,221	0
Ken Lawrence Park Sign (PR-000126)	52,590	0.00	867.00	867	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	992,056	23,630.00	143,018.34	143,018	0
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	659,872	0.00	117,746.86	117,747	0
Mason District Park (PR-000054)	1,151,642	30,690.00	86,882.50	86,883	0
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	0.00	82,468.31	82,468	0
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	17,139	0
Mt. Air Park (PR-000060)	46,701	405.51	552.68	553	0
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	0.00	13,243.23	13,243	0
Mt. Vernon Districtwide Parks (PR-000037)	614,265	6,255.00	57,824.84	57,825	0
North Hill Park (PR-000141)	1,500,000	29,917.72	1,470,082.28	1,470,082	0

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Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Mid-Year Revised	FY 2022 Mid-Year Revised	Increase/ (Decrease)
Nottoway Park-Field #1 Synthetic Turf (PR-000125)	610,682	29,488.48	0.00	0	0
Oakton Community Park (PR-000038)	100,000	0.00	86,884.40	86,884	0
Open Space Preservation (PR-000063)	870,454	0.00	23,948.00	23,948	0
Park Authority Management Plans (PR-000113)	880,629	97,975.17	537,356.40	537,356	0
Park Easement Administration (2G51-018-000)	5,150,374	151,996.00	673,780.15	673,780	0
Park Revenue Proffers (PR-000058)	31,679,622	2,143,157.33	15,214,535.94	15,214,536	0
ParkNet (PR-000084)	3,327,000	0.00	515,026.04	515,026	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	12,858.97	6,205.96	6,206	0
Revenue Facilities Capital Sinking Fund (PR-000101)	4,482,503	117,282.67	751,263.65	751,264	0
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	3,475.00	17,193.60	17,194	0
Springfield Districtwide (Greenbriar) Tel (PR-000124)	4,000	0.00	4,000.00	4,000	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	0.00	14,281.29	14,281	0
Stewardship Exhibits (2G51-024-000)	13,325	648.75	2,847.60	2,848	0
Stewardship Publications (2G51-023-000)	78,516	0.00	38,820.33	38,820	0
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	423,998	1,390.00	13,305.02	13,305	0
Sully Districtwide Parks (PR-000044)	160,868	0.00	11,843.28	11,843	0
Sully Plantation (PR-000052)	1,072,112	42,110.18	608,206.58	608,207	0
Telecommunications-Administration (2G51-016-000)	40,500	0.00	2,500.00	2,500	0
Turner Farm Observatory (PR-000031)	88,025	1,387.70	47,776.40	47,776	0
Vulcan (PR-000032)	3,678,055	345,662.21	1,407,712.80	1,407,713	0
Total	\$87,633,880	\$4,226,919.90	\$27,040,091.93	\$27,040,092	\$0