

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 2022. Work will continue on existing and previously funded projects.

Pandemic Response and Impact

All capital projects are being reviewed as they move into the various stages of development, including land acquisition, design, and construction. It is anticipated that most projects will continue to move forward as planned; however, some projects, such as occupied renovations, will be delayed for safety reasons and some projects may be delayed if it is determined that the General Fund cannot support the future debt service requirements. Staffing constraints may also delay the schedules for upcoming design and construction projects.

Changes to FY 2021 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2021 Revised Budget Plan since passage of the FY 2021 Adopted Budget Plan. Included are all adjustments made as part of the FY 2020 Carryover Review, FY 2021 Mid-Year Review, FY 2021 Third Quarter Review, and all other approved changes through April 30, 2021.

Carryover Adjustments **\$21,843,415**

As part of the *FY 2020 Carryover Review*, the Board of Supervisors approved funding of \$21,843,415 due to the carryover of unexpended project balances in the amount of \$16,671,623 and an adjustment of \$5,171,792. This increase is due to the appropriation of \$3,671,792 in interest earnings, easement fees, donations and Park proffers received in FY 2020, and a transfer of \$1,500,000 from Fund 40300, Housing Trust, to support the construction of a park at the North Hill redevelopment.

Third Quarter Adjustments **\$191,594**

As part of the *FY 2021 Third Quarter Review*, the Board of Supervisors approved funding of \$191,594 to appropriate revenue received in FY 2021.

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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan	FY 2022 Advertised Budget Plan	FY 2022 Adopted Budget Plan
Beginning Balance	\$23,293,375	\$2,207,926	\$21,885,041	\$2,207,926	\$2,207,926
Revenue:					
Interest	\$474,573	\$0	\$0	\$0	\$0
Other Revenue ¹	2,927,219	0	841,594	0	0
Total Revenue	\$3,401,792	\$0	\$841,594	\$0	\$0
Transfers In:					
Park Revenue and Operating Fund (80000)	\$2,465,000	\$0	\$0	\$0	\$0
Housing Trust Fund (40300) ²	0	0	1,500,000	0	0
Total Transfers In	\$2,465,000	\$0	\$1,500,000	\$0	\$0
Total Available	\$29,160,167	\$2,207,926	\$24,226,635	\$2,207,926	\$2,207,926
Total Expenditures	\$6,317,723	\$0	\$22,018,709	\$0	\$0
Transfers Out:					
Park Revenue and Operating Fund (80000)	\$957,403	\$0	\$0	\$0	\$0
Total Transfers Out	\$957,403	\$0	\$0	\$0	\$0
Total Disbursements	\$7,275,126	\$0	\$22,018,709	\$0	\$0
Ending Balance³	\$21,885,041	\$2,207,926	\$2,207,926	\$2,207,926	\$2,207,926
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁵	700,000	700,000	700,000	700,000	700,000
Unreserved Ending Balance	\$19,677,115	\$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 is transferred from Fund 40300, Housing Trust, to Fund 80300, Park Improvement Fund. This funding will support the construction of a park at the North Hill redevelopment in Project PR-0000141, North Hill Park.

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 repair and replacement security reserve be maintained in the Park Improvement Fund for repairs to park facilities.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2020 Actual Expenditures	FY 2021 Revised Budget	FY 2022 Advertised Budget Plan	FY 2022 Adopted Budget Plan
Archaeology Proffers (2G51-022-000)	\$204,732	\$659.38	\$77,792.44	\$0	\$0
Burke Lake Park Shelter (PR-000116)	182,247	7,519.78	107,257.96	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	9,035.00	127,032.14	0	0
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	0.00	4,713.18	0	0
Dranesville Districtwide-Pimmit Run (PR-000094)	210,900	0.00	86,521.03	0	0
Dranesville VDOT Row Takings (PR-000142)	191,594	0.00	191,593.53	0	0
E C Lawrence (PR-000112)	355,151	17,516.44	325,605.03	0	0
FCPA Donation Account (PR-000133)	1,558,366	40,708.31	1,517,657.69	0	0
General Park Improvements (PR-000057)	18,483,657	725,982.38	1,243,580.70	0	0
Grants and Contributions (2G51-026-000)	946,983	18,361.92	62,261.45	0	0
Grants Match (PR-000104)	250,000	0.00	237,500.00	0	0
Holladay Field-MYS Synthetic Turf Conversion (PR-000137)	650,000	0.00	650,000.00	0	0
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	0.00	380,000.00	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	15,635.33	15,571.60	0	0
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	0.00	35,385.76	0	0
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,801,383	72,459.20	304,072.08	0	0
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	48,221.41	0	0
Ken Lawrence Park Sign (PR-000126)	52,590	51,723.00	867.00	0	0
Larry Graves Park - Synthetic Turf Field (PR-000121)	999,000	871,438.16	0.00	0	0
Lee District Land Acquisition & Develop (PR-000025)	797,301	2,000.00	0.00	0	0
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	992,056	48,043.79	166,648.34	0	0
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	659,872	0.00	117,746.86	0	0
Mason District Park (PR-000054)	1,151,642	81,517.58	117,572.50	0	0
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	11,248.80	82,468.31	0	0
Merrilee Park (PR-000027)	17,139	0.00	17,139.00	0	0
Mt. Air Park (PR-000060)	46,701	573.33	958.19	0	0

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2020 Actual Expenditures	FY 2021 Revised Budget	FY 2022 Advertised Budget Plan	FY 2022 Adopted Budget Plan
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	0.00	13,243.23	0	0
Mt. Vernon Districtwide Parks (PR-000037)	614,265	19,988.00	64,079.84	0	0
North Hill Park (PR-000141)	1,500,000	0.00	1,500,000.00	0	0
Nottoway Park-Field #1 Synthetic Turf (PR-000125)	610,682	565,287.03	29,488.48	0	0
Oakton Community Park (PR-000038)	100,000	6,900.00	86,884.40	0	0
Open Space Preservation (PR-000063)	870,454	153,345.71	23,948.00	0	0
Park Authority Management Plans (PR-000113)	880,629	94,646.90	635,331.57	0	0
Park Easement Administration (2G51-018-000)	4,566,637	99,718.00	242,039.15	0	0
Park Revenue Proffers (PR-000058)	23,761,929	1,530,610.88	9,440,000.27	0	0
ParkNet (PR-000084)	3,327,000	218,350.00	515,026.04	0	0
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	15,088.35	19,064.93	0	0
Revenue Facilities Capital Sinking Fund (PR-000101)	4,420,754	1,378,126.35	806,797.32	0	0
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	28,808.61	20,668.60	0	0
Springfield Districtwide (Greenbriar) Tel (PR-000124)	4,000	0.00	4,000.00	0	0
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	0.00	14,281.29	0	0
Stewardship Exhibits (2G51-024-000)	13,325	0.00	3,496.35	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	1,791.58	14,695.02	0	0
Sully Districtwide Parks (PR-000044)	160,868	0.00	11,843.28	0	0
Sully Plantation (PR-000052)	1,052,419	18,449.67	630,623.76	0	0
Telecommunications-Administration (2G51-016-000)	40,500	12,000.00	2,500.00	0	0
Turner Farm Observatory (PR-000031)	88,025	607.46	49,164.10	0	0
Vulcan (PR-000032)	3,678,055	199,582.01	1,753,375.01	0	0
Total	\$80,181,878	\$6,317,722.95	\$22,018,708.83	\$0	\$0