



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

FROM: Kirk W. Kincannon, Director

DATE: May 7, 2015

Agenda

Budget Committee

Wednesday, May 13, 2015 – 5:30 p.m.

Boardroom – Herrity Building

Chairman: Mary Cortina

Vice Chair: Ken Quincy

**Members: Harold L. Strickland, Michael Thompson, Jr.,
Kala Leggett Quintana**

1. FY 2015 Third Quarter Status Review, Fund 10001, General Fund – Information*
2. FY 2015 Third Quarter Status Review, Fund 80000, Park Authority Revenue and Operating Fund – Information*
3. FY 2016 Adopted Budget Plan – Park Revenue and Operating Fund 80000– Action*
4. FY 2016 Adopted Budget Plan – General Fund 10001– Information*
5. FY 2016 Adopted Budget Plan – General County Construction 30010– Information*
6. Budget Cycle Calendar, by Fund – Information*

*Enclosures



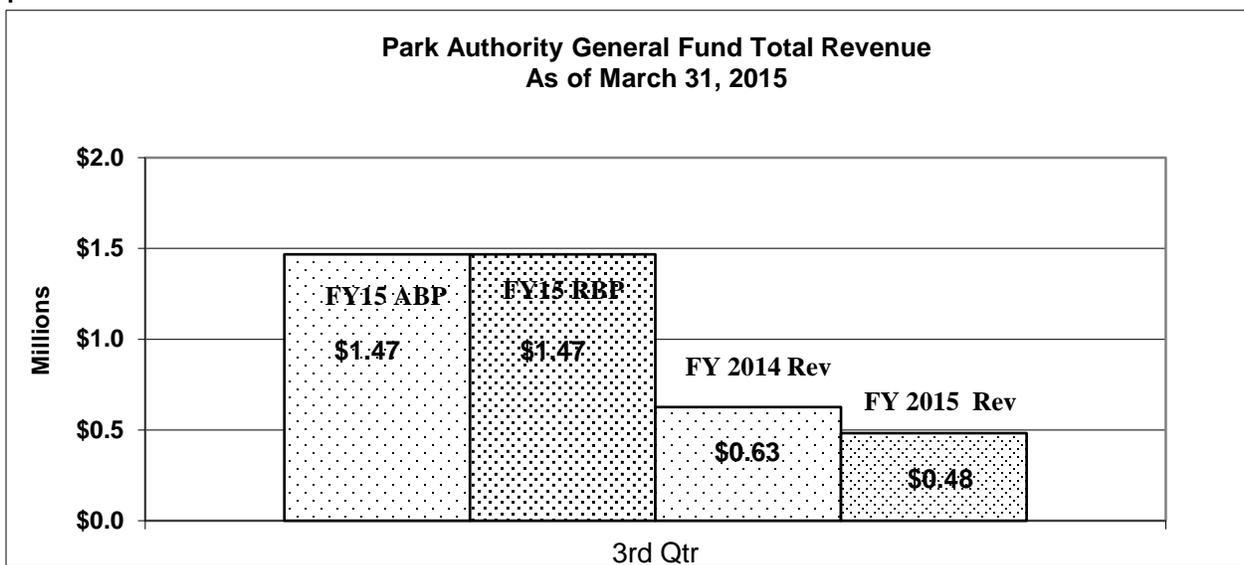
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INFORMATION

FY 2015 Third Quarter Budget Review, Fund 10001, Park Authority General Fund

Revenue

Third Quarter General Fund revenue is \$482,459 as compared to \$625,648 last year at the third quarter. The FY 2015 revenue budget is \$1,467,166. Revenue is down by \$143,189, or 22.9 percent due to an increase in the number of RecPAC scholarship registrations and a reduction in General Fund school-based and vendor class offerings.



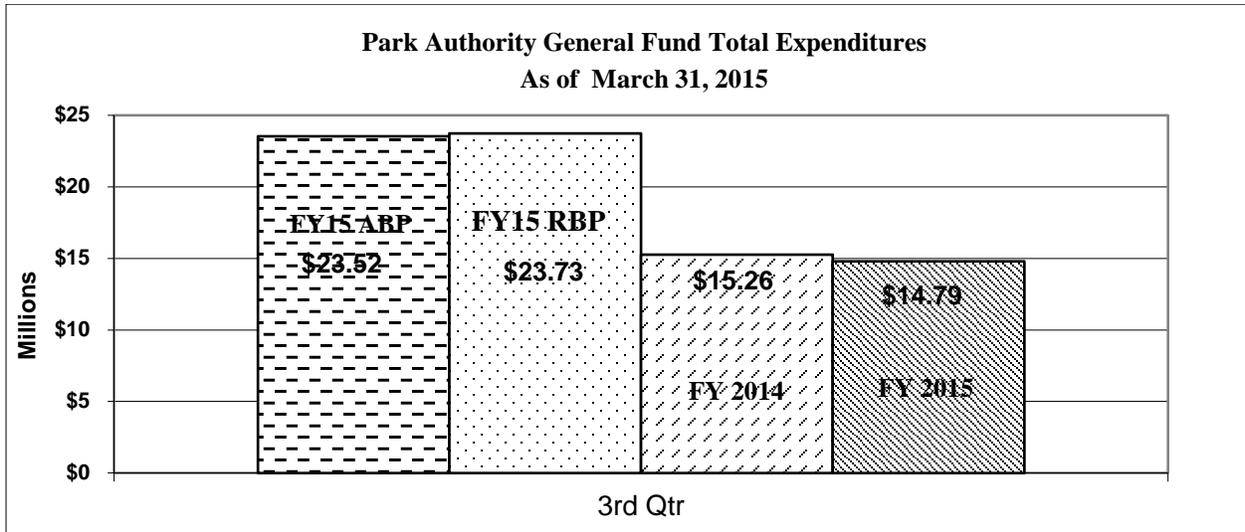
Expenditures:

General Fund expenditures are \$14,785,310 as compared to \$15,264,404 last year at this time, a decrease of \$479,094, or 3.1 percent.

Personnel Services are \$13,619,489 as compared to \$14,116,299 in the previous year, a decrease of \$496,810 or 3.52 percent. This decrease is due to holding more positions vacant and lower leave payouts than expected.

Operating Expenditures are \$3,705,441 as compared to \$3,732,607 in the previous year, a decrease of \$27,166 or 0.73 percent. This decrease is due to staff efforts to carefully manage day-to-day expenses.

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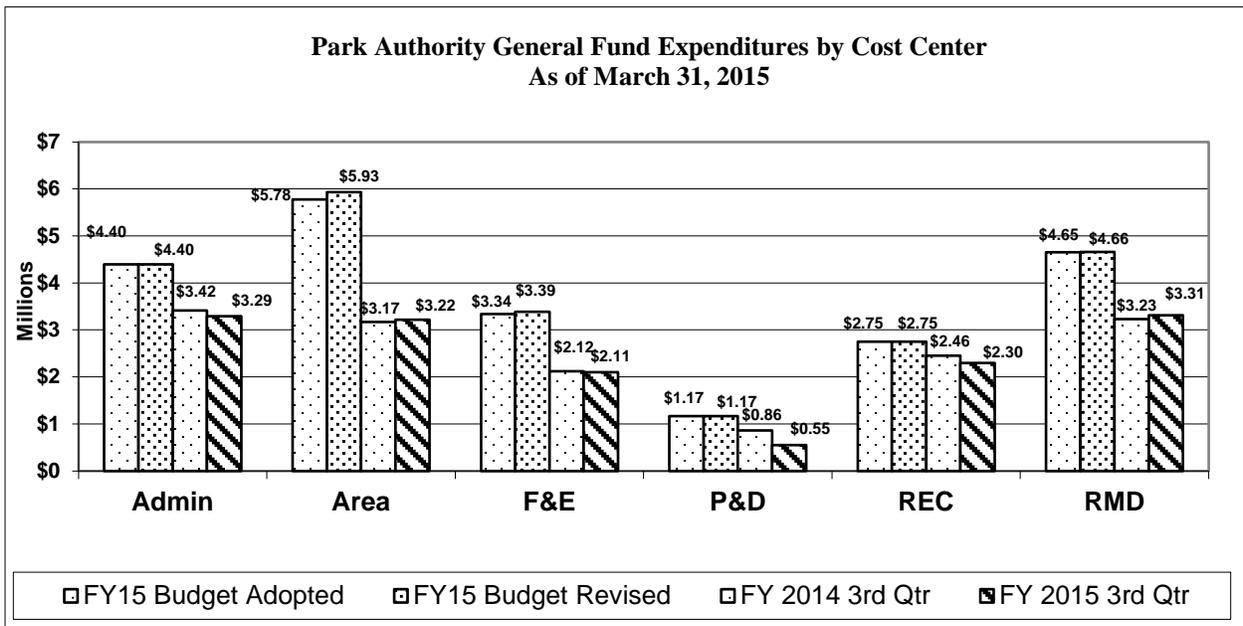
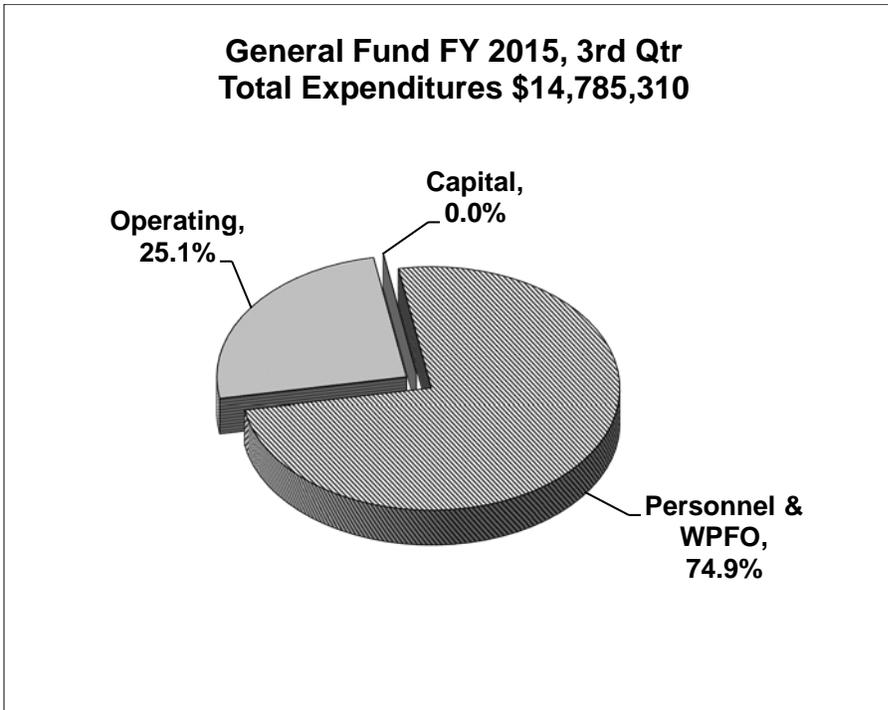


Recovered Costs are \$2,539,620 as compared to \$2,584,502 in the previous fiscal year, a decrease of \$44,882, or 1.74 percent, primarily due to timing differences in processing recovered costs activity.

Capital Equipment expenditures are \$0 since the FY 2012 budget reduction.

The Park Authority will continue to monitor and manage expenses to come in at the Revised Budget Plan.

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ENCLOSED DOCUMENTS:

Attachment 1: Fairfax County Park Authority, General Fund, Fund 10001, Revenue and Expenditures, as of March 31, 2015

STAFF:

Kirk W. Kincannon, Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND, 10001
REVENUE AND EXPENDITURES
As of March 31, 2015

	FY 2015		FY 2015(Y-T-D)		Rev Bdg v. Actual	2014		INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL	% Of BUDGET SPENT/ COLLECTED			% Of BUDGET SPENT/ COLLECTED	
TOTAL AGENCY											
Authorized Positions /Staff Years	355/353		355/353			355/353					
Expenditures:											
Personnel Services	22,421,608	22,421,608	13,619,489	0	8,802,119	14,116,299	(496,810)	-3.52%	60.74%	63.73%	
Operating Expenses	4,829,283	5,033,067	3,705,441	517,236	810,390	3,732,607	(27,166)	-0.73%	73.62%	76.41%	
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A	
Subtotal	27,250,891	27,454,675	17,324,930	517,236	9,612,509	17,848,906	(523,976)	-2.94%	63.10%	66.02%	
Less: Recovered Costs	(3,726,605)	(3,726,605)	(2,539,620)	0	(1,186,985)	(2,584,502)	44,882	-1.74%	68.15%	69.35%	
Total Expenditure	23,524,286	23,728,070	14,785,310	517,236	8,425,524	15,264,404	(479,094)	-3.14%	62.31%	65.49%	
Revenue	1,467,166	1,467,166	482,459	0	984,707	625,648	(143,189)	-22.89%	32.88%	34.19%	
Net Cost to the County	22,057,120	22,260,904	14,302,851	517,236	7,440,817	14,638,756	(335,905)	-2.29%	64.25%	68.16%	

The Revised Budget Plan includes:

\$203,785 Carryover from FY 2014 is included in the FY 2015 Revised Operating Budget Plan

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND, 10001
REVENUE AND EXPENDITURES
As of March 31, 2015

	FY 2015		FY 2015(Y-T-D)		Rev Bdgt v. Actual	2014		INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL	% Of BUDGET SPENT/ COLLECTED			% Of BUDGET SPENT/ COLLECTED	
ADMINISTRATION											
Expenditures:											
Personnel Services	3,271,968	3,271,968	2,247,854		1,024,114	2,230,991	16,863	0.76%	68.70%	68.92%	
Operating Expenses	1,128,170	1,128,170	1,068,366	75,721	(15,917)	1,208,705	(140,339)	-11.61%	94.70%	107.14%	
Capital Equipment	0	0			0		0	N/A	N/A	N/A	
Subtotal	4,400,138	4,400,138	3,316,220	75,721	1,008,197	3,439,696	(123,476)	-3.59%	75.37%	78.80%	
Less: Recovered Costs	(42,790)	(42,790)	(21,394)	0	(21,396)	(21,394)	0	0.00%	50.00%	50.00%	
Total Expenditures	4,357,348	4,357,348	3,294,826	75,721	986,801	3,418,302	(123,476)	-3.61%	75.62%	79.08%	

Area Management											
Expenditures:											
Personnel Services	6,845,840	6,845,840	3,944,238		2,901,602	4,015,679	(71,441)	-1.78%	57.62%	58.76%	
Operating Expenses *	720,770	870,770	557,099	162,720	150,951	536,110	20,989	3.92%	63.98%	66.95%	
Capital Equipment	0	0	0		0		0	N/A	N/A	N/A	
Subtotal	7,566,610	7,716,610	4,501,337	162,720	3,052,553	4,551,789	(50,452)	-1.11%	58.33%	59.62%	
Less: Recovered Costs	(1,784,606)	(1,784,606)	(1,278,623)	0	(505,983)	(1,377,833)	99,210	-7.20%	71.65%	77.21%	
Total Expenditures	5,782,004	5,932,004	3,222,714	162,720	2,546,570	3,173,956	48,758	1.54%	54.33%	54.26%	

The Revised Budget Plan includes:

* \$150,000 Carryover from FY 2014 is included in the FY 2015 Revised Operating Budget Plan. \$125,000 for Tririga, and \$25,000 incentive initiative.

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND, 10001
REVENUE AND EXPENDITURES
As of March 31, 2015

	FY 2015		FY 2015(Y-T-D)		Rev Bdg v. Actual	2014		INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL	% Of BUDGET SPENT/ COLLECTED			% Of BUDGET SPENT/ COLLECTED	
F & E MAINTENANCE											
Expenditures:											
Personnel Services	1,543,474	1,543,474	948,030		595,444	1,016,772	(68,742)	-6.76%	61.42%	67.63%	
Operating Expenses*	1,799,706	1,848,491	1,157,237	66,833	624,421	1,105,150	52,087	4.71%	62.60%	62.80%	
Capital Equipment	0	0			0		0	N/A	N/A	N/A	
Total Expenditures	3,343,180	3,391,965	2,105,267	66,833	1,219,865	2,121,922	(16,655)	-0.78%	62.07%	65.03%	

F&E Bonuses are loaded in Area Management

* \$48,785 Carryover from FY 2014 is included in the FY 2015 Revised Operating Budget Plan for fuel charges.

PLANNING & DEVELOPMENT											
Expenditures:											
Personnel Services	2,827,538	2,827,538	1,772,164		1,055,374	2,024,388	(252,224)	-12.46%	62.68%	72.48%	
Operating Expenses	32,488	32,488	20,016	18	12,454	23,152	(3,136)	-13.55%	61.61%	71.26%	
Capital Equipment	0	0			0	0	0	N/A	N/A	N/A	
Subtotal	2,860,026	2,860,026	1,792,180	18	1,067,828	2,047,540	(255,360)	-12.47%	62.66%	72.46%	
Less: Recovered Costs	(1,693,453)	(1,693,453)	(1,239,603)	0	(453,850)	(1,185,275)	(54,328)	4.58%	73.20%	69.99%	
Total Expenditures	1,166,573	1,166,573	552,577	18	613,978	862,265	(309,688)	-35.92%	47.37%	76.16%	

Rec Activities											
Expenditures:											
Personnel Services	3,186,438	3,186,438	1,715,371		1,471,067	1,886,585	(171,214)	-9.08%	53.83%	60.13%	
Operating Expenses	1,034,085	1,034,085	581,679	119,307	333,099	568,746	12,933	2.27%	56.25%	55.00%	
Capital Equipment	0	0			0		0	N/A	N/A	N/A	
Total Expenditures	4,220,523	4,220,523	2,297,050	119,307	1,804,166	2,455,331	(158,281)	-6.45%	54.43%	58.86%	
Revenue	1,467,166	1,467,166	482,459		984,707	625,648	(143,189)	-22.89%	32.88%	34.19%	
Net Cost to the County	2,753,357	2,753,357	1,814,591	119,307	819,459	1,829,683	(15,092)	-0.82%	65.90%	78.14%	

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND, 10001
REVENUE AND EXPENDITURES
As of March 31, 2015

	FY 2015		FY 2015(Y-T-D)		Rev Bdgt v. Actual	2014		INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED	REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL	% Of BUDGET SPENT/ COLLECTED			% Of BUDGET SPENT/ COLLECTED	
RESOURCE MANAGEMENT											
EXPENDITURES:											
Personnel Services	4,746,350	4,746,350	2,991,832		1,754,518	2,941,884	49,948	1.70%	63.03%	63.35%	
Operating Expenses*	114,064	119,063	321,044	92,637	(294,618)	290,744	30,300	10.42%	269.64%	223.54%	
Capital Equipment	0	0			0	0	0	N/A	N/A	N/A	
Subtotal	4,860,414	4,865,413	3,312,876	92,637	1,459,900	3,232,628	80,248	2.48%	68.09%	67.71%	
Less: Recovered Costs	(205,756)	(205,756)	0		(205,756)	0	0	#DIV/0!	0.00%	0.00%	
TOTAL EXPENDITURES	4,654,658	4,659,657	3,312,876	92,637	1,254,144	3,232,628	80,248	2.48%	71.10%	70.76%	

The Revised Budget Plan includes:

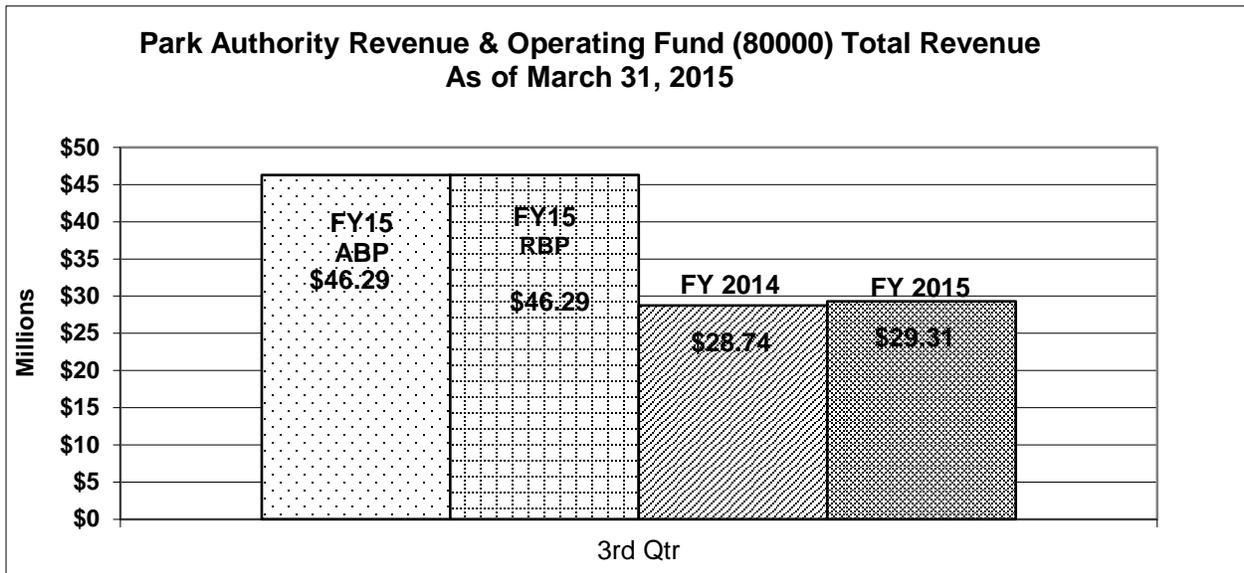
* \$4,999 Carryover from FY 2014 is included in the FY 2015 Revised Operating Budget Plan for archeological preservation

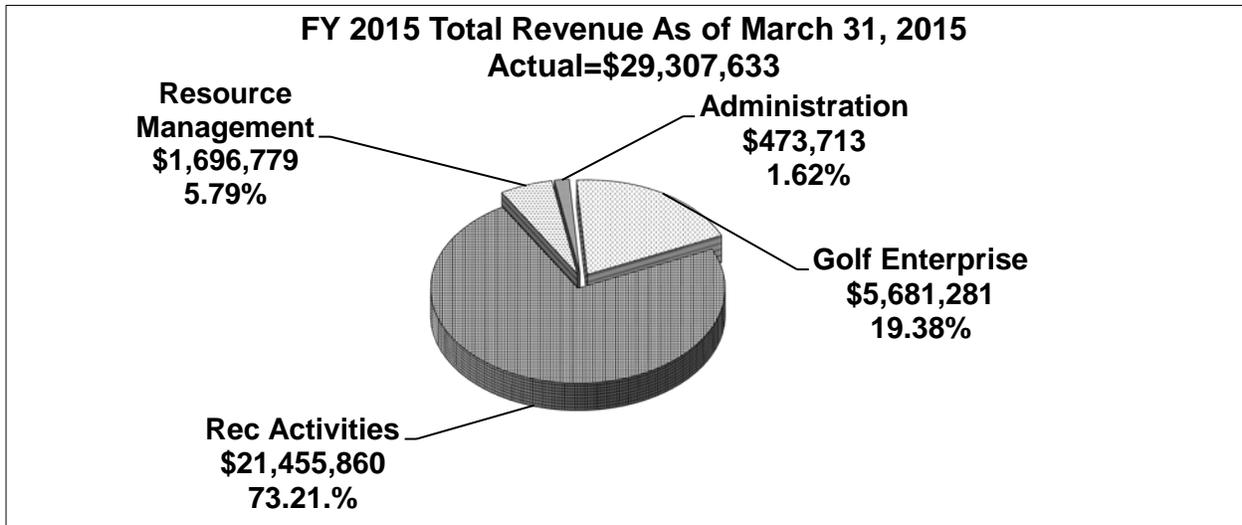
INFORMATION

FY 2015 Third Quarter Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Third Quarter Fund 80000 revenue is \$29,307,633 as compared to \$28,735,930 last year, an increase of \$571,703 or 2.0 percent. The FY 2015 revenue budget is \$46,285,055 and the third quarter actual revenue represents 63.3 percent of the budget versus 66.2 percent of the total budget in the prior year.





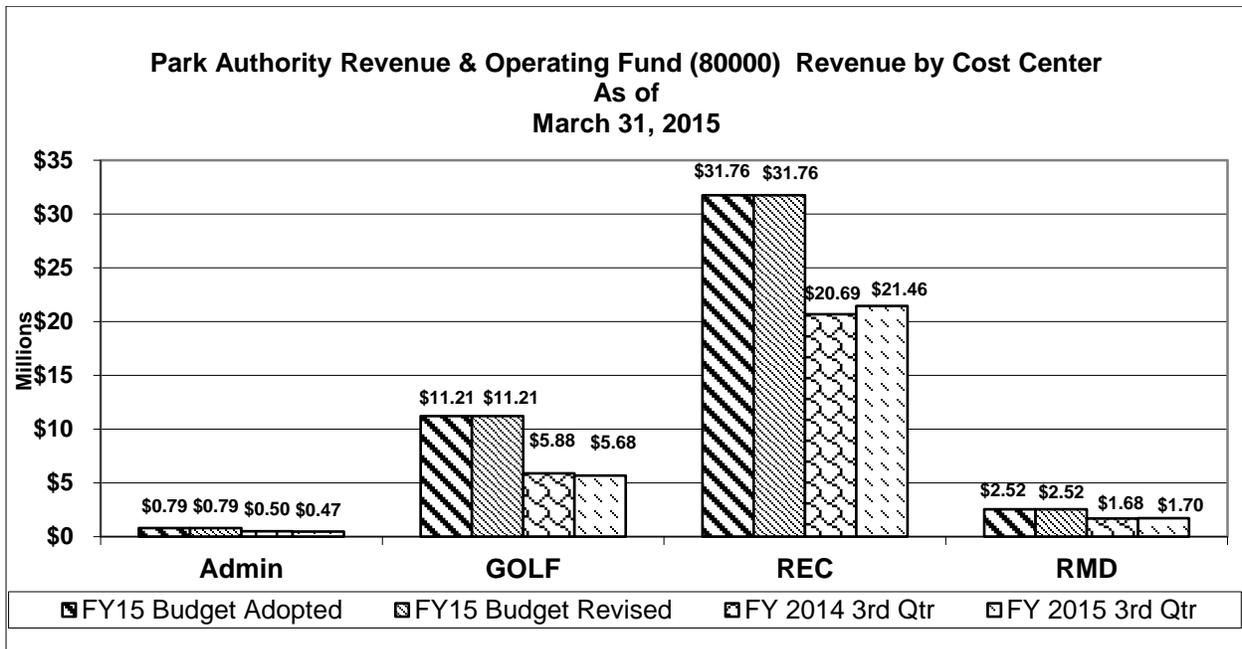
Administration revenue is \$473,713 representing 1.62 percent of the total actual fund revenue receipts. Administration revenue is down \$21,833 or 4.4 percent, from the third quarter of last fiscal year. This is due to decreases in rental properties.

Golf revenue is \$5,681,281 representing 19.38 percent of total actual fund revenue receipts. Golf revenue is down by \$193,747, or 3.3 percent from the third quarter of last fiscal year. This is due to decreases in green fees, driving range fees, and equipment rentals, which is partially offset by an increase in season passes and snack bar sales.

Rec Activities (RECenters, Lake Front Parks, and Park Services Administration) revenue is \$21,455,860 representing 73.21 percent of total actual fund revenue receipts. Rec Activities revenue increased by \$769,808, or 3.7 percent, from the third quarter of last fiscal year. This is due to increase in swimming contract, season passes, class fees, and facility rentals.

Resource Management revenue is \$1,696,779 representing 5.79 percent of the total fund revenue receipts. Resource Management program revenue increased by \$17,475, or 1 percent from the third quarter of last fiscal year. This is due to increases of rental canoes and garden plots.

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Expenditures

Overall expenditures are \$31,100,079 as compared to \$30,242,721 last year at this time, an increase of \$857,358, or 2.8 percent. Debt Service increased by \$636,794 due to one - time refunding saving in FY 2014, and smaller increases were seen in Personnel Services, Operating Expenses, and Recovered Cost.

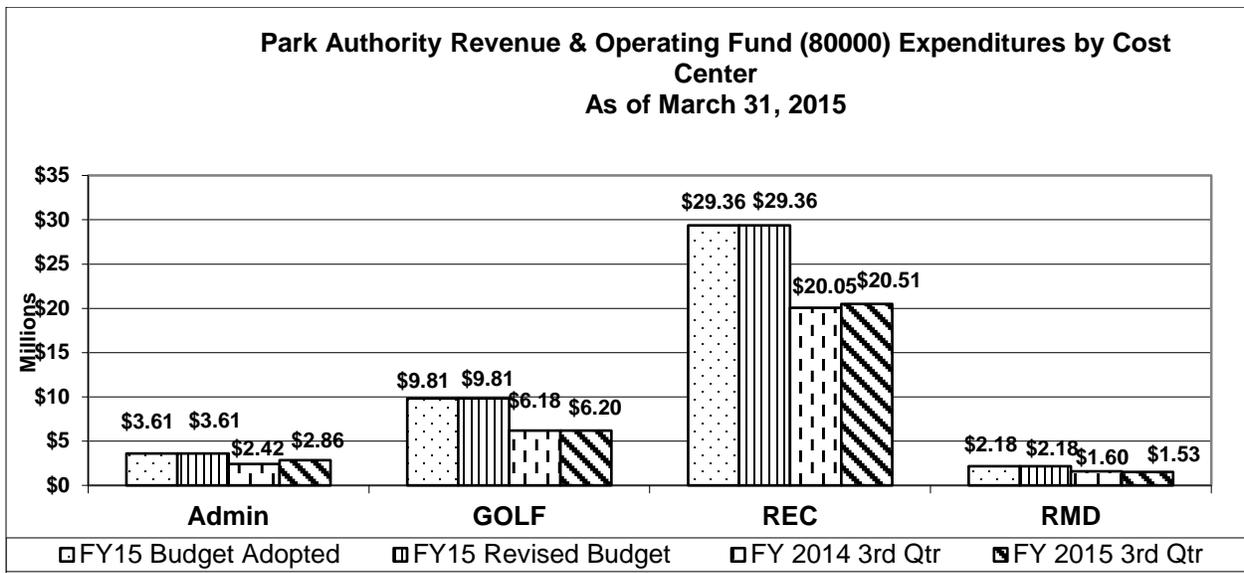
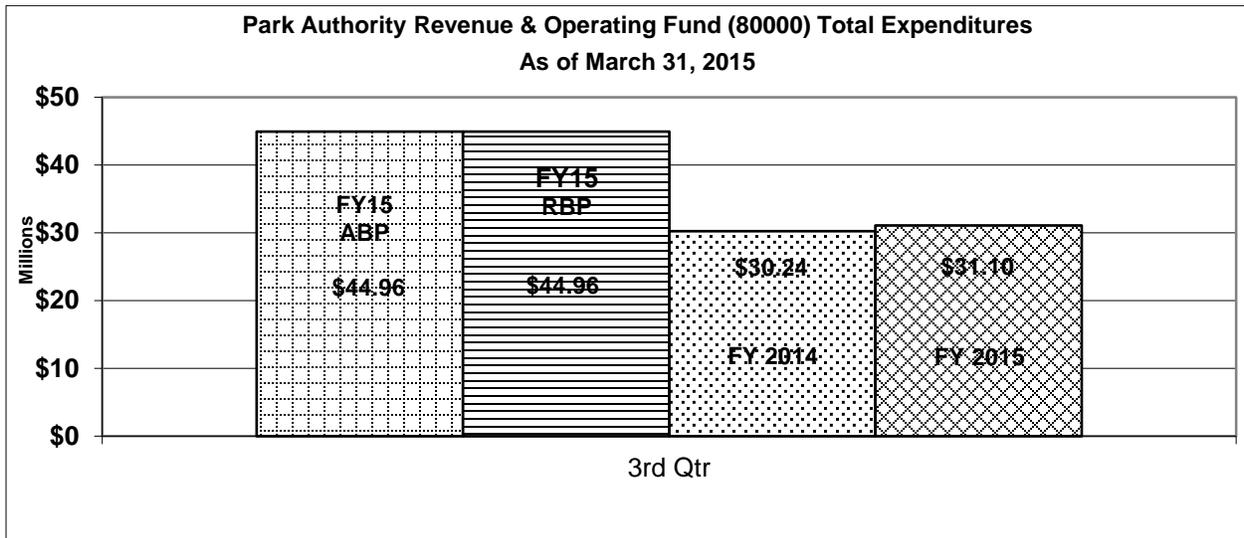
Administration total expenditures are \$2,862,805, reflecting an increase of \$442,642, or 18.3 percent, as compared to last year third quarter. This increase is due to increase in Debt Service of \$636,794 which is partially offset by decreases in gifts and donations expenses, building and maintenance cost, and an increase in recovered costs.

Golf total expenditures are \$6,197,776, an increase of \$21,443 or 0.3 percent, as compared to last year at the third quarter. This is due to increases in Operating Expenses, partially offset by a decrease in Personnel Services, and Capital Equipment.

Rec Activities total expenditures are \$20,509,110, an increase of \$461,259, or 2.3 percent, as compared to last year at this time. Rec Activities Personnel Services are up by \$267,913 which is due to the market rate adjustment. Operating Expenditures are up by \$242,036 due to increased contracted program providers, and facility operating supplies.

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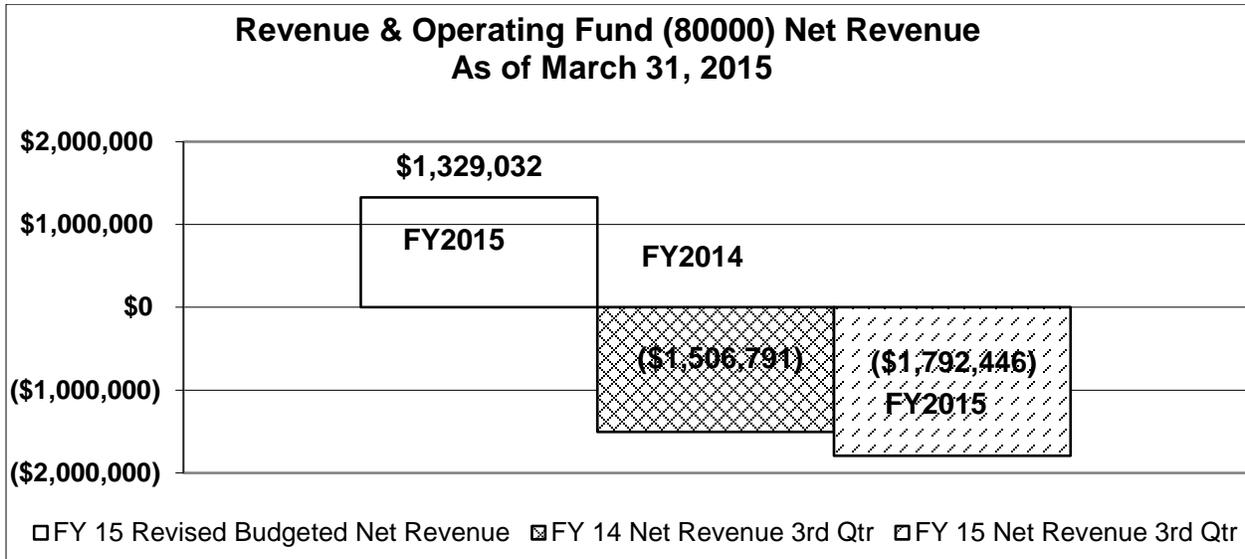
Resource Management total expenditures are \$1,530,388, a decrease of \$67,986 or 4.3 percent as compared to last year. Personnel, Operating, and Capital Equipment expenditures are all down.



Net Revenue

Net revenue as of the third quarter is (\$1,792,446) as compared to (\$1,506,791) last year at this time primarily due to an increase in debt service costs. The Revenue and Operating Fund will be challenged to end the Fiscal Year with a positive balance.

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ENCLOSED DOCUMENTS:

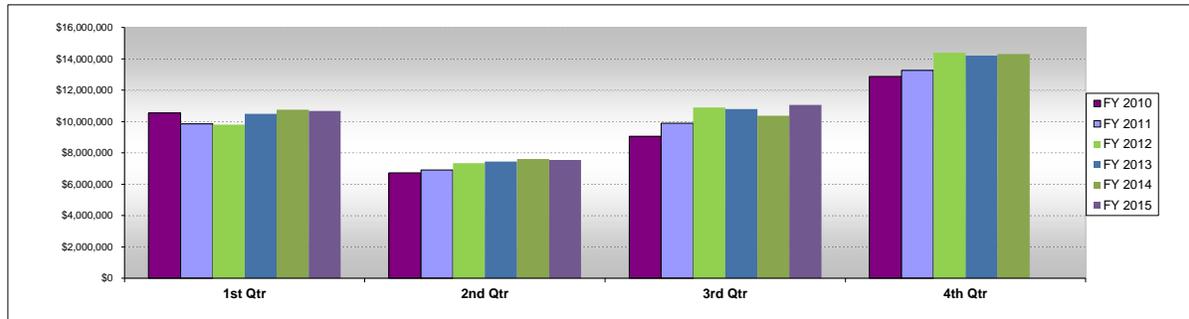
- Attachment 1: Quarterly Trends for Fund 80000
- Attachment 2: Cumulative Trends for Fund 80000
- Attachment 3: Fairfax County Park Authority, Park Revenue & Operating Fund, Fund 80000, Revenue and Expenditures, as of March 31, 2015 (Third Quarter FY2015)
- Attachment 4: FY 2015 Revenue and Expenditure Analysis- By Site, Fund 80000

STAFF:

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

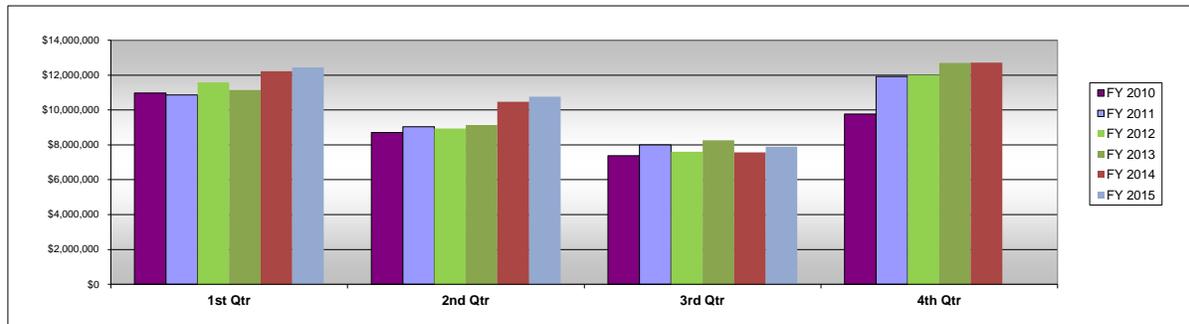
FY 2015 QUARTERLY TRENDS FOR FUND 80000 ACTUAL REVENUE TRENDS

Qtr		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
1st Qtr	25.80%	\$10,539,980	26.88%	\$9,864,208	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	24.97%	\$10,680,321	23.08%
2nd Qtr	17.30%	\$6,720,219	17.14%	\$6,916,002	17.31%	\$7,347,940	17.30%	\$7,451,186	17.35%	\$7,601,697	17.66%	\$7,552,882	16.32%
3rd Qtr	24.94%	\$9,063,703	23.11%	\$9,893,922	24.77%	\$10,909,076	25.69%	\$10,797,265	25.13%	\$10,381,622	24.11%	\$11,074,431	23.93%
4th Qtr	31.98%	\$12,889,434	32.87%	\$13,276,058	33.23%	\$14,402,440	33.91%	\$14,213,051	33.09%	\$14,319,183	33.26%		0.00%
Actual	100.00%	\$39,213,336	100.00%	\$39,950,190	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%	\$43,055,113		\$46,285,055	
Budget													



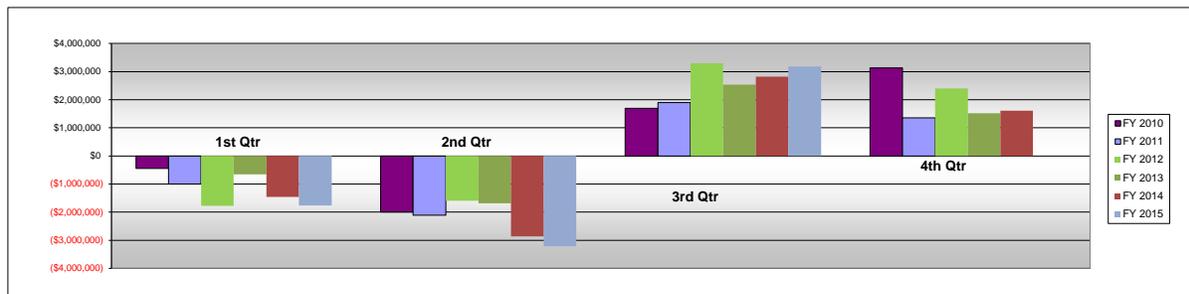
ACTUAL EXPENDITURE TRENDS

Qtr		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
1st Qtr	28.38%	\$10,979,486	29.39%	\$10,858,789	29.49%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	28.43%	\$12,440,564	27.67%
2nd Qtr	23.08%	\$8,711,966	23.32%	\$9,027,838	24.52%	\$8,936,602	22.26%	\$9,140,101	22.16%	\$10,467,113	24.37%	\$10,761,107	23.94%
3rd Qtr	20.25%	\$7,373,664	19.74%	\$8,001,847	21.73%	\$7,611,759	18.96%	\$8,261,936	20.03%	\$7,561,571	17.60%	\$7,898,407	17.57%
4th Qtr	28.29%	\$9,760,631	26.13%	\$11,919,294	32.37%	\$12,002,810	29.90%	\$12,692,796	30.78%	\$12,713,945	29.60%		0.00%
Actual	100.00%	\$36,825,747	98.57%	\$39,807,768	108.10%	\$40,138,519	100.00%	\$41,243,440	100.00%	\$42,956,665		\$44,956,023	
Budget													



ACTUAL NET REVENUE TRENDS

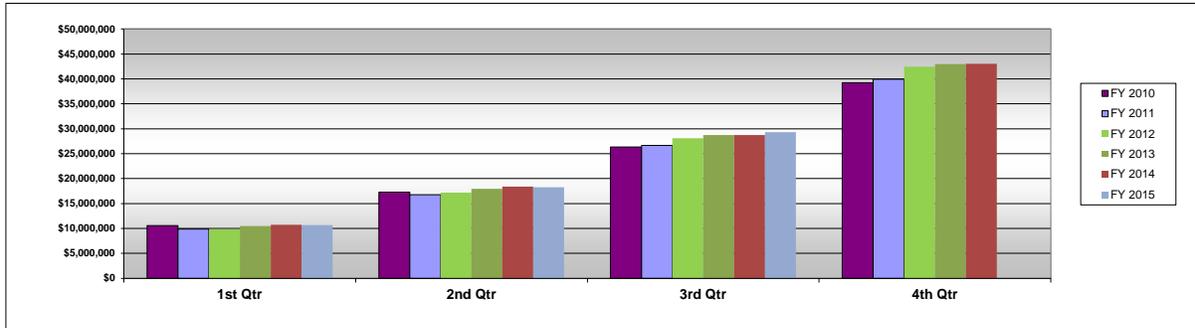
		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
1st Qtr	-50.44%	(\$439,505)	-34.74%	(\$984,580)	-698.32%	(\$1,776,944)	-76.22%	(\$652,216)	-38.04%	(\$1,461,425)	-38.04%	(\$1,760,243)	-132.45%
2nd Qtr	-153.53%	(\$1,991,747)	-157.43%	(\$2,111,835)	-88.45%	(\$1,588,662)	-68.14%	(\$1,688,915)	-98.51%	(\$2,865,416)	-98.51%	(\$3,208,225)	-241.40%
3rd Qtr	163.55%	\$1,690,039	133.58%	\$1,892,075	79.25%	\$3,297,317	141.43%	\$2,535,329	147.88%	\$2,820,051	147.88%	\$3,176,024	#DIV/0!
4th Qtr	140.42%	\$3,128,803	247.31%	\$1,356,764	56.83%	\$2,399,630	102.93%	\$1,520,255	88.67%	\$1,605,238	88.67%		#DIV/0!
Actual	100.00%	\$2,387,590	188.72%	\$142,424	5.97%	\$2,331,341	100.00%	\$1,714,453	100.00%	\$98,448		\$1,329,032	
Budget													



CUMULATIVE TRENDS FOR FUND 80000

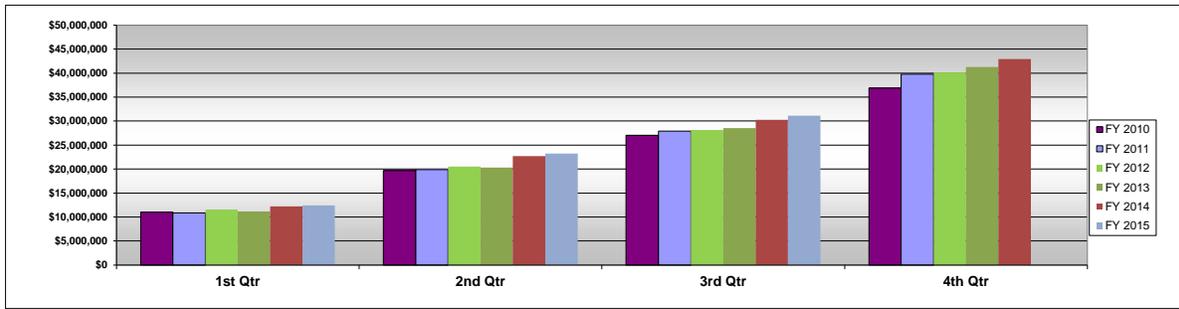
ACTUAL CUMULATIVE REVENUE TRENDS

qtr		Actual FY 2010		Actual FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
1st Qtr	25.80%	\$10,539,980	26.88%	\$9,864,208	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	24.43%	\$10,680,321	25.03%
2nd Qtr	43.10%	\$17,260,199	44.02%	\$16,780,210	42.00%	\$17,158,344	40.40%	\$17,947,577	41.78%	\$18,354,308	41.78%	\$18,233,203	42.73%
3rd Qtr	68.04%	\$26,323,902	67.13%	\$26,674,132	66.77%	\$28,067,420	66.09%	\$28,744,842	66.91%	\$28,735,930	66.91%	\$29,307,634	66.89%
4th Qtr	100.00%	\$39,213,336	100.00%	\$39,950,190	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%	\$43,055,113	100.00%	\$43,055,113	100.23%



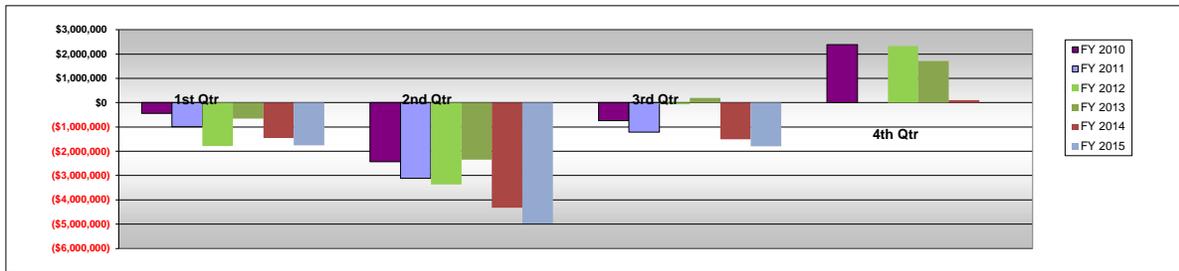
ACTUAL CUMULATIVE EXPENDITURE TRENDS

		FY 2010		FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
1st Qtr	28.38%	\$10,979,486	29.81%	\$10,858,789	27.28%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	27.03%	\$12,440,564	29.61%
2nd Qtr	51.46%	\$19,691,452	53.47%	\$19,886,627	49.96%	\$20,523,950	51.13%	\$20,288,708	49.19%	\$22,681,149	49.19%	\$23,201,671	54.99%
3rd Qtr	71.71%	\$27,065,116	73.50%	\$27,888,474	70.06%	\$28,135,709	70.10%	\$28,550,644	69.22%	\$30,242,720	69.22%	\$31,100,078	73.33%
4th Qtr	100.00%	\$36,825,747	100.00%	\$39,807,768	100.00%	\$40,138,519	100.00%	\$41,243,440	100.00%	\$42,956,665	100.00%	\$42,956,665	104.15%



ACTUAL CUMULATIVE NET REVENUE TRENDS

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
1st Qtr	(\$439,505)	(\$994,580)	(\$1,776,943)	(\$652,215)	(\$1,461,424)	(\$1,760,243)
2nd Qtr	(\$2,431,253)	(\$3,106,417)	(\$3,365,606)	(\$2,341,131)	(\$4,326,841)	(\$4,968,468)
3rd Qtr	(\$741,214)	(\$1,214,342)	(\$68,289)	\$194,198	(\$1,506,790)	(\$1,792,444)
4th Qtr	\$2,387,589		\$2,331,341	\$1,714,453	\$98,448	



**FAIRFAX COUNTY PARK AUTHORITY
REVENUE & OPERATING FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2015**

	FY 2015		REVENUE/ EXPENDITURES	ENCUMBRANCES/ RESERVATIONS	Rev Bdgt v. Actual	FY 2014		INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED				%Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED				
	ACTUAL					Y-T-D ACTUAL					
TOTAL AGENCY											
Authorized Positions /Staff Years	245/ 245					245/245					
REVENUE	\$46,285,055	\$46,285,055	\$29,307,633	\$0	\$16,977,422	\$28,735,930	\$571,703	1.99%	63.3%	66.2%	
EXPENDITURES:											
Personnel Services	\$28,824,333	\$28,824,333	\$19,464,238	\$0	\$9,360,095	\$19,344,094	\$120,144	0.6%	67.5%	68.8%	
Operating Expenses	\$14,286,882	\$14,286,882	\$9,963,255	\$2,241,882	\$2,081,745	\$9,669,838	\$293,417	3.0%	69.7%	69.3%	
Capital Equipment	\$543,000	\$543,000	\$85,444	\$875	\$456,681	\$246,571	(\$161,127)	N/A	15.7%	41.6%	
			\$0								
Recovered Cost	(\$1,053,315)	(\$1,053,315)	(\$675,707)	\$0	(\$377,608)	(\$616,622)	(\$59,085)	9.6%	64.2%	58.5%	
Subtotal	\$42,600,900	\$42,600,900	\$28,837,230	\$2,242,757	\$11,520,913	\$28,643,881	\$193,349	0.68%	67.7%	68.8%	
DEBT SERVICE:											
Expenditures	\$809,774	\$809,774	\$717,500	\$0	\$92,274	\$80,706	\$636,794	789.0%	88.6%	44.0%	
Indirect Cost	\$775,000	\$775,000	\$775,000	\$0	\$0	\$775,000	\$0	N/A	100.0%	N/A	
Laurel Hill Debt Svc	\$770,349	\$770,349	\$770,349	\$0	\$0	\$743,134	\$27,215	3.7%	100.0%	100.0%	
Total Expenditures	\$44,956,023	\$44,956,023	\$31,100,079	\$2,242,757	\$11,613,187	\$30,242,721	\$857,358	2.8%	69.2%	69.8%	
NET REVENUE(LOSS)	\$1,329,032	\$1,329,032	(\$1,792,446)	(\$2,242,757)	\$5,364,235	(\$1,506,791)	(\$285,655)	-19.0%	N/A	N/A	
Deferred Revenue Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	
NET REVENUE(LOSS)	\$1,329,032	\$1,329,032	(\$1,792,446)	(\$2,242,757)	\$5,364,235	(\$1,506,791)	(\$285,655)	-19.0%	N/A	N/A	

**FAIRFAX COUNTY PARK AUTHORITY
REVENUE & OPERATING FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2015**

	FY 2015		REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	Rev Bdgt v. Actual	FY 2014	INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED				Y-T-D			%Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
						ACTUAL				
Administration										
REVENUE	\$786,188	\$786,188	\$473,713	\$0	\$312,475	\$495,546	(\$21,833)	-4.4%	60.3%	62.6%
EXPENDITURES:										
Personnel Services	\$1,433,191	\$1,433,191	\$843,788	\$0	\$589,403	\$861,751	(\$17,963)	-2.1%	58.9%	60.5%
Operating Expenses	\$875,444	\$875,444	\$426,167	\$39,776	\$409,501	\$542,690	(\$116,523)	-21.5%	48.7%	62.0%
Capital Equipment	\$0	\$0	\$5,708	\$0	(\$5,708)	\$33,504	(\$27,796)	N/A	N/A	N/A
Recovered Cost	(\$1,053,315)	(\$1,053,315)	(\$675,707)		(\$377,608)	(\$616,622)	(\$59,085)	-9.6%	64.2%	58.5%
Subtotal	\$1,255,320	\$1,255,320	\$599,956	\$39,776	\$615,588	\$821,323	(\$221,367)	-27.0%	47.8%	65.8%
DEBT SERVICE:	\$809,774	\$809,774	\$717,500	\$0	\$92,274	\$80,706	\$636,794	789.0%	88.6%	44.0%
Expenditures	\$2,065,094	\$2,065,094	\$1,317,456	\$39,776	\$707,862	\$902,029	\$415,427	46.1%	63.8%	63.0%
Indirect Cost	\$775,000	\$775,000	\$775,000	\$0	\$0	\$775,000	\$0	N/A	100.0%	N/A
Laurel Hill Debt Service	\$770,349	\$770,349	\$770,349	\$0	\$0	\$743,134	\$27,215	3.7%	100.0%	100.0%
Total Expenditures	\$3,610,443	\$3,610,443	\$2,862,805	\$39,776	\$707,862	\$2,420,163	\$442,642	18.3%	79.3%	82.1%
NET REVENUE(LOSS)	(\$2,824,255)	(\$2,824,255)	(\$2,389,092)	(\$39,776)	(\$395,387)	(\$1,924,617)	(\$464,475)	-24.1%	84.6%	89.2%

**FAIRFAX COUNTY PARK AUTHORITY
REVENUE & OPERATING FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2015**

	FY 2015		REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	Rev Bdgt v. Actual	FY 2014	INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED				Y-T-D ACTUAL			%Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
GOLF ENTERPRISES										
REVENUE	\$11,214,905	\$11,214,905	\$5,681,281		\$5,533,624	\$5,875,028	(\$193,747)	-3.3%	50.7%	54.6%
EXPENDITURES:										
Personnel Services	\$6,263,657	\$6,263,657	\$4,005,656	\$0	\$2,258,001	\$4,112,505	(\$106,849)	-2.6%	64.0%	64.6%
Operating Expenses	\$3,280,800	\$3,280,800	\$2,113,802	\$588,502	\$578,496	\$1,919,031	\$194,771	10.1%	64.4%	59.7%
Capital Equipment	\$263,000	\$263,000	\$78,318	\$875	\$183,807	\$144,797	(\$66,479)	N/A	29.8%	55.1%
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Total Expenditures	\$9,807,457	\$9,807,457	\$6,197,776	\$589,377	\$3,020,304	\$6,176,333	\$21,443	0.3%	63.2%	62.8%
NET REVENUE(LOSS)	\$1,407,448	\$1,407,448	(\$516,495)	(\$589,377)	\$2,513,320	(\$301,305)	(\$215,190)	-71.4%	-36.7%	-33.0%
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
NET REVENUE(LOSS)	\$1,407,448	\$1,407,448	(\$516,495)	(\$589,377)	\$2,513,320	(\$301,305)	(\$215,190)	-71.4%	-36.7%	-33.0%
LAKE PARKS										
REVENUE	\$2,778,700	\$2,778,700	\$1,741,388	\$0	\$1,037,312	\$1,673,991	\$67,397	4.0%	62.7%	57.40%
EXPENDITURES:										
Personnel Services	\$1,285,801	\$1,285,801	\$986,686	\$0	\$299,115	\$939,932	\$46,754	5.0%	76.7%	54.04%
Operating Expenses	\$741,100	\$741,100	\$512,728	\$177,496	\$50,876	\$510,101	\$2,627	0.5%	69.2%	40.19%
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$19,643	(\$19,643)	N/A	#DIV/0!	#DIV/0!
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Total Expenditures	\$2,026,901	\$2,026,901	\$1,499,414	\$177,496	\$349,991	\$1,469,676	\$29,738	2.0%	74.0%	48.9%
NET REVENUE(LOSS)	\$751,799	\$751,799	\$241,974	(\$177,496)	\$687,321	\$204,315	\$37,659	18.4%	32.2%	-221.3%
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
NET REVENUE(LOSS)	\$751,799	\$751,799	\$241,974	(\$177,496)	\$687,321	\$204,315	\$37,659	18.4%	32.2%	-221.3%

**FAIRFAX COUNTY PARK AUTHORITY
REVENUE & OPERATING FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2015**

<u>FY 2015</u>				<u>FY 2014</u>				<u>FY 2015</u>	<u>FY 2014</u>
BUDGET ADOPTED	BUDGET REVISED	REVENUE/ EXPENDITURES	ENCUMBRANCES/ RESERVATIONS	Rev Bdgt v. Actual	Y-T-D ACTUAL	INC/DEC OVER PR YEAR	% INC/DEC	%Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
		ACTUAL							

RECenters										
REVENUE	\$28,406,000	\$28,406,000	\$19,206,413	\$0	\$9,199,587	\$18,580,404	\$626,009	3.4%	67.6%	71.61%
EXPENDITURES:										
Personnel Services	\$16,805,989	\$16,805,989	\$11,258,581	\$0	\$5,547,408	\$11,081,302	\$177,279	1.6%	67.0%	69.33%
Operating Expenses	\$7,999,990	\$7,999,990	\$5,853,925	\$1,355,412	\$790,653	\$5,521,559	\$332,366	6.0%	73.2%	71.53%
Capital Equipment	\$280,000	\$280,000	\$0	\$0	\$280,000	\$29,047	(\$29,047)	N/A	0.0%	8.80%
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Total Expenditures	\$25,085,979	\$25,085,979	\$17,112,506	\$1,355,412	\$6,618,061	\$16,631,908	\$480,598	2.9%	68.2%	69.2%
NET REVENUE(LOSS)	\$3,320,021	\$3,320,021	\$2,093,907	(\$1,355,412)	\$2,581,526	\$1,948,496	\$145,411	7.5%	63.1%	101.8%
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
NET REVENUE(LOSS)	\$3,320,021	\$3,320,021	\$2,093,907	(\$1,355,412)	\$2,581,526	\$1,948,496	\$145,411	7.5%	63.1%	101.8%

Rec Activities Administration										
REVENUE	\$575,000	\$575,000	\$508,059	\$0	\$66,941	\$431,657	\$76,402	17.7%	88.4%	75.07%
EXPENDITURES:										
Personnel Services	\$1,359,977	\$1,359,977	\$1,197,431	\$0	\$162,546	\$1,153,551	\$43,880	3.8%	88.0%	127.49%
Operating Expenses	\$888,950	\$888,950	\$699,759	\$7,867	\$181,324	\$792,716	(\$92,957)	-11.7%	78.7%	201.32%
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	#DIV/0!	#DIV/0!
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Total Expenditures	\$2,248,927	\$2,248,927	\$1,897,190	\$7,867	\$343,870	\$1,946,267	(\$49,077)	-2.5%	84.4%	149.9%
NET REVENUE(LOSS)	(\$1,673,927)	(\$1,673,927)	(\$1,389,131)	(\$7,867)	(\$276,929)	(\$1,514,610)	\$125,479	-8.3%	83.0%	209.3%
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
NET REVENUE(LOSS)	(\$1,673,927)	(\$1,673,927)	(\$1,389,131)	(\$7,867)	(\$276,929)	(\$1,514,610)	\$125,479	-8.3%	83.0%	209.3%

FAIRFAX COUNTY PARK AUTHORITY
REVENUE & OPERATING FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2015

	FY 2015		REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	Rev Bdg v. Actual	FY 2014	INC/DEC OVER PR YEAR	% INC/DEC	FY 2015	FY 2014
	BUDGET ADOPTED	BUDGET REVISED				Y-T-D			%Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
						ACTUAL				
RESOURCE MANAGEMENT										
REVENUE	\$2,524,262	\$2,524,262	\$1,696,779	\$0	\$827,483	\$1,679,304	\$17,475	1.0%	67.22%	68.54%
EXPENDITURES:										
Personnel Services	\$1,675,718	\$1,675,718	\$1,172,096	\$0	\$503,622	\$1,195,053	(\$22,957)	-1.9%	69.95%	70.68%
Operating Expenses	\$500,598	\$500,598	\$356,874	\$72,829	\$70,895	\$383,741	(\$26,867)	-7.0%	71.29%	79.00%
Capital Equipment	\$0	\$0	\$1,418	\$0	(\$1,418)	\$19,580	(\$18,162)	N/A	N/A	N/A
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Total Expenditures	\$2,176,316	\$2,176,316	\$1,530,388	\$72,829	\$573,099	\$1,598,374	(\$67,986)	-4.3%	70.32%	73.44%
NET REVENUE(LOSS)	\$347,946	\$347,946	\$166,391	(\$72,829)	\$254,384	\$80,930	\$85,461	105.6%	47.82%	29.6%

FY 2015 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2015

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2014	495,546	2,420,163	(1,924,617)
	2015	473,713	2,862,805	(2,389,092)
VARIANCE		(21,833)	442,642	(464,475)
GOLF ENTERPRISES	2014	5,875,028	6,176,333	(301,305)
	2015	5,681,281	6,197,776	(516,495)
VARIANCE		(193,747)	21,443	(215,190)
REC ACTIVITIES	2014	20,686,052	20,047,850	638,202
	2015	21,455,860	20,509,110	946,750
VARIANCE		769,808	461,260	308,548
RESOURCE MANAGEMENT	2014	1,679,304	1,598,373	80,931
	2015	1,696,779	1,530,389	166,390
VARIANCE		17,475	(67,984)	85,459
COMBINED TOTAL	2014	28,735,930	30,242,719	(1,506,789)
	2015	29,307,633	31,100,080	(1,792,447)
VARIANCE		571,703	857,361	(285,658)
GOLF ENTERPRISES				
Administration	2014	68,041	206,810	(138,769)
	2015	57,714	257,769	(200,055)
VARIANCE		(10,327)	50,959	(61,286)
Burke Lk. Golf Course	2014	597,105	556,147	40,958
	2015	544,920	507,610	37,310
VARIANCE		(52,185)	(48,537)	(3,648)
Greendale Golf Course	2014	803,280	723,517	79,763
	2015	723,015	662,454	60,561
VARIANCE		(80,265)	(61,063)	(19,202)
Jefferson Golf Course	2014	589,748	607,657	(17,909)
	2015	602,978	690,111	(87,133)
VARIANCE		13,230	82,454	(69,224)
Pinecrest Golf Course	2014	412,372	539,023	(126,651)
	2015	388,998	502,074	(113,076)
VARIANCE		(23,374)	(36,949)	13,575
Twin Lakes Golf Course	2014	1,485,922	1,727,394	(241,472)
	2015	1,433,713	1,787,448	(353,735)
VARIANCE		(52,209)	60,054	(112,263)
Oak Marr Golf Course	2014	681,412	527,287	154,125
	2015	593,727	499,167	94,560
VARIANCE		(87,685)	(28,120)	(59,565)
Laurel Hill Golf Course	2014	1,237,149	1,288,498	(51,349)
	2015	1,336,217	1,291,143	45,074
VARIANCE		99,068	2,645	96,423

FY 2015 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2015

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2014	173,766	810,895	(637,129)
	2015	249,124	1,066,105	(816,981)
VARIANCE		75,358	255,210	(179,852)
George Washington Rec Ctr	2014	343,322	381,756	(38,434)
	2015	318,645	395,070	(76,425)
VARIANCE		(24,677)	13,314	(37,991)
Lee Rec Ctr	2014	2,604,440	2,469,091	135,349
	2015	2,631,137	2,324,389	306,748
VARIANCE		26,697	(144,702)	171,399
Oak Marr Rec Ctr	2014	2,041,753	2,114,875	(73,122)
	2015	2,920,119	2,330,391	589,728
VARIANCE		878,366	215,516	662,850
Providence Rec Ctr	2014	1,887,111	1,651,112	235,999
	2015	1,779,167	1,739,057	40,110
VARIANCE		(107,944)	87,945	(195,889)
South Run Rec Ctr	2014	2,886,313	1,816,972	1,069,341
	2015	2,700,503	1,924,951	775,552
VARIANCE		(185,810)	107,979	(293,789)
Springhill Rec Ctr	2014	1,934,277	1,735,715	198,562
	2015	2,125,551	1,631,618	493,933
VARIANCE		191,274	(104,097)	295,371
Audrey More Recenter	2014	2,527,570	2,062,596	464,974
	2015	2,498,597	2,051,522	447,075
VARIANCE		(28,973)	(11,074)	(17,899)
Cub Run Recenter	2014	2,101,932	1,959,963	141,969
	2015	2,016,512	1,965,859	50,653
VARIANCE		(85,420)	5,896	(91,316)
Mt Vernon Rec Ctr	2014	2,079,921	1,628,931	450,990
	2015	1,967,059	1,683,544	283,515
VARIANCE		(112,862)	54,613	(167,475)
Marketing	2014	0	182,384	(182,384)
	2015	0	188,263	(188,263)
VARIANCE		0	5,879	(5,879)
Business Office	2014	0	552,578	(552,578)
	2015	0	530,527	(530,527)
VARIANCE		0	(22,051)	22,051
Production Services	2014	0	750,223	(750,223)
	2015	0	803,002	(803,002)
VARIANCE		0	52,779	(52,779)
Clemyjontri	2014	81,870	94,137	(12,267)
	2015	71,677	105,882	(34,205)
VARIANCE		(10,193)	11,745	(21,938)
Rec Activities Admin	2014	431,657	462,077	(30,420)
	2015	508,059	375,386	132,673
VARIANCE		76,402	(86,691)	163,093
Burke Lake Park	2014	511,942	335,025	176,917
	2015	545,528	333,982	211,546
VARIANCE		33,586	(1,043)	34,629

FY 2015 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2015

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2014	952,065	904,131	47,934
	2015	981,666	911,337	70,329
VARIANCE		29,601	7,206	22,395
Lake Accotink	2014	128,115	135,388	(7,273)
	2015	142,530	148,224	(5,694)
VARIANCE		14,415	12,836	1,579
RESOURCE MANAGEMENT				
Administration	2014	20,726	148,413	(127,687)
	2015	33,077	151,119	(118,042)
VARIANCE		12,351	2,706	9,645
Colvin Run Mill	2014	45,934	22,326	23,608
	2015	35,096	23,986	11,110
VARIANCE		(10,838)	1,660	(12,498)
E.C. Lawrence	2014	57,785	67,968	(10,183)
	2015	55,283	71,240	(15,957)
VARIANCE		(2,502)	3,272	(5,774)
Frying Pan Farm Park	2014	616,767	576,771	39,996
	2015	638,955	522,353	116,602
VARIANCE		(22,188)	54,418	(76,606)
Green Spring Gardens	2014	269,411	204,249	65,162
	2015	272,345	215,567	56,778
VARIANCE		2,934	11,318	(8,384)
Hidden Oaks Nature Ctr	2014	109,512	81,567	27,945
	2015	113,824	93,584	20,240
VARIANCE		4,312	12,017	(7,705)
Hidden Pond Nature Ctr	2014	97,518	84,450	13,068
	2015	92,975	71,016	21,959
VARIANCE		(4,543)	(13,434)	8,891
Huntley Meadows Park	2014	90,254	26,134	64,120
	2015	73,147	18,264	54,883
VARIANCE		(17,107)	(7,870)	(9,237)
Riverbend Park	2014	203,331	169,590	33,741
	2015	222,827	127,878	94,949
VARIANCE		19,496	(41,712)	61,208
Sully	2014	55,424	67,949	(12,525)
	2015	62,401	82,093	(19,692)
VARIANCE		6,977	14,144	(7,167)
Historic Prop. Rent & Services	2014	112,644	148,957	(36,313)
	2015	96,848	153,287	(56,439)
VARIANCE		(15,796)	4,330	(20,126)

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Board Agenda Item
May 13, 2015

INFORMATION

FY 2016 Adopted Budget Plan, General Fund 10001

On Tuesday, April 28, 2015, the Board of Supervisors approved the FY 2016 Adopted Budget Plan for the General Fund 10001. The General Fund Budget reflects revenue appropriation of \$1,314,874 and expenditure appropriations of \$23,440,278. An increase of \$8,271 has been made between the FY 2016 Advertised Budget to the FY 2016 Adopted Budget to include a 0.26% or \$58,271 market rate adjustments to Personnel Services, and a decrease of \$50,000 to Operating Expenditures to reflect fuel savings approved by the Board of Supervisors at mark-up.

General Fund 10001

Category	FY 2016 Advertised	FY 2016 Adopted	Variance
Revenue	\$1,314,874	\$1,314,874	\$0
Personnel Services	\$22,667,775	\$22,726,046	\$58,271
Operating Expenditures	\$4,748,009	\$4,698,009	(\$50,000)
Capital Equipment	\$0	\$0	\$0
Recovered Cost	(\$3,983,777)	(\$3,983,777)	\$0

FISCAL IMPACT:

The FY 2016 Adopted Budget reflects total revenue appropriation of \$1,314,874 and total expenditure appropriation of \$23,440,278.

ENCLOSED DOCUMENTS:

None

STAFF:

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

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Board Agenda Item
May 13, 2015

ACTION

FY 2016 Adopted Budget Plan, Park Revenue and Operating Fund 80000

ISSUE:

Approval of the FY 2016 Adopted Budget Plan, Park Revenue and Operating Fund 80000.

RECOMMENDATION:

The Park Authority Director recommends adoption of the FY 2016 budget for the Park Revenue and Operating Fund 80000.

TIMING:

Park Authority Board action is requested on May 13, 2015. The Board of Supervisors adopted the FY 2016 Budget for the Park Revenue and Operating Fund 80000, on April 28, 2015.

BACKGROUND:

On Tuesday, April 28, 2015, the County Board of Supervisors approved the FY 2016 Adopted Budget. The FY 2016 budget for the Park Revenue and Operating Fund 80000 reflects projected revenues of \$46,935,007 and expenditures of \$46,590,440. An increase of \$70,483 has been made between the FY 2016 Advertised Budget to the FY 2016 Adopted Budget to include a 0.26% or \$70,483 market rate adjustments approved by the Board of Supervisors at mark-up.

Park Authority Revenue and Operating Fund 80000

Category	FY 2016 Advertised	FY 2016 Adopted	Variance
Revenue	\$46,935,007	\$46,935,007	\$0
Personnel Services	\$30,026,037	\$30,096,520	\$70,483
Operating Expenditures	\$14,516,920	\$14,516,920	\$0
Capital Equipment	\$605,000	\$605,000	\$0
Revenue Bond	\$804,321	\$804,321	\$0
Laurel Hill	\$800,994	\$800,994	\$0
Indirect Cost Transfer	\$820,000	\$820,000	\$0
Recovered Cost	(\$1,053,315)	(\$1,053,315)	\$0

Board Agenda Item
May 13, 2015

FISCAL IMPACT:

The FY 2016 Adopted Budget reflects projected revenues of \$46,935,007 and expenditures of \$46,590,440. The net revenue is projected at \$344,567.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

Board Agenda Item
 May 13, 2015

INFORMATION

FY 2016 Adopted Budget Plan, General County Construction Fund 30010

On Tuesday, April 28, 2015, the Board of Supervisors approved the FY 2016 Adopted Budget Plan for the General County Construction Fund, Fund 30010. The General County Construction Fund Budget reflects expenditure appropriations of \$10,132,149. No change was made between the FY 2016 Advertised Budget and the FY 2016 Adopted Budget.

County Construction Fund 30010

Category	FY 2016 Advertised	FY 2016 Adopted	Variance
PR-00083 – ADA Retrofit	\$1,840,000	\$1,840,000	\$0
2G51-005-000- Parks General Maintenance	\$425,000	\$425,000	\$0
2G51-006-000 – Parks Grounds Maintenance	\$787,076	\$787,076	\$0
2G51-007-000 – Parks Facility Maintenance	\$470,000	\$470,000	\$0
2G51-008-000 – Laurel Hill	\$319,735	\$319,735	\$0
2G51-001-000 – Park Maint of FCPS Athletic Fields	\$860,338	\$860,338	\$0
2G51-002-000 – Athletic Field Maintenance	\$2,700,000	\$2,700,000	\$0
2G51-003-000 – Athletic Services Fee – Field Maintenance	\$1,000,000	\$1,000,000	\$0
PR-000080– Synthetic Turf Development	\$200,000	\$200,000	\$0
PR-000097 – Synthetic Turf Replacement	\$1,250,000	\$1,250,000	\$0
2G51-032-000 – EIP-Invasive Plant Removal	\$150,000	\$150,000	\$0
2G51-034-000- EIP-Park Lighting and Energy Retrofits	\$130,000	\$130,000	\$0
Total	\$10,132,149	\$10,132,149	\$0

Board Agenda Item
May 13, 2015

FISCAL IMPACT:

The FY 2016 Adopted Budget Plan appropriation for the County Construction Fund, Fund 30010, is \$10,132,149.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

Budget Cycle Calendar
General Fund, Fund 10001

July 1, 2015	Fiscal Year (FY 2016) begins
July -August	Park Authority (PA) staff develops the budget (FY 2017) based on guideline developed by the Chief Financial Officer, Department of Management & Budget (DMB)
September	PA Board (PAB) approves (FY 2017) Budget Submission. Budget submitted to DMB
February	Budget (FY 2017) is advertised
April	Board of Supervisors' (BOS) public hearings on proposed Budget, BOS adopts budget (FY 2017), PAB approves Adopted Budget
June 30	Fiscal Year (FY 2016) ends
July 1, 2016	Fiscal Year (FY 2017) begins

Note: PAB approves as an Information Item

Budget Cycle Calendar
Revenue & Operating Fund, Fund 80000

July 1, 2015	Fiscal Year (FY 2016) begins
July -August	Park Authority (PA) staff develops the budget (FY 2017) based on guideline developed by the Chief Financial Officer, Department of Management & Budget (DMB) to meet the needs of the Revenue & Operating Fund
September	PA Board (PAB) approves (FY 2017) Budget Submission. Budget submitted to DMB
February	Budget (FY 2017) is advertised
April	Board of Supervisors' (BOS) public hearings on proposed Budget, BOS adopts budget (FY 2017), PAB approves Adopted Budget
June 30	Fiscal Year (FY 2016) ends
July 1, 2016	Fiscal Year (FY 2017) begins

Note: PAB approves as an Action Item since PAB has the fiduciary responsibility of the fund

Budget Cycle Calendar
Park Improvement Fund, Fund 80300

July 1, 2015	Fiscal Year (FY 2016) begins
July	Carryover submitted to Department of Management and Budget (DMB). Carryover is the process of actually establishing the budget for Capital Funds. The remaining balance from the previous year becomes the starting budget for the new Fiscal Year and is officially set when the Board of Supervisors (BOS) approves Carryover in September. Park Authority Board (PAB) approves Carryover Submission.
July-August	Staff and Director develop spending plan for telecommunications General use and Natural/Cultural specific revenue (FY 2016). Director reviews and shares plan with PAB for their review and input.
September	PAB approves Budget Submission (FY 2017). Budget submitted to DMB. For Park Improvement Fund budget, budget submission is \$0. BOS approves Carryover and officially establishes current year (FY 2016) budget for Capital Funds. Staff prepares Board Action item with spending plan for telecommunications General use and Natural/Cultural telecommunications use based on recommendations.
February	Budget (FY 2017) is advertised
April	BOS public hearings on proposed Budget, BOS adopts budget (FY 2017) and CIP (FY 2016 – FY 2020).
June 30	Fiscal Year (FY 2016) ends. Balances from Capital Funds Carryover automatically.
July 1, 2016	Fiscal Year (FY 2017) begins

Budget Cycle Calendar
Park Authority Bond Construction, Fund 30400

July 1, 2015	Fiscal Year (FY 2016) begins
July	Carryover submitted to Department of Management and Budget (DMB). Carryover is the process of actually establishing the budget for Capital Funds. The remaining balance from the previous year becomes the starting budget for the new Fiscal Year and is officially set when the Board of Supervisors (BOS) approves Carryover in September. Park Authority Board (PAB) approves Carryover Submission.
September	PAB approves Budget Submission (FY 2017). Budget submitted to DMB. For Park Authority Bond Construction budget, budget submission is \$0. BOS approves Carryover and officially establishes current year (FY 2016) budget for Capital Funds.
October	Department Meetings with County Executive and Capital Improvement Program (CIP) submission due to DMB. PAB approves submission of CIP (FY 2016-FY 2020).
February	Budget is advertised (FY 2017), County sells bonds, including PA bonds as part of annual bond sale, based on cash flow requirements and debt service limits to provide funding for capital projects. Current annual bond sale in CIP is \$13M for Parks.
March	Formal Presentation of the CIP to the BOS and Planning Commission (PC). Staff presentation and public hearings with PC.
April	BOS public hearings on proposed Budget, BOS adopts budget (FY 2017) and CIP (FY 2016- FY 2020).
June 30	Fiscal Year (FY 2016) ends. Balances from Capital Funds Carryover automatically.
July 1, 2016	Fiscal Year (FY 2017) begins

Budget Cycle Calendar
General Construction Fund, Fund 30010

July 1, 2015	Fiscal Year (FY 2016) begins
July -August	Park Authority (PA) staff develops the budget (FY 2017) based on guideline developed by the Chief Financial Officer, Department of Management & Budget (DMB)
September	PA Board (PAB) approves (FY 2017) Budget Submission. Budget submitted to DMB
February	Budget (FY 2017) is advertised
April	Board of Supervisors' (BOS) public hearings on proposed Budget, BOS adopts budget (FY 2017), PAB approves Adopted Budget
June 30	Fiscal Year (FY 2016) ends
July 1, 2016	Fiscal Year (FY 2017) begins

Note: PAB approves as an Information Item