



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: November 3, 2022

Agenda

**Budget Committee
(Committee of the Whole)
Wednesday, November 9, 2022 – 6:00 pm
Virtual – Via Zoom
Chairman: Ken Quincy
Vice Chair: Maggie Godbold**

1. FY 2023 First Quarter Budget Review, Fund 10001, General Fund (with presentation) – Information
2. FY 2023 First Quarter Budget Review, Fund 80000, Park Revenue and Operating Fund (with presentation) – Information*
3. FY 2024 Budget Submission, Fund 10001, General Fund (with presentation) – Action*
4. FY 2024 Budget Submission, Fund 80000, Park Revenue and Operating Fund (with presentation) – Action*
5. FY 2024 Budget Submission, Fund 30010, General County Construction Fund (with presentation) – Action*
6. FY 2024 Budget Submission, Fund 80300, Park Improvement Fund (with presentation) – Information*
7. FY 2024 Budget Submission, Fund 30400, Park Authority Bond Construction Fund (with presentation) – Information*

*Enclosures



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

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INFORMATION – 1

FY 2023 First Quarter Budget Review, Fund 10001, General Fund

Expenditures

Total FY 2023 first quarter expenditures in the General Fund (10001) are \$6,718,861. This represents an increase of \$1,024,428/17.99% over FY 2022 first quarter (\$5,694,433).

Category	2023	2022	Variance
Total Revenue	\$ 11,121	\$ 44,550	\$ (33,429)
Personnel Services	\$ 5,124,698	\$ 4,705,430	\$ 419,268
Capital Equipment	\$ 12,640	\$ 7,046	\$ 5,594
Operating Expenditures	\$ 2,183,409	\$ 1,693,626	\$ 489,783
Recovered Costs	\$ (601,886)	\$ (711,669)	\$ 109,783
Total Expenditures	\$ 6,718,861	\$ 5,694,433	\$ 1,024,428
Net Cost to the County	\$ 6,707,740	\$ 5,649,883	\$ 1,057,857

ENCLOSED DOCUMENTS:

None

STAFF:

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

INFORMATION – 2

FY 2023 First Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund

Revenue

The total FY 2023 first quarter revenue in the Revenue and Operating Fund (80000) is \$12,777,824. The first quarter total is \$1,773,965/16.12% higher than FY 2022 first quarter (\$11,003,859).

Revenue			
Division	2023	2022	Variance
Administration	\$ 62,084	\$ 43,952	\$ 18,132
Golf	\$ 4,763,297	\$ 4,293,067	\$ 470,230
RECenters	\$ 5,219,485	\$ 4,071,879	\$ 1,147,606
Rec Activities	\$ 2,220,577	\$ 2,215,901	\$ 4,676
Resource Management	\$ 512,381	\$ 379,060	\$ 133,321
Total	\$ 12,777,824	\$ 11,003,859	\$ 1,773,965

Expenditures

The total FY 2023 first quarter expenditures in the Revenue and Operating Fund (80000) are \$14,459,306. The first quarter total is \$2,518,388/21.09% over FY 2022 first quarter (\$11,940,918).

Expenditures			
Division	2023	2022	Variance
Administration	\$ 2,045,396	\$ 1,903,651	\$ 141,745
Golf	\$ 2,793,581	\$ 2,456,011	\$ 337,570
RECenters	\$ 7,591,517	\$ 5,894,739	\$ 1,696,778
Rec Activities	\$ 1,312,116	\$ 1,228,057	\$ 84,059
Resource Management	\$ 716,696	\$ 458,460	\$ 258,236
Total	\$ 14,459,306	\$ 11,940,918	\$ 2,518,388

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ENCLOSED DOCUMENTS:

Attachment 1: FY2023 1st Qtr Trends-Fund 80000

Attachment 2: FY2023 Revenue and Expenditure Analysis By Site, Fund 80000

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

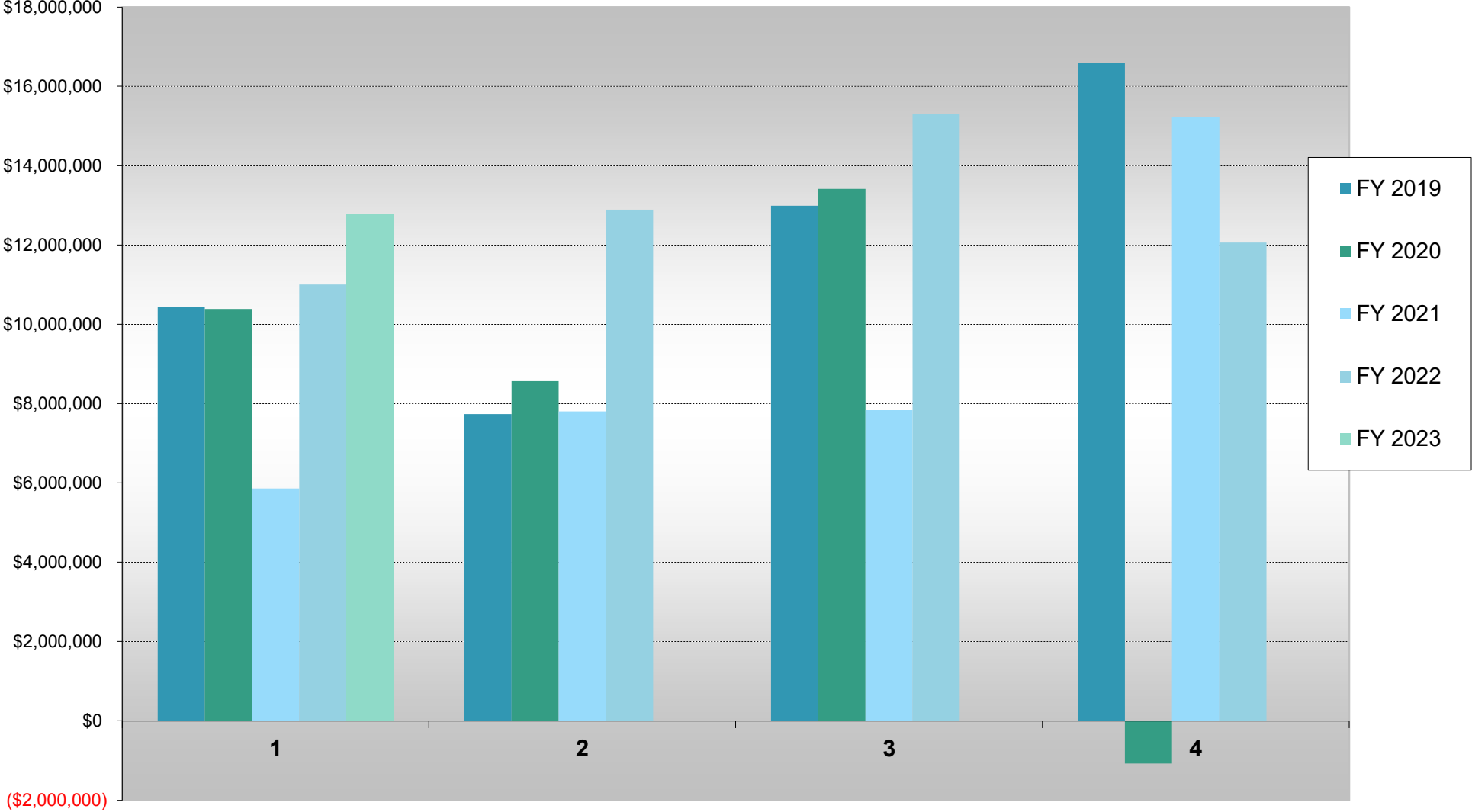
Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

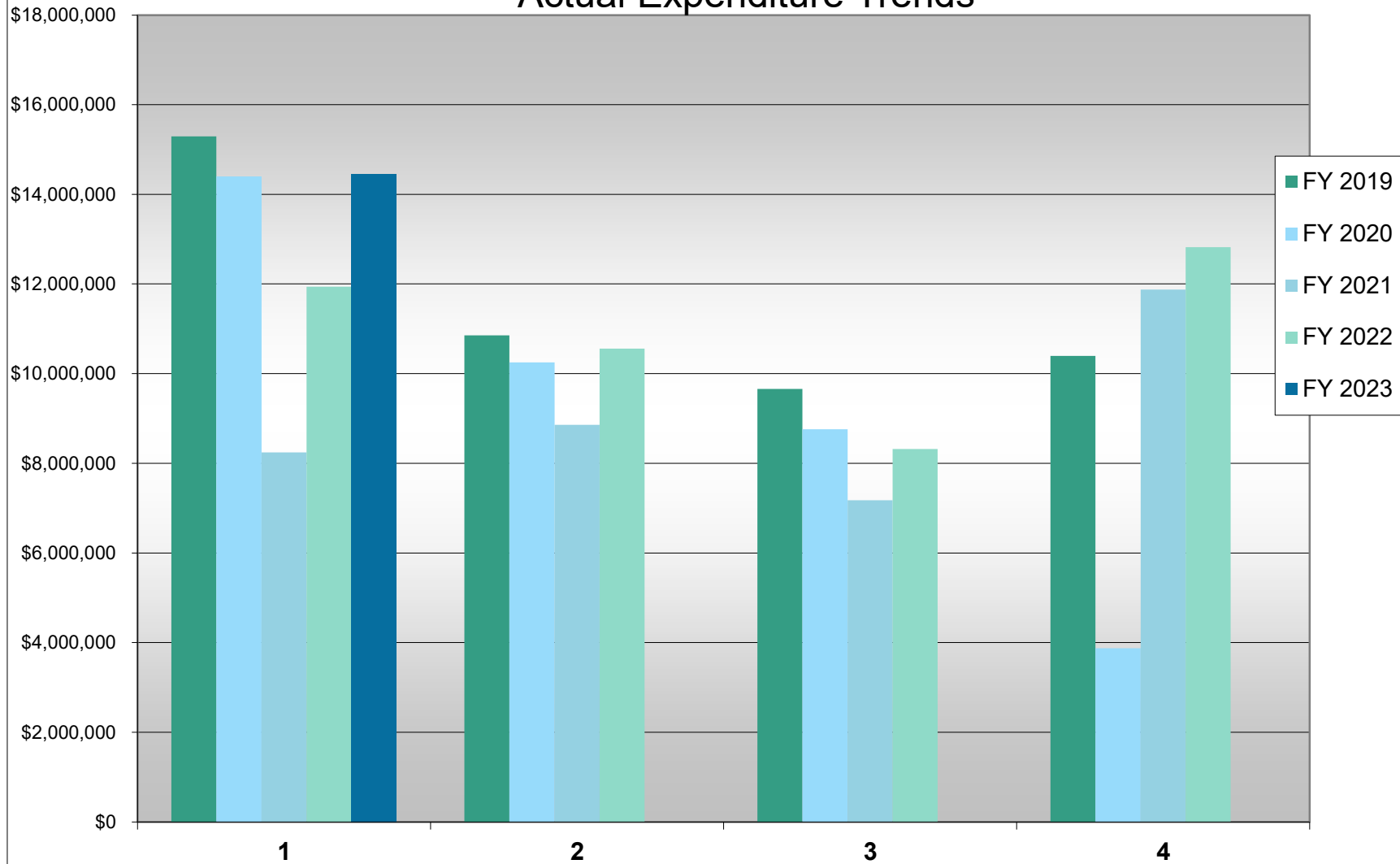
Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager, Financial Management Branch

Revenue Fund Actual Revenue Trends



Revenue Fund Actual Expenditure Trends



FY 2022 REVENUE AND EXPENDITURES ANALYSIS FUND 80000
CUMULATIVE AMOUNTS BY SITE
As of September 30, 2022

	Category	FY2023	FY2022	Variance
Administration	Revenue	62,084	43,952	18,132
	Expense	2,045,396	1,903,651	141,745
	Net	<u>\$ (1,983,312)</u>	<u>\$ (1,859,699)</u>	<u>\$ (123,613)</u>
Golf Enterprises	Revenue	4,763,297	4,293,066	470,231
	Expense	2,793,580	2,456,010	337,570
	Net	<u>\$ 1,969,717</u>	<u>\$ 1,837,056</u>	<u>\$ 132,661</u>
RECenters	Revenue	5,219,486	4,071,879	1,147,607
	Expense	7,591,517	5,894,738	3,519,638
	Net	<u>\$ (2,372,031)</u>	<u>\$ (1,822,859)</u>	<u>\$ (2,372,031)</u>
REC Activities	Revenue	2,220,577	2,215,901	4,676
	Expense	1,312,116	1,228,057	84,059
	Net	<u>\$ 908,461</u>	<u>\$ 987,844</u>	<u>\$ (79,383)</u>
Resource Management	Revenue	512,381	379,060	133,321
	Expense	716,697	458,462	258,235
	Net	<u>\$ (204,316)</u>	<u>\$ (79,402)</u>	<u>\$ (124,914)</u>
Combined Total	Revenue	12,777,825	11,003,858	1,773,967
	Expense	14,459,306	11,940,918	2,518,388
	Net	<u>\$ (1,681,481)</u>	<u>\$ (937,060)</u>	<u>\$ (744,421)</u>

GOLF ENTERPRISES

	Category	FY20223	FY2022	Variance
Administration	Revenue	14,715	(615)	15,330
	Expense	12,690	(3,935)	16,625
	Net	\$ 2,025	\$ 3,320	\$ (1,295)
Burke Lake Golf	Revenue	702,264	620,844	81,420
	Expense	392,707	268,000	124,707
	Net	\$ 309,557	\$ 352,844	\$ (43,287)
Greendale Golf	Revenue	589,998	454,013	135,985
	Expense	317,916	258,686	59,230
	Net	\$ 272,082	\$ 195,327	\$ 76,755
Jefferson Golf	Revenue	457,933	416,959	40,974
	Expense	244,285	239,169	5,116
	Net	\$ 213,648	\$ 177,790	\$ 35,858
Pinecrest Golf	Revenue	372,515	352,115	20,400
	Expense	268,089	225,091	42,998
	Net	\$ 104,426	\$ 127,024	\$ (22,598)
Twin Lakes Golf	Revenue	1,147,109	1,090,980	56,129
	Expense	677,722	670,565	7,157
	Net	\$ 469,387	\$ 420,415	\$ 48,972
Oak Marr Golf	Revenue	744,913	690,329	54,584
	Expense	262,409	290,140	(27,731)
	Net	\$ 482,504	\$ 400,189	\$ 82,315
Laurel Hill Golf	Revenue	733,850	668,441	65,409
	Expense	617,762	508,294	109,468
	Net	\$ 116,088	\$ 160,147	\$ (44,059)

RECENTERS

	Category	FY2023	FY2022	Variance
Administration	Revenue	-	-	-
	Expense	(20,008)	1,037,514	(1,057,522)
	Net	<u>\$ 20,008</u>	<u>\$ (1,037,514)</u>	<u>\$ 1,057,522</u>
George Washington RC	Revenue	66,597	67,092	(495)
	Expense	119,883	101,352	18,531
	Net	<u>\$ (53,286)</u>	<u>\$ (34,260)</u>	<u>\$ (19,026)</u>
Lee RC	Revenue	872,379	605,393	266,986
	Expense	1,157,481	717,777	439,704
	Net	<u>\$ (285,102)</u>	<u>\$ (112,384)</u>	<u>\$ (172,718)</u>
Oak Marr RC	Revenue	784,138	617,853	166,285
	Expense	898,744	669,146	229,598
	Net	<u>\$ (114,606)</u>	<u>\$ (51,293)</u>	<u>\$ (63,313)</u>
Providence RC	Revenue	456,758	431,790	24,968
	Expense	818,852	559,481	259,371
	Net	<u>\$ (362,094)</u>	<u>\$ (127,691)</u>	<u>\$ (234,403)</u>
South Run RC	Revenue	682,219	548,627	133,592
	Expense	955,906	578,527	377,379
	Net	<u>\$ (273,687)</u>	<u>\$ (29,900)</u>	<u>\$ (243,787)</u>
Spring Hill RC	Revenue	749,630	596,246	153,384
	Expense	963,891	677,986	285,905
	Net	<u>\$ (214,261)</u>	<u>\$ (81,740)</u>	<u>\$ (132,521)</u>
Audrey Moore RC	Revenue	692,147	486,570	205,577
	Expense	1,144,347	568,916	575,431
	Net	<u>\$ (452,200)</u>	<u>\$ (82,346)</u>	<u>\$ (369,854)</u>
Cub Run RC	Revenue	535,980	332,528	203,452
	Expense	814,148	528,377	285,771
	Net	<u>\$ (278,168)</u>	<u>\$ (195,849)</u>	<u>\$ (82,319)</u>
Mount Vernon RC	Revenue	379,638	385,780	(6,142)
	Expense	738,274	455,662	282,612
	Net	<u>\$ (358,636)</u>	<u>\$ (69,882)</u>	<u>\$ (288,754)</u>

REC Activities

	Category	FY2023	FY2022	Variance
Marketing	Revenue	-	-	-
	Expense	50,235	54,335	(4,100)
	Net	<u>\$ (50,235)</u>	<u>\$ (54,335)</u>	<u>\$ 4,100</u>
Business Office	Revenue	-	-	-
	Expense	184,278	187,040	(2,762)
	Net	<u>\$ (184,278)</u>	<u>\$ (187,040)</u>	<u>\$ 2,762</u>
Production Services	Revenue	-	-	-
	Expense	64,587	91,249	(26,662)
	Net	<u>\$ (64,587)</u>	<u>\$ (91,249)</u>	<u>\$ 26,662</u>
Clemyjontri	Revenue	70,460	72,497	(2,037)
	Expense	31,760	19,052	12,708
	Net	<u>\$ 38,700</u>	<u>\$ 53,445</u>	<u>\$ (14,745)</u>
REC Activities Admin	Revenue	522,229	468,340	53,889
	Expense	113,185	128,857	(15,672)
	Net	<u>\$ 409,044</u>	<u>\$ 339,483</u>	<u>\$ 69,561</u>
Burke Lake Park	Revenue	411,204	462,800	(51,596)
	Expense	192,263	140,992	51,271
	Net	<u>\$ 218,941</u>	<u>\$ 321,808</u>	<u>\$ (102,867)</u>
Lake Fairfax Park	Revenue	264,569	216,885	47,684
	Expense	48,401	70,659	(22,258)
	Net	<u>\$ 216,168</u>	<u>\$ 146,226</u>	<u>\$ 69,942</u>
Lake Accotink Park	Revenue	68,265	70,467	(2,202)
	Expense	99,409	28,348	71,061
	Net	<u>\$ (31,144)</u>	<u>\$ 42,119</u>	<u>\$ (73,263)</u>
The Water Mine	Revenue	883,851	924,912	(41,061)
	Expense	527,999	507,525	20,474
	Net	<u>\$ 355,852</u>	<u>\$ 417,387</u>	<u>\$ (61,535)</u>

Resource Management

	Category	FY2023	FY2022	Variance
Administration	Revenue	4,797	1,668	3,129
	Expense	15,566	43,840	(28,274)
	Net	\$ (10,769)	\$ (42,172)	\$ 31,403
Colvin Run Mill	Revenue	12,884	4,364	8,520
	Expense	23,596	16,799	6,797
	Net	\$ (10,712)	\$ (12,435)	\$ 1,723
EC Lawrence	Revenue	22,941	12,661	10,280
	Expense	32,613	27,522	5,091
	Net	\$ (9,672)	\$ (14,861)	\$ 5,189
Frying Pan Farm Park	Revenue	281,884	216,596	65,288
	Expense	354,692	187,606	167,086
	Net	\$ (72,808)	\$ 28,990	\$ (101,798)
Green Spring Gardens	Revenue	76,051	52,273	23,778
	Expense	92,149	58,549	33,600
	Net	\$ (16,098)	\$ (6,276)	\$ (9,822)
Hidden Oaks Nature Centr	Revenue	25,787	15,310	10,477
	Expense	31,802	15,206	16,596
	Net	\$ (6,015)	\$ 104	\$ (6,119)
Hidden Pond Nature Centr	Revenue	12,953	9,697	3,256
	Expense	25,821	24,135	1,686
	Net	\$ (12,868)	\$ (14,438)	\$ 1,570
Huntley Meadows Park	Revenue	17,325	26,037	(8,712)
	Expense	19,408	8,144	11,264
	Net	\$ (2,083)	\$ 17,893	\$ (19,976)
Riverbend Park	Revenue	47,052	32,858	14,194
	Expense	107,792	71,779	36,013
	Net	\$ (60,740)	\$ (38,921)	\$ (21,819)
Sully Historic House	Revenue	10,706	7,596	3,110
	Expense	13,259	4,882	8,377
	Net	\$ (2,553)	\$ 2,714	\$ (5,267)

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ACTION – 3

FY 2024 Budget Submission, Fund 10001, General Fund

ISSUE:

Approval of the FY 2024 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 2024 General Fund (Fund 10001) Budget Submission.

TIMING:

Board action is requested on November 9, 2022, and the submission was due to the Department of Management and Budget on October 17, 2022.

BACKGROUND:

The overall County FY 2024 forecast projects continued optimism for overall county revenues. At this point, in accordance with the FY 2024 Budget Guidelines, the FY 2024 General Fund Budget will remain at the FY 2023 Adopted Budget level. The total FY 2024 General Fund budget appropriation is \$37,435,849. Personnel Services are \$28,733,127, Operating Expenditures are \$10,852,292, \$1,560,000 in Capital Equipment, Recovered Costs are (\$3,709,570).

Other Possible Adjustments:

- The Department of Management and Budget has not given guidelines for Compensation increases for FY 2024 Budget. Based on historical figures, the increase in personnel expenses would be approximately \$300,000 for every 1% increase.

Additional Funding Requests:

The following funding requests were endorsed by the Park Authority Board at the meeting on October 12, 2022. No new positions were requested; only funding for existing positions, which now includes both salary and benefits. After internal discussion with the

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Department of Management Budget, staff are proposing to put these items forward as additional budget requests:

- CPI Increases in the amount of \$275,000
- Summer Concert Series in the amount of \$150,000 to cover increases in the costs of sound and technical support as well as operating costs due to expanding the length of concerts.
- Trash and Recycling funds are needed to comply with the Zero Waste Plan. \$2,990,781 has been requested to purchase collection containers and staff resources to manage collections.
- Park Ranger Program funding of \$1,072,202 for costs associated with staffing the program and to cover operating expenses to include equipment needs.
- Activation Staff was requested in the amount of \$314,320 to fund the urgent need to supply additional recreational opportunities in underserved areas. This will support the FCPA Equity Impact Plan with the goal of increased access to recreation/wellness opportunities.
- Capital Equipment was requested in the amount of \$370,000 to purchase new equipment to supplement items that are in poor condition and beyond life expectancy.
- Mobile Nature Center funding in the amount of \$229,279 was requested to cover staffing and operational costs associated with the program. These centers will allow greater opportunity for communities to learn more about FCPA, the services we provide, and the natural and cultural resources around them. This will be a partnership endeavor with the FCPF.
- Interpretation and Translation Services in the amount of \$50,000 was requested to cover costs for services associated with translation documents into additional native languages.
- Asset Management funding in the amount of \$220,397 was requested to support a new system that will consolidate agency-wide work order and asset management.
- Funding for IT Support Services was requested in the amount of \$232,064 for the purchase of additional equipment to support the agency's growing work force and provide equipment to address the change to more remote working opportunities.
- Patriot Park North funding was previously approved in FY 2023 to cover a partial year of operations with the park opening in December 2022. Funds in the amount of \$400,579 were requested to cover anticipated expenditures for operations for the entire fiscal year 2024.

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FISCAL IMPACT:

The total FY 2024 General Fund revenue budget is \$513,750, based on the FY 2023 Adopted Budget Plan. Total expenditures of \$37,435,849 are expected with a net cost to the county of \$36,922,099.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2024 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

Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager

**Fairfax County Park Authority
FY 2024 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 2022 ACTUAL	FY 2023 ADOPTED	FY 2024 PROPOSED
POSITION/STAFF YEARS	368/367.75	369/368.75	369/368.75
PERSONNEL SERVICES *	\$22,428,212	\$28,023,906	\$28,733,127
OPERATING EXPENSES	\$8,579,950	\$6,280,102	\$10,852,292
CAPITAL EQUIPMENT	\$662,920	\$250,000	\$1,560,000
SUBTOTAL	\$31,671,082	\$34,554,008	\$41,145,419
RECOVERED COSTS	(\$2,806,038)	(\$3,876,161)	(\$3,709,570)
TOTAL EXPENDITURES	\$28,865,044	\$30,677,847	\$37,435,849
REVENUE	\$250,983	\$513,750	\$513,750
Net Cost to the County	\$28,614,061	\$30,164,097	\$36,922,099

CATEGORY	FY 2022 ACTUAL	FY 2023 ADOPTED	FY 2024 PROPOSED
SUMMARY BY COST CENTER			
Administration	\$6,661,854	\$5,310,958	\$6,088,419
Area Management	\$7,488,649	\$7,547,551	\$12,205,717
Facility & Equipment Maintenance	\$3,614,459	\$3,826,302	\$3,826,302
Planning & Development	\$2,327,589	\$2,100,066	\$2,100,066
REC Activities	\$3,439,835	\$5,416,690	\$6,056,407
Resource Management	\$5,081,676	\$6,476,280	\$7,158,939
TOTAL EXPENDITURES	\$28,614,061	\$30,677,847	\$37,435,849

* The Board of Supervisors has not provided direction that funding for full compensation be included for FY 2024. Each 1% increase proposed would cost approximately \$261k.

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ACTION – 4

FY 2024 Budget Submission, Fund 80000, Park Revenue & Operating Fund

ISSUE:

Approval of the FY 2024 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 2024 Park Revenue & Operating Fund (Fund 80000) Budget Submission.

TIMING:

Board action is requested on November 9, 2022. The submission was due to the Department of Management and Budget on October 17, 2022.

BACKGROUND:

The FY 2024 budget submission for total revenue is projected at \$52,000,000 as compared to \$45,738,898 in the FY 2023 Adopted Budget Plan, an increase of \$6,261,102, or 13.69%. FY 2024 reflects a total expenditure submission of \$47,253,083 as compared to \$45,896,814 in the FY 2023 Adopted Budget Plan (including debt service and indirect costs), an increase of \$1,356,269.

Other Possible Adjustments:

- The Board of Supervisors has not provided direction that funding for compensation be included for FY 2024. Based on historical figures, the increase in personnel expenses would be approximately \$300,000 for each 1% increase.
- The Indirect Cost charge from the county and Outstanding Post-Employment Benefits (OPEB) are currently budgeted at the FY 2023 Adopted level. No guidance has been provided on what those figures will be in FY 2024.
- During FY 2023, staff will continue to work with our consultant and County budget staff on reviewing our revenue model, which may result in funding adjustments and support for our fee-based services. This may affect the budget going into FY 2024.

FISCAL IMPACT:

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The Park Revenue & Operating Fund (Fund 80000) for FY 2024 will have a Net Revenue of \$4,746,917 resulting from total revenue of \$52,000,000 and total expenditures of \$47,253,083 before any potential adjustments.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2024 Park Revenue & Operating Fund (80000) Budget Request

Attachment 2: FY 2024 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

Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager

FAIRFAX COUNTY PARK AUTHORITY
FY 2024 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 22 ACTUAL	FY2023 ADOPTED BUDGET PLAN	FY2023 REVISED BUDGET PLAN	FY2024 PROPOSED
POSITION/STAFF YEARS	245/245	245/245	245/245	245/245
REVENUE	\$47,438,062	\$45,738,898	\$45,738,898	\$52,000,000
Personnel Services	\$28,466,371	\$28,037,374	\$28,037,374	\$30,668,665
Operating Expenses	\$15,449,400	\$14,529,773	\$15,667,691	\$15,806,823
Capital Equipment	\$913,100	\$0	\$430,074	\$200,000
Bond Costs	\$0	\$0	\$0	\$0
Bond Costs (Laurel Hill)	\$725,644	\$1,008,862	\$1,008,862	\$895,547
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
Transfer Out	\$0	\$0	\$1,235,950	\$0
Subtotal Expenditures	\$46,374,515	\$44,396,009	\$47,199,951	\$48,391,035
Recovered Cost	(\$1,053,316)	(\$1,303,137)	(1,303,137)	(1,137,952)
EXPENDITURES	\$45,321,199	\$43,092,872	\$45,896,814	\$47,253,083
Net Revenue before Reserves and Deferred Revenue	\$2,116,863	\$2,646,026	(\$157,916)	\$4,746,917
	FY 22 ACTUAL	FY2023 ADOPTED BUDGET PLAN	FY2023 REVISED BUDGET PLAN	FY2024 PROPOSED
REVENUE SUMMARY BY COST CENTER				
Administration	\$173,524	\$239,248	\$239,248	\$214,248
Golf Enterprises	\$15,300,723	\$15,037,483	\$15,037,483	\$15,679,583
REC Activities	\$29,367,608	\$27,903,947	\$27,903,947	\$33,010,132
Resource Management	\$2,596,207	\$2,558,220	\$2,558,220	\$3,096,037
REVENUE	\$47,438,062	\$45,738,898	\$45,738,898	\$52,000,000
EXPENSE SUMMARY BY COST CENTER				
Administration	\$983,629	\$479,506	\$1,715,992	\$765,985
Golf Enterprises	\$12,052,560	\$10,927,330	\$11,434,230	\$11,974,212
REC Activities	\$28,793,401	\$28,023,537	\$29,016,403	\$30,753,856
Resource Management	\$1,945,965	\$1,833,634	\$1,901,327	\$2,043,483
Bond Costs	\$0	\$0	\$0	\$0
Bond Costs (Laurel Hill)	\$725,644	\$1,008,862	\$1,008,862	\$895,547
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
TOTAL	\$45,321,199	\$43,092,872	\$45,896,814	\$47,253,083
EXCESS INCOME OVER EXPENDITURES				
Administration	(\$2,355,749)	(\$2,069,120)	(\$3,305,606)	(\$2,267,284)
Golf Enterprises	\$3,248,163	\$4,110,153	\$3,603,253	\$3,705,371
REC Activities	\$574,207	(\$119,590)	(\$1,112,456)	\$2,256,276
Resource Management	\$650,242	\$724,586	\$656,893	\$1,052,554
Net Revenue before Reserves and Deferred Revenue	\$2,116,863	\$2,646,026	(\$157,916)	\$4,746,917

Fund 80000, Park Revenue and Operating Fund

Category	FY 2022 Estimate	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Budget Request
Beginning Balance¹	(\$2,926,590)	(\$2,926,590)	\$1,239,694	\$1,239,694	\$1,081,778
Revenue:					
Park Fees	\$43,503,391	\$47,025,745	\$45,210,829	\$45,210,829	\$51,497,745
Interest	72,171	10,095	17,466	\$17,466	17,466
Sale of Vehicles and Salvage Equipment	65,000	70,717	204,771	\$204,771	179,771
Donations and Miscellaneous Revenue	358,255	331,505	305,832	305,832	305,018
Total Revenue	\$43,998,817	\$47,438,062	\$45,738,898	\$45,738,898	\$52,000,000
Transfers In:					
General Fund (10001) ²	\$2,283,737	\$2,283,737	\$0	\$0	\$0
Park Improvement Fund (80300) ³	1,616,295	1,616,295	0	0	0
Total Transfers In	\$3,900,032	\$3,900,032	\$0	\$0	\$0
Total Available	\$44,972,259	\$48,411,504	\$46,978,592	\$46,978,592	\$53,081,778
Expenditures:					
Personnel Services	\$28,567,555	\$28,466,372	\$28,037,374	\$28,037,374	\$30,668,665
Operating Expenses	13,940,353	15,449,400	14,529,773	15,667,691	15,806,823
Recovered Costs	(1,303,137)	(1,053,316)	(1,303,137)	(1,303,137)	(1,137,952)
Capital Equipment	982,150	913,099	0	430,074	200,000
Subtotal Expenditures	\$42,186,921	\$43,775,555	\$41,264,010	\$42,832,002	\$45,537,536
Debt Service:					
Fiscal Agent Fees	\$0	\$0	\$0	\$0	\$0
Bond Payments ⁴	0	0	0	\$0	\$0
Total Expenditures	\$42,186,921	\$43,775,555	\$41,264,010	\$42,832,002	\$45,537,536
Transfers Out:					
General Fund (10001) ⁵	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) ⁶	725,644	725,644	1,008,862	1,008,862	895,547
Park Improvement Fund (80300) ⁷	0	0	0	1,235,950	0
Total Transfers Out	\$1,545,644	\$1,545,644	\$1,828,862	\$3,064,812	\$1,715,547
Total Disbursements	\$43,732,565	\$45,321,199	\$43,092,872	\$45,896,814	\$47,253,083
Ending Balance⁸	\$1,239,694	\$3,090,305	\$3,885,720	\$1,081,778	\$5,828,695
Revenue and Operating Fund Stabilization Reserve ⁹	\$1,239,694	\$1,235,950	\$3,885,720	\$1,081,778	\$5,828,695
Donation/Deferred Revenue ¹⁰	0	0	0	0	0
Set Aside Reserve ¹¹	0	1,854,355	0	0	0
Unreserved Ending Balance	\$0	\$0	\$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.

⁸The 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.

Board Agenda Item
November 9, 2022

ACTION – 5

FY 2024 Budget Submission, Fund 30010, General County Construction Fund

ISSUE:

Approval of the FY 2024 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 2024 General County Construction Fund (Fund 30010.)

TIMING:

Board action is requested on November 9, 2022; the submission was due to the Department of Management and Budget on October 17,2022.

BACKGROUND:

The FY 2024 Budget submission for Fund 30010 is \$12,672,442 as compared to the FY 2023 Adopted Budget Plan of \$11,030,338, an increase of \$1,642,104. Staff have identified these additional FY 2024 requests, which were endorsed by the Park Authority Board at the October 12, 2022 meeting. No new positions were requested; only funding for existing positions, which now includes both salary and benefits. Requests being considered include the following:

- PR-000110 \$350,000 – Infrastructure/Amenity Upgrades – The requested increase of is recurring and will fund projects to stabilize and maintain newly acquired properties.
- 2G51-006-000 \$739,463 - Park Grounds Maintenance Project (Forestry) – This amount represents annual recurring funding in order to address an increasing backlog of tree work that needs to be maintained.
- PR-000XXX \$552,642 – Bamboo Removal – This is a new funding request to support the removal of bamboo on the Park Authority’s parkland in response to Fairfax County Code §119-3-2 which was passed in March 2022 with enforcement beginning in January 2023. These funds are recurring and will cover expenses associated with one position along with supporting operating expenses associated with the removal of the bamboo from 20 acres of land annually.

Board Agenda Item
November 9, 2022

FISCAL IMPACT

Requested is an allocation for Fund 30010 of \$12,672,443 for FY 2024 as compared to the FY 2023 Adopted Budget Plan of \$11,30,338, an increase of \$1,642,104.

ENCLOSED DOCUMENTS:

Attachment 1: Fund 30010 FY 2024 Budget Request Summary

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Michael Peter, Director, Administrative Division

Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager

**Fairfax County Park Authority
General County Construction Fund (30010)
FY 2024 Budget Request Summary**

Project Name	Code	FY2022 Actuals	FY2023 Adopted	FY2024 Proposed	FY2024 Increase
American w/Disability Act (ADA) Retrofit for DOJ	PR-000083	\$463,667	\$300,000	\$300,000	\$0
Athletic Fields - FCPS Lighting Upgrades	PR-000082	\$168,787	\$250,000	\$250,000	
Athletic Field Maintenance	2G51-002-000	\$2,514,258	\$2,789,000	\$2,789,000	\$0
Athletic Services Fee - Field Maintenance	2G51-003-000	\$838,340	\$1,000,000	\$1,000,000	\$0
Bamboo Removal	PR-000XXX	\$0	\$0	\$552,642	\$552,642
Park Maintenance at FCPS Athletic Fields	2G51-001-000	\$1,602,086	\$1,465,338	\$1,465,338	\$0
Parks - Infrastructure/Amenities Upgrades	PR-000110	\$883,320	\$882,000	\$1,232,000	\$350,000
Parks - Preventative Maintenance and Inspections	2G51-007-000	\$526,372	\$551,000	\$551,000	\$0
Parks -General Maintenance (Parks – Building & Structures	PR-000109	\$923,706	\$925,000	\$925,000	\$0
Parks-Ground Maintenance	2G51-006-000	\$702,987	\$543,000	\$1,282,462	\$739,462
Synthetic Turf Field Development Fund	PR-000080	\$0	\$75,000	\$75,000	\$0
Synthetic Turf Field Replacement Fund	PR-000097	\$3,440,580	\$2,250,000	\$2,250,000	\$0
		\$12,064,103	\$11,030,338	\$12,672,442	\$1,642,104

INFORMATION – 6

FY 2024 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 2022, the Park Improvement Fund 80300 had a balance of \$31,298,046. With the required set aside for the Lawrence Trust Reserve in the amount of \$1,507,926 and a transfer-in of \$1,235,950 from Park Services Fund 80000, the available balance in the Park Improvement Fund is \$31,026,070. This amount is currently based on the FY 2022 Carryover package that was approved by the Board of Supervisors on October 11, 2022.

FY 2022 Remaining Balance	\$31,298,046
Lawrence Trust Reserve	(\$1,507,926)
Transfer-In from Fund 80000	<u>\$1,235,950</u>
FY 2023 Total Available	\$31,026,070

The Park Authority submission of the FY 2024 Capital Budget to the Department of Management and Budget reflected the current FY 2023 appropriation and no additional requests for funds in FY 2024. 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 2023.

FISCAL IMPACT:

The FY 2022 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$31,026,070. Funds received during FY 2023 will be appropriated as part of the FY 2023 Carryover Review. Therefore, no additional funds will be requested for appropriation in FY 2023.

ENCLOSED DOCUMENTS:

- Attachment 1: FY 2024 Fund Statement - Fund 80300, Park Improvement Fund
- Attachment 2: FY 2022 Carryover Summary of Capital Projects – Fund 80300, Park Improvement Fund

Board Agenda Item
November 9, 2022

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager

FY 2024 FUND STATEMENT

Attachment I

Fund 80300, Park Improvement Fund

	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan
Beginning Balance	\$30,164,313	\$1,507,926	\$31,298,046	\$1,507,926
Revenue:				
Interest	\$25,100	\$0	\$0	\$0
Other Revenue ¹	\$6,749,075	\$0	\$0	\$0
Total Revenue	\$6,774,175	\$0	\$0	\$0
Transfers In:				
Park Revenue Fund (80000) ²	\$0	\$0	\$1,235,950	\$0
Total Transfers In	\$0	\$0	\$1,235,950	\$0
Total Available	\$36,938,488	\$1,507,926	\$32,533,996	\$1,507,926
Total Expenditures	\$4,024,147	\$0	\$31,026,070	\$0
Transfers Out:				
Park Revenue Fund (80000)	\$1,616,295	\$0	\$0	\$0
Total Transfers Out	\$1,616,295			
Total Disbursements	\$5,640,442	\$0	\$31,026,070	\$0
Ending Balance ³	\$31,298,046	\$1,507,926	\$1,507,926	\$1,507,926
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Unreserved Ending Balance	\$29,790,120	\$0	\$0	\$0

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

² 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.

³ 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.

Attachment 2
Fund 80300: Park Improvements

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	\$0.00	\$0.00	\$75,522	\$0	\$75,522
Burke Lake Park Shelter (PR-000116)	182,247	0.00	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	9,625.34	0.00	65,677	0	65,677
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	24,644.78	0.00	24,605	0	24,605
E C Lawrence (PR-000112)	360,162	10,925.81	0.00	286,688	1,178	287,866
FCPA Donation Account (PR-000133)	2,970,793	547,413.12	0.00	1,186,398	783,125	1,969,523
General Park Improvements (PR-000057)	18,483,657	113,507.44	0.00	1,098,906	0	1,098,906
Grants and Contributions (2G51-026-000)	979,279	12,346.01	0.00	56,544	0	56,544
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	650,000.00	0.00	0	0	0
Hooes Road Rectangular Field #3 Lighting (PR-000132)	380,000	90,811.71	0.00	0	0	0
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	155,510	0.00	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	21,086.30	0.00	202,712	0	202,712
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	19,376.60	0.00	123,642	0	123,642

Fund 80300: Park Improvements

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	1,716.51	0.00	85,166	0	85,166
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	552.68	0.00	0	0	0
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	5,129.10	0.00	52,696	0	52,696
North Hill Park (PR-000141)	1,500,000	93,679.26	0.00	1,376,403	0	1,376,403
Oakton Community Park (PR-000038)	100,000	0.00	0.00	86,884	0	86,884
Open Space Preservation (PR-000063)	870,672	0.00	0.00	23,948	218	24,166
Park Authority Management Plans (PR-000113)	880,629	79,080.24	0.00	458,276	0	458,276
Park Easement Administration (2G51-018-000)	5,255,641	241,758.81	0.00	432,021	105,267	537,288
Park Revenue Proffers (PR-000058)	36,581,059	914,131.73	0.00	14,300,404	4,901,437	19,201,841
ParkNet (PR-000084)	3,327,000	436,700.00	0.00	78,326	0	78,326
Restitution For VDOT Takings (RVT) (PR-000081)	95,171	0.00	0.00	6,206	0	6,206
Revenue Facilities Capital Sinking Fund (PR-000101)	6,658,766	23,071.21	0.00	728,192	2,176,263	2,904,455
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	189,929	2,849.50	0.00	14,344	0	14,344
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	425.00	0.00	2,423	0	2,423
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	1,139.80	0.00	12,165	0	12,165
Sully Districtwide Parks (PR-000044)	160,868	0.00	0.00	11,843	0	11,843
Sully Plantation (PR-000052)	1,114,749	24,609.61	0.00	583,597	42,637	626,234

Fund 80300: Park Improvements

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
Telecommunications-Administration (2G51-016-000)	40,500	0.00	0.00	2,500	0	2,500
Turner Farm Observatory (PR-000031)	88,025	23,204.28	0.00	24,572	0	24,572
Vulcan (PR-000032)	3,678,055	676,362.29	0.00	731,351	0	731,351
Total	\$95,033,323	\$4,024,147.13	\$0.00	\$23,015,945	\$8,010,125	\$31,026,070

Board Agenda Item
November 9, 2022

INFORMATION – 3

FY 2024 Budget Submission, Fund 30400, Park Authority Bond Construction

The Park Authority had a balance of \$3,349,986 at the conclusion of FY 2022 in Fund 30400, Park Authority Bond Construction. Based on the revised beginning balance of \$3,349,986 and bond sales in the amount of \$141,070,000, the total budget as of FY 2022 is \$144,419,986 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 2024 Park Authority Bond Construction Fund to the Department of Management and Budget will reflect the current FY 2023 appropriation. No new funding is requested since all authorized park bond funds have been appropriated.

FISCAL IMPACT:

The FY2022 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$144,419,986.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2024 Fund Statement of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2022 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

Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Budget and Capital Manager

FY 2024 FUND STATEMENT

Attachment I

Fund 30400, Park Authority Bond Construction

	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan	FY 2024 Advertised Budget Plan
Beginning Balance ⁽¹⁾	\$14,777,465	\$0	\$3,349,986	\$0
Revenue:				
Sale of Bonds ⁽¹⁾	\$13,500,000	\$0	\$141,070,000	\$0
Bond Premium ⁽¹⁾	\$1,500,000	\$0	\$0	\$0
Grant Revenue	\$140,318			
Total Revenue	\$15,140,318	\$0	\$141,070,000	\$0
Total Available	\$29,917,783	\$0	\$144,419,986	\$0
Total Expenditures	\$26,567,797	\$0	\$144,419,986	
Total Disbursements	\$26,567,797	\$0	\$144,419,986	\$0
Ending Balance ⁽³⁾	\$3,349,986	\$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 8, 2016, the voters approved a Park bond in the amount of \$94.7 million, of which \$87.7 million was appropriated to Fund 30400 and \$7.0 million was appropriated to Fund 30010, General Construction and Contributions. In addition, on November 3, 2020, the voters approved a Park bond in the amount of \$100.0 million. An amount of \$13.5 million from the 2016 referendum was sold in January 2022 and an amount of \$1.5 million was applied to this fund in bond premium associated with the January 2022 sale. Including prior sales, an amount of \$141.07 million remains in authorized but unissued bonds for this 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	\$1,123,003.34	\$0.00	\$496,589	\$0	\$496,589
Existing Facility Renovations-2012 (PR-000091)	45,556,673	2,329,412.04	0.00	7,864,410	0	7,864,410
Grants and Contributions (PR-000010)	4,070,982	86,055.00	0.00	862,292	140,318	1,002,610
Land Acquisition and Open Space - 2016 (PR-000077)	7,000,000	1,298.44	0.00	743,239	0	743,239
Land Acquisition and Open Space - 2020 (PR-000145)	7,000,000	505,950.00	0.00	3,888,400	0	3,888,400
Land Acquisition and Stewardship-2012 (PR-000093)	12,915,000	1,203,142.32	0.00	2,632,861	0	2,632,861
Natural & Cultural Resource Stewardship-2016 (PR-000076)	7,692,000	867,743.43	0.00	4,012,844	0	4,012,844
Natural/Cultural Resources Stewardship - 2020 (PR-000148)	12,239,400	71,046.04	0.00	12,168,354	0	12,168,354
New Park Development - 2016 (PR-000079)	19,820,000	5,602,329.03	0.00	11,154,401	0	11,154,401
New Park Development - 2020 (PR-000146)	27,712,000	8,737,316.88	0.00	18,974,683	0	18,974,683
Park Renovation & Upgrades - 2020 (PR-000147)	55,698,600	1,339,552.11	0.00	52,859,048	1,500,000	54,359,048
Park Renovations and Upgrades - 2016 (PR-000078)	53,266,663	4,700,948.33	0.00	27,122,547	0	27,122,547
Total	\$260,256,318	\$26,567,796.96	\$0.00	\$142,779,668	\$1,640,318	\$144,419,986



**FAIRFAX COUNTY
PARK AUTHORITY**



Financial Action and Discussion Items

Michael Peter

Park Authority Board Budget Committee

November 9, 2022

FY 2022 Carryover Projects

Items	# of Positions Supported	\$ Awarded
Park Operations Capital Equipment Replacement		\$380,000
Justice Park Picnic Shelter and Invasives Management		\$175,000
Gum Springs Trail Enhancement		\$600,000
Capital Improvement Program Cost Overages		\$5,000,000
TOTALS		\$6,155,000



Information Item 1

FY 2023 First Quarter Budget Review

Fund 1001 – General Fund



FY 2023 First Quarter Review – General Fund

	FY 2022		FY 2023			
	Actuals*		Adopted Budget	Actuals	Variance	Variance Budget to Actuals
Revenue	\$44,550		\$513,750	\$11,121	(\$33,429)	(\$502,629)
Total Revenue	\$44,550		\$513,750	\$11,121	(\$33,429)	(\$502,629)
Merit Salaries	\$3,902,811		\$25,068,163	\$4,222,190	\$319,379	(\$20,845,973)
Non-Merit Salaries	\$802,619		\$2,955,743	\$902,509	\$99,890	(\$2,053,234)
Operating Expenditures	\$1,693,626		\$6,581,465	\$2,183,409	\$489,783	(\$4,398,056)
Capital Equipment	\$7,046		\$660,612	\$12,639	\$5,593	(\$647,973)
Recovered Costs	(\$711,669)		(\$3,876,161)	(\$601,886)	\$109,783	\$3,274,275
Total Expenditures	\$5,694,433		\$31,389,822	\$6,718,861	\$1,024,428	(\$24,670,961)

*Audit adjustments may still occur



Information Item 2

FY 2023 First Quarter Budget Review

Fund 80000 – Park Revenue and Operating Fund



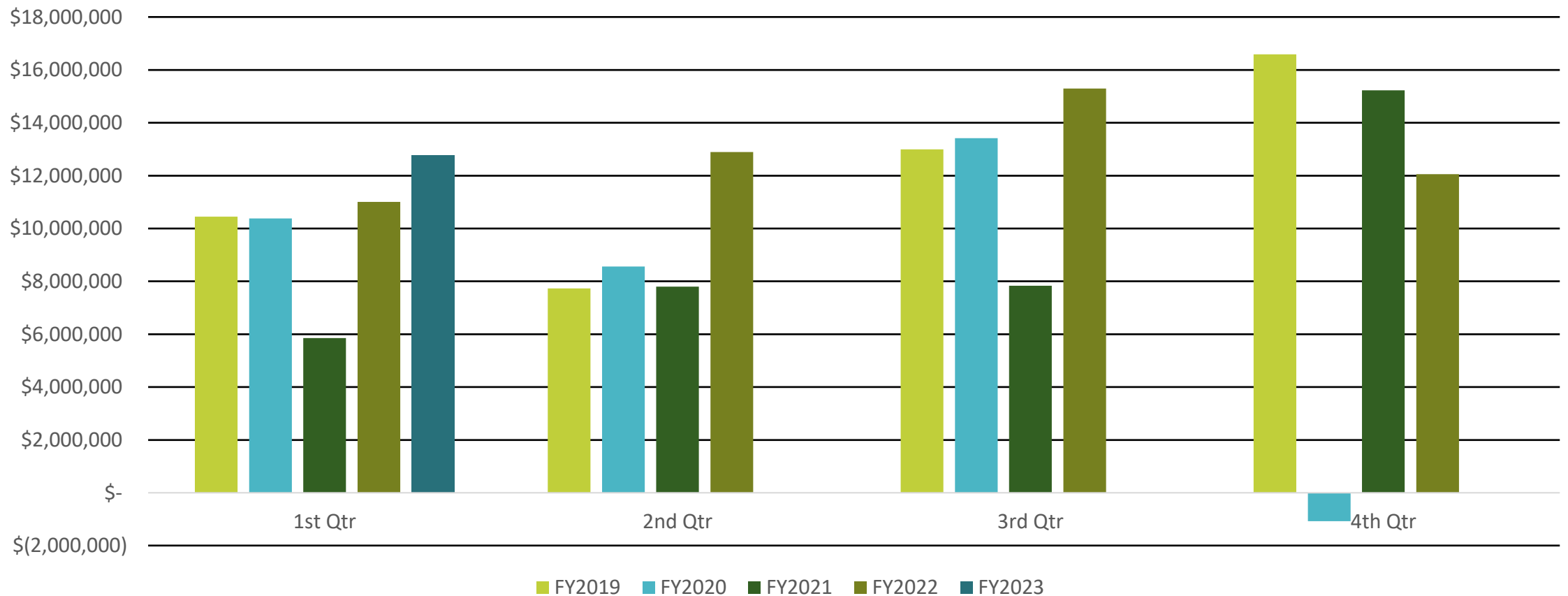
FY 2023 First Quarter Review – Revenue Fund

	REC Activities	RECenters	RMD	Golf	Admin	TOTALS
Revenue/Transfers In	\$2,220,577	\$5,219,486	\$512,381	\$4,763,297	\$62,084	\$12,777,825
Merit Salaries	\$289,317	\$1,055,782	\$40,710	\$643,228	\$224,072	\$2,253,109
Non-Merit Salaries	\$610,207	\$1,661,576	\$318,442	\$647,831	\$38,431	\$3,276,487
Benefits	\$159,001	\$664,640	\$63,832	\$387,385	\$97,465	\$1,372,323
Operating Expenditures	\$253,591	\$4,209,519	\$293,713	\$1,128,043	\$11,544	\$5,896,410
Recovered Costs	\$-	\$-	\$-	(\$12,907)	(\$154,978)	(\$167,885)
Total Expenditures	\$1,312,116	\$7,591,517	\$716,697	\$2,793,580	\$216,534	\$12,630,444
Net Position	\$908,461	(\$2,372,031)	(\$204,316)	\$1,969,717	(\$154,450)	\$147,381
Debt Service and Transfer Out	\$-	\$-	\$-	\$-	\$1,828,862	\$1,828,862



FY 2023 Actual Revenue – Revenue Fund

Actual Revenue Trends



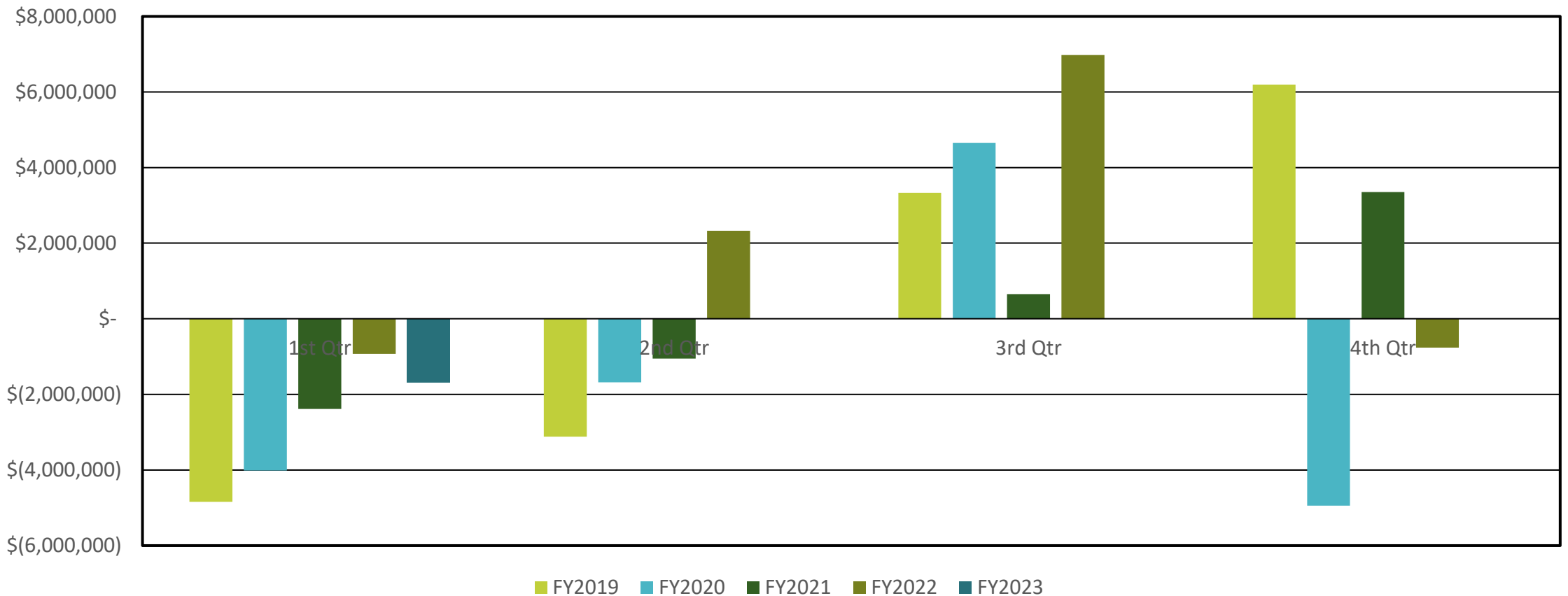
FY 2023 Actual Expenditures – Revenue Fund

Actual Expenditure Trends



FY 2023 Net Revenue – Revenue Fund

Net Revenue Trends



FY 2023 First Quarter Review – Revenue Fund

	FY 2022		FY 2023		
	Actuals*	Adopted Budget	Actuals	Variance	Variance Budget to Actuals
Revenue/Transfer In	\$11,003,858	\$45,738,898	\$12,777,825	\$1,773,967	(\$32,961,073)
Total Revenue	\$11,003,858	\$45,738,898	\$12,777,825	\$1,773,967	(\$32,961,073)
Merit Salaries	\$2,031,876	\$9,737,665	\$2,253,109	\$221,233	(\$7,484,556)
Non-Merit Salaries	\$2,918,171	\$11,299,494	\$3,276,487	\$358,316	(\$8,023,007)
Benefits	\$1,211,967	\$7,000,215	\$1,372,323	\$160,356	(\$5,627,892)
Operating/Xfers	\$6,018,869	\$16,097,765	\$7,505,528	\$1,486,659	(\$8,592,237)
Capital Equipment	\$ -	\$1,828,862	\$219,744	\$219,744	(\$1,609,118)
Recovered Costs	(\$239,965)	(\$1,303,137)	(\$167,885)	\$72,080	\$1,135,252
Total Expenditures	\$11,940,918	\$44,660,864	\$14,459,306	\$2,518,388	(\$30,201,558)
Net Revenue	(\$937,060)	\$1,078,034	(\$1,681,481)	(\$744,421)	(\$2,759,515)

*Audit adjustments may still occur



Action Item 3

FY 2024 Budget Submission

Fund 1001 – General Fund



FY 2024 Budget Submission – General Fund

	FY 2022 Actuals*	FY 2023 Adopted		FY 2024 Proposed		Variance FY24 to FY22
Revenue	\$250,983	\$513,750		\$513,750		\$262,767
Total Revenue	\$250,983	\$513,750		\$513,750		\$262,767
Merit Salaries	\$20,371,916	\$25,068,163		\$25,702,581		\$5,330,665
Non-Merit Salaries	\$2,056,296	\$2,955,743		\$3,030,546		\$974,250
Operating Expenditures	\$8,579,950	\$6,280,102		\$10,852,292		\$2,272,342
Capital Equipment	\$662,920	\$250,000		\$1,560,000		\$897,080
Recovered Costs	(\$2,806,038)	(\$3,876,161)		(\$3,709,570)		(\$903,532)
Total Expenditures	\$28,865,044	\$30,677,847		\$37,435,849		\$8,570,805

*Audit adjustments may still occur



FY 2024 Regular Operating Budget Impact Requests (General Fund)

These items are not in a priority order as they are all required in order to continue to provide the same level of service of previous years considering the new acquisitions, parks, and inflation.

Items	# of Positions Supported	\$ Request
CPI/Baseline Operating Increases		\$275,000
Summer Concert Series		\$150,000
TOTALS		\$425,000



FY 2024 Prioritized General Fund Budget Requests

Priority Order	Priority Area	Items	Positions Supported	\$ Request
1	One Fairfax	Consultant Request Related to Fee Model		\$TBD
2	Taking Care of What We Have	Zero Waste Trash Removal and Recycling	12 Merit/ 12 Non-Merit	\$2,990,781
3	Safety - Unbudgeted Absorbing	Park Ranger Pilot Program	3 Merit/ 6 Non-Merit	\$1,072,202
4	One Fairfax	Activation Staff	1 Merit/ 4 Temporary	\$314,320
5	Taking Care of What We Have	Capital Equipment		\$370,000
6	One Fairfax	Mobile Nature Centers	2 Merit	\$229,279
7	One Fairfax	Interpretation and Translation Services		\$50,000
8	Taking Care of What We Have	Asset Management Licenses and Technical Support	1 Merit	\$220,397
9	Taking Care of What We Have	IT Services Support Staff and Laptops	1 Merit	\$232,064
10	Taking Care of What We Have	Patriot Park North		\$400,579
		TOTALS		\$5,879,622



Action Item 4

FY 2024 Budget Submission

Fund 80000 – Park Revenue and Operating Fund



FY 2024 Budget Submission – Revenue Fund

	FY 2022 Actuals*	FY 2023 Adopted		FY 2024 Proposed		Variance FY24 to FY22
Revenue	\$47,438,062	\$45,738,898		\$52,000,000		\$4,561,938
Total Revenue	\$47,438,062	\$45,738,898		\$52,000,000		\$4,561,938
Merit Salaries	\$10,400,217	\$9,737,665		\$10,610,558		\$210,341
Non-Merit Salaries	\$11,569,827	\$11,299,494		\$12,964,985		\$1,395,158
Benefits	\$6,496,327	\$7,000,215		\$7,093,122		\$596,795
Operating/Xfers	\$16,995,044	\$16,358,635		\$17,522,370		\$527,326
Capital Equipment	\$913,100	\$-		\$200,000		(\$713,100)
Recovered Costs	(\$1,053,316)	(\$1,303,137)		(\$1,137,952)		(\$84,636)
Total Expenditures	\$45,321,199	\$43,092,872		\$47,253,083		\$1,931,884

*Audit adjustments may still occur

November 22



Action Item 5

FY 2024 Budget Submission

Fund 30010 – General County Construction Fund



FY 2024 Budget Submission – General County Construction Fund

	FY 2022 Actuals*	FY 2023 Budget		FY 2024 Proposed
Beginning Balance (Carry Forward)	\$15,935,586	\$16,892,834		\$-
Baseline Allocation from County	\$10,490,338	\$11,030,338		\$12,672,443
Capital Sinking Fund Allocation	\$3,006,751	\$10,734,314		\$-
Total Available	\$29,432,675	\$38,657,486		\$12,672,443
Actual/Projected Expenditures	\$12,539,841	\$38,657,486		\$12,672,443
Ending Balance	\$16,892,834	\$-		\$-

*Audit adjustments may still occur



FY 2024 Regular Operating Budget Requests (County Construction Fund)

These items are not in a priority order as they are all required in order to continue to provide the same level of service of previous years considering the new acquisitions, parks, and inflation.

Items	# of Positions Supported	\$ Request
Forestry Operations	3 Merit	\$739,463
Bamboo Removal	1 Merit	\$552,642
TOTALS		\$1,292,105



FY 2024 Prioritized County Construction Fund Budget Requests

Priority Order	Priority Area	Items	# of Positions Supported	\$ Request
1	Taking Care of What We Have	Maintenance of New Properties		\$350,000
		TOTALS		\$350,000



Information Item 6

FY 2024 Budget Submission

Fund 80300 – Park Improvement Fund



FY 2024 Budget Submission – Park Improvement Fund

	FY 2022 Actuals*	FY 2023 Adopted	FY 2023 Revised		FY 2024 Proposed
Beginning Balance	\$30,164,313	\$1,507,926	\$31,298,046		\$1,507,926
Revenue	\$6,774,175	\$-	\$-		\$-
Transfers In	\$-	\$-	\$1,235,950		\$-
Total Available	\$36,938,488	\$1,507,926	\$32,533,996		\$1,507,926
Total Disbursements	\$5,640,442	\$-	\$31,026,070		\$-
Ending Balance	\$31,298,046	\$1,507,926	\$1,507,314		\$1,507,926
Lawrence Trust Reserve	\$1,507,926	\$1,507,926	\$1,507,926		\$1,507,926

*Audit adjustments may still occur



Information Item 7

FY 2024 Budget Submission

Fund 30400 – Park Bond Construction



FY 2024 Budget Submission – Park Bond Construction

	FY 2022 Actuals*	FY 2023 Revised		FY 2024 Proposed
Beginning Balance	\$14,777,465	\$3,349,986		\$-
Sale of Bonds	\$13,500,000	\$141,070,000		\$-
Bond Premium	\$1,500,000	\$-		\$-
Grant Revenue	\$140,318	\$-		\$-
Total Available	\$29,917,783	\$144,419,986		\$-
Total Disbursements	\$26,567,797	\$144,419,986		\$-
Ending Balance	\$3,349,986	\$-		\$-

*Audit adjustments may still occur





**FAIRFAX COUNTY
PARK AUTHORITY**



Financial Action and Discussion Items

Michael Peter

Park Authority Board Budget Committee

November 9, 2022