



# 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:** Mike Peter, Division Director  
Business Administration Division

**DATE:** May 19, 2023

***Revised Agenda – 5/22/2023***

### *Agenda*

**Budget Committee  
(Committee of the Whole)  
Wednesday, May 24, 2023 – 6:30 pm  
Boardroom – Herrity Building  
Chairman: Ken Quincy  
Vice Chair: Tim Hackman**

1. FY 2024 Proposed Capital Improvement Plan Changes (with presentation) – Information
2. FY 2023 Fourth Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund (with presentation) – Action\*

\*Enclosures



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

Board Agenda Item  
March 23, 2022

**INFORMATION – 1**

FY 2024 Proposed Capital Improvement Plan Changes

Staff will present on the County Executive's Proposed FY 2024 adopted budget as approved by the Board of Supervisors on May 9, 2023.

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, FMB Division  
Nicole Varnes, Budget and Capital Manager

Board Agenda Item  
May 24, 2023

## **ACTION - 1**

### FY 2023 Fourth Quarter Budget Review, Fund 80000, Park Revenue & Operating Fund

#### ISSUE:

Approval of the FY 2023 Fourth Quarter Budget Adjustment for the Park Revenue & Operating Fund (Fund 80000).

#### RECOMMENDATION:

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

#### TIMING:

Board action is requested on May 24, 2023.

#### BACKGROUND:

As part of our FY 2023 Fourth Quarter Review for the Park Revenue & Operating Fund (800-C80000), the Park Authority recommends an increase in the revenue budget in the amount of \$2,999,003, an increase to the Transfer In budget of \$255,000 (for the General Fund support of recruitment bonuses), and an increase to the expenditure budget in the amount of \$2,754,384. This results in a slightly higher change to the net position for the fund. The increase is due to the healthy revenue performance of Golf Enterprises this fiscal year as well as camp and class programming tracking ahead of expectations. Additional compensation expenditures have increased due to the market rate adjustment that was granted in FY 2023. Operational expenditures are anticipated to rise as a result of inflation and increases to contractual costs. It is anticipated that revenues generated by Golf Enterprises and camp programming will offset the additional expenditure budget allocation.

Board Agenda Item  
May 24, 2023

	FY2023	FY2023	FY 2023	FY 2023	FY 2023
800-C80000 - Park Revenue and Operating	Adopted Budget	Revised Budget Amt	Mid-Year Review	Fourth Quarter Review	Increase (Decrease)
<b>Beginning Balance (Ending Balance from Prior FY)</b>	<b>\$ 1,239,694</b>	<b>\$ 4,775,968</b>	<b>\$ 4,775,968</b>	<b>\$ 4,658,297</b>	<b>\$ (117,671)</b>
Revenue					
Park Fees	\$ 45,210,829	\$ 45,210,829	\$49,471,931	\$52,427,867	\$2,955,936
Interest, Donations, and Other Revenues	\$ 528,069	\$ 528,069	\$ 528,069	\$ 571,136	\$ 43,067
<b>Revenue Total</b>	<b>\$ 45,738,898</b>	<b>\$ 45,738,898</b>	<b>\$50,000,000</b>	<b>\$52,999,003</b>	<b>\$2,999,003</b>
Transfers In					
General Fund (10001)	\$ -	\$ -	\$ -	\$ 255,000	\$ 255,000
Park Improvement Fund (80300)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Available</b>	<b>\$ 46,978,592</b>	<b>\$ 50,514,866</b>	<b>\$54,775,968</b>	<b>\$57,912,300</b>	<b>\$3,136,332</b>
Expenditures					
Regular Salaries County	\$ 21,037,159	\$ 21,037,159	\$23,399,785	\$23,654,785	\$ 255,000
Benefits	\$ 7,000,215	\$ 7,000,215	\$ 7,000,215	\$ 7,182,793	\$ 182,578
General Operating Equipment and Supplies	\$ 14,529,773	\$ 15,667,691	\$17,566,167	\$19,882,973	\$2,316,806
Capital Outlay	\$ -	\$ 430,074	\$ 430,074	\$ 430,074	\$ -
Transfer Out	\$ 1,828,862	\$ 3,064,812	\$ 3,064,812	\$ 3,064,812	\$ -
WPFO Accounts	\$ (1,303,137)	\$ (1,303,137)	\$ (1,303,137)	\$ (1,303,137)	\$ -
<b>Expenditures Total</b>	<b>\$ 43,092,872</b>	<b>\$ 45,896,814</b>	<b>\$50,157,916</b>	<b>\$52,912,300</b>	<b>\$2,754,384</b>
<b>Total Ending Balance</b>	<b>\$ 3,885,720</b>	<b>\$ 4,618,052</b>	<b>\$ 4,618,052</b>	<b>\$ 5,000,000</b>	<b>\$ 381,948</b>
Revenue and Operating Fund Stabilization Reserve	\$ 3,885,720	\$ 4,618,052	\$ 4,618,052	\$ 5,000,000	\$ 381,948
<b>Unreserved Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FISCAL IMPACT:

The Park Revenue & Operating Fund (Fund 80000) for FY 2023 will be adjusted by increasing the total amount available to \$57,912,300 and expenditures for the year to \$52,912,300. The net income of the fund for FY 2023 will increase by \$381,948.

STAFF:

Jai Cole, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee Vosper, Deputy Director/CBD  
Michael Peter, Administration Division Director  
Tonya Mills, Senior Fiscal Administrator  
Nicole Varnes, Budget & Capital Manager





# FY 2024 Adopted Budget

Park Authority Board Meeting  
May 24, 2023





# Information Item 1

# FY 2024 Adopted Budget

Fund 10000 – General Fund



# Impact of Advocacy

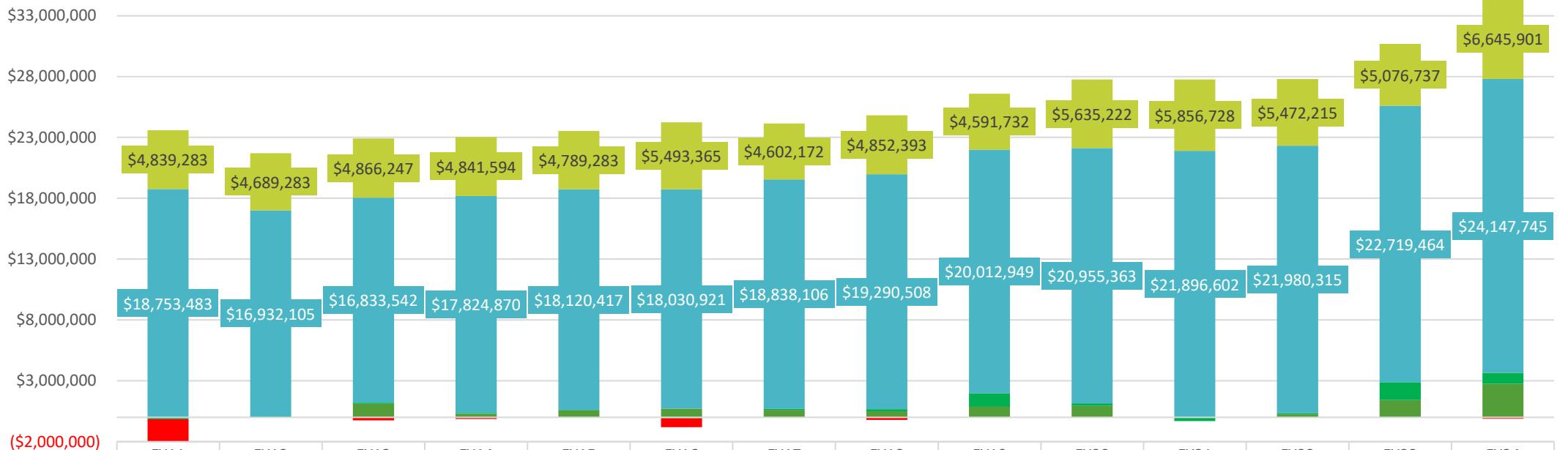
	FY 2023	FY 2024	Total Adjustments
General Fund	\$1,453,365	\$899,443	<b>\$2,352,808</b>
General County Construction Fund	\$201,000 – Park Maintenance \$177,700 – PPN	\$57,000 - Forestry \$89,000 - PPN	<b>\$524,700</b>
Third Quarter/Carryover (One-Time)	<ul style="list-style-type: none"> <li>• \$10,000,000 for capital project support</li> <li>• \$500,000 for forestry operations</li> <li>• \$400,000 for bamboo mitigation</li> <li>• \$350,000 for confederate name changes at park properties</li> <li>• \$492,527 for recruitment bonuses/pay compression impact</li> <li>• \$250,000 for Sully Historic Site Education</li> <li>• \$175,000 for Justice Park Shelter/Walkways</li> <li>• \$600,000 – Gum Springs Trail</li> </ul>		<b>\$12,767,527</b>





# Impact of Advocacy

FCPA General Operating Fund Adopted Budgets



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<span style="color: red;">■</span> Budget Reductions	(\$1,821,378)	\$0	(\$246,964)	(\$122,311)	\$0	(\$720,356)	\$0	(\$211,384)	\$0	\$0	\$0	\$0	\$0	(\$115,799)
<span style="color: yellow;">■</span> Non-Personnel	\$4,839,283	\$4,689,283	\$4,866,247	\$4,841,594	\$4,789,283	\$5,493,365	\$4,602,172	\$4,852,393	\$4,591,732	\$5,635,222	\$5,856,728	\$5,472,215	\$5,076,737	\$6,645,901
<span style="color: blue;">■</span> Personnel	\$18,753,483	\$16,932,105	\$16,833,542	\$17,824,870	\$18,120,417	\$18,030,921	\$18,838,106	\$19,290,508	\$20,012,949	\$20,955,363	\$21,896,602	\$21,980,315	\$22,719,464	\$24,147,745
<span style="color: green;">■</span> Other Adjustments	(\$150,000)	\$78,401	\$100,000	\$70,000	\$40,000	(\$75,000)	\$78,837	\$170,723	\$1,107,800	\$221,506	(\$300,800)	\$85,213	\$1,453,365	\$899,443
<span style="color: darkgreen;">■</span> MRA/Comp Adjustments	\$0	\$0	\$1,113,639	\$295,547	\$574,586	\$711,348	\$623,786	\$502,441	\$878,104	\$941,239	\$0	\$258,458	\$1,428,281	\$2,758,651



# Board Guidance Related to FCPA

To further the already strong collaboration between the Board of Supervisors and the Park Authority Board, members of the Park Authority Board are encouraged to coordinate with their District Supervisor in fall 2023 to discuss budget issues in advance of the preparation of the FY 2025 Advertised Budget Plan.

This will provide an opportunity early in the budget process to discuss parks priorities within the context of early staff projections of FY 2025 revenues.



# Board Guidance Related to FCPA

Direct staff in the Department of Management and Budget to work with the Fairfax County Park Authority (FCPA) staff to:

1. Determine specific bonding and cash flow requirements for upcoming bond cycles, review the amounts of future Park Authority Bond Referendums, and explore all financing options available to support the renovation of the Park Authority Rec Center facilities immediately in need of renovation (Audrey Moore, Providence, George Washington, and Franconia);
2. Identify options to address projected cash flow limitations for the fiscal years of FY 2024 through FY 2026, to allow for investment in Recreation Center facilities now as a bridge to future renovation projects; and
3. Encourage CIP planning staff to more regularly coordinate with FCPA staff to ensure that major park projects are considered in planning and scheduling bond capacity. Staff should continue to work together to identify and prioritize specific Park capital needs



# Board Guidance Related to FCPA

Direct CIP planning staff to revisit and evaluate the Bond Referendum Plan on an annual basis to determine if the causes of the bond-sale backlog are mitigated and a return to the 4-year cycle is desirable and direct CIP planning staff to identify any significant systemic causes of the backlog in unsold bonds that, if addressed, might expedite bond sales and facility construction.



# Board Guidance Related to FCPA

Make FCPA operationally whole in future budgets for Forestry and IMA-bamboo mitigation.

Work with FCPD to initiate a review of options to expand the presence of law enforcement within our park system, including the proposed park ranger program, and return to the Board with recommendations.



# FY 2024 Adopted Budget – General Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Baseline Proposed	FY 2024 Advertised	FY 2024 Adopted	Final Adjustments
Revenue	\$246,199	\$513,750	\$513,750	\$513,750	\$513,750	\$-
<b>Revenue Totals</b>	<b>\$246,199</b>	<b>\$513,750</b>	<b>\$513,750</b>	<b>\$513,750</b>	<b>\$513,750</b>	<b>\$-</b>
Merit Salaries	\$20,371,926	\$25,068,163	\$24,908,038	\$26,367,109	\$27,474,279	\$1,107,170
Non-Merit Salaries	2,056,296	2,955,743	3,115,868	3,174,960	3,308,278	133,318
Operating Expenditures	8,278,588	6,280,102	6,280,102	7,169,545	7,179,545	10,000
Capital Equipment	252,308	250,000	250,000	250,000	250,000	-
Recovered Costs	(2,806,038)	(3,876,161)	(3,876,161)	(3,876,161)	(3,876,161)	-
<b>Total Expenditures</b>	<b>\$28,153,070</b>	<b>\$30,677,847</b>	<b>\$30,677,847</b>	<b>\$33,085,453</b>	<b>\$34,335,941</b>	<b>\$1,250,488</b>
<b>NET COST TO COUNTY</b>	<b>\$27,906,871</b>	<b>\$30,164,097</b>	<b>\$30,164,097</b>	<b>\$32,571,703</b>	<b>\$33,822,191</b>	<b>\$1,250,488</b>



# FY 2024 Regular Operating Budget Impacts

Items	\$ Request*	\$ in CEX Proposed Budget*	\$ in Third Quarter (One-Time)	\$ in Adopted Budget*
CPI/Baseline Operating Increases (Contract Increases)	\$275,000	\$65,000		
Summer Concert Series	\$50,000	\$50,000		
Maintenance/ Stabilization for New Parks and Acquisitions	\$350,000			
Bamboo Removal on Parkland	\$552,642		\$400,000	1 FTE \$152,642
Full Year Funding at Patriot Park North	\$258,637	\$258,637		
Internal Vehicle Service Cost Increases		\$34,443		
Zero Waste Trash Removal and Recycling	\$2,990,781			
Asset Management Licenses and Technical Support	\$220,397			
IT Services Support Staff and Laptops	\$232,064			
<b>TOTALS</b>	<b>\$4,929,521</b>	<b>\$408,080</b>	<b>\$400,000</b>	<b>1 FTE \$152,642</b>

\*Includes Benefits Calculations in Separate Fund





# FY 2024 Prioritized General Fund Budget Requests

Priority Area	Items	\$ Request*	\$ in CEX Proposed Budget*	\$ in Third Quarter (One-Time)	\$ in Adopted Budget*
One Fairfax	Equity Consultation Request	\$803,980	\$500,000		
Educational Opportunities	New Fairfax Museum	\$453,380	\$200,000		
Safety - Unbudgeted Absorbing	Park Ranger Pilot Program	\$1,072,202			
One Fairfax	Activation Staff	\$314,320			
Taking Care of What We Have	Forestry Operations (County Construction Fund)	\$739,463	\$57,000	\$500,000	3 FTE \$293,463
Taking Care of What We Have	Capital Equipment	\$370,000			
One Fairfax	Mobile Nature Centers	\$229,279			2 FTE \$114,640
One Fairfax	Interpretation and Translation Services	\$50,000			
	<b>TOTALS</b>	<b>\$4,032,624</b>	<b>\$757,000</b>	<b>\$500,000</b>	<b>5 FTE \$408,103</b>

\*Includes Benefits Calculations in Separate Fund



# Information Item 2

# FY 2024 Adopted Budget

Fund 80000 – Park Revenue and Operating Fund



# Original FY24 Revenue Fund Goals

- Achieve a positive net of \$4 million or greater
- Year-End Distribution Plan:

FY24 Goal	For	Requirement	Current Value	What Should We Have?
\$1.5 million	Revenue Stabilization Reserve	Required minimum 10% of expenditures	\$2.3 million	\$6 million
\$1 million	Deferred Revenue for Summer Programs	Required build up of deferred revenue for all summer programs (audit finding).	\$2.6 million	\$6.5-\$7 million
\$1.5 million	Revenue Sinking Fund	For deferred maintenance and reinvestment	\$1 million	\$2-\$3 million Annually



# FY 2024 Adopted Budget – Revenue Fund

	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Baseline Proposed	FY 2024 Advertised	FY 2024 Adopted	Final Adjustments
Revenue	\$47,438,062	\$45,738,898	\$52,000,000	\$52,000,000	\$52,000,000	\$-
Transfer In	3,900,032					
<b>Income Totals</b>	<b>\$51,338,094</b>	<b>\$45,738,898</b>	<b>\$52,000,000</b>	<b>\$52,000,000</b>	<b>\$52,000,000</b>	<b>\$-</b>
Merit Salaries	\$10,400,217	\$9,737,665	\$10,610,558	\$11,288,156	\$11,667,115	\$378,959
Non-Merit Salaries	11,569,827	11,299,494	12,964,985	13,245,476	13,721,098	475,622
Benefits	6,496,327	7,000,215	7,138,873	7,093,122	7,115,830	22,708
Operating/Other Expenditures	16,340,152	16,358,635	17,722,370	17,722,370	17,722,370	-
Recovered Costs	(1,053,316)	(1,303,137)	(1,137,952)	(1,137,952)	(1,137,952)	-
<b>Total Expenditures</b>	<b>\$43,753,207</b>	<b>\$43,092,872</b>	<b>\$47,298,834</b>	<b>\$48,211,172</b>	<b>\$49,088,460</b>	<b>\$877,288</b>
<b>Net</b>	<b>\$7,584,887</b>	<b>\$2,646,026</b>	<b>\$4,701,166</b>	<b>\$3,788,828</b>	<b>\$2,911,540</b>	<b>(\$877,288)</b>



# Adopted Budget Additions – Revenue Fund

## Employee Pay Increases - \$1,835,377

- 5.44% Market Rate Adjustment for ALL Employees
- Performance/Longevity Increases for Merit Employees
- Projected Impact of Salary Compression Study

## Benefits Adjustment – (\$45,751)

- Reduction in Required OPEB Contributions

**Total Budgeted Net Reduced by \$1,789,626/38%**

**NOT FUNDED**



# FY23 – FY24 Compensation Impact

Year	Item	Revenue Fund
FY24	Min Wage Increase to \$12 (Full Year)	\$103,750
	MRA and Performance Increases	\$958,089
	<i>Additional MRA/Performance Increases</i>	<i>\$877,288</i>
	Total Benefit Increases	\$424,735.60
	TOTAL	\$2,363,862.6
FY23	Net Impact	\$2,061,786.23
FY24	Net Impact	\$2,363,862.60
	<i>NOT IN BUDGETED FEE REVENUE</i>	<i>\$1,789,626</i>
	<i>+ Salary Compression Review Impact</i>	<i>\$200,000</i>
	<i>NOT BUDGETED</i>	<i>\$1,989,626</i>



# Impact of Budgeted/Unbudgeted Changes

- Only \$2.7 Million Available
- Where Do We Adjust?

FY24 Revised	For	Requirement	Current Value	What Should We Have?
	Revenue Stabilization Reserve	Required minimum 10% of expenditures	\$2.3 million	\$6 million
	Deferred Revenue for Summer Programs	Required build up of deferred revenue for all summer programs (audit finding).	\$2.6 million	\$6.5-\$7 million
	Revenue Sinking Fund	For deferred maintenance and reinvestment	\$1 million	\$2-\$3 million Annually





# Action Item 1

# FY 2023 Revised Budget

Fund 80000 – Park Revenue and Operating Fund



# FY 2023 Fourth Quarter Adjustments – Revenue Fund

	FY 2023 Adopted Budget	FY 2023 Current Budget	FY 2023 Proposed Revised Budget	FY 2023 Fourth Quarter Adjustments
<b>Beginning Balance</b>	<b>\$1,239,694</b>	<b>\$4,775,968</b>	<b>\$4,658,297</b>	<b>(\$117,671)</b>
<b>Revenue</b>	<b>\$45,738,898</b>	<b>\$50,000,000</b>	<b>\$52,999,003</b>	<b>\$2,999,003</b>
<b>Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$255,000</b>	<b>\$255,000</b>
<b>Expense</b>	<b>\$43,092,872</b>	<b>\$50,157,916</b>	<b>\$52,912,300</b>	<b>\$2,754,384</b>
Compensation	28,037,374	30,400,000	30,837,578	437,578
General Operating	\$14,529,773	17,566,167	19,882,973	2,316,806
WPFO	(1,303,137)	(1,303,137)	(1,303,137)	-
Capital Equipment	0	430,074	430,074	-
Transfer Out	1,828,862	3,064,812	3,064,812	-
<b>Total Ending Balance</b>	<b>\$3,885,720</b>	<b>\$4,618,052</b>	<b>\$5,000,000</b>	<b>\$381,948</b>



A photograph of a garden scene. In the foreground, there is a wooden bench with a curved backrest, surrounded by lush greenery and numerous purple and pink flowers. A stone path leads through the garden towards the background.

# FY 2024 Adopted Budget

Park Authority Board Meeting

May 24, 2023

