

Fund 80300: Park Improvements

FUND STATEMENT

| Category | FY 2021 Actual | FY 2022 Adopted Budget Plan | FY 2022 Revised Budget Plan | FY 2022 Third Quarter 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 Expenditures³ | \$4,226,920 | \$0 | \$27,040,092 | \$27,040,092 | \$0 |
| Transfers Out: | | | | | |
| Park Revenue and Operating Fund (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 \$1.5 million was transferred from Fund 40300, Housing Trust, to Fund 80300. 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 has been reflected as a decrease of \$26,073.19 to FY 2021 expenditures to correctly record the expenditure accruals. There was an offsetting adjustment to the *FY 2022 Revised Budget Plan* as a result of these adjustments. The projects affected by this adjustment were 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 were 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 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 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 Improvements 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.

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SUMMARY OF CAPITAL PROJECTS

| Project | Total Project Estimate | FY 2021 Actual Expenditures | FY 2022 Pre-Third Quarter Revised | FY 2022 Third Quarter 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 |
| Clemyjontri 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 |
| Hoes 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 |

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SUMMARY OF CAPITAL PROJECTS

| Project | Total Project Estimate | FY 2021 Actual Expenditures | FY 2022 Pre-Third Quarter Revised | FY 2022 Third Quarter Revised | Increase/ (Decrease) |
|---|------------------------|-----------------------------|-----------------------------------|-------------------------------|----------------------|
| North Hill Park (PR-000141) | 1,500,000 | 29,917.72 | 1,470,082.28 | 1,470,082 | 0 |
| 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 |