



# FAIRFAX COUNTY PARK AUTHORITY



## M E M O R A N D U M

**TO:** Chairman and Members  
Park Authority Board

**VIA:** Kirk W. Kincannon, Executive Director

**FROM:** Janet Burns, Senior Fiscal Manager  
Financial Management

**DATE:** July 6, 2017

### *Agenda*

#### **Budget Committee**

**Wednesday, July 12, 2017 – 5 p.m.**

**Boardroom – Herrity Building**

**Chairman: Mary Cortina**

**Vice Chair: Ken Quincy**

**Members: Walter Alcorn, Maggie Godbold, Michael Thompson**

1. FY 2017 Carryover Budget Review – Fund 10001, Park Authority General Fund – Action\*
2. FY 2017 Carryover Budget Review – Fund 80300, Park Improvement Fund – Action\*
3. FY 2017 Carryover Budget Review – Fund 80000, Park Revenue and Operating Fund – Action\*
4. FY 2017 Carryover Budget Review – Fund 30400, Park Authority Bond Construction Fund – Action\*

\*Enclosures



If accommodations and/or alternative formats are needed, please call (703) 324-8563. TTY (703) 803-3354

**This page intentionally left blank.**

Board Agenda Item  
July 26, 2017

## **ACTION**

### FY 2017 Carryover Budget Review – Fund 10001, Park Authority General Fund

#### ISSUE:

Approval of the FY 2017 Carryover Budget Review for Fund 10001, Park Authority General Fund.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2017 Carryover Budget Review for Fund 10001, Park Authority General Fund.

#### TIMING:

Board action is requested on July 26, 2017. The submission of the FY 2017 Carryover Review was due to the Department of Management and Budget on June 30, 2017. Final year-end figures will be provided to the Park Authority Board on July 26, 2017.

#### BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2017 (FY 2017), to the new fiscal year beginning July 1, 2017 (FY 2018). Carryover recognizes current obligations and adjusts the next fiscal year's budget appropriation for the carryover amount. Carryover items include commitments that should have been expended from the fiscal year 2017's budget but cannot be paid until FY 2018.

FY 2017 total actual General Fund revenue is \$705,800 which is \$102,181 lower than the Revised Budget Plan of \$807,981. Total actual expenditures with encumbrances are \$24,561,496 as compared to the Revised Expenditure budget level of \$24,611,490. Recovered Costs (Work Performed for Others) are (\$3,162,248) and are offset by non-recovery for vacancies. A balance remains in the General Fund of \$49,994 for any potential audit adjustments.

Encumbered balances in the amount of \$312,059 are requested to Carryover. Carryover includes fuel, unleaded gasoline, critical Capital Equipment/Vehicle items, and other obligations that need to be expended using the current year's budget.

Board Agenda Item  
July 26, 2017

Additional Request

The Park Authority is requesting a funding increase of \$500,000 for critical Capital Equipment. Annual funding for capital equipment was eliminated in FY 2011, and since that time the backlog of equipment beyond life expectancy has grown to \$2,273,872 and 11.69% of all grounds equipment is rated at poor (F) condition; meanwhile the number of parks and acres has increased, as have the expectations of the citizens for well-maintained parks. Re-establishing dedicated funding for capital equipment will allow the Park Authority to start reducing the backlog of old equipment and improve the appearance of our parks.

The Park Authority requests FY17 funding increase of \$50,000 for the Resident Curator Program. The Resident Curator Program has moved from the development phase to the implementation phase and thus staff and operating costs have increased. Each property requires a property appraisal, potential hazmat testing, baseline cleaning, marketing/advertising, an open house, site survey work and office/operating supplies. In addition to the limited term project manager, there is a limited term support staff who assists with the increased workload due to moving into the implementation phase. Because this project is still in the early stages and each property has its own unique needs to engage a curator, the costs vary per site and sometimes depend on the specific site conditions to make the property ready for a potential curator.

The Park Authority requests FY17 funding increase of \$4,524 to purchase twelve (12) 32" computer monitors in support of County efforts to improve the land development review process as ePlans are implemented by both DPZ and LDS and paper plans are phased out. Use of the 32" computer monitors will allow FCPA staff to provide efficient and accurate review of development plans and provide comments to DPZ and LDS in a timely manner. Park Authority staff reviews approximately 150 site plans and 130-150 rezoning plans per year to provide comments to Land Development Services and the Department of Planning and Zoning.

FISCAL IMPACT:

The Fiscal Year 2017 Carryover submission will include the carryover of encumbrances of \$312,059 and will increase the FY 2018 operating expense budget from \$4,811,732 to \$4,994,715, and Capital Equipment from \$0 to \$129,076.

Board Agenda Item  
July 26, 2017

ENCLOSED DOCUMENT:

Attachment 1: General Fund 10001 FY 2017 Carryover

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND  
FUND 10001  
FY 2017 CARRYOVER SUMMARY**

Attachment 1

	<b>FY 2017 Revised Budget</b>	<b>FY 2017 Actual As of 6/30/17</b>	<b>FY 2017 Encumbrances Estimated</b>	<b>FY 2017 Balance Estimated</b>	<b>FY 2018 Adopted Budget</b>	<b>FY 2018 Revised Budget</b>	<b>Difference</b>
EXPENDITURES:							
Personnel Services	\$22,251,010	\$21,632,198	\$0	\$618,812	\$23,889,110	\$23,889,110	\$0
Operating Expenses	\$6,092,561	\$5,657,285	\$182,983	\$252,293	\$4,811,732	\$4,994,715	\$182,983
Capital Equipment	\$251,696	\$122,202	\$129,076	\$418	\$0	\$129,076	\$129,076
Subtotal	\$28,595,267	\$27,411,685	\$312,059	\$871,523	\$28,700,842	\$29,012,901	\$312,059
Less: Recovered Costs	(\$3,983,777)	(\$3,162,248)	\$0	(\$821,529)	(\$4,096,161)	(\$4,096,161)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$24,611,490</b>	<b>\$24,249,437</b>	<b>\$312,059</b>	<b>\$49,994</b>	<b>\$24,604,681</b>	<b>\$24,916,740</b>	<b>\$312,059</b>
<b>REVENUE</b>	<b>\$807,981</b>	<b>\$705,800</b>	<b>\$0</b>	<b>\$102,181</b>	<b>\$807,981</b>	<b>\$807,981</b>	<b>\$0</b>
<b>Net Cost to the County</b>	<b>\$23,803,509</b>	<b>\$23,543,637</b>	<b>\$312,059</b>	<b>\$152,175</b>	<b>\$23,796,700</b>	<b>\$24,108,759</b>	<b>\$312,059</b>

**FY 2017 Estimated Carryover:**

Personnel Services	\$0
Operating Expenses *	\$182,983
Capital Equipment**	<u>\$129,076</u>

Total FY 2017 Carryover Request: \$312,059

\* Fuel, unleaded gasoline, archeological preservation, and other obligations that need to be expended using the current year's budget.

\*\* Capital Equipment needed to purchase critical Capital Equipment/Vehicle.

Board Agenda Item  
July 26, 2017

## **ACTION**

### FY 2017 Carryover Budget Review - Fund 80300, Park Improvement Fund

#### ISSUE:

Approval of the FY 2017 Carryover Budget Review for Fund 80300, Park Improvement Fund.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2017 Carryover Budget Review for Fund 80300, Park Improvement Fund.

#### TIMING:

Board action is requested on July 26, 2017. The submission of the FY 2017 Carryover Review was due to the Department of Management and Budget on June 30, 2017. Final year end figures will be provided to the Park Authority Board on July 26, 2017. Figures represent preliminary balances pending finalization of accruals as of June 30, 2017.

#### BACKGROUND:

The Park Improvement Fund 80300, the Park Authority had a remaining balance at the conclusion of FY 2017 in the amount of \$15,893,301. As part of the FY 2017 Carryover, the Park Authority is requesting a transfer in from Fund 80000, Park Revenue and Operating Fund in the amount of \$350,000:

- \$350,000 to PR-000057, General Park Improvements to support:
  - \$100,000 to Director's Emergency Fund for unplanned and emergency repairs not supported by the annual operating budget
  - \$100,000 to purchase security systems
  - \$50,000 to support staff training
  - \$100,000 to purchase critical capital equipment

FY 2018 expenditures are requested to increase by \$2,658,149 due to receipts of easement fees, donations, park proffers, and the transfer from Fund 80000, Park Revenue and Operating Fund. The total FY 2018 Revised Budget appropriation request is \$18,551,450.

Board Agenda Item  
July 26, 2017

FISCAL IMPACT:

The FY 2017 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$18,551,450.

ENCLOSED DOCUMENTS:

Attachment 1: Fund Statement - Fund 80300 Capital Improvement Fund.

Attachment 2: FY 2017 Capital Construction Carryover, Summary of Capital Projects – Fund 80300 Park Capital Improvement Fund.

Attachment 3: FY 2017 Carryover- Fund 80300, Park Capital Improvement Fund Adjustments.

STAFF:

Kirk W. Kincannon, Executive Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Capital and Fiscal Services



# FUND STATEMENT

Attachment 1

## Fund 80300, Park Improvement Fund

	FY 2017 Estimate	FY 2017 Actual	Increase (Decrease) (Col. 2-1)	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$20,328,634</b>	<b>\$20,328,634</b>	<b>\$0</b>	<b>\$2,207,926</b>	<b>\$20,409,376</b>	<b>\$18,201,450</b>
Revenue:						
Interest	\$0	\$114,302	\$114,302	\$0	\$0	\$0
Other Revenue	0	3,193,642	3,193,642	0	0	0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$3,307,944</b>	<b>\$3,307,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer In:						
Park Revenue Fund (80000) <sup>1</sup>	\$580,000	\$580,000	\$0	\$0	\$350,000	\$350,000
<b>Total Transfer In</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$350,000</b>
<b>Total Available</b>	<b>\$20,908,634</b>	<b>\$24,216,578</b>	<b>\$3,307,944</b>	<b>\$2,207,926</b>	<b>\$20,759,376</b>	<b>\$18,551,450</b>
<b>Total Expenditures</b>	<b>\$18,700,708</b>	<b>\$3,807,202</b>	<b>(\$14,893,506)</b>	<b>\$0</b>	<b>\$18,551,450</b>	<b>\$18,551,450</b>
<b>Total Disbursements</b>	<b>\$18,700,708</b>	<b>\$3,807,202</b>	<b>(\$14,893,506)</b>	<b>\$0</b>	<b>\$18,551,450</b>	<b>\$18,551,450</b>
<b>Ending Balance<sup>2</sup></b>	<b>\$2,207,926</b>	<b>\$20,409,376</b>	<b>\$18,201,450</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>	<b>\$0</b>
Lawrence Trust Reserve <sup>3</sup>	\$1,507,926	\$1,507,926	\$0	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve <sup>4</sup>	700,000	700,000	0	700,000	700,000	0
<b>Unreserved Ending Balance</b>	<b>\$0</b>	<b>\$18,201,450</b>	<b>\$18,201,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> As part of the FY 2016 Carryover, an amount of \$580,000 was transferred from Fund 80000, Park Revenue and Operating Fund to Fund 80300, Park Improvement Fund. As part of FY 2017 Carryover, an amount of \$350,000 is being transferred in from Fund 80000 to General Park Improvements, PR-000057.

<sup>2</sup> Capital projects are budgeted based on total project costs. 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.

<sup>3</sup> This reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation at this site. In accordance with the FCPA 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.

<sup>4</sup> 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.

FY 2017 PARK IMPROVEMENT FUND- CARRYOVER

SUMMARY OF CAPITAL PROJECTS

FOCUS NUMBER	FOCUS REVENUE	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2017 REVISED BUDGET PLAN	FY 2017 ACTUAL EXPENDITURES	FY 2017 REMAINING BALANCE	FY 2017 ACTUAL REVENUES	FY 2018 ADOPTED BUDGET PLAN	FY 2018 REVISED BUDGET PLAN	INCREASE/DECREASE
2G51-010-000	2G51-010-000	Stewardship Education	137,314	32,600	11	32,589	0	0	32,589	0
2G51-011-000	2G51-011-002	Restitution for VDOT Takings	316,541	0	0	0	0	0	0	0
2G51-016-000	2G51-016-000	Telecommunications - Admin Review Fees	40,500	12,000	0	12,000	2,500	0	14,500	2,500
2G51-018-000	2G51-018-000	Park Easement Administration	4,279,205	490,214	205,006	285,208	136,748	0	421,957	136,749
2G51-019-000	2G51-019-000	Historic Artifacts Collections	52,382	4,044	378	3,666	0	0	3,666	0
2G51-022-000	2G51-022-000	Archaeology Proffers	174,732	48,577	125	48,452	0	0	48,452	0
2G51-023-000	2G51-023-000	Stewardship Publications	78,516	41,175	2,380	38,795	25	0	38,820	25
2G51-024-000		Stewardship Exhibits	13,325	3,496	0	3,496	0	0	3,496	0
2G51-025-000	2G51-025-000	Lawrence Trust	506,198	3,014	3,014	0	0	0	0	0
2G51-026-000	2G51-026-000	Grants	880,447	48,786	13,845	34,941	10,519	0	45,460	10,519
2G51-027-000		Gabrielson Gardens	2,000	2,000	0	2,000	0	0	2,000	0
2G51-035-000	2G51-035-001/002	Resource Management Plans	693,183	94,317	92,729	1,588	0	0	1,588	0
2G51-038-000		Catastrophic Events	0	0	0	0	0	0	0	0
PR-000025	2G51-031-000/029	Lee District Land Acquisition and Development	797,301	25,894	25,894	0	2,000	0	2,000	2,000
PR-000026	2G51-026-011	Countywide Trails	106,662	25,616	3,149	22,467	4,525	0	26,992	4,525
PR-000027		Merrilee Park	17,139	17,139	0	17,139	0	0	17,139	0
PR-000028	2G51-031-001	Lee Districtwide (Lee District Park) Tel	491,505	53,093	50,000	3,093	51,287	0	54,381	51,287
PR-000029	2G51-031-023	Dranesville Districtwide (Pimmit) Tel	383,024	116,560	15,585	100,975	72,655	0	173,629	72,655
PR-000030	2G51-031-002	Springfield Districtwide (Confed Fort) Tel	166,390	75,701	31,276	44,425	17,227	0	61,651	17,227
PR-000031	2G51-026-010	Turner Farm	75,000	75,000	13,800	61,200	75,000	0	61,200	0
PR-000032	2G51-031-026	Vulcan	3,678,055	2,281,902	124,412	2,157,489	0	0	2,157,489	0
PR-000037	2G51-031-003	Mount Vernon Parks - Districtwide	585,756	116,477	65,637	50,840	65,066	0	115,906	65,066
PR-000038		Oakton Community Park	100,000	93,784	0	93,784	0	0	93,784	0
PR-000040	2G51-031-004	Lee Districtwide (Byron Avenue) Tel	888,769	369,689	162,399	207,290	140,704	0	347,994	140,704
PR-000041	2G51-031-005	Hunter Mill Districtwide (Clark's Crossing) Tel	155,510	48,834	0	48,834	22,052	0	70,886	22,052
PR-000044	2G51-031-006	Sully District Parks - Telecomm - Districtwide	160,868	30,728	6,487	24,241	18,150	0	42,391	18,150
PR-000045	2G51-031-007	Springfield Districtwide (South Run) Tel	375,979	18,834	18,200	634	17,455	0	18,089	17,455
PR-000047	2G51-031-008	Lee District (Hilltop)	554,636	26,256	26,256	0	0	0	0	0
PR-000048	2G51-031-009	Sully Districtwide (Cub Run SV) Tel	416,685	34,185	13,423	20,762	17,545	0	38,308	17,545
PR-000049	2G51-031-010	Hunter Mill Districtwide (Frying Pan) Tel	541,497	67,128	6,544	60,584	39,927	0	100,511	39,927
PR-000050	2G51-031-011	Dranesville Districtwide (Riverbend) Tel	103,987	13,259	162	13,097	2,916	0	16,013	2,916
PR-000051	2G51-031-012	Hunter Mill Districtwide (Stratton) Tel	2,687,128	335,259	81,454	253,804	136,894	0	390,698	136,894
PR-000052	2G51-031-021	Sully Historic Site	970,389	595,735	22,621	573,115	18,655	0	591,770	18,655
PR-000053		Green Springs Farm Park	110,000	662	662	0	0	0	0	0
PR-000054	2G51-031-013	Mason District Park	1,007,140	249,135	245,469	3,666	66,519	0	70,185	66,519
PR-000055	2G51-031-014	Braddock Districtwide (Wakefield) Tel	2,004,338	10,500	10,500	0	0	0	0	0
PR-000057	2G51-017-000	General Park Improvements	16,979,519	1,309,801	709,274	600,527	0	0	950,527	350,000
PR-000058	2G51-031-015	Park Proffers	15,235,255	5,163,056	476,347	4,686,708	1,043,198	0	5,729,906	1,043,198
PR-000060		Mt. Air Park	46,701	3,060	0	3,060	0	0	3,060	0
PR-000061	2G51-031-016	Mastenbrook Volunteer Grant Program	614,499	129,992	77,775	52,217	20,000	0	72,217	20,000
PR-000062	2G51-031-017	Historic Huntley	479,195	463,304	463,304	0	0	0	0	0
PR-000064	2G51-026-010	ClemyJontri Park	52,810	0	0	0	52,810	0	52,810	52,810

**FY 2017 PARK IMPROVEMENT FUND- CARRYOVER**

Attachment 2

**SUMMARY OF CAPITAL PROJECTS**

<b>FOCUS NUMBER</b>	<b>FOCUS REVENUE</b>	<b>PROJECT NAME</b>	<b>TOTAL PROJECT ESTIMATE</b>	<b>FY 2017 REVISED BUDGET PLAN</b>	<b>FY 2017 ACTUAL EXPENDITURES</b>	<b>FY 2017 REMAINING BALANCE</b>	<b>FY 2017 ACTUAL REVENUES</b>	<b>FY 2018 ADOPTED BUDGET PLAN</b>	<b>FY 2018 REVISED BUDGET PLAN</b>	<b>INCREASE/DECREASE</b>
PR-000063	2G51-031-018	Open Space Preservation Fund	738,063	93,844	0	93,844	32,518	0	126,362	32,518
PR-000069		Mt. Vernon Districtwide (South Run S.V) Tel	71,170	53,243	4,848	48,395	0	0	48,395	0
PR-000071	PR-000071-001	Great Falls Nike Rectangular Field #7	855,000	855,000	0	855,000	855,000 *	0	855,000	0
PR-000073	2G51-031-019	Hunter Mill Districtwide (Stuart) Tel	165,298	53,983	0	53,983	23,941	0	77,924	23,940
PR-000081	PR-000081-001	Restitution for VDOT Takings	95,171	95,171	0	95,171	0	0	95,171	0
PR-000084		ParkNet	3,327,000	1,142,808	2,250	1,140,558	0	0	1,140,558	0
PR-000088	2G51-031-022	Lewinsville Synthetic Turf Field	2,395,619	10,687	0	10,687	0	0	10,687	0
PR-000094	2G51-031-023	Pimmit Run -Dranesville Districtwide	\$172,053	109,691	8,369	\$101,322	0	0	101,322	0
PR-000100	2G51-026-015	Countywide Park Improvements	\$149,711	22,347	8,565	\$13,783	0	0	13,783	0
PR-000101	2G51-031-020/032	Revenue Facilities Capital Sinking Fund	\$3,454,638	3,329,833	809,043	2,520,790	131,655	0	2,652,445	131,655
PR-000102	2G51-031-030	Colvin Run Visitors Center	\$90,000	140,000	0	140,000	0	0	140,000	0
PR-000104		Grants Match	\$250,000	239,379	\$1,809	237,570	0	0	237,570	0
PR-000107		Eakin Community Park - Shelter	\$69,795	69,795	\$1,954	67,841	69,795 *	0	67,841	0
PR-000112	PR-000112-001	E. C. Lawrence	\$304,688	296,723	\$0	296,723	7,965	0	304,688	7,965
PR-000113	PR-000113-001/002	Park Authority Management Plans	\$559,886	407,191	\$2,244	404,947	152,695	0	557,642	152,695
PR-000114		Catastrophic Events	\$250,000	250,000	\$0	250,000	0	0	250,000	0
		<b>TOTAL FUND 80300</b>	<b>68,723,800</b>	<b>19,700,503</b>	<b>3,807,202</b>	<b>15,893,301</b>	<b>3,307,944</b>	<b>0</b>	<b>18,551,450</b>	<b>2,658,149</b>

\* Part of FY17 revenue, however appropriated before the year-end carryover process so not included in Increase/Decrease column for appropriation.

<b>Fund 80300, Park Authority Improvement Fund</b>	<b>\$2,658,149</b>
FY 2018 expenditures are recommended to increase by \$18,551,450. This increase is attributable to the carryover of unexpended project balances of \$15,893,301, plus an increase due to receipts of easement fees, donations, park proffers, and telecommunications revenues in the amount of \$2,308,149, and a transfer in of \$350,000 from the Park Revenue and Operating Fund, Fund 80000. The total FY 2018 Revised Budget appropriation request is \$18,551,450. The following adjustments are requested at this time.	

<b>Project Number</b>	<b>Project Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
2G51-016-000	Telecommunications-Admin Review Fees	2,500	Increase due to receipt of revenue from telecommunications that is related to one-time review fee.
2G51-018-000	Park Easement Administration	\$136,748	Increase due to receipt of easement revenues.
2G51-023-000	Stewardship Publications	\$25	Increase due to receipt of revenues for historic publications and educational materials.
2G51-026-000	Grants	\$10,519	Increase due to Grant from FINA to support Green Springs.
PR-000025 2G51-031-029	Lee District Land Acquisition and Development	\$2,000	Increase due to receipt of \$2,000 from the Park Foundation for improvements to the play areas at Lee District.
PR-000026 2G51-026-011	Countywide Trails	\$4,525	Increase due to receipt of revenue from the Park Foundation to support Countywide trails.
PR-000028 2G51-031-001	Lee Districtwide (Lee District Park) Tel	\$51,287	Increase due to receipt of telecommunication leases at Lee District Park, for improvements Lee Districtwide.
PR-000029 2G51-031-023	Dranesville Districtwide (Pimmit) Tel	\$72,665	Increase due to receipt of telecommunication leases at Pimmit Run for improvements Dranesville Districtwide.
PR-000030 2G51-031-002	Springfield Districtwide (Confed Fort) Tel	\$17,227	Increase due to receipt of telecommunication leases at Confederate Fortifications for improvements in Springfield Districtwide.
PR-000037 2G51-031-003	Mount Vernon Parks – Districtwide Tel	\$65,066	Increase due to receipt of telecommunication leases at Mount Vernon Parks Districtwide.
PR-000040 2G51-031-004	Lee Districtwide (Byron Avenue) Tel	\$140,704	Increase due to receipt of telecommunications leases at Byron Avenue for improvements in Lee Districtwide.
PR-000041 2G51-031-005	Hunter Mill Districtwide (Clark Cross) Tel	\$22,052	Increase due to receipt of telecommunications leases at Clark’s Crossing for improvements in Hunter Mill Districtwide.
PR-000044 2G51-031-006	Sully Districtwide Parks Tel	\$18,150	Increase due to receipt of telecommunications leases for improvements in Sully Districtwide.
PR-000045 2G51-031-007	Springfield Districtwide (So Run) Tel	\$17,455	Increase due to receipt of telecommunications leases at South Run Park for improvements in Springfield Districtwide.
PR-000048 2G51-031-009	Sully Districtwide (Cub Run SV) Tel	\$17,545	Increase due to receipt of telecommunications leases at Cub Run SV for improvements in Sully Districtwide.
PR-000049 2G51-031-010	Hunter Mill Districtwide (Frying Pan) Tel	\$39,927	Increase due to receipt of telecommunications leases at Frying Pan for improvements in Hunter Mill Districtwide.

PR-00050 2G51-031-011	Dranesville Districtwide (Riverbend) Tel	\$2,916	Increase due to receipt of telecommunications leases from Montgomery County for improvements in Dranesville Districtwide.
PR-00051 2G51-031-012	Hunter Mill Districtwide (Stratton) Tel	\$136,894	Increase due to receipt of telecommunications leases at Stratton Woods Park for improvements in Hunter Mill Districtwide.
PR-00052 2G51-031-021	Sully Historic Site	\$18,655	Increase due to receipt of revenue from the Sully Foundation.
PR-00054 2G51-031-013	Mason District Park	\$66,519	Increase due to receipt of telecommunications leases at Mason District Park.
PR-00057 2G51-017-000	General Park Improvements	\$350,000	<p>This project serves as the planned funding source for short-term maintenance projects. In addition, it serves as the funding source for emergency situations where funding cannot be supported through the Revenue and Operating Fund budget.</p> <p>Transfer in of \$350,000 from Fund 80000, Park Authority Revenue and Operating Fund. Of the transfer amount:</p> <ul style="list-style-type: none"> <li>• \$100,000 to Director's Emergency Fund for unplanned and emergency repairs not supported by the annual operating budget.</li> <li>• \$100,000 for security systems.</li> <li>• \$50,000 to support staff training.</li> <li>• \$100,000 to support the purchase of critical capital equipment.</li> </ul>
PR-00058 2G51-031-015	Park Proffers	\$1,043,198	Increase due to receipt of Proffer funds to improve/enhance parks throughout the County.
PR-00061 2G51-031-016	Mastenbrook Volunteer Grant Program	\$20,000	<p>Increase due to receipt of revenue from groups with approved Mastenbrook Grants. Includes:</p> <ul style="list-style-type: none"> <li>• \$20,000 from FROGS for Glasshouse Project.</li> </ul>
PR-00063 2G51-031-018	Open Space Preservation Fund	\$32,518	Increase due to receipt of funds for the preservation of Open Space, used for land acquisition.
PR-00064 2G51-026-010	ClemyJontri Park Shelter	\$52,810	Transfer of revenue from Foundation to Project to support shelter construction.
PR-00073 2G51-031-019	Hunter Mill Districtwide (Stuart) Tel	\$23,941	Increase due to receipt of telecommunications leases at Stuart Road Park for improvements Hunter Mill Districtwide.

PR-000101 2G51-031-032	Revenue Facilities Capital Sinking Fund	\$131,655	<p>Increase necessary to establish a project that will provide support for planned, long-term, life-cycle maintenance of revenue facilities in conjunction with the objectives of the Infrastructure Finance Committee's recommendations. As the Park Authority's revenue facilities age, the maintenance and reinvestment in the facilities is a priority. The current preliminary annual funding amount for maintenance is estimated to be \$4.1 million. Parks staff is currently undergoing a Needs Assessment and Total Cost of Facility Ownership initiative to fine tune these estimates and gather facility condition data which will also be available to help with the prioritization of the necessary repairs. FY 2017 Carryover funding is coming via:</p> <ul style="list-style-type: none"> <li>• \$24,484 to support Pinecrest Indoor Golf.</li> <li>• \$107,171 interest earned on Project.</li> </ul>
PR-000112	E. C. Lawrence	\$7,965	Interest earned to trust. Funding moved to WBS from 2G51-025-000.
PR-000113	Park Authority Management Plans	\$152,695	20% of revenue from telecom to support Natural and Cultural Projects. \$76,347 to Natural and \$76,347 to Cultural.
	<b>Total</b>	<b>\$2,658,149</b>	

Board Agenda Item  
July 26, 2017

## **ACTION**

### FY 2017 Carryover Budget Review – Fund 80000, Park Revenue & Operating Fund

#### ISSUE:

Approval of the FY 2017 Carryover Budget Review for Fund 80000, Park Revenue & Operating Fund.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2017 Carryover Budget Review for Fund 80000, Park Revenue & Operating Fund.

#### TIMING:

Board action is requested on July 26, 2017. The submission of the FY 2017 Carryover Review was due to the Department of Management and Budget on June 30, 2017. Final year-end figures will be provided to the Park Authority Board on July 26, 2017. Figures represent preliminary balances pending finalization of accruals as of June 30, 2017.

#### BACKGROUND:

Net Revenue for the Park Revenue & Operating Fund 80000 is \$351,657 as compared to the Revised Budgeted Net Revenue target before reserves of \$520,060.

Transfer of \$350,000 is being requested from the Park Revenue & Operating Fund (80000) to Park Improvement Fund (80300) as follows:

- \$50,000 to the General Park Improvements Project (PR-000057) to support training initiatives
- \$100,000 to General Park Improvements Project (PR-000057) to support the installation of security systems
- \$100,000 to General Park Improvements Project (PR-000057) to support purchase of critical capital equipment
- \$100,000 to General Park Improvements Project (PR-000057) to replenish Director's Emergency Reserve

The FY 2017 Park Authority Revenue Fund 80000 Carryover submission will be reviewed and approved by the Park Authority Board on July 26, 2017.

Board Agenda Item  
July 26, 2017

FISCAL IMPACT:  
None

ENCLOSED DOCUMENT:

Attachment 1: Park Revenue & Operating Fund 80000 FY 2017 Carryover Summary  
Attachment 2: Fund Statement, Fund 80000, Park Revenue & Operating Fund

STAFF:

Kirk W. Kincannon, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Janet Burns, Senior Fiscal Administrator  
Michael P. Baird, Manager, Capital and Fiscal Services  
Susan Tavallai, Senior Budget Analyst



**FAIRFAX COUNTY PARK AUTHORITY**  
**Park Revenue and Operating Fund**  
**FUND 80000**  
**FY2017 CARRYOVER SUMMARY**

Attachment 1

	<b>FY 2017 Revised Budget</b>	<b>FY 2017 Actual As of 06/30/17</b>	<b>FY 2017 Encumbrances Estimated</b>	<b>FY 2017 Balance Estimated</b>	<b>FY 2018 Adopted Budget</b>	<b>FY 2018 Revised Budget</b>	<b>Difference</b>
Operating Revenue	\$48,377,877	\$47,307,586	\$0	(\$1,070,291)	\$49,200,800	\$49,200,800	\$0
EXPENDITURES:							
Personnel Services	\$30,541,392	\$30,141,738	\$0	\$399,654	\$30,286,442	\$30,286,442	\$0
Operating Expenses	\$15,460,324	\$15,237,299	\$0	\$223,025	\$16,578,600	\$16,578,600	\$0
Capital Equipment	\$455,000	\$25,205	\$0	\$429,795	\$315,000	\$315,000	\$0
Less: Recovered Costs	(\$1,053,315)	(\$902,496)	\$0	(\$150,819)	(\$1,053,315)	(\$1,053,315)	\$0
<b>Subtotal</b>	<b>\$45,403,401</b>	<b>\$44,501,746</b>	<b>\$0</b>	<b>\$901,655</b>	<b>\$46,126,727</b>	<b>\$46,126,727</b>	<b>\$0</b>
Debt Service Expenditures	\$805,117	\$804,884	\$0	\$233	\$802,508	\$802,508	\$0
Laurel Hill Debt (transfer out)	\$829,299	\$829,299	\$0	\$0	\$860,369	\$860,369	\$0
Indirect Cost Transfer to General Func	\$820,000	\$820,000	\$0	\$0	\$820,000	\$820,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$47,857,817</b>	<b>\$46,955,929</b>	<b>\$0</b>	<b>\$901,888</b>	<b>\$48,609,604</b>	<b>\$48,609,604</b>	<b>\$0</b>
<b>Net Revenue As of 6/30/2016</b>	<b>\$520,060</b>	<b>\$351,657</b>	<b>\$0</b>	<b>(\$168,403)</b>	<b>\$591,196</b>	<b>\$591,196</b>	<b>\$0</b>

**FY 2017 Estimated Carryover:**

Personnel Services	\$0
Operating Expenses	\$0
Capital Equipment*	\$0

Total FY 2017 Carryover Request:	<u>\$0</u>
----------------------------------	------------

\* Capital Equipment needed for Critical Items



<sup>1</sup> Debt service represents principle and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses.

<sup>2</sup> Funding in the amount of \$820,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 80000. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

<sup>3</sup> Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, County Debt Service.

<sup>4</sup> Periodically, funding is transferred from Fund 80000, Park Revenue and Operating Fund, to Fund 80300, Park Improvement Fund, to support unplanned and emergency repairs, the purchase of critical capital equipment and planned, long-term, life-cycle maintenance of revenue facilities.

<sup>5</sup> The Park Revenue and Operating Fund maintains fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

<sup>6</sup> The Revenue and Operating Fund Stabilization Reserve includes set aside cash flow and emergency reserves for operations as a contingency for unanticipated operating expenses or a disruption in the revenue stream.

<sup>7</sup> The Donation/Deferred Revenue Reserve includes donations that the Park Authority is obligated to return to donors in the event the donation cannot be used for its intended purpose. It also includes a set aside to cover any unexpected delay in revenue from sold but unused Park passes.

<sup>8</sup> The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.

Board Agenda Item  
July 26, 2017

## **ACTION**

### FY 2017 Carryover Budget Review - Fund 30400, Park Authority Bond Construction Fund.

#### ISSUE:

Approval of the FY 2017 Carryover Budget Review submission for Fund 30400, Park Authority Bond Construction Fund.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2017 Budget Carryover for Fund 30400, Park Authority Bond Construction Fund.

#### TIMING:

Board action is requested on July 26, 2017. The submission of the FY 2017 Carryover Review was due to the Department of Management and Budget on June 30, 2017. Final year end figures will be provided to the Park Authority Board on July 26, 2017, for approval. Figures included here represent balances as of June 30, 2017.

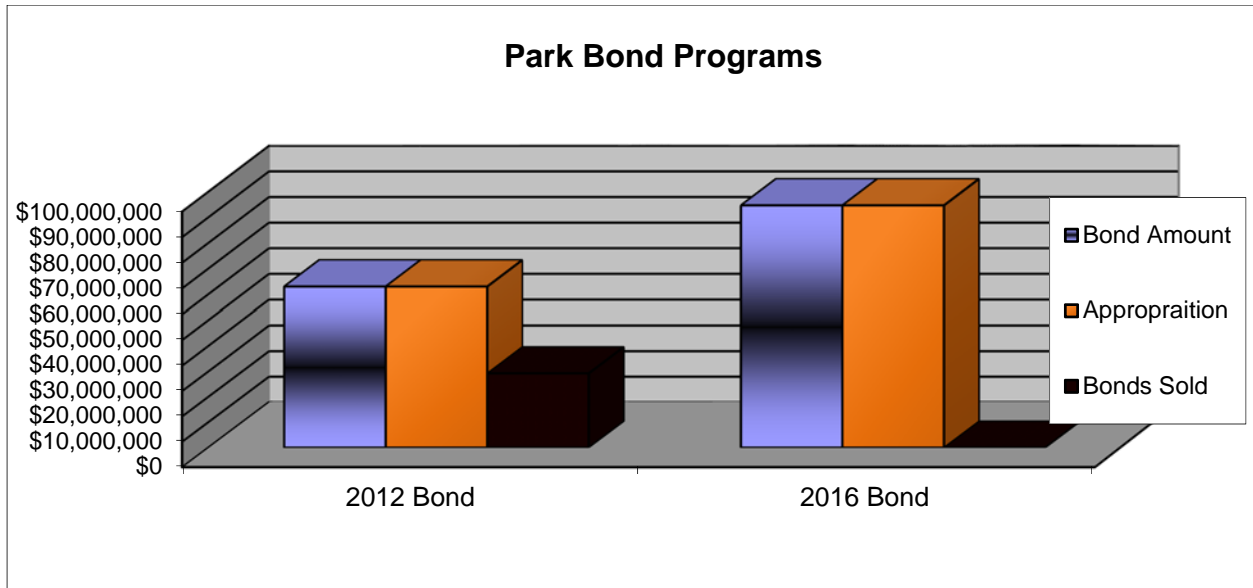
#### BACKGROUND:

On November 6, 2012 the voters approved a \$63,000,000 park bond as part of the fall 2012 Bond Referendum. As part of the January 2017 bond sale, \$14,550,000 was sold from the 2012 Bond, leaving a total of \$33,710,000 in authorized but unissued bonds from this fund. In addition, on November 8, 2016 the voters approved a Park bond in the amount of \$94,700,000; of that amount, \$87,700,000 was appropriated to Fund 30400 and \$7,000,000 was appropriated to Fund 30010. No bonds from this program have been sold. Including prior sales, an amount of \$121,410,000 remains in authorized but unissued bonds.

The Park Authority is requesting an increase in the appropriation of Project PR-000091, Existing Facility/Renovation – 2012 Bond in the amount of \$3,285,350. That increase is associated with the following:

- The Park Authority received bond premium in the amount of \$2,450,000 as part of the January 2017 Bond Sale.
- The Park Authority received grant revenue in the amount of \$835,350 related to capital projects.

Board Agenda Item  
July 26, 2017



This appropriation is necessary to account for revenue received after FY 2017 Third Quarter Budget Review.

Based on a beginning cash balance of \$5,294,532 from the most recent bond sales and a future bond sale of \$121,410,000, the Park Authority will have a total appropriation of \$126,704,531 to expend in the Capital Improvement Program for park-land acquisition, development and renovation for Fund 30400, Park Authority Bond Construction.

**FISCAL IMPACT:**

The FY 2017 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$126,704,531.

**ENCLOSED DOCUMENTS:**

- Attachment 1: FY 2017 Carryover Fund Statement - Fund 30400, Park Authority Bond Construction
- Attachment 2: FY 2017 Capital Construction Carryover Summary of Capital Projects - Fund 30400, Park Authority Bond Construction
- Attachment 3: FY 2017 Carryover - Fund 30400, Park Authority Bond Construction Fund Adjustments

Board Agenda Item  
July 26, 2017

STAFF:

Kirk W. Kincannon, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Janet Burns, Senior Fiscal Administrator  
Michael P. Baird, Capital and Fiscal Services

FY 2017 CARRYOVER FUND STATEMENT						
Fund: 30400, Park Authority Bond Construction						
Agency: Park Authority						
	1. FY 2017 Estimate	2. FY 2017 Actual	3. Increase (Decrease) (Col. 2-1)	4. FY 2018 Adopted Budget Plan	5. FY 2018 Revised Budget Plan	6. Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$3,591,823</b>	<b>\$3,591,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,294,532</b>	<b>\$5,294,532</b>
Revenue:						
Sale of Bonds <sup>1</sup>	\$135,960,000	\$14,550,000	(\$121,410,000)	\$0	\$121,410,000	\$121,410,000
Bond Premium <sup>1</sup>	\$0	\$2,450,000	\$2,450,000			
Grant Revenue <sup>2</sup>	\$0	\$835,350	\$835,350			
Total Revenue	\$135,960,000	\$17,835,350	(\$118,124,650)	\$0	\$121,410,000	\$121,410,000
<b>Total Available</b>	<b>\$139,551,823</b>	<b>\$21,427,174</b>	<b>(\$118,124,649)</b>	<b>\$0</b>	<b>\$126,704,531</b>	<b>\$126,704,531</b>
Expenditures:						
<b>Total Disbursements</b>	<b>\$14,367,401</b>	<b>\$16,132,642</b>	<b>\$1,765,241</b>	<b>\$0</b>	<b>\$126,704,531</b>	<b>\$126,704,531</b>
<b>Ending Balance <sup>3</sup></b>	<b>\$125,184,422</b>	<b>\$5,294,532</b>	<b>(\$119,889,890)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board Policy. On November 6, 2012 the voters approved a \$63 million Park Bond Referendum. As part of the January 2017 bond sale, \$14,550,000 was sold from the 2012 Bond, leaving \$33,710,000 in authorized but unissued bonds from this fund. As part of the 2017 bond sale, \$2,450,000 of bond premium was applied to the fund. In addition, on November 8, 2016, the voters approved a Park bond in the amount of \$94.7 million, of which \$87.7 million is appropriated to Fund 30400 and \$7 million is appropriated to Fund 30010. Including prior sales, an amount of \$121.41 million (\$33.71 + \$87.70) remains in authorized but unissued bonds for this fund.

<sup>2</sup> The Park Authority received Grant Revenue in the amount of \$205,360 and \$629,990 to support active projects.

<sup>3</sup> 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. It should be noted that additional bonds were sold in FY 2016 to eliminate the negative ending balance.

**FY 2017 PARK AUTHORITY BOND CONSTRUCTION - Carryover  
SUMMARY OF CAPITAL PROJECTS**

Attachment 2

**Fund: 30400 Park Authority Bond Construction**

<b>FOCUS PROJECT NUMBER</b>	<b>PROJECT NAME</b>	<b>TOTAL PROJECT ESTIMATE</b>	<b>FY 2017 REVISED BUDGET PLAN</b>	<b>FY 2017 ACTUAL EXPENDITURES</b>	<b>FY 2017 REMAINING BALANCE</b>	<b>FY 2018 ADOPTED BUDGET PLAN</b>	<b>FY 2018 REVISED BUDGET PLAN</b>	<b>INCREASE/ DECREASE</b>
PR-000009	Community Park/New Facilities - 2012 Bond	7,285,000	7,167,523	353,909	6,813,614	0	6,813,614	0
PR-000091	Existing Facility/Renovation - 2012 Bond	30,990,730	19,759,537	8,390,687	11,368,850	0	14,654,200	3,285,350
PR-000092	Facility Expansion - 2012 Bond	19,483,355	401,725	309,112	92,613	0	92,613	0
PR-000010	Grants	2,742,427	2,610	0	2,610	0	2,610	0
PR-000077	Land Acquisition and Open Space - 2016	7,000,000	7,000,000	0	7,000,000	0	7,000,000	0
PR-000093	Land Acquisition and Stewardship - 2012 Bond	12,915,000	9,164,542	2,152,601	7,011,940	0	7,011,940	0
PR-000076	Natural and Cultural Resource Stewardship - 2016	7,692,000	7,692,000	0	7,692,000	0	7,692,000	0
PR-000079	New Park Development - 2016	19,820,000	19,820,000	0	19,820,000	0	19,820,000	0
PR-000005	Park and Building Renovation - 2008 Bond	30,711,192	8,524,319	3,280,876	5,243,444	0	5,243,444	0
PR-000016	Park Development - 2008 Bond	18,832,103	4,504,741	1,197,116	3,307,625	0	3,307,625	0
PR-000078	Park Renovations and Upgrades - 2016	53,188,000	53,188,000	0	53,188,000	0	53,188,000	0
PR-000012	Stewardship - 2008 Bond	11,541,881	2,326,826	448,341	1,878,485	0	1,878,485	0
	<b>TOTAL FUND 30400</b>	<b>222,201,688</b>	<b>139,551,823</b>	<b>16,132,642</b>	<b>123,419,181</b>	<b>0</b>	<b>126,704,531</b>	<b>3,285,350</b>



### FY 2017 Carryover Fund 30400 Park Authority Bond Construction Fund Adjustments

The FY2018 expenditures are recommended to increase by \$126,704,531. This increase is attributable to the carryover of unexpended project balances in the amount of \$123,419,181, and increased in the amount of \$2,450,000 due to the appropriation of bond premium, plus \$835,350 in Grant Revenue.

The following project adjustments are requested at this time.

Project/Detail	Increase/(Decrease)	Comments
PR-000091 Existing Facility/Renovation- 2012 Bond	\$2,450,000	Increase due to receipt of bond premium associated with January 2017 Bond Sale.
PR-000091 Existing Facility/Renovation- 2012 Bond	\$205,360	Increase due to Grant Revenue associated with Chessie's Trail in Lee District.
PR-000091 Existing Facility/Renovation- 2012 Bond	\$629,990	Increase due to Grant Revenue associated with Liberty Bell-Pohick SV Trail.

**Total:** **\$3,285,350**