



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

VIA: Jai Cole, Executive Director

FROM: Sara Baldwin, Deputy Director/COO

DATE: September 15, 2021

Agenda

Budget Committee

(Committee of the Whole)

Wednesday, September 22, 2021 – 6:00 pm

Boardroom – Herrity Building

Chairman: Ken Quincy

Vice Chair: Maggie Godbold

1. FY 2021 Year End Budget Review, Fund 10001, General Fund – Information*
2. FY 2021 Year End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund – Information*
3. FY 2023 Budget Submission, Fund 10001, Park Authority General Fund – Action*
4. FY 2023 Budget Submission, Fund 80000, Park Revenue & Operating Fund – Action*
5. FY 2023 Budget Submission, Fund 30010, General County Construction Fund – Action*
6. FY 2023 Budget Submission, Fund 80300, Park Improvement Fund – Information*
7. FY 2023 Budget Submission, Fund 30400, Park Authority Bond Construction – Information*

*Enclosures



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



ARPA Funding Requests

- Requested \$7,522,122 for Revenue Loss
 - \$5,000,000 for Revenue Fund
 - \$2,522,122 for Non-Revenue Parks and Facilities
- Preparing \$6,500,000 Request through PAB and BOS for Major Deferred Maintenance Projects
- Linking \$5,000,000 Request for Fee Reductions and Scholarships to Disproportionately Impacted Households and Businesses

Board Agenda Item
September 22, 2021

INFORMATION – 1

FY 2021 Fourth Quarter Budget Review, Fund 10001, General Fund

Category	2021	2020	2019	Variance (FY21 to FY19)
Total Revenue	\$ 262,857	\$ 196,400	\$ 690,614	\$ (427,757)
Personnel Services	\$ 21,399,711	\$ 22,268,393	\$ 22,443,912	\$(1,044,201)
Capital Equipment	\$ 178,574	\$ 46,110	\$ 201,629	\$ (23,055)
Operating Expenditures	\$ 6,963,861	\$ 5,736,449	\$ 6,481,574	\$ 482,287
Recovered Cost	\$ (2,267,495)	\$ (3,164,709)	\$ (3,050,236)	\$ 782,741
Total Expenditures	\$ 26,274,650	\$ 24,886,243	\$ 26,076,879	\$ 197,771
Net Cost to the County	\$ 26,011,793	\$ 24,689,843	\$ 25,386,266	\$ 625,528

ENCLOSED DOCUMENTS:

None

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch
Nicole Varnes, Senior Budget Analyst

Information Item 1

FY 2021 Year-End Budget Review

Fund 1001 – General Fund



FY 2021 Fourth Quarter Review – General Fund

	FY 2019	FY 2020	FY 2021			
	Actuals	Actuals	Adopted Budget	Actuals*	Variance to FY19	Variance Budget to Actuals
Revenue	\$690,614	\$196,400	\$682,635	\$262,857	(\$427,757)	\$262,857
Total Revenue	\$690,614	\$196,400	\$682,635	\$262,857	(\$427,757)	\$262,857
Merit Salaries	\$18,819,929	\$19,570,775	\$21,596,368	\$19,634,249	\$814,320	(\$1,962,119)
Non-Merit Salaries	\$3,623,983	\$2,697,618	\$2,533,652	\$1,765,462	(\$1,858,521)	(\$768,190)
Operating Expenditures	\$6,481,574	\$5,736,449	\$7,561,658	\$6,963,861	\$482,287	(\$597,797)
Capital Equipment	\$201,629	\$46,110	\$324,500	\$178,574	(\$23,005)	(\$145,926)
Recovered Costs	(\$3,050,236)	(\$3,164,709)	(\$3,876,161)	(\$2,267,495)	\$782,741	\$1,608,666
Total Expenditures	\$26,076,879	\$24,886,243	\$28,160,017	\$26,274,650	\$197,771	(\$1,885,367)

*Audit adjustments may still occur



INFORMATION – 2

FY 2021 Fourth Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund

Revenue

The total revenue in Fiscal Year 2021 in the Park Services Fund 80000 was \$36,717,469, compared to \$31,289,815 in Fiscal Year 2020 (and \$49,757,924 in Fiscal Year 2019). This was an increase of \$5,427,654 or 17.35 percent over FY 2020; \$13,040,455/26.21 percent less than FY 2019.

Revenue

Division	2021	2020	2019	Variance (FY19 to FY21)
Administration	\$ 1,886,038	\$ 1,265,343	\$ 974,982	\$ 911,057
Golf	\$ 15,269,596	\$ 9,430,283	\$ 9,634,969	\$ 5,634,627
Rec Activities	\$ 3,774,470	\$ 2,895,808	\$ 5,347,779	\$ (1,573,310)
RECenters	\$ 14,118,678	\$ 15,408,865	\$ 28,761,411	\$ (14,642,732)
Resource Management	\$ 1,668,687	\$ 2,289,516	\$ 3,038,784	\$ (1,370,097)
Total Revenue	\$ 36,717,469	\$ 31,289,815	\$ 49,757,924	\$ (13,040,455)

Expenditures

The total expenditures in Fiscal Year 2021 in the Park Services Fund 80000 were \$36,152,359 compared to \$37,456,310 in Fiscal Year 2020. This was an decrease of \$1,303,567 or 3.48 percent. In comparison to a year prior to the current pandemic, 2021 expenditures were \$ 10,067,392 or 21.78 percent less than Fiscal Year 2019.

Expenditures

Division	2021	2020	2019	Variance (FY19 to FY21)
Administration	\$ 3,393,353	\$ 3,738,459	\$ 3,687,968	\$ (294,615)
Golf	\$ 10,635,638	\$ 9,187,857	\$ 9,533,601	\$ 1,102,037
Rec Activities	\$ 2,240,537	\$ 2,490,716	\$ 4,017,057	\$ (1,776,520)
RECenters	\$ 18,579,264	\$ 20,621,096	\$ 27,067,904	\$ (8,488,640)
Resources Management	\$ 1,303,567	\$ 1,418,182	\$ 1,913,221	\$ (609,654)
Total Expenditures	\$ 36,152,359	\$ 37,456,310	\$ 46,219,751	\$ (10,067,392)
Net Revenue	\$ 565,110	\$ (6,166,495)	\$ 3,538,174	\$ (2,973,063)

Board Agenda Item
September 23, 2020

ENCLOSED DOCUMENTS:

Attachment 1: FY 2021 Fourth Quarter Trends, Fund 80000

Attachment 2: FY 2021 Revenue and Expenditure Analysis By Site, Fund 80000

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

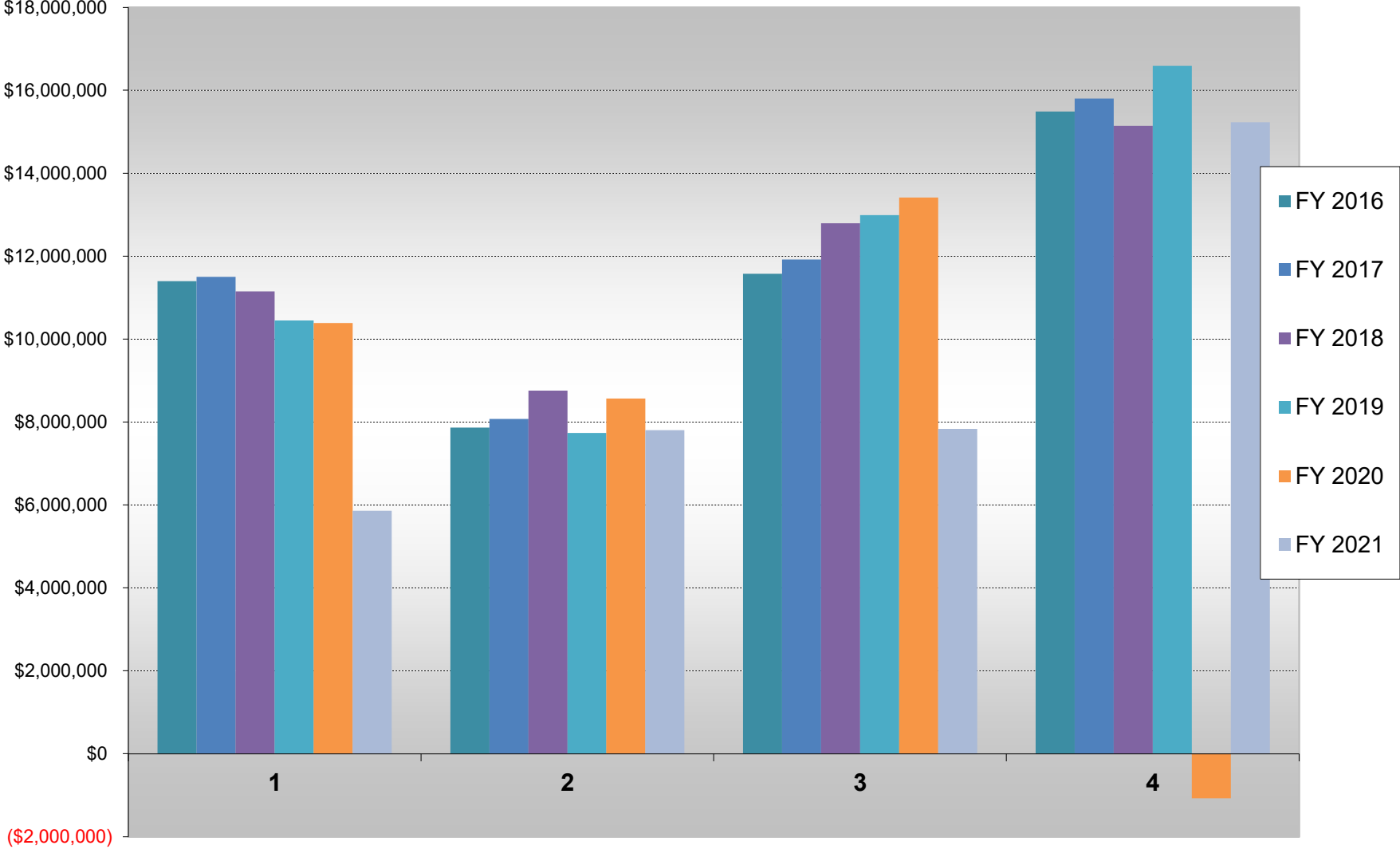
Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

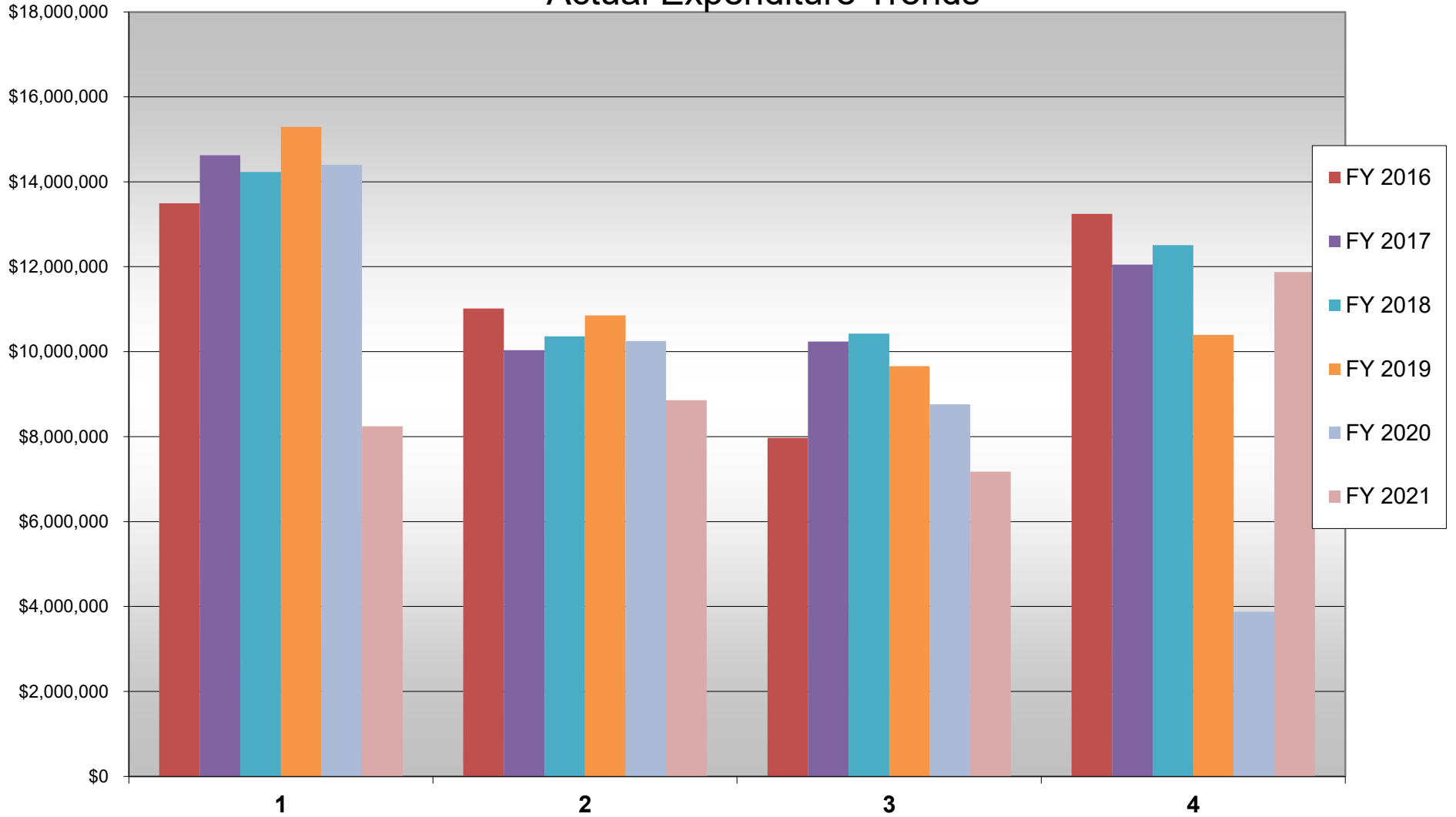
Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

Revenue Fund Actual Revenue Trends



Revenue Fund Actual Expenditure Trends



FY 2021 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF June 30, 2021

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2021	1,886,038	3,393,353	(1,507,315)
	2020	1,265,343	3,738,459	(2,473,116)
VARIANCE		620,695	(345,106)	965,801
GOLF ENTERPRISES	2021	15,269,596	10,635,638	4,633,958
	2020	9,430,283	9,187,857	242,426
VARIANCE		5,839,313	1,447,781	4,391,532
RECenters	2021	14,118,678	18,579,263	(4,460,585)
	2020	15,408,866	20,621,096	(5,212,230)
VARIANCE		(1,290,188)	(2,041,833)	751,645
REC ACTIVITIES	2021	3,774,471	2,240,537	1,533,934
	2020	2,895,808	2,490,716	405,092
VARIANCE		878,663	(250,179)	1,128,842
RESOURCE MANAGEMENT	2021	1,668,687	1,303,567	365,120
	2020	2,289,516	1,418,182	871,334
VARIANCE		(620,829)	(114,615)	(506,214)
COMBINED TOTAL	2021	36,717,470	36,152,359	565,111
	2020	31,289,815	37,456,310	(6,166,495)
VARIANCE		5,427,657	(1,303,951)	6,731,606

FY 2021 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF June 30, 2021

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
GOLF ENTERPRISES				
Administration	2021	103,909	471,059	(367,150)
	2020	86,217	411,522	(325,305)
VARIANCE		17,692	59,537	(41,845)
Burke Lk. Golf Course	2021	2,400,448	1,403,145	997,303
	2020	1,172,457	1,120,474	51,983
VARIANCE		1,227,991	282,671	945,320
Greendale Golf Course	2021	1,693,498	1,152,176	541,322
	2020	1,166,985	1,061,042	105,943
VARIANCE		526,513	91,134	435,379
Jefferson Golf Course	2021	1,238,613	903,329	335,284
	2020	888,871	845,401	43,470
VARIANCE		349,742	57,928	291,814
Pinecrest Golf Course	2021	1,215,838	864,896	350,942
	2020	670,481	797,042	(126,561)
VARIANCE		545,357	67,854	477,503
Twin Lakes Golf Course	2021	3,755,477	2,621,076	1,134,401
	2020	2,362,904	2,230,950	131,954
VARIANCE		1,392,573	390,126	1,002,447
Oak Marr Golf Course	2021	2,189,041	1,063,110	1,125,931
	2020	1,016,318	842,632	173,686
VARIANCE		1,172,723	220,478	952,245
Laurel Hill Golf Course	2021	2,672,772	2,156,848	515,924
	2020	2,066,050	1,878,793	187,257
VARIANCE		606,722	278,055	328,667

FY 2021 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF June 30, 2021

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2021	0	2,128,337	(2,128,337)
	2020	0	1,302,785	(1,302,785)
VARIANCE		0	825,552	(825,552)
George Washington Rec Ctr				
	2021	200,824	461,644	(260,820)
	2020	243,288	488,986	(245,698)
VARIANCE		(42,464)	(27,342)	(15,122)
Lee Rec Ctr				
	2021	2,383,465	2,382,333	1,132
	2020	2,060,095	2,613,504	(553,409)
VARIANCE		323,370	(231,171)	554,541
Oak Marr Rec Ctr				
	2021	2,094,596	2,441,349	(346,753)
	2020	2,549,342	2,720,719	(171,377)
VARIANCE		(454,746)	(279,370)	(175,376)
Providence Rec Ctr				
	2021	1,313,129	1,741,412	(428,283)
	2020	1,336,909	2,037,069	(700,160)
VARIANCE		(23,780)	(295,657)	271,877
South Run Rec Ctr				
	2021	1,974,454	1,855,020	119,434
	2020	2,022,820	2,187,070	(164,250)
VARIANCE		(48,366)	(332,050)	283,684
Springhill Rec Ctr				
	2021	2,066,562	1,996,370	70,192
	2020	2,144,585	2,378,376	(233,791)
VARIANCE		(78,023)	(382,006)	303,983
Audrey Moore Recenter				
	2021	1,741,427	1,876,912	(135,485)
	2020	2,004,606	2,300,604	(295,998)
VARIANCE		(263,179)	(423,692)	160,513
Cub Run Recenter				
	2021	1,085,146	1,865,109	(779,963)
	2020	1,505,444	2,501,544	(996,100)
VARIANCE		(420,298)	(636,435)	216,137
Mt Vernon Rec Ctr				
	2021	1,259,075	1,830,777	(571,702)
	2020	1,541,777	2,090,438	(548,661)
VARIANCE		(282,702)	(259,661)	(23,041)

FY 2021 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF June 30, 2021

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<u>Rec Activities</u>				
Marketing	2021	0	212,915	(212,915)
	2020	0	199,857	(199,857)
VARIANCE		0	13,058	(13,058)
<u>Business Office</u>				
Business Office	2021	0	653,025	(653,025)
	2020	0	552,857	(552,857)
VARIANCE		0	100,168	(100,168)
<u>Production Services</u>				
Production Services	2021	0	300,680	(300,680)
	2020	0	253,211	(253,211)
VARIANCE		0	47,469	(47,469)
<u>Clemyjontri</u>				
Clemyjontri	2021	81,983	47,575	34,408
	2020	98,631	42,455	56,176
VARIANCE		(16,648)	5,120	(21,768)
<u>Rec Activities Admin</u>				
Rec Activities Admin	2021	1,382,942	318,593	1,064,349
	2020	476,651	307,698	168,953
VARIANCE		906,291	10,895	895,396
<u>Burke Lake Park</u>				
Burke Lake Park	2021	1,039,152	284,301	754,851
	2020	559,225	236,490	322,735
VARIANCE		479,927	47,811	432,116
<u>Lake Fairfax Park</u>				
Lake Fairfax Park	2021	626,916	123,924	502,992
	2020	405,895	144,655	261,240
VARIANCE		221,021	(20,731)	241,752
<u>Lake Accotink</u>				
Lake Accotink	2021	298,395	90,656	207,739
	2020	90,525	54,033	36,492
VARIANCE		207,870	36,623	171,247
<u>The Water Mine</u>				
The Water Mine	2021	345,083	208,868	136,215
	2020	1,264,881	699,461	565,420
VARIANCE		(919,798)	(490,593)	(429,205)

FY 2021 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF June 30, 2021

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<u>RESOURCE MANAGEMENT</u>				
Administration	2021	3,385	216,218	(212,833)
	2020	970,724	141,852	828,872
VARIANCE		(967,339)	74,366	(1,041,705)
Colvin Run Mill	2021	34,459	29,065	5,394
	2020	40,032	15,456	24,576
VARIANCE		(5,573)	13,609	(19,182)
E.C. Lawrence	2021	79,118	67,793	11,325
	2020	41,491	75,544	(34,053)
VARIANCE		37,627	(7,751)	45,378
Frying Pan Farm Park	2021	792,800	513,230	279,570
	2020	529,141	600,639	(71,498)
VARIANCE		263,659	(87,409)	351,068
Green Spring Gardens	2021	276,346	144,642	131,704
	2020	293,967	197,377	96,590
VARIANCE		(17,621)	(52,735)	35,114
Hidden Oaks Nature Ctr	2021	82,683	35,928	46,755
	2020	98,757	86,918	11,839
VARIANCE		(16,074)	(50,990)	34,916
Hidden Pond Nature Ctr	2021	71,603	45,953	25,650
	2020	44,892	59,914	(15,022)
VARIANCE		26,711	(13,961)	40,672
Huntley Meadows Park	2021	93,561	55,108	38,453
	2020	107,470	32,234	75,236
VARIANCE		(13,909)	22,874	(36,783)
Riverbend Park	2021	213,853	145,139	68,714
	2020	115,114	156,931	(41,817)
VARIANCE		98,739	(11,792)	110,531
Sully	2021	20,879	50,491	(29,612)
	2020	47,930	51,318	(3,388)
VARIANCE		(27,051)	(827)	(26,224)

Information Item 2

FY 2021 Year-End Budget Review

Fund 80000 – Park Revenue and Operating Fund



FY 2021 Fourth Quarter Review – Revenue Fund

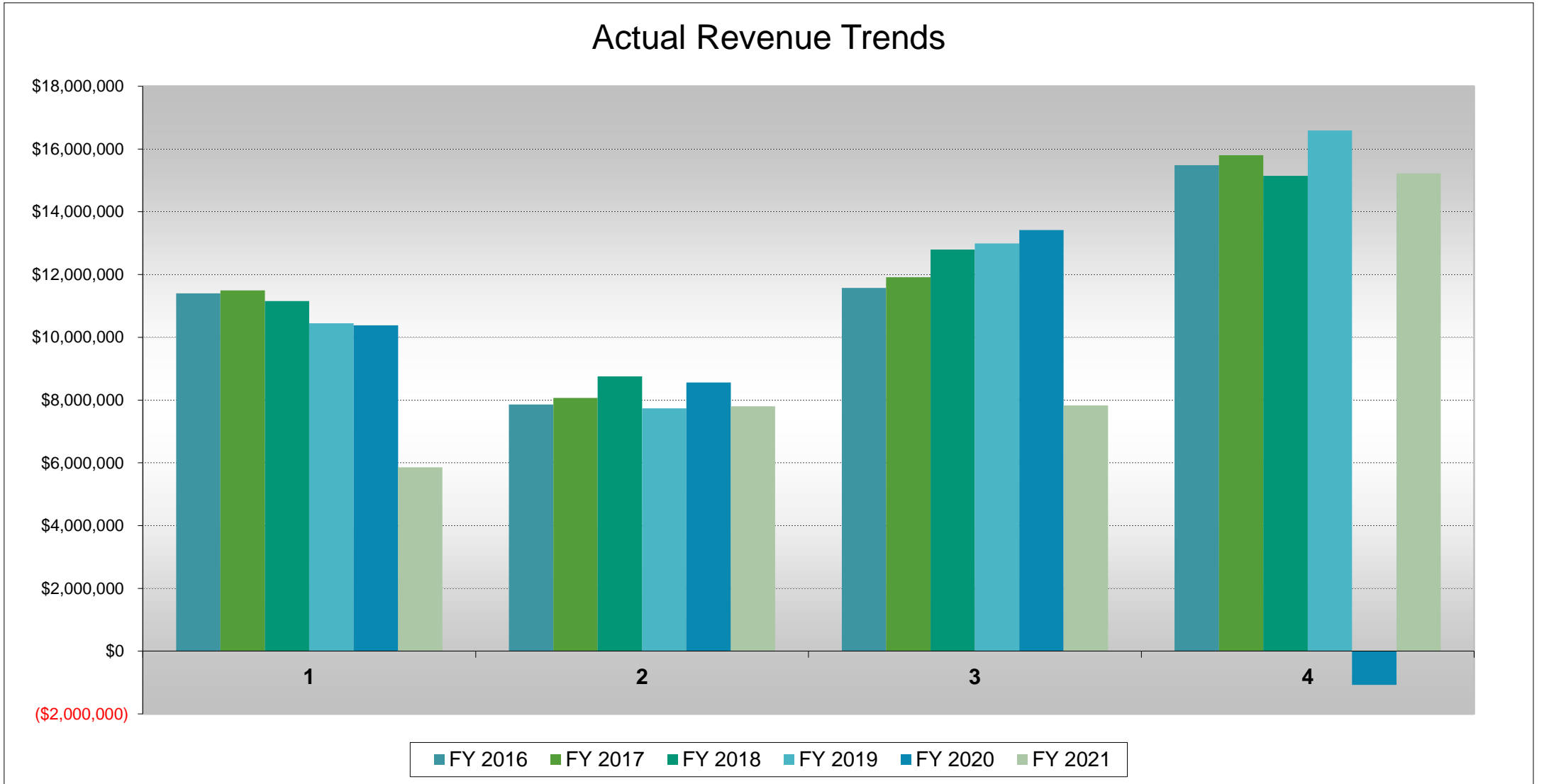
	REC Activities	RECenters	RMD	Golf	Admin	TOTALS*
Revenue/Transfers In	\$3,774,470	\$14,118,678	\$1,668,687	\$15,269,596	\$1,886,038	\$36,717,469
Merit Salaries	\$680,765	\$5,131,719	\$149,320	\$3,286,693	\$1,108,244	\$10,356,740
Non-Merit Salaries	\$536,512	\$5,818,286	\$725,564	\$2,109,407	\$135,216	\$9,324,986
Benefits	\$422,330	\$3,072,180	\$202,978	\$1,806,898	\$601,835	\$6,106,220
Operating Expenditures	\$601,177	\$4,562,749	\$225,705	\$3,435,084	\$177,960	\$9,002,675
Recovered Costs	\$-	\$-	\$-	\$-	(\$1,196,366)	(\$1,196,366)
Total Expenditures	\$2,240,784	\$18,584,934	\$1,303,567	\$10,638,081	\$826,889	\$33,594,255
Net Position	\$1,533,686	(\$4,466,256)	\$365,120	\$4,631,515	\$1,059,149	\$3,123,214
Debt Service and Transfer Out	\$-	\$-	\$-	\$-	\$2,566,464	\$2,566,464

* Audit adjustments may still occur
September 2021



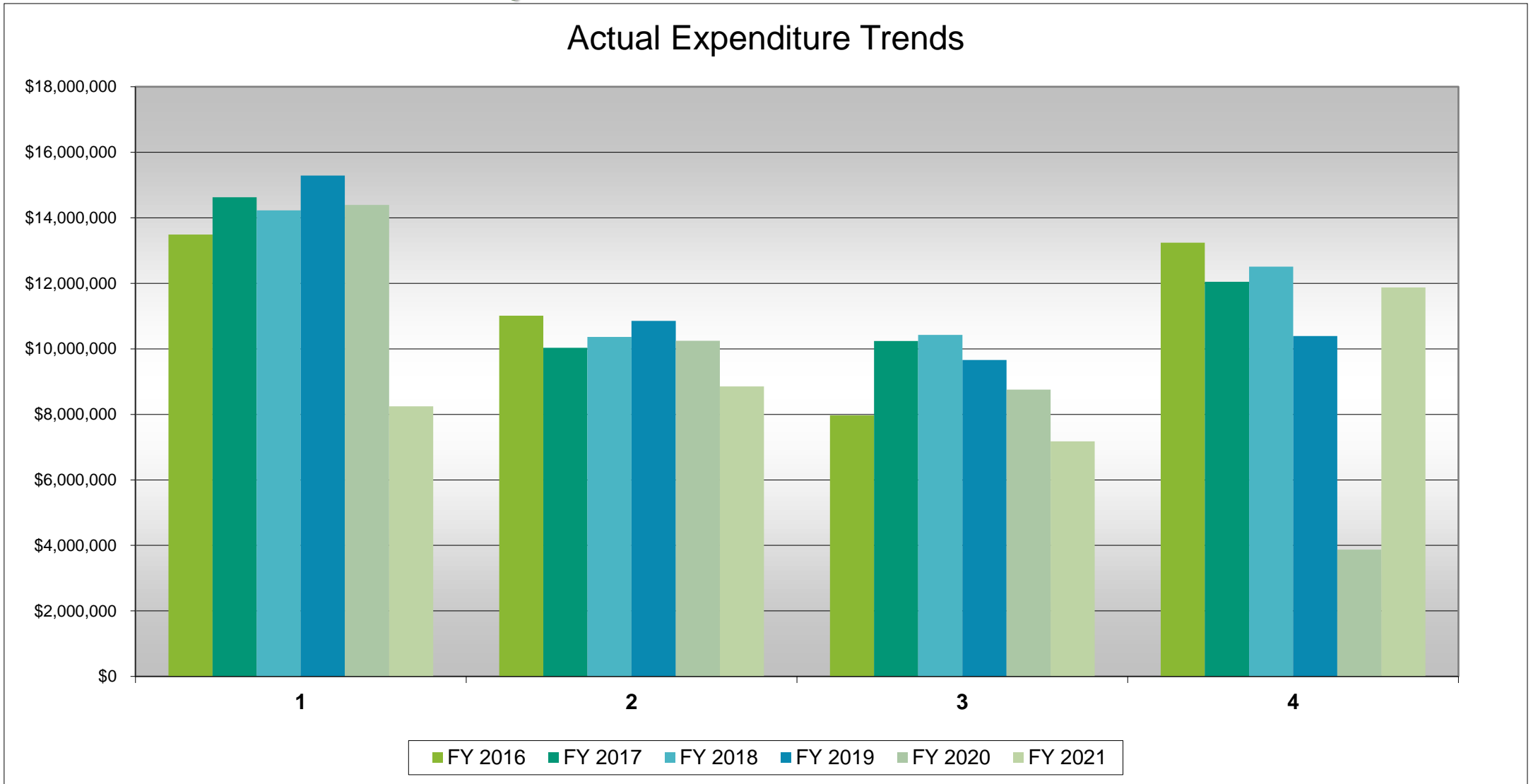
FY 2021 Actual Revenue – Revenue Fund

Actual Revenue Trends

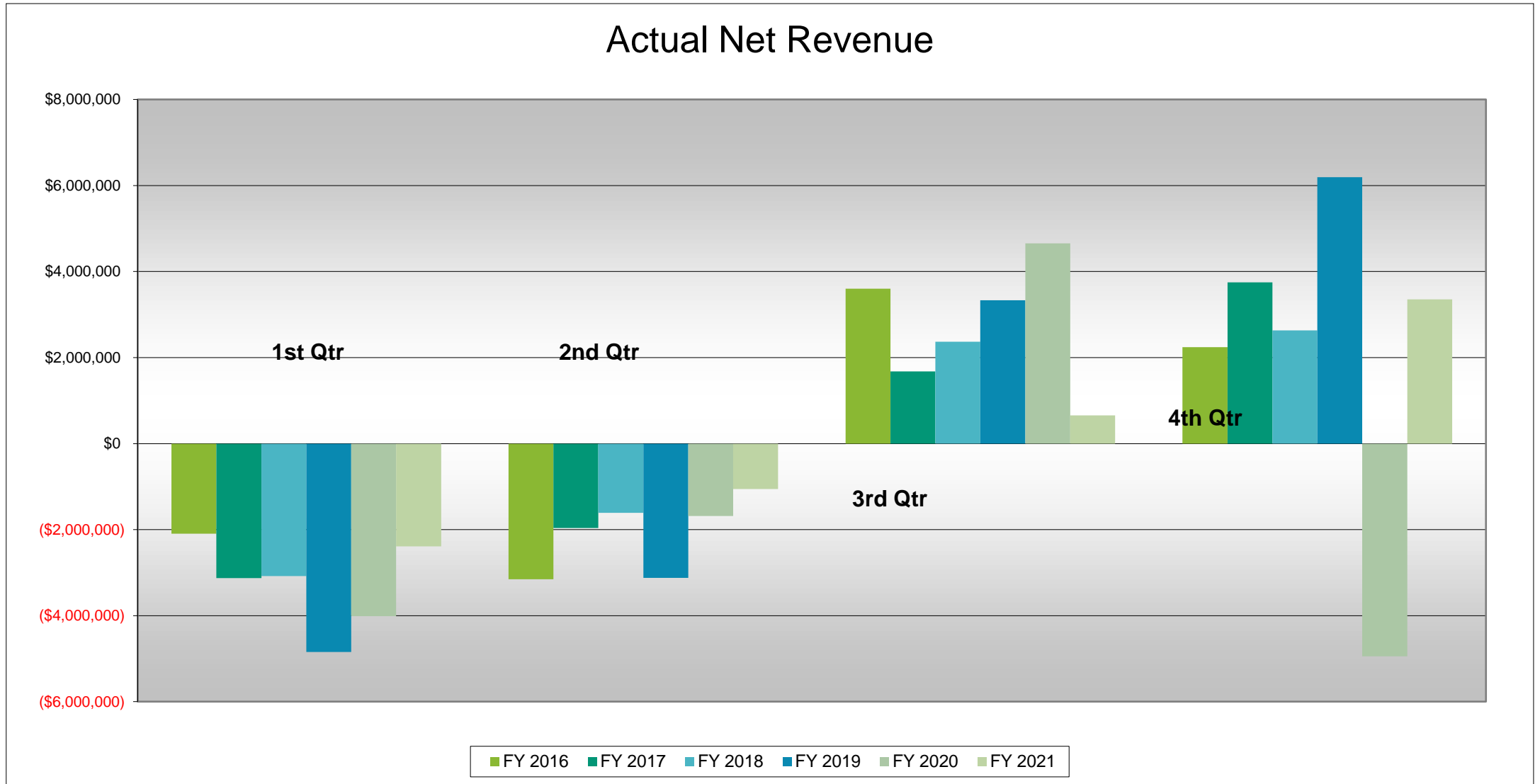


FY 2021 Actual Expenditures – Revenue Fund

Actual Expenditure Trends



FY 2021 Net Revenue— Revenue Fund



FY 2021 Fourth Quarter Review – Revenue Fund

	FY 2019	FY 2020	FY 2021			
	Actuals	Actuals	Adopted Budget	Actuals*	Variance to FY19	Variance Budget to Actuals
Revenue	\$47,757,924	\$30,332,412	\$49,392,721	\$35,010,940	(\$12,746,984)	(\$14,381,781)
Transfer In from General and Stabilization Funds	\$2,000,000	\$957,403	\$1,706,529	\$1,706,529	(\$293,471)	\$-
Total Revenue	\$49,757,924	\$31,289,815	\$51,099,250	\$36,717,469	(\$13,040,455)	(\$14,381,781)
Merit Salaries	\$10,112,274	\$8,983,322	\$10,137,035	\$10,356,740	\$244,466	\$219,705
Non-Merit Salaries	\$13,044,553	\$9,978,416	\$12,630,330	\$9,324,986	(\$3,719,567)	(\$3,305,344)
Operating/Benefits/Xfers	\$24,276,341	\$19,773,454	\$28,331,885	\$17,675,359	(\$6,600,982)	(\$10,656,526)
Capital Equipment	\$51,765	\$-	\$720,000	\$-	(\$51,765)	(\$720,000)
Recovered Costs	(\$1,265,182)	(\$1,278,882)	(\$3,483,340)	(\$1,196,366)	\$68,816	\$2,286,974
Total Expenditures	\$46,219,751	\$37,456,310	\$48,335,910	\$36,160,719	(\$10,059,032)	(\$12,175,191)
Net Revenue	\$3,538,173	(\$6,166,495)	\$2,763,340	\$556,750	(\$2,981,423)	(\$2,206,590)

*Audit adjustments may still occur



Board Agenda Item
September 23, 2020

ACTION – 3

FY 2023 Budget Submission, Fund 10001, General Fund

ISSUE:

Approval of the FY 2023 Annual General Fund (Fund 10001) Budget Submission to the Department of Management and Budget.

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2023 General Fund (Fund 10001) Budget Submission.

TIMING:

Board action is requested on September 22, 2021, and the submission is due to the Department of Management and Budget on September 30, 2021.

BACKGROUND:

The FY 2023 forecast projects cautious optimism for overall county revenues. In accordance with the FY 2023 Budget Guidelines, the FY 2023 General Fund Budget will remain at the FY 2022 Adopted Budget level. The total FY 2023 General Fund budget appropriation is \$27,796,201. Personnel Services are \$26,114,934, Operating Expenditures are \$5,357,428, \$200,000 in Capital Equipment, Recovered Costs are (\$3,876,161).

Other Possible Adjustments:

- The Department of Management and Budget has not given guidelines for Compensation increases for FY 2023 Budget. Based on historical figures, the increase in personnel expenses would be approximately \$261,000 for every 1% increase.

Additional Funding Requests:

The following funding requests, which were discussed with the Park Authority Board at the meeting on July 28, 2021. After internal discussion with the Department of Management Budget, staff are proposing to put these items forward as additional budget requests:

Board Agenda Item
September 23, 2020

- Social equity funding for county-wide vouchers and fee reduction program in the amount of \$5,000,000;
- Sports tourism and coordination funding for maintenance and tournament management staffing for Patriot Park North in the amount of \$617,982;
- Maintenance and utility cost support for new land acquisitions and major site renovations in the amount of \$409,000; and
- Environmental sustainability funding to support natural resources management program funding and IMA program expansion costs in the amount of \$751,914.

FISCAL IMPACT:

The total FY 2023 General Fund revenue budget is \$238,000, based on the FY 2022 Adopted Budget Plan. This is a decrease from fiscal years prior to FY2021 given the impacts of decreased revenue due to the pandemic. Total expenditures of \$27,796,201 are expected with a net cost to the county of \$27,772,401.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2023 General Fund (10001) Budget Request Summary

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

**Fairfax County Park Authority
FY 2023 GENERAL FUND (10001)
BUDGET REQUEST SUMMARY**

AGENCY MISSION:

To set aside public spaces for and assist citizens in the protection and enhancement of environmental values, diversity of natural habitats and cultural heritage to guarantee that these resources will be available to both present and future generations. To create and sustain quality facilities and services that offer citizens opportunities for recreation, improvement of their physical and mental well-being and enhancement of their quality of life.

CATEGORY	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED
POSITION/STAFF YEARS	368/367.75	368/367.75	368/367.75
PERSONNEL SERVICES *	\$21,399,711	\$26,114,934	\$26,114,934
OPERATING EXPENSES	\$7,063,058	\$5,357,428	\$5,357,428
CAPITAL EQUIPMENT	\$178,574	\$200,000	\$200,000
SUBTOTAL	\$28,641,343	\$31,672,362	\$31,672,362
RECOVERED COSTS	(\$2,267,495)	(\$3,876,161)	(\$3,876,161)
TOTAL EXPENDITURES	\$26,373,848	\$27,796,201	\$27,796,201
REVENUE	\$262,857	\$23,800	\$23,800
Net Cost to the County	\$26,110,991	\$27,772,401	\$27,772,401

CATEGORY	FY 2021 ACTUAL	FY 2022 ADOPTED	FY 2023 PROPOSED
SUMMARY BY COST CENTER			
Administration	\$6,955,676	\$5,104,971	\$5,104,971
Area Management	\$6,364,644	\$6,941,875	\$6,941,875
Facility & Equipment Maintenance	\$2,966,683	\$3,683,547	\$3,683,547
Planning & Development	\$2,210,085	\$1,913,416	\$1,913,416
REC Activities	\$3,213,711	\$4,606,063	\$4,606,063
Resource Management	\$4,663,050	\$5,546,329	\$5,546,329
TOTAL EXPENDITURES	\$26,373,848	\$27,796,201	\$27,796,201

* The Board of Supervisors has not provided direction that funding for full compensation be included for FY 2023. Each 1% increase proposed would cost approximately \$261k.

Action Item 3

FY 2023 Budget Submission

Fund 1001 – General Fund



September 2021

FY 2023 Budget Submission – General Fund

	FY 2021 Actuals*	FY 2022 Adopted	FY 2023 Proposed	Variance FY23 to FY21
Revenue	\$262,857	\$238,000	\$238,000	(\$24,857)
Total Revenue	\$262,857	\$238,000	\$238,000	(\$24,857)
Merit Salaries	\$19,634,249	\$23,350,356	\$21,596,368	\$1,962,119
Non-Merit Salaries	\$1,765,462	\$2,764,578	\$2,533,652	\$768,190
Operating Expenditures	\$6,963,861	\$5,357,428	\$5,357,428	(\$1,606,433)
Capital Equipment	\$178,574	\$200,000	\$200,000	\$21,426
Recovered Costs	(\$2,267,495)	(\$3,876,161)	(\$3,876,161)	(\$1,608,666)
Total Expenditures	\$26,274,650	\$27,796,201	\$27,796,201	\$1,521,551

*Audit adjustments may still occur

September 2021



FY 2023 General Fund Budget Priorities

Request	\$ Amount	FTE	PTE
Highest Current Priorities			
Voucher / Fee Reduction Program	\$ 5,000,000	3	2
Patriot Park North	\$ 617,982	3	2
Maintenance Funding	\$ 409,000		
Natural Resource Sustainability	\$ 751,954	3	
Mid-Range Priorities			
Time and Attendance System	\$ 75,000		
Forestry	\$ 358,000		
Park Ranger Program	\$ 1,300,000	10	7
ADA Transition Plan Management	\$ 218,888	1	
Plan Review Support	\$ 80,369	1	
IMA Funds	\$ 200,000		
Long-Range Issues			
Synthetic Turf Field Replacement	\$ 1,300,000		
Asset Management System	\$ 500,000		
	\$ 10,811,193	21	11



Board Agenda Item
September 22, 2021

ACTION – 4

FY 2023 Budget Submission, Fund 80000, Park Revenue & Operating Fund

ISSUE:

Approval of the FY 2023 Park Revenue & Operating Fund (Fund 80000) Budget Submission to the Department of Management and Budget.

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2023 Park Revenue & Operating Fund (Fund 80000) Budget Submission.

TIMING:

Board action is requested on September 22, 2021. The submission is due to the Department of Management and Budget on September 30, 2021.

BACKGROUND:

The FY 2023 budget submission for total revenue is projected at \$45,738,898 as compared to \$41,437,934 in the FY 2022 Adopted Budget Plan, an increase of \$4,300,964, or 10.4%. FY 2023 reflects a total expenditure submission of \$41,865,848 as compared to \$41,413,427 in the FY 2022 Adopted Budget Plan (including debt service and indirect costs), an increase of \$452,421.

Other Possible Adjustments:

- The Board of Supervisors has not provided direction that funding for compensation be included for FY 2023. Based on historical figures, the increase in personnel expenses would be approximately \$275,000 for each 1% increase.
- The Indirect Cost charge from the county and Outstanding Post-Employment Benefits (OPEB) are currently budgeted at the FY 2022 Adopted level. No guidance has been provided on what those figures will be in FY 2023.
- During FY 2023, the County will be performing stream restoration and environmental mitigation work at Greendale Golf Course. This will have an impact on play and revenue at Greendale Golf Course, but the impact of this necessary County project is unknown at this point.

FISCAL IMPACT:

Board Agenda Item
September 22, 2021

The Park Revenue & Operating Fund (Fund 80000) for FY 2023 will have a Net Revenue of \$3,873,050 resulting from total revenue of \$45,738,898 and total expenditures of \$41,865,848 before any potential adjustments.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2023 Park Revenue & Operating Fund (80000) Budget Request

Attachment 2: FY 2023 Park Revenue & Operating Fund (80000) Fund Statement

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

FAIRFAX COUNTY PARK AUTHORITY
FY 2023 PARK REVENUE AND OPERATING FUND (Fund 80000)
BUDGET REQUEST

AGENCY MISSION: To set aside public spaces for, and assist citizens in, the protection and enhancement of environmental values, diversity of natural habitats and cultural heritage to guarantee that these resources will be available to both present and future generations; to create and sustain quality facilities and services that offer citizens opportunities for recreation, improvement of their physical and mental well-being and enhancement of their quality of life.

CATEGORY	FY 21 ACTUAL	FY2022 ADOPTED BUDGET PLAN	FY2022 REVISED BUDGET PLAN	FY2023 PROPOSED
POSITION/STAFF YEARS	245/245	245/245	245/245	245/245
REVENUE	\$35,011,019	\$41,437,934	\$42,526,320	\$45,738,898
Personnel Services	\$25,807,380	\$26,815,861	\$27,506,800	\$26,815,861
Operating Expenses	\$8,868,376	\$14,097,609	\$14,097,609	\$14,520,537
Capital Equipment	\$0	\$0	\$0	\$0
Bond Costs	\$793,684	\$0	\$0	\$0
Bond Costs (Laurel Hill)	\$952,780	\$983,094	\$983,094	\$1,012,587
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
Subtotal Expenditures	\$37,242,220	\$42,716,564	\$43,407,503	\$43,168,985
Recovered Cost	(\$1,196,366)	(\$1,303,137)	(1,303,137)	(1,303,137)
EXPENDITURES	\$36,045,854	\$41,413,427	\$42,104,366	\$41,865,848
Net Revenue before Reserves and Deferred Revenue	(\$1,034,835)	\$24,507	\$421,954	\$3,873,050
	FY 21 ACTUAL	FY2022 ADOPTED BUDGET PLAN	FY2022 REVISED BUDGET PLAN	FY2023 PROPOSED
REVENUE SUMMARY BY COST CENTER				
Administration	\$1,825,973	\$471,952	\$484,348	\$82,330
Golf Enterprises	\$14,654,567	\$14,340,516	\$14,717,176	\$15,075,541
REC Activities	\$16,924,525	\$24,299,738	\$24,937,982	\$28,015,075
Resource Management	\$1,605,954	\$2,325,728	\$2,386,814	\$2,565,952
REVENUE	\$35,011,019	\$41,437,934	\$42,526,320	\$45,738,898
EXPENSE SUMMARY BY COST CENTER				
Administration	\$832,928	\$439,019	\$446,677	\$2,153,789
Golf Enterprises	\$10,601,878	\$10,049,766	\$10,225,069	\$10,008,315
REC Activities	\$20,837,099	\$27,354,815	\$27,831,978	\$26,165,739
Resource Management	\$1,207,485	\$1,766,730	\$1,797,548	\$1,705,417
Bond Costs	\$793,684	\$0	\$0	\$0
Bond Costs (Laurel Hill)	\$952,780	\$983,094	\$983,094	\$1,012,587
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
TOTAL	\$36,045,854	\$41,413,427	\$42,104,366	\$41,865,848
EXCESS INCOME OVER EXPENDITURES				
Administration	\$1,886,108	(\$1,770,161)	(\$1,765,423)	(\$3,904,046)
Golf Enterprises	\$10,601,879	\$4,290,750	\$4,492,107	\$5,067,226
REC Activities	\$16,079,668	(\$3,055,077)	(\$2,893,997)	\$1,849,336
Resource Management	\$398,469	\$558,998	\$589,266	\$860,535
Net Revenue before Reserves and Deferred Revenue	(\$1,034,835)	\$24,507	\$421,954	\$3,873,050

Fund 80000, Park Revenue and Operating Fund

Category	FY 2021 Estimate	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Budget Request
Beginning Balance¹	(\$3,483,340)	(\$3,483,340)	\$0	(\$2,811,646)	\$421,954
Revenue:					
Park Fees	\$49,255,550	\$34,554,602	\$41,280,763	\$41,280,763	\$45,581,727
Interest	72,171	4,955	72,171	\$72,171	72,171
Sale of Vehicles and Salvage Equipment	65,000	93,128	65,000	\$65,000	65,000
Donations and Miscellaneous Revenue	0	358,334	20,000	20,000	20,000
Total Revenue	\$49,392,721	\$35,011,019	\$41,437,934	\$41,437,934	\$45,738,898
Transfers In:					
General Fund (10001) ²	\$1,706,529	\$1,706,529	\$0	\$2,283,737	\$0
Park Improvement Fund (80300) ³	0	0	0	1,616,295	0
Total Transfers In	\$1,706,529	\$1,706,529	\$0	\$3,900,032	\$0
Total Available	\$47,615,910	\$33,234,208	\$41,437,934	\$42,526,320	\$46,160,852
Expenditures:					
Personnel Services	\$29,904,848	\$25,807,380	\$26,815,861	\$27,506,800	\$26,815,861
Operating Expenses	15,727,735	8,868,376	14,097,609	14,097,609	14,520,537
Recovered Costs	(1,303,137)	(1,196,366)	(1,303,137)	(1,303,137)	(1,303,137)
Capital Equipment	720,000	0	0	0	0
Subtotal Expenditures	\$45,049,446	\$33,479,390	\$39,610,333	\$40,301,272	\$40,033,261
Debt Service:					
Fiscal Agent Fees	\$3,000	\$3,000	\$0	\$0	\$0
Bond Payments ⁴	790,684	790,684	0	\$0	0
Total Expenditures	\$45,843,130	\$34,273,074	\$39,610,333	\$40,301,272	\$40,033,261
Transfers Out:					
General Fund (10001) ⁵	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) ⁶	952,780	952,780	983,094	983,094	1,012,587
Park Improvement Fund (80300) ⁷	0	0	0	0	0
Total Transfers Out	\$1,772,780	\$1,772,780	\$1,803,094	\$1,803,094	\$1,832,587
Total Disbursements	\$47,615,910	\$36,045,854	\$41,413,427	\$42,104,366	\$41,865,848
Ending Balance⁸	\$0	(\$2,811,646)	\$24,507	\$421,954	\$4,295,004
Revenue and Operating Fund Stabilization Reserve ⁹	\$0	\$0	\$24,507	\$421,954	\$4,295,004
Donation/Deferred Revenue ¹⁰	0	0	0	0	0
Set Aside Reserve ¹¹	0	0	0	0	0
Unreserved Ending Balance	\$0	(\$2,811,646)	\$0	\$0	\$0

¹ This fund statement reflects cash basis accounting. This method differs from the Park Authority Comprehensive Annual Financial Report (CAFR) which records revenue for untaken Park classes in order to be compliance with Generally Accepted Accounting Principles (GAAP). The difference in the amount of revenue recognized under the cash basis method used for budget and not recognized in the Park Authority CAFR is \$5,070,285.

² Represents a Transfer In from Fund 10001, General Fund based on savings generated in the Park Authority General Fund budget to help offset the revenue shortfall.

³ Represents a Transfer In from Fund 80300, Park Improvement Fund to support Revenue and Operating Fund activities.

⁴ Debt service represents principal and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses.

⁵ 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.

⁶ Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, Consolidated County and Schools Debt Service Fund. In addition, a transfer of \$2,000,000 is to pay back the one-time transfer initiated in FY 2019.

⁷ 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 equipment and planned, long-term, life-cycle maintenance of revenue facilities.

⁸ 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.

⁹ 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.

¹⁰ 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 amount to cover any unexpected delay in revenue from sold but unused Park passes.

¹¹ The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.

Action Item 4

FY 2023 Budget Submission

Fund 80000 – Park Revenue and Operating Fund



FY 2023 Budget Submission – Revenue Fund

	FY 2021 Actuals*	FY 2022 Adopted	FY 2023 Proposed	Variance FY23 to FY21
Revenue	\$36,717,469	\$41,437,934	\$45,738,898	\$9,021,429
Total Revenue	\$36,717,469	\$41,437,934	\$45,738,898	\$9,021,429
Merit Salaries	\$10,356,740	\$9,809,440	\$9,809,440	(\$547,300)
Non-Merit Salaries	\$9,324,986	\$9,868,762	\$9,868,762	\$543,776
Operating/Benefits/Xfers	\$17,675,359	\$23,038,362	\$23,490,783	\$5,815,424
Capital Equipment	\$-	\$-	\$-	\$-
Recovered Costs	(\$1,196,366)	(\$1,303,137)	(\$1,303,137)	(\$106,771)
Total Expenditures	\$36,160,719	\$41,413,427	\$41,865,848	\$5,705,129

*Audit adjustments may still occur



Board Agenda Item
September 22, 2021

ACTION – 5

FY 2023 Budget Submission, Fund 30010, General County Construction Fund

ISSUE:

Approval of the FY 2023 General County Construction Fund (Fund 30010) Budget submission to the Department of Management and Budget.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2023 General County Construction Fund (Fund 30010.)

TIMING:

Board action is requested on September 22, 2021, the submission is due to the Department of Management and Budget on September 30, 2021.

BACKGROUND:

The FY 2023 Budget submission for Fund 30010 is \$12,148,338 as compared to the FY 2022 Adopted Budget Plan of \$10,490,338, an increase of \$1,658,000. Staff have identified these additional FY 2023 requests, which were discussed with the Park Authority Board at the July 28, 2021 meeting. Requests being considered include the following:

- PR-000097 \$3,550,000 - Synthetic Turf Field Replacement – This amount represents annual recurring funding of \$2,250,000 with an additional amount of \$1,300,000 in order to ensure uninterrupted replacement of turf fields according to the annual targets.
- 2G51-006-000 \$834,000 - Park Grounds Maintenance Project (Forestry) – This amount represents annual recurring funding of \$476,000 with an additional amount of \$358,000 in order to address an increasing backlog of tree work that needs to be maintained.

FISCAL IMPACT

Requested is an allocation for Fund 30010 of \$12,148,338 for FY 2023 as compared to the FY 2022 Adopted Budget Plan of \$10,490,338, an increase of \$1,658,000.

Board Agenda Item
September 22, 2021

ENCLOSED DOCUMENTS:

Attachment 1: Fund 30010 FY 2023 Budget Request Summary

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Michael Peter, Director, Administrative Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

**Fairfax County Park Authority
General County Construction Fund (30010)
FY 2023 Budget Request Summary**

Project Name	Code	FY2021 Actuals	FY2022 Adopted	FY2023 Proposed	FY2023 Increase
American w/Disability Act (ADA) Retrofit for DOJ	PR-000083	\$1,089,609	\$300,000	\$300,000	\$0
Athletic Field Maintenance	2G51-002-000	\$2,494,863	\$2,700,000	\$2,700,000	\$0
Athletic Services Fee - Field Maintenance	2G51-003-000	\$997,133	\$1,000,000	\$1,000,000	\$0
Park Maintenance at FCPS Athletic Fields	2G51-001-000	\$1,385,004	\$1,465,338	\$1,465,338	\$0
Parks - Infrastructure/Amenities Upgrades	PR-000110	\$940,235	\$815,000	\$815,000	\$0
Parks - Preventative Maintenance and Inspections	2G51-007-000	\$234,734	\$484,000	\$484,000	\$0
Parks -General Maintenance (Parks – Building & Structures)	PR-000109	\$987,827	\$925,000	\$925,000	\$0
Parks-Ground Maintenance	2G51-006-000	\$329,831	\$476,000	\$834,000	\$358,000
Synthetic Turf Field Development Fund	PR-000080	\$0	\$75,000	\$75,000	\$0
Synthetic Turf Field Replacement Fund	PR-000097	\$700,776	\$2,250,000	\$3,550,000	\$1,300,000
		\$9,160,012	\$10,490,338	\$12,148,338	\$1,658,000

Action Item 5

FY 2023 Budget Submission

Fund 30010 – General County Construction Fund



FY 2023 Budget Submission – General County Construction Fund

	FY 2021 Actuals*	FY 2022 Budget		FY 2023 Proposed
Beginning Balance (Carry Forward)	\$15,709,420	\$15,963,011		\$-
Baseline Allocation from County	\$9,885,338	\$10,490,338		\$12,148,338
Capital Sinking Fund Allocation	\$2,713,984	\$4,911,388		\$-
Total Available	\$28,308,742	\$31,364,737		\$12,148,338
Actual/Projected Expenditures	\$12,345,731	\$31,364,737		\$12,148,338
Ending Balance	\$15,963,011	\$-		\$-

*Audit adjustments may still occur

September 2021



INFORMATION – 6

FY 2023 Budget Submission, Fund 80300, Park Improvement Fund

Fund 80300, Park Improvement Fund, accounts for funds received from grants, right-of-way fees, easements, proffers, donations, lease payments, and interest on pooled investments. The funds can be used for capital improvements and development or expanding of revenue facilities and park sites where grants, proffers and donations have been received for specific park improvements.

At the conclusion of FY 2021, the Park Improvement Fund 80300 had a balance of \$30,138,240. With the required set aside for the Lawrence Trust Reserve in the amount of \$1,507,926 and a transfer-out of \$1,616,295 to Park Services Fund 80000, the available balance in the Park Improvement Fund is \$27,014,019. This amount is currently based on the FY 2021 Carryover package scheduled for approval by the Board of Supervisors on October 5, 2021.

FY 2021 Remaining Balance	\$30,138,240
Lawrence Trust Reserve	(\$1,507,926)
Transfer-Out to Fund 80000	<u>(\$1,616,295)</u>
FY 2022 Total Available	\$27,014,019

Once finalized, the Park Authority submission of the FY 2023 Capital Budget to the Department of Management and Budget will reflect the current FY 2022 appropriation and no additional requests for funds in FY 2023. Fund 80300 receives its appropriation at the end of the fiscal year as part of the Carryover Review. Any funds received during the current fiscal year will be appropriated during the next Carryover Review in September 2022.

FISCAL IMPACT:

The FY 2021 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$27,014,019. Funds received during FY 2022 will be appropriated as part of the FY 2022 Carryover Review. Therefore, no additional funds will be requested to be appropriated in FY 2022.

ENCLOSED DOCUMENTS:

- Attachment 1: FY 2023 Fund Statement - Fund 80300, Park Improvement Fund
- Attachment 2: FY 2021 Carryover Summary of Capital Projects – Fund 80300, Park Improvement Fund

Board Agenda Item
September 22, 2021

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

FY 2023 FUND STATEMENT

Attachment I

Fund 80300, Park Improvement Fund

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan
Beginning Balance	\$21,885,041	\$2,207,926	\$30,138,240	\$1,507,926
Revenue:				
Interest	\$65,582	\$0	\$0	\$0
Other Revenue ¹	\$10,940,610	\$0	\$0	\$0
Total Revenue	\$11,006,192	\$0	\$0	\$0
Transfers In:				
Housing Trust Fund (40300) ²	\$1,500,000	\$0	\$0	\$0
Park Revenue Fund (80000)	\$0	\$0	\$0	\$0
Total Transfers In	\$1,500,000	\$0	\$0	\$0
Total Available	\$34,391,233	\$2,207,926	\$30,138,240	\$1,507,926
Total Expenditures	\$4,252,993	\$0	\$27,014,019	\$0
Transfer Out:				
Park Revenue Fund (80000)	\$0	\$0	\$1,616,295	\$0
Total Disbursements	\$4,252,993	\$0	\$28,630,314	\$0
Ending Balance ³	\$30,138,240	\$2,207,926	\$1,507,926	\$1,507,926
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁵	\$700,000	\$700,000	\$0	\$0
Unreserved Ending Balance	\$27,930,314	\$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 Fund to Fund 80300, Park Improvement Fund. This funding will support the construction of a park at the North Hill redevelopment in Project PR-000141, 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 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.

⁵ The Golf Revenue Bond Indenture requires that a security reserve and capital repair reserve be maintained in the Park Improvement Plan for repairs to park facilities.

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Archaeology Proffers (2G51-022-000)	\$204,732	\$2,270.68	\$0.00	\$75,522	\$0	\$75,522
Burke Lake Park Shelter (PR-000116)	182,247	105,983.42	0.00	1,275	0	1,275
Clemyjontri Park (PR-000064)	52,810	0.00	0.00	21,230	0	21,230
Colvin Run Mill Visitors Center (PR-000102)	140,000	0.00	0.00	140,000	0	140,000
Countywide Trails (PR-000026)	111,662	0.00	0.00	19,942	0	19,942
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	383,034	51,729.99	0.00	75,302	0	75,302
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	103,987	0.00	0.00	4,713	0	4,713
Dranesville Districtwide-Pimmit Run (PR-000094)	210,900	0.00	0.00	86,521	0	86,521
Dranesville VDOT Row Takings (PR-000142)	191,594	142,344.07	0.00	49,249	0	49,249
E C Lawrence (PR-000112)	358,984	31,783.74	0.00	293,821	3,833	297,654
FCPA Donation Account (PR-000133)	2,187,668	437,899.67	0.00	1,079,758	629,302	1,709,060
General Park Improvements (PR-000057)	18,483,657	30,747.61	0.00	1,212,833	0	1,212,833
Grants and Contributions (2G51-026-000)	979,279	25,667.78	0.00	36,594	32,296	68,890
Grants Match (PR-000104)	250,000	0.00	0.00	237,500	0	237,500
Holladay Field-MYS Synthetic Turf Conversion (PR-000137)	650,000	0.00	0.00	650,000	0	650,000
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	289,188.29	0.00	90,812	0	90,812
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	14,991.00	0.00	581	0	581
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	541,497	0.00	0.00	35,386	0	35,386
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	2,801,383	80,273.99	0.00	223,798	0	223,798
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	165,298	0.00	0.00	48,221	0	48,221
Ken Lawrence Park Sign (PR-000126)	52,590	0.00	0.00	867	0	867
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	992,056	23,630.00	0.00	143,018	0	143,018

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	659,872	0.00	0.00	117,747	0	117,747
Mason District Park (PR-000054)	1,151,642	30,690.00	0.00	86,883	0	86,883
Mastenbrook Volunteer Grant Program (PR-000061)	672,461	0.00	0.00	82,468	0	82,468
Merrilee Park (PR-000027)	17,139	0.00	0.00	17,139	0	17,139
Mt. Air Park (PR-000060)	46,701	405.51	0.00	553	0	553
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	71,170	0.00	0.00	13,243	0	13,243
Mt. Vernon Districtwide Parks (PR-000037)	614,265	6,255.00	0.00	57,825	0	57,825
North Hill Park (PR-000141)	1,500,000	29,917.72	0.00	1,470,082	0	1,470,082
Nottoway Park-Field #1 Synthetic Turf (PR-000125)	610,682	29,488.48	0.00	0	0	0
Oakton Community Park (PR-000038)	100,000	0.00	0.00	86,884	0	86,884
Open Space Preservation (PR-000063)	870,454	0.00	0.00	23,948	0	23,948
Park Authority Management Plans (PR-000113)	880,629	97,735.11	0.00	537,596	0	537,596
Park Easement Administration (2G51-018-000)	5,150,374	151,996.00	0.00	90,043	583,737	673,780
Park Revenue Proffers (PR-000058)	31,679,622	2,143,157.33	0.00	7,296,843	7,917,693	15,214,536
ParkNet (PR-000084)	3,327,000	0.00	0.00	515,026	0	515,026
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	12,858.97	0.00	6,206	0	6,206
Revenue Facilities Capital Sinking Fund (PR-000101)	4,482,503	117,282.67	0.00	689,515	61,749	751,264
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	3,475.00	0.00	17,194	0	17,194
Springfield Districtwide (Greenbriar) Tel (PR-000124)	4,000	0.00	0.00	4,000	0	4,000
Springfield Districtwide (So Run) Telecommunications (PR-000045)	375,979	0.00	0.00	14,281	0	14,281
Stewardship Exhibits (2G51-024-000)	13,325	648.75	0.00	2,848	0	2,848
Stewardship Publications (2G51-023-000)	78,516	0.00	0.00	38,820	0	38,820
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	423,998	1,390.00	0.00	13,305	0	13,305
Sully Districtwide Parks (PR-000044)	160,868	0.00	0.00	11,843	0	11,843

Fund 80300: Park Improvement Fund

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Sully Plantation (PR-000052)	1,072,112	42,070.17	0.00	588,554	19,693	608,247
Telecommunications - Administration (2G51-016-000)	40,500	0.00	0.00	2,500	0	2,500
Turner Farm Observatory (PR-000031)	88,025	1,387.70	0.00	47,776	0	47,776
Vulcan (PR-000032)	3,678,055	347,724.44	0.00	1,405,651	0	1,405,651
Total	\$87,633,880	\$4,252,993.09	\$0.00	\$17,765,716	\$9,248,303	\$27,014,019

Information Item 6

FY 2023 Budget Submission

Fund 80300 – Park Improvement Fund



FY 2023 Budget Submission – Park Improvement Fund

	FY 2021 Actuals*	FY 2022 Adopted	FY 2022 Revised	FY 2023 Proposed
Beginning Balance	\$21,885,041	\$2,207,926	\$30,138,240	\$1,507,926
Revenue	\$11,006,192	\$-	\$-	\$-
Transfers In	\$1,500,000	\$-	\$-	\$-
Total Available	\$34,391,233	\$2,207,926	\$30,138,240	\$1,507,926
Total Disbursements	\$252,993	\$28,622,380	\$28,630,314	\$-
Ending Balance	\$30,138,240	\$2,207,926	\$1,507,314	\$1,507,926
Lawrence Trust Reserve	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Bond Reserve	\$700,000	\$700,000	\$-	\$-

*Audit adjustments may still occur

September 2021



Board Agenda Item
September 22, 2021

INFORMATION – 7

FY 2023 Budget Submission, Fund 30400, Park Authority Bond Construction

On November 3, 2020, voters approved a Park bond in the amount of \$100,000,000. All funds were appropriated to fund 30400. As part of the February 2021 bond sale, a total of \$13,850,000 was sold from this program, leaving a balance of \$154,570,000 in authorized but unissued bonds.

The Park Authority had a balance of \$14,811,955 at the conclusion of FY 2021 in Fund 30400, Park Authority Bond Construction. Based on the revised beginning balance of \$14,811,955 and bond sales in the amount of \$154,570,000, the total budget as of FY 2022 is \$169,381,955 in the Capital Improvement Program for parkland acquisition, stewardship, development and renovation for Fund 30400, Park Authority Bond Construction. These funds represent the full appropriation of funds from the 2012, 2016 and 2020 Park Bond Program.

The Park Authority submission of the FY 2023 Park Authority Bond Construction Fund to the Department of Management and Budget will reflect the current FY 2022 appropriation. No new funding is requested since all authorized park bond funds have been appropriated.

FISCAL IMPACT:

The FY2021 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$169,381,955.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2023 Fund Statement of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2021 Carryover Summary of Capital Projects – Fund 30400, Park Authority Bond Construction

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst

FY 2023 FUND STATEMENT

Attachment I

Fund 30400, Park Authority Bond Construction

	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan
Beginning Balance ⁽¹⁾	\$16,026,972	\$0	\$14,811,955	\$0
Revenue:				
Sale of Bonds ⁽¹⁾	\$13,850,000	\$0	\$154,570,000	\$0
Bond Premium ⁽¹⁾	\$1,150,000	\$0	\$0	\$0
Grant Revenue	\$197,937			
Total Revenue	\$15,197,937	\$0	\$154,570,000	\$0
Total Available	\$31,224,909	\$0	\$169,381,955	\$0
Total Expenditures	\$16,412,954	\$0	\$169,381,955	
Total Disbursements	\$16,412,954	\$0	\$169,381,955	\$0
Ending Balance ⁽³⁾	\$14,811,955	\$0	\$0	\$0

^{1.} 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 3, 2020, the voters approved a Park bond in the amount of \$100 million, all of which was appropriated to Fund 30400. As part of the February 2021 bond sale, a total of \$13.85 million was sold from this program, leaving a balance of \$154.57 million in authorized but unissued bonds for this fund. As part of the 2021 bond sale, \$1.15 million of the bond premium was applied to the fund.

^{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.

Fund 30400: Park Authority Bond Construction

SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Community Parks-New Facilities - 2012 (PR-000009)	\$7,285,000	\$79,004.15	\$0.00	\$1,619,593	\$0	\$1,619,593
Existing Facility Renovations - 2012 (PR-000091)	45,556,673	4,609,625.92	0.00	10,196,143	0	10,196,143
Grants and Contributions (PR-000010)	3,940,364	242,500.00	0.00	760,110	197,937	958,047
Land Acquisition and Open Space - 2016 (PR-000077)	7,000,000	141,945.56	0.00	744,537	0	744,537
Land Acquisition and Open Space - 2020 (PR-000145)	7,000,000	2,605,650.00	0.00	4,394,350	0	4,394,350
Land Acquisition and Stewardship - 2012 (PR-000093)	12,915,000	199,516.27	0.00	3,836,003	0	3,836,003
Natural & Cultural Resource Stewardship - 2016 (PR-000076)	7,692,000	947,005.17	0.00	4,880,588	0	4,880,588
Natural/Cultural Resources Stewardship - 2020 (PR-000148)	12,239,400	0.00	0.00	12,239,400	0	12,239,400
New Park Development - 2016 (PR-000079)	19,820,000	878,301.17	0.00	16,756,730	0	16,756,730
New Park Development - 2020 (PR-000146)	27,712,000	0.00	0.00	27,712,000	0	27,712,000
Park Renovation & Upgrades - 2020 (PR-000147)	54,198,600	0.00	0.00	53,048,600	1,150,000	54,198,600
Park Renovations and Upgrades - 2016 (PR-000078)	53,266,663	6,709,405.65	0.00	31,845,964	0	31,845,964
Total	\$258,625,700	\$16,412,953.89	\$0.00	\$168,034,018	\$1,347,937	\$169,381,955

Information Item 7

FY 2023 Budget Submission

Fund 30400 – Park Bond Construction



September 2021

FY 2023 Budget Submission – Park Bond Construction

	FY 2021 Actuals*	FY 2022 Revised	FY 2023 Proposed
Beginning Balance	\$16,026,972	\$14,811,955	\$-
Sale of Bonds	\$13,850,000	\$154,570,000	\$-
Bond Premium	\$1,150,000	\$-	\$-
Grant Revenue	\$197,937	\$-	\$-
Total Available	\$31,224,909	\$169,381,955	\$-
Total Disbursements	\$16,412,954	\$169,381,955	\$-
Ending Balance	\$14,811,955	\$-	\$-

*Audit adjustments may still occur

September 2021

