



FAIRFAX COUNTY PARK AUTHORITY

MEMORANDUM



TO: Chairman and Members
Park Authority Board

VIA: Timothy K. White, Acting Director

FROM: Miriam Morrison, Director
Administration Division

DATE: May 8, 2008

Agenda

Administration, Management and Budget Committee
Wednesday, May 14, 2008 – 3:00 p.m.
Board Room – Herrity Building
Chairman: Edward S. Batten Sr.
Vice Chair: Frank Vajda

1. Approval – Revision to Park Authority Policy 405 – Rental Properties on Parkland – Action*
2. FY 2008 Adopted Third Quarter Budget Review and Status as of March 31, 2008 – Park Authority General Fund (Fund 001) – Information*
3. FY 2008 Adopted Third Quarter Budget Review and Status as of March 31, 2008 – Park Authority Revenue Fund (Fund 170) – Information*
4. FY 2008 Update - Fund 370, Park Authority Bond Construction and Fund 371, Park Capital Improvement Fund – Information*
5. FY 2009 Adopted Budget Plan General Fund (001) - Information*
6. FY 2009 Adopted Budget Plan Revenue Fund (170) - Action*
7. FY 2009 Adopted Budget Plan General County Construction Fund (303) - Information*
8. Budget Committee Calendar – Information*

*Enclosures



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

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ACTION

Approval – Revision to Park Authority Policy 405 – Rental Properties on Parklands

ISSUE:

Approval of the revision to Park Authority Policy 405 – Rental Properties on Parklands.

RECOMMENDATION:

The Park Authority Acting Director recommends that the Park Authority Board authorize the revision to Policy 405 – Rental Properties on Parklands.

TIMING:

Board action is requested on May 28, 2008.

BACKGROUND:

The Park Authority has utilized existing houses on property acquired as parkland for over 25 years. Recent market studies completed on several of the newer rental properties made it apparent that a Park Authority employee who meets the criteria of Policy 405 may be precluded from renting some of these properties as their income may not make these properties affordable. With the wide range of rental rates for properties in the Park Authority's residential rental property inventory, using household income rather than grade level provided a more appropriate and equitable criterion. On December 11, 2007, the Park Authority Board approved staff's recommendation that all properties be limited to applicants with maximum household incomes (adjusted for household size) that are up to and including 100 percent of Area Median Income (AMI), along with other revisions to Policy 405 Rental Properties on Parkland (Attachment 1).

This criterion was consistent with recent changes by the Board of Supervisors to both the Comprehensive Plan as well as the Zoning Ordinance regarding Workforce Housing. The adopted changes use the AMI for the Washington Metropolitan Statistical Area, as determined periodically by the U.S. Department of Housing and Urban Development (HUD). Adopted September 24, 2007, Workforce Housing is defined in the Comprehensive Plan as "Rental or for-sale housing units that are affordable to households with maximum income limits up to and including 120 percent of the AMI for the Washington Metropolitan Area, as determined periodically by the U.S. Department of Housing and Urban Development." In addition, the Comprehensive Plan states

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"Workforce units should be divided into groupings or tiers that are affordable to households with various maximum income limits from up to 80 percent of AMI to up to 120 percent of AMI, adjusted for household size, as outlined in Appendix 1 of the Housing Section."

With the changes to the Rental Program approved by the Park Authority Board in December, information regarding the household income of the tenants currently in the Rental Property Program has been obtained and compared with the AMI household income limits. This information has revealed that a limit of 100% of AMI may actually exclude some of the larger houses from being available to Park Authority employees, as several people may wish or need to room together to be able to afford the monthly rent and utilities. While each person's individual income may be relatively low, the combined income of multiple wage earners in the same household may collectively exceed the 100% of AMI limit.

Since the goal of this change to Policy 405 was to find a more equitable criterion to make these properties available to those at lower income levels, it seems appropriate, and consistent with the Board of Supervisors' actions regarding Workforce Housing, to modify Policy 405 to reflect a limit of 120% of AMI. Based on the 2008 HUD AMI of \$99,000 for a four-person household for the Washington Metropolitan Statistical Area, it is recommended that all properties in the Park Authority's Residential Rental Program be limited to applicants with maximum household incomes (adjusted for household size) that are up to and including 120 percent of AMI. Attachment 2 illustrates the proposed changes to the policy to reflect this recommendation.

As stated above, the Comprehensive Plan also recommends that Workforce Housing be divided into groupings or tiers. In reviewing the inventory of properties in the Park Authority's Residential Rental Program, and to ensure that the residential rental properties are affordable, it is recommended that the rental property inventory be divided into three different groups initially:

- those properties with the lowest rent and considered efficiencies be allocated to tenants who do not exceed the household income limit of 80% of AMI;
- those properties with 1-2 bedrooms be allocated to tenants who do not exceed the household income limit of 100% of AMI; and
- those properties with 3 bedrooms or more be allocated to tenants who do not exceed the household income limit of 120% of AMI.

Any adjustments to this distribution will be at the Park Authority Director's discretion during the year. If new data or a different mixture of properties supports a change to this distribution, then this issue will be brought back to the Park Authority Board for their

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consideration. Staff will provide information regarding the current AMI as part of the annual adjustments to the rental rates as required by Policy 405. Recommended changes to the rental rates are scheduled to be brought forward for the Board's consideration in June 2008.

FISCAL IMPACT:

None.

ENCLOSED DOCUMENTS:

Attachment 1: Policy 405 – Rental Properties on Parklands, Reviewed and Adopted
March 26 2008

Attachment 2: Policy 405 – Rental Properties on Parklands (revised)

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Todd Johnson, Director, Park Operations Division
Charles Bittenbring, Director, Park Services Division
Cindy Walsh, Acting Director, Resource Management Division
Miriam Morrison, Director, Administration Division
David Bowden, Director, Planning and Development Division
Elisa Lueck, Manager of Strategic Initiatives and Policy Development
Michael Rierson, Manager, Resource Stewardship Branch
Ron Pearson, Manager, Facilities Support, Park Operations Division
Kay Rutledge, Manager, Land Acquisition and Management Branch
Cindy McNeal, Manager, Land Management, Land Acquisition & Management Branch
James Miller, Rental Property Manager, Land Acquisition and Management Branch

Policy 405 Rental Properties on Parklands

The Authority shall manage structures acquired incidentally along with parkland on the basis of the following criteria:

1. Houses and other structures which have been evaluated and determined to be suitable for occupancy or other public uses consistent with park purposes shall be retained, until such time as their continued existence is no longer justified.
2. Houses and other structures suitable for rental purposes shall be retained until the parkland is developed, at which time, if not incorporated in the park development plan, they shall be removed.
3. Houses and other structures located in any park where development is not imminent, but where the house and immediate grounds are compatible with, and incorporated as part of, an approved park development plan, may be rented in accordance with the following classification of living quarters:

Class I. Houses, facilities or living accommodations, whether or not open to the general public, which should be occupied for purposes of operations or protection of Park Authority-owned facilities, may be rented in order of preference to: 1. an Authority employee currently working at the park where the rental property is located, 2. an Authority employee, 3. a county employee, or 4. the general public provided the tenant has the skills, training and experience to carry out the required facility management functions.

Preference for occupancy of Park Authority residential quarters will be given to households with maximum income limits up to and including 100 percent of the Area Median Income (AMI) for the Washington Metropolitan Statistical Area, adjusted for household size, except for park managers who choose to live in the park for which they have management responsibility. Any other exceptions to this rule recommended by the Director of the Authority will be brought to the Board for approval; the Board may also, at its discretion, approve housing for the Director of the Authority as an exception to this rule. However, no Authority employee shall be required to accept any such housing as a condition of employment.

Class II. Houses on parkland acquired pursuant to provision for life tenancy or other occupancy agreements with the previous property owner may continue to be occupied by the designated life tenants where such use will not unreasonably or unduly restrict the public purpose for which the park was acquired.

4. Fair market rental rates shall be assessed, as recommended by a qualified appraiser or real estate broker designated by the Authority, and shall be adjusted commensurate with the obligations contained in the lease. Rental rates shall be reassessed and adjusted in accordance with market conditions at a minimum of three year intervals; interim rental adjustments shall be made by the Park Authority Board based on the rental rate numbers prepared by the County's Department of Systems Management for Human Services (DSMHS).

In support of this policy, staff shall take such measures as necessary to ensure compliance with approved implementation procedures.

Policy 405 Rental Properties on Parklands (revised)

The Authority shall manage structures acquired incidentally along with parkland on the basis of the following criteria:

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Preference for occupancy of Park Authority residential quarters will be given to households with maximum income limits up to and including 120 400 percent of the Area Median Income (AMI) for the Washington Metropolitan Statistical Area, adjusted for household size, except for park managers who choose to live in the park for which they have management responsibility. Any other exceptions to this rule recommended by the Director of the Authority will be brought to the Board for approval; the Board may also, at its discretion, approve housing for the Director of the Authority as an exception to this rule. However, no Authority employee shall be required to accept any such housing as a condition of employment.

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In support of this policy, staff shall take such measures as necessary to ensure compliance with approved implementation procedures.

Revised and adopted May 28, 2008

INFORMATION

FY 2008 Adopted Third Quarter Budget Review and Status as of March 31, 2008 - Park Authority General Fund (Fund 001)

Adoption of the FY 2008 Third Quarter Review

On April 28, 2008, the Board of Supervisors approved the FY 2008 Third Quarter Budget Review for the Park Authority General Fund (001). As part of the Third Quarter Review, an additional 2% reduction was applied to the second half of the fiscal year for all Fairfax County General Fund Agencies for an additional reduction to the Park Authority of (\$229,206). Total reductions to date in FY 2008 totals \$687,618.

The Park Authority's reduction taken at Third Quarter was split with a (\$170,458) increase to the Recovered Cost budget and a (\$58,748) decrease to the Personnel budget. In addition, the fuel budget for purchases through the Department of Vehicle Services, was increased by \$150,000 to be offset fully with interfund billings anticipated for the current fiscal year. The latter reflects rising per gallon fuel prices for this fiscal year. With these Third Quarter Adjustments, the total General Fund Budget of \$26,110,649 is revised to \$26,463,223. The Personnel budget is reduced to \$22,518,649, or by (\$58,748); the Operating budget increases to \$6,483,721, or by \$150,000; the Recovered Cost budget increases to (\$2,839,187), or by (\$170,458).

Third Quarter Status as of March 31, 2008

Revenue

The Park Authority's General Fund actual revenue as of third quarter is \$1,249,504 versus \$1,192,036 in the prior year, reflecting an increase of \$57,468, or 4.8%. The increase is primarily due to program fee increases.

The third quarter status projects that total General Fund revenue for the fiscal year end will meet the revenue budget target of \$2,461,005.

Expenditures

Strategies to manage the budget and expenditures for FY 2008 are ongoing. Strategies have included; freezing vacant positions to increase savings from turnover, limiting compensatory time and overtime of staff by requiring Division Director approval,

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reducing expenditures to include seasonal staff and operating expenditures, reducing employee training costs to only certification and essential training, and curtailing expenditures and increasing recovered costs.

Overall General Fund actual expenditures are \$18,236,054 as compared to \$18,185,316 last year at this time. Adding in operational costs incurred but not yet billed results in the higher current year actuals of \$593,738. The expenditures, adjusted for timing differences reflect 71.0% of the current year Revised Budget as compared to 69.3% at the prior year.

Personnel Expenses (Character 20) are \$15,857,009 as compared to \$14,776,330 last year, an increase of \$1,080,679, or 7.3%. This increase is the result of several factors including pay for performance, the filling of vacant positions including the Director of Planning and Development, the increased exempt limited term staff costs attributed to the Rec-Pac program, seasonal positions augmenting for the Public Information Office and Human Capital Development section, and leave payoff as retirements continue to grow. Personnel expenditures will meet the Revised Personnel Budget of \$22,518,649.

Operating Expenditures (Character 30) are \$4,142,314 as compared to \$4,719,187 last year, a decrease of (\$576,873), or (12.2%). With timing differences considered of approximately \$543,000, operating expenditures are close to the same level at the last year at the third quarter. There are no issues with utilities this fiscal year since one-time funding was given by the Department of Management and Budget at Carryover to manage utility expenditure issues for the current fiscal year. Strategies are in place to ensure projected operating expenditures meet the Revised Operating Budget of \$6,483,721.

Capital Equipment (Character 60) expenditures are \$300,000 and will be fully spent by the end of the fiscal year.

Recovered Costs (Character 40) reflect recovery year to date of (\$2,063,270) as compared to (\$1,596,214) last year at this time. Recovered Costs are 72.7% of the Revised Budget of (\$2,839,187) and aligned with strategy to recover the Third Quarter Revised Budget for this fiscal year.

FISCAL IMPACT:

The Adopted Third Quarter Review revised the Park General Fund Budget with a reduction of (\$229,206) in Personnel and an increase of \$150,000 in Operating. With these Third Quarter Adjustments, the total General Fund Adopted Budget of \$26,110,649 is revised to \$26,463,223. The Personnel budget of \$22,577,437 is

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reduced to \$22,518,649, or (\$58,748); the Operating budget as revised for Carryover is \$6,333,721 and increases to \$6,483,721, or by \$150,000; the Recovered Cost budget of (\$2,668,729) increases to (\$2,839,187), or by \$170,458. The Capital budget remains at \$300,000. The Revenue budget of \$2,461,005 also remains at the currently appropriated budget level with no change.

ENCLOSED DOCUMENTS:

Attachment 1: General Fund (001) Third Quarter Status Report FY 2008

Attachment 2: Fairfax County Park Authority, General Fund, Fund 001, Revenue and Expenditures, As of March 31, 2008

STAFF:

Timothy K. White, Acting Director

Cindy Messinger, Deputy Director/COO

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Susan Tavallai, Senior Budget Analyst, Administration Division

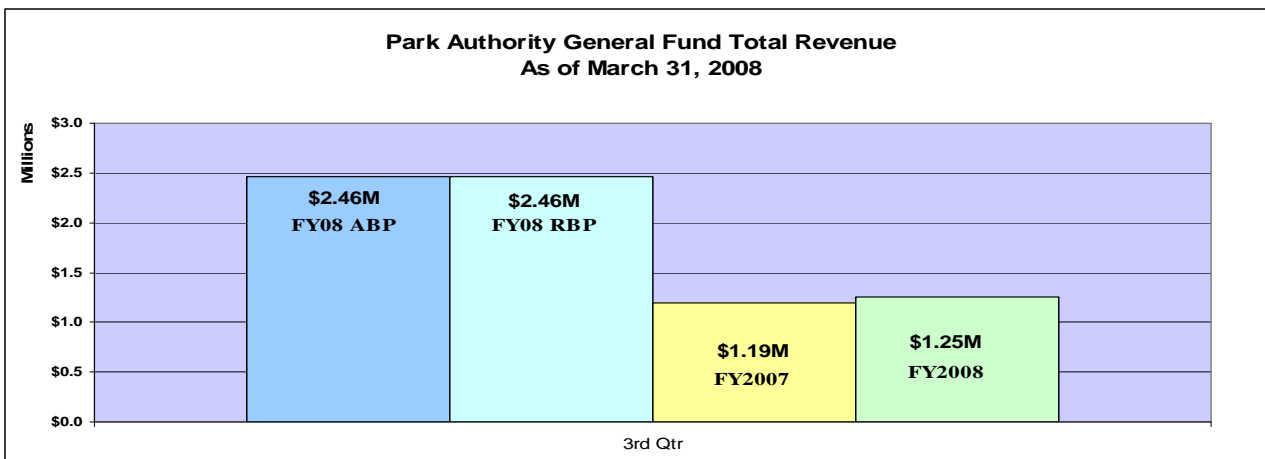


General Fund (001) Third Quarter Status Report FY 2008

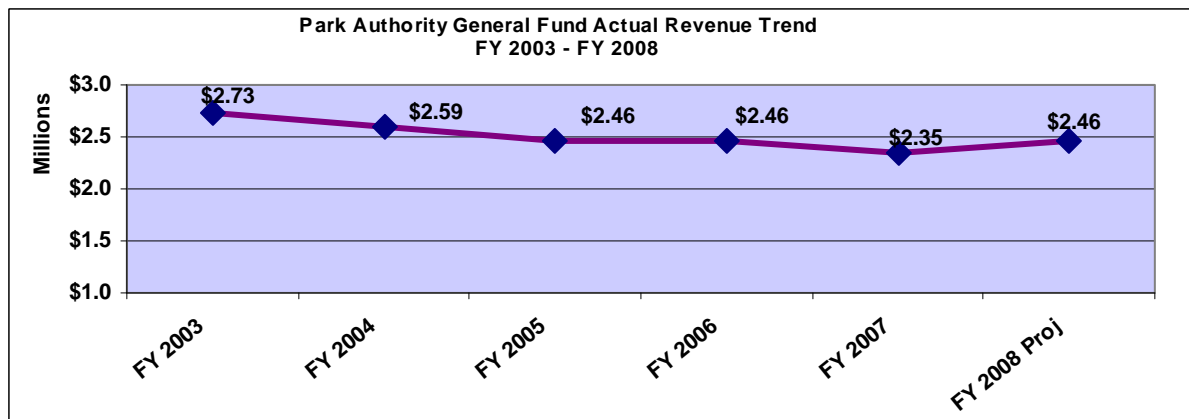
Fund Highlights

General Fund Revenue is expected to meet the budget of \$2,461,005. Expenditure appropriations have been reduced with budget reductions of (\$687,618) this fiscal year; with (\$458,412) taken at the start of the fiscal year and (\$229,206) taken at the Third Quarter Review. Expenditures are being managed through various strategies to ensure that the Revised Budget is not exceeded for the fiscal year. With strategies, expenditures should meet the Revised Budget.

Revenue



General Fund Revenue consists of the Leisure Services Program– classes, camps, trips, tours, fitness center and Rec-Pac revenue. Revenue as of the second quarter increased \$57,468 or 4.8%, and is related primarily to program fee increases.



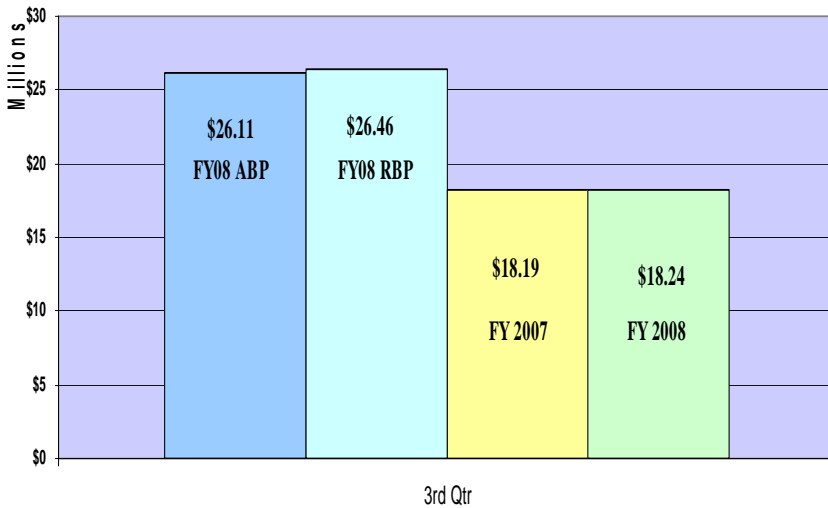


General Fund (001) Third Quarter Status Report FY 2008

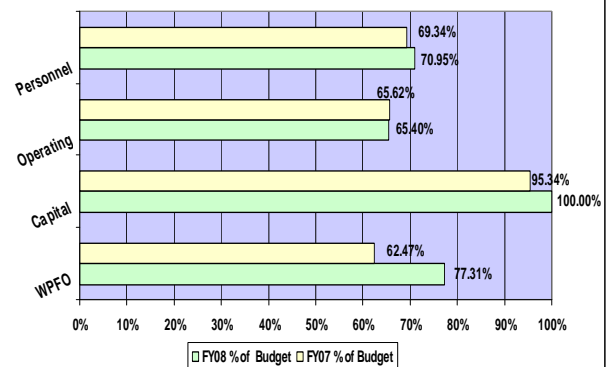
Expenditure Highlights

Total General Fund Expenditures are \$18,236,054 as compared to \$18,185,316 last year in the third quarter. With consideration of \$543K incurred but not billed costs, expenditures are higher by \$593,738 or 3.3%. Strategies are in place to manage Personnel expenditures, which will meet the budget. Operating expenditures are being curtailed to ensure that the budget is met. Recovered Costs will recover an additional \$200,000 as per strategy. Capital equipment funds have been fully spent for this fiscal year for \$300,000.

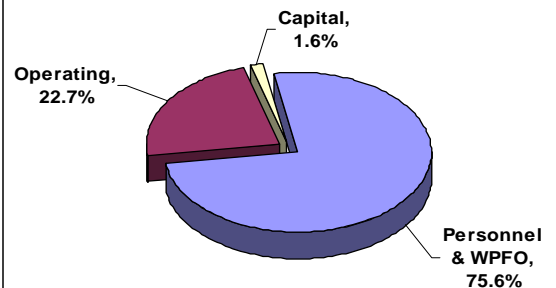
Park Authority General Fund Total Expenditures
As of March 31, 2008



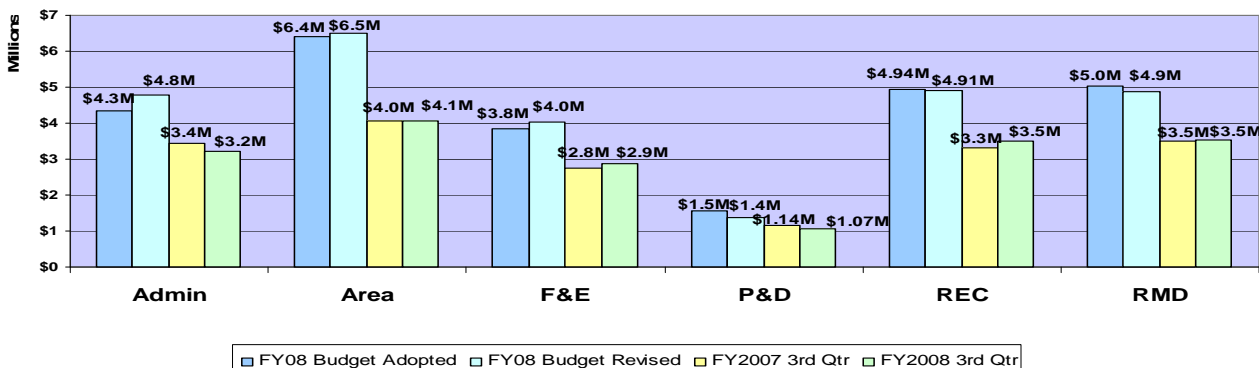
Expenditures as a % of Budget



Total Expenditures \$18,236,053



Park Authority General Fund Expenditures by Cost Center
As of March 31, 2008



FY 2008 has a budget reduction of (\$687,618) from its Personnel Budget.

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2008 (FY 2008)

Attachment 2

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 (Y-T-D) REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	2007 Y-T-D ACTUAL
TOTAL AGENCY						
Expenditures:						
Personnel Services**	\$22,577,437	\$22,518,689	\$15,857,009	\$0	\$6,661,680	\$14,776,330
Operating Expenses *	\$5,901,941	\$6,483,721	\$4,142,314	\$1,334,458	\$1,006,949	\$4,719,187
Capital Equipment	\$300,000	\$300,000	\$300,000	\$0	\$0	\$286,013
Subtotal	\$28,779,378	\$29,302,410	\$20,299,323	\$1,334,458	\$7,668,629	\$19,781,530
Less: Recovered Costs	(\$2,668,729)	(\$2,839,187)	(\$2,063,270)	\$0	(\$775,917)	(\$1,596,214)
Total Expenditure	\$26,110,649	\$26,463,223	\$18,236,054	\$1,334,458	\$6,892,712	\$18,185,316
Revenue	\$2,461,005	\$2,461,005	\$1,249,504	\$0	\$1,211,501	\$1,192,036
Net Cost to the County	\$23,649,644	\$24,002,218	\$16,986,551	\$1,334,458	\$5,681,211	\$16,993,280

** The Revised budget is reduced by (\$229,206) at the Third Quarter Review reflecting an increase to the recovered cost budget of (\$170,458) and a decrease of to the personnel budget of (\$58,748) .
*The Operating budget was adjusted by \$150,000 for DVS fuel costs, projected for rising per gallon fuel prices.
* Carryover of \$431,780 from FY 2007 is included in the FY 2008 Revised Operating Budget Plan.

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2008 (FY 2008)

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 (Y-T-D)		BALANCE	2007 Y-T-D ACTUAL
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		
ADMINISTRATION						
Expenditures:						
Personnel Services **	\$3,026,205	\$3,079,819	\$2,346,643	\$0	\$733,176	\$2,094,333
Operating Expenses *	\$1,306,717	\$1,714,726	\$867,682	\$520,630	\$326,414	\$1,330,751
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,332,922	\$4,794,545	\$3,214,325	\$520,630	\$1,059,590	\$3,425,084

**The Revised Budget reflects budget reallocations to Administration from other cost centers.

** The Revised Personnel Budget reflects a Third Quarter reduction of (\$58,748) as approved by the BOS.

*The Revised Operating Budget reflects Carryover of \$242,155 from FY 2007.

AREA MANAGEMENT						
Expenditures:						
Personnel Services **	\$6,920,342	\$6,961,444	\$4,452,586	\$0	\$2,508,858	\$4,248,398
Operating Expenses *	\$922,468	\$976,301	\$696,812	\$111,795	\$167,694	\$733,419
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$7,842,810	\$7,937,745	\$5,149,398	\$111,795	\$2,676,552	\$4,981,817
Less: Recovered Costs	(\$1,445,267)	(\$1,445,267)	(\$1,083,950)	\$0	(\$361,317)	(\$923,026)
Total Expenditures	\$6,397,543	\$6,492,478	\$4,065,448	\$111,795	\$2,315,235	\$4,058,791

**The Revised Budget reflects budget reallocations to Administration from this cost center.

*The Revised Operating Budget reflects Carryover of \$53,333 from FY 2007.

FAIRFAX COUNTY PARK AUTHORITY
 GENERAL FUND, FUND 001
 REVENUE AND EXPENDITURES
 As of March 31, 2008 (FY 2008)

BUDGET ADOPTED	BUDGET REVISED	FY 2008 (Y-T-D)		BALANCE	2007 Y-T-D ACTUAL	
		REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS			
F & E MAINTENANCE						
Expenditures:						
Personnel Services**	\$1,859,944	\$1,859,944	\$1,409,609	\$0	\$450,335	\$1,348,914
Operating Expenses *	\$1,722,722	\$1,898,593	\$1,204,815	\$84,974	\$608,804	\$1,124,296
Capital Equipment	\$260,000	\$260,000	\$249,901	\$0	\$10,099	\$286,013
Total Expenditures	\$3,842,666	\$4,018,537	\$2,864,325	\$84,974	\$1,069,238	\$2,759,223

**The Revised Budget reflects budget reallocations to Administration from this cost center.

*The Revised Operating Budget reflects Carryover of \$25,871 from FY 2007.

*The Revised Operating budget was increased \$150,000 to reflect greater interfund billings for DVS fuel costs

PLANNING & DEVELOPMENT

Expenditures:						
Personnel Services *	\$2,730,775	\$2,730,775	\$2,018,451	\$0	\$712,324	\$1,780,158
Operating Expenses	\$42,431	\$42,431	\$32,833	\$0	\$9,598	\$35,945
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,773,206	\$2,773,206	\$2,051,284	\$0	\$721,922	\$1,816,103
Less: Recovered Costs	(\$1,223,462)	(\$1,393,920)	(\$979,320)	\$0	(\$414,600)	(673,188)
Total Expenditures	\$1,549,744	\$1,379,286	\$1,071,964	\$0	\$307,322	\$1,142,915

** The Revised budget reflects an increase to the recovered cost budget of (\$170,458) to meet the reduction requirement.

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND 001
REVENUE AND EXPENDITURES
As of March 31, 2008 (FY 2008)

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 (Y-T-D) REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	2007 Y-T-D ACTUAL
REC ACTIVITIES						
Expenditures:						
Personnel Services **	\$3,331,340	\$3,331,340	\$2,417,053	\$0	\$914,287	\$2,067,093
Operating Expenses *	\$1,595,042	\$1,565,340	\$1,055,377	\$588,856	(\$78,893)	\$1,234,578
Capital Equipment	\$15,000	\$15,000	\$22,387	\$0	(\$7,387)	\$0
Total Expenditures	\$4,941,382	\$4,911,680	\$3,494,817	\$588,856	\$828,007	\$3,301,671
Revenue	\$2,461,005	\$2,461,005	\$1,249,504	\$0	\$1,211,501	\$1,192,036
Net Cost to the County	\$2,480,377	\$2,450,675	\$2,245,313	\$588,856	(\$383,494)	\$2,109,635

**The Revised Budget reflects budget reallocations to Administration from this cost center.
*The Revised Operating Budget reflects Carryover of \$110,421 from FY 2007.

	RESOURCE MANAGEMENT					
EXPENDITURES:						
Personnel Services **	\$4,708,831	\$4,555,367	\$3,212,667	\$0	\$1,342,700	\$3,237,435
Operating Expenses *	\$312,561	\$286,330	\$284,795	\$28,203	(\$26,668)	\$260,198
Capital Equipment	\$25,000	\$25,000	\$27,712	\$0	(\$2,712)	\$0
TOTAL EXPENDITURES	\$5,046,392	\$4,866,697	\$3,525,174	\$28,203	\$1,313,320	\$3,497,633

**The Revised Budget reflects budget reallocations to Administration from this cost center.

INFORMATION

FY 2008 Adopted Third Quarter Budget Review and Status as of March 31, 2008 - Park Authority Revenue Fund (Fund 170)

Adoption of the FY 2008 Third Quarter Review

On April 28, 2008, the Board of Supervisors approved the FY 2008 Third Quarter Budget Review for the Park Revenue Fund (Fund 170). The Third Quarter Park Revenue Fund Budget increased revenue appropriations from \$37,748,142 to \$38,615,407, or by \$867,265. Expenditure appropriations were also increased from \$37,316,381 to \$38,233,646, or by \$917,265. The latter increase consists of a \$760,000 increase to Personnel, \$207,265 increase to Operating and a (\$50,000) decrease to capital expenditures. The budgeted Net Revenue of \$431,761 was decreased to \$381,761, and remains sufficient to cover the required reserves for this fund.

Third Quarter Status as of March 31, 2008

Revenue

Third quarter actual revenue for the Park Revenue Fund (Fund170) is \$26,271,271 as compared with the previous fiscal year of \$24,335,387 reflecting an increase of \$1,935,884, or 8.0%. The FY 2008 total Revised Revenue Budget with Third Quarter Review adjustments is \$38,615,407 and revenue year to date represents 68.0% of the total revised budget as of the third quarter as compared to 67.7% last year at this time.

- **Administration cost center** revenue is \$732,942 as compared to \$682,993 last year at this time, an increase of \$49,949, or 7.3%. This revenue is primarily from donations and pooled interest.
- **Golf cost center** revenue is \$7,357,677 as compared to \$6,491,989 last year at this time, an increase of \$865,688 or 13.3%. Revenue categories with significant increases were golf green fees of \$410k, driving range revenue of \$146k followed by snack bar sales, season passes and power cart rental.
- **Rec Activities cost center** (comprised of RECenters, Lakefront Parks, and Park Services Administration) is \$17,057,941 as compared to \$16,280,467 last year, an increase of \$777,474, or 4.8%. Revenue categories with the greatest increase were classes, season passes and swimming contracts; whereas facility rentals and fees from pools were both down, in part due to the closure of Audrey Moore in the first half of the fiscal year.

Board Agenda Item
May 28, 2008

- **Resource Management Division cost center** revenue is \$1,122,710 as compared to \$879,938 last year at this time, an increase of \$242,772, or 27.6%. Revenue growth is seen in fees from classes of \$74,000, fees from the carousel of \$60,000 and fees from programs of \$55,000.

Expenditures

Overall expenditures are \$26,834,701 as compared to \$24,769,089 last year at this time, an increase of \$2,065,612, or 8.3%. The FY 2008 total Revised Expenditure Budget with Third Quarter Review adjustments is \$38,233,646. Expenditures, year to date, represent 70.2% of the total budget as of the third quarter as compared to 69.3% in the prior year.

Personnel Services (Character 20) as of the third quarter are \$16,626,894 as compared to \$15,524,293 last year at this time, higher by \$1,102,601, or 7.1% primarily due to pay for performance, filling of some vacant positions and staffing for the expansion of programs. Resource Management personnel expenditures are higher by \$85,703, or 14.3% over the prior year due to filling of two new merit positions which are associated with program expansion. Golf personnel expenditures are higher by \$330,188, or 9.3% due to pay for performance, limited turnover in merit positions and staffing associated with Laurel Hill Clubhouse; Rec Activities personnel expenditures are higher by \$643,926, or 6.3% due to pay for performance and the filling of some vacant positions.

Operating Expenses (Character 30) are \$9,188,216 as compared to \$7,982,876 last year at this time, higher by \$1,205,340, or 15.1%. Expenditure increases were seen for Administration of \$196,466 for planned rental property repair and system equipment replacement; Golf increased \$321,519 primarily for utilities; RECenters increased \$632,036 primarily for summer camp programs, maintenance and utility costs; Resource Management of \$55,319 for new program supplies and contractual costs.

Net Revenue

Actual Net Revenue as of the third quarter is (\$563,430) as compared to (\$433,703) last year at this time, a decrease of (\$129,728), or 30%. This net revenue reflects the full year cost of the FY 2008 Laurel Hill Debt Service payment of \$765,863. The Revised Net Revenue budget target of \$381,761, before reserve consideration, is projected to be met by the fiscal year end. Net Revenue should be sufficient to meet needed reserves but any transfer will depend on the results of the fourth quarter of this fiscal year.

Board Agenda Item
May 28, 2008

FISCAL IMPACT:

FY 2008 total revenue of \$37,748,142 is increased by \$867,265 to \$38,615,407. FY 2008 total expenditures of \$37,316,381 are increased by \$917,265 to \$38,233,646. Net revenue decreases from the budgeted level of \$431,761 to \$381,761, sufficient to cover the required reserves for this fund.

ENCLOSED DOCUMENTS:

- Attachment 1: Park Revenue Fund, Fund 170, FY 2008 Third Quarter Status Report
- Attachment 2: Quarterly Trends for Fund 170
- Attachment 3: Cumulative Trends for Fund 170
- Attachment 4: FY 2008 Third Quarter Review Summary
- Attachment 5: Park Revenue Fund, Fund 170, Revenue and Expenditures - As of March 31, 2008 (3rd Quarter 2008)
- Attachment 6: FY 2008 Revenue Fund (170) Third Quarter Status, Division Reports
- Attachment 7: FY 2008 Revenue and Expenditure Analysis- By Site, Fund 170 Analysis

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Miriam C. Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator
Susan Tavallai, Senior Budget Analyst



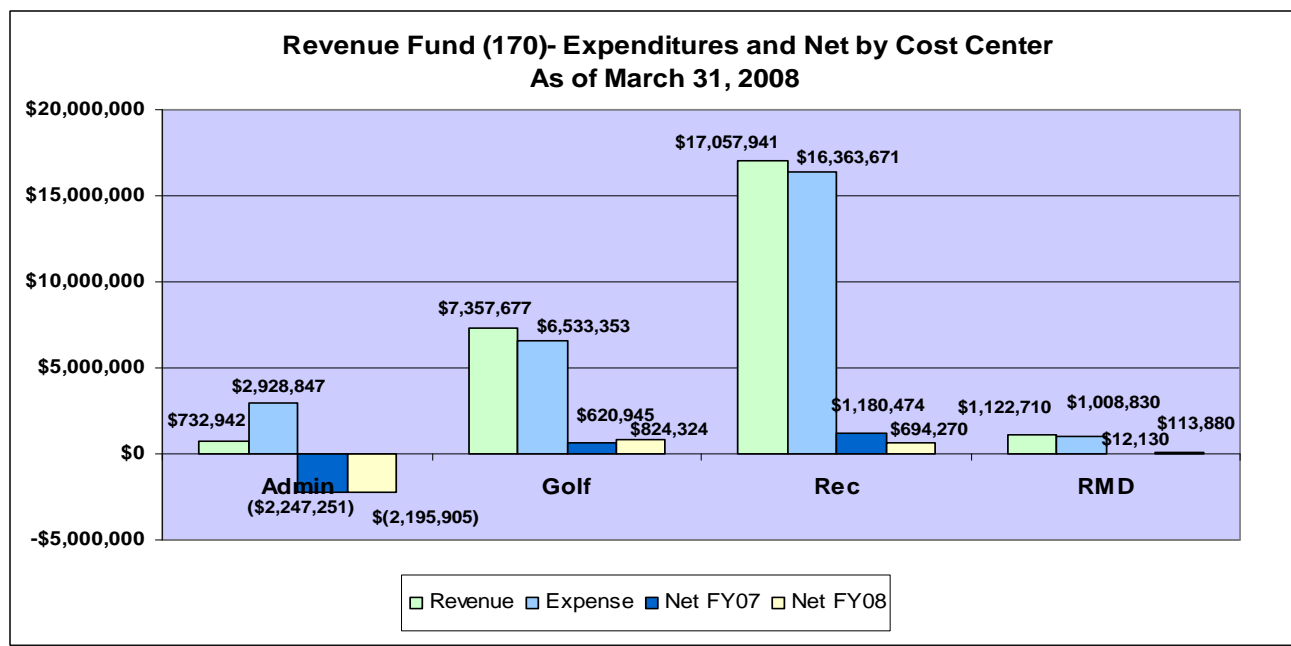
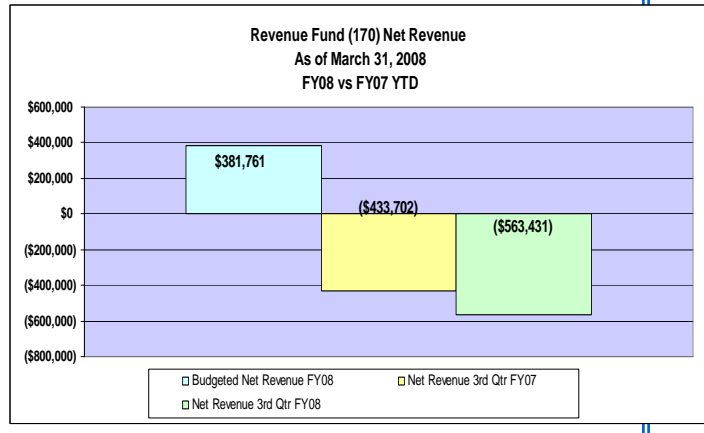
Revenue Fund (170) Third Quarter Status Report FY 2008

Summary & Net Revenue 3rd Qtr

Net Revenue is (\$563,430) vs. (\$433,702) last year, reflecting a decline of (\$129,728k) or 30.0%. Net Revenue increased significantly in the third quarter alone over the prior year, by \$338,953.

Net Revenue by Cost Center: Administration Net Revenue increased by \$51,346 from higher interest and donation revenue. Golf Net Revenue increased by \$203,379 or 32.8% over the prior year due to increased operational days and a mild winter. Rec Activities Net Revenue declined (\$486,204) from higher expenditures. Resource Management Net Revenue increased \$101,750 from greater Clemyjontri carousel revenue and program revenue.

Net Revenue will be managed with expenditure and revenue strategies to meet required reserves (debt service, managed reserve and deferred revenue reserve). Net Revenue after approval of the Third Quarter Review is \$381,761. Net Revenue will be sufficient to meet needed reserves but transfers to Fund 371 will be dependent on the fourth quarter net revenue results. Budgeted Net Revenue is anticipated.



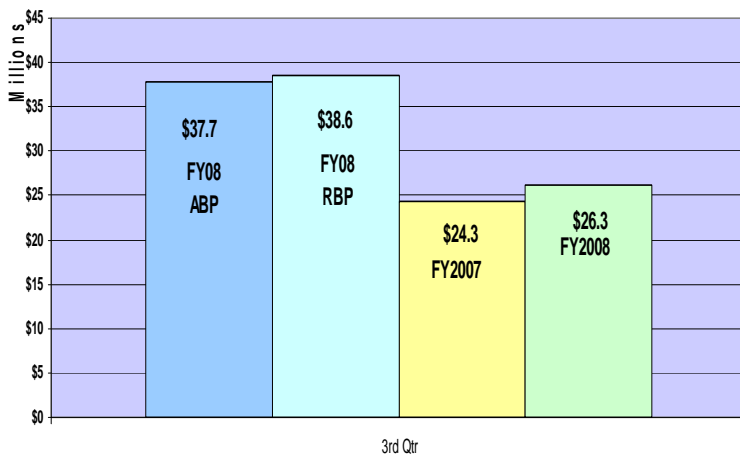


Revenue Fund (170) Third Quarter Status Report

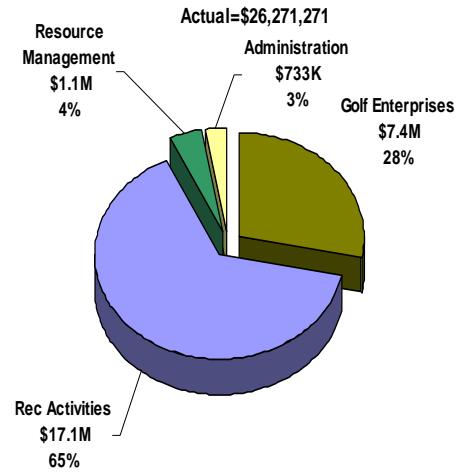
Revenue

Total Revenue is \$26.3 million vs. \$24.3 million last year, reflecting an increase of \$1.9 million or 8.0%. Actual Revenue represents 68.0% of the budget vs. 67.7% last year at this time. Administration revenue increased \$49k or 7.3% over the prior year primarily for pooled interest and donations. Golf revenue increased \$865k or 13.3% from greens fees, driving range, snack bar sales, season passes and power cart rentals. Rec Activities revenue increased \$777k or 4.8% from classes, season passes and swimming contracts. Resource Management revenue increased \$242k or 27.6% from the Clemyjontri carousel fees and program revenue.

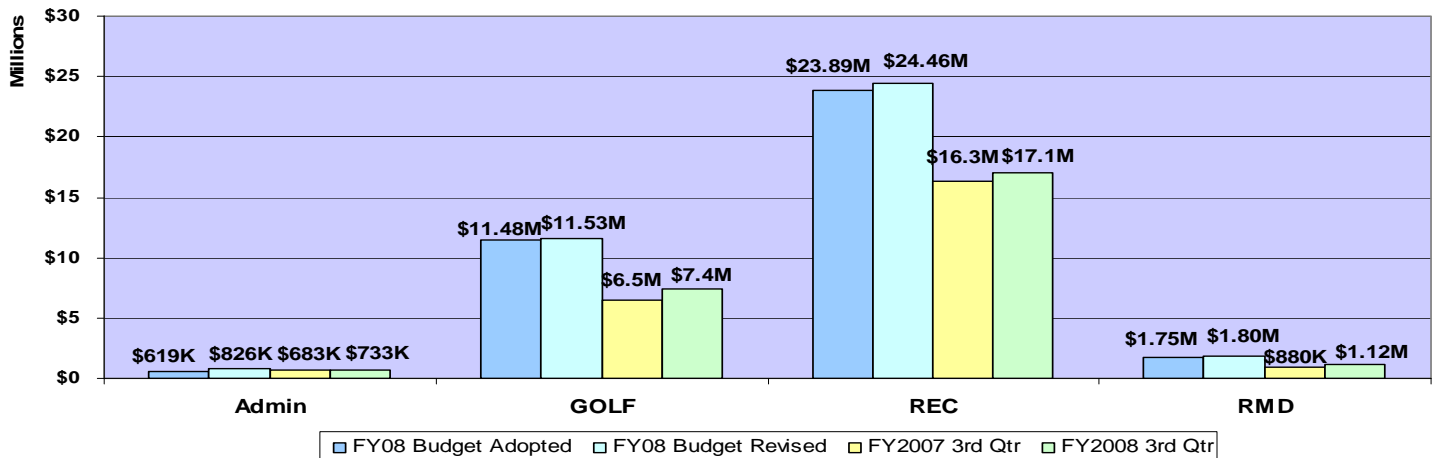
Park Authority Revenue Fund (170) Total Revenue
As of March 31, 2008



FY08 Total Revenue



Park Authority Revenue Fund (170) Revenue by Cost Center
As of March 31, 2008



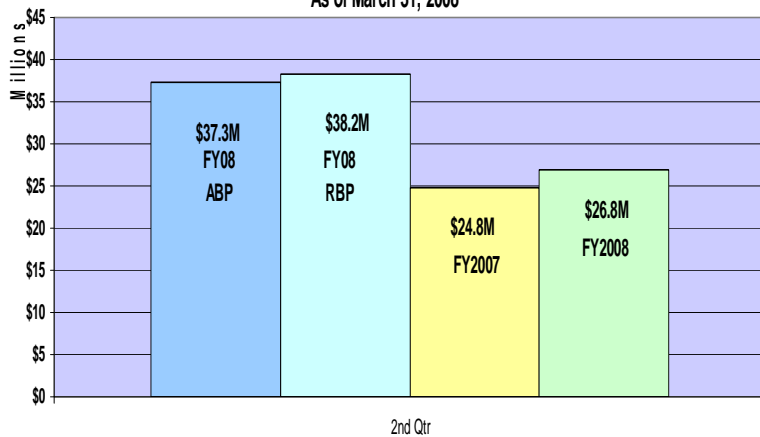


Revenue Fund (170) Third Quarter Status Report FY 2008

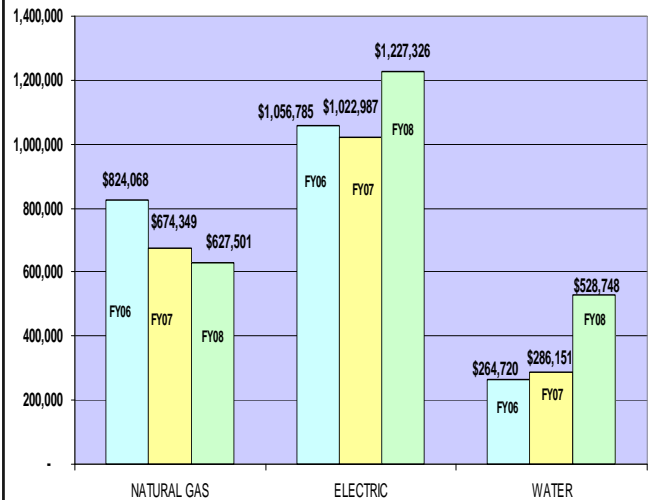
Expenditures

Overall expenditures are \$26.8 million as compared to \$24.8 million last year, an increase of \$2.1 million or 8.3%. Total personnel expenditures are higher by \$1,120,601 or 7.1%; and Total operating expenditures are higher by \$1,205,340 or 15.1%. Golf expenditures are higher \$662k or 11% due to pay for performance, limited turnover, and staffing associated with Laurel Hill Clubhouse, \$321k for utilities with increased irrigation water purchased during the drought and electricity costs, making up nearly half of the increase. Rec Activities expenditures are higher by \$1,263k or 8% over the prior year due to pay for performance, filling of vacant positions, summer camp programs, maintenance and utility costs. Resource Management expenditures are higher by \$55k for new program supply and contract costs increases.

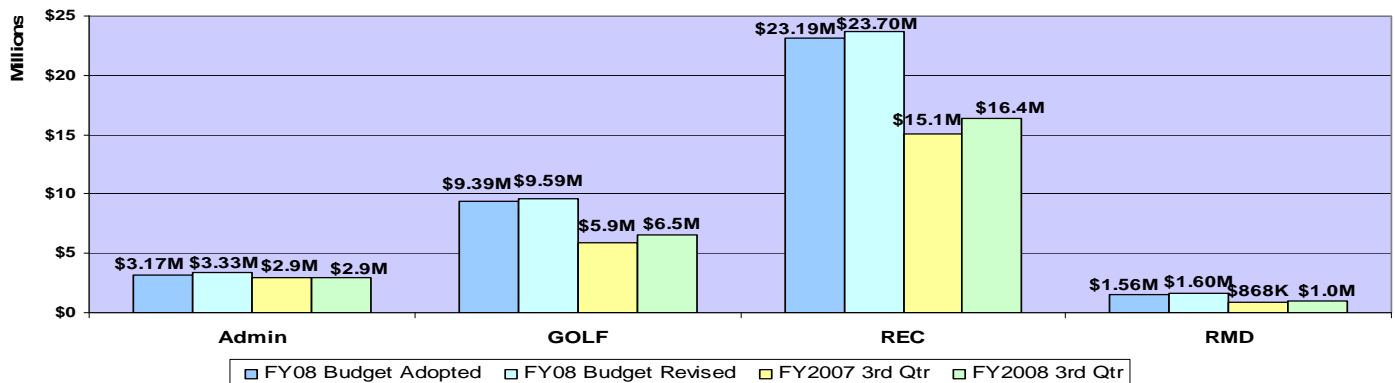
**Park Authority Revenue Fund (170) Total Expenditures
As of March 31, 2008**



**Revenue Fund 3rd Quarter- Utility Actual Expenditures
FY06 vs FY07 vs FY08**



**Park Authority Revenue Fund (170) Expenditures by Cost Center
As of March 31, 2008**



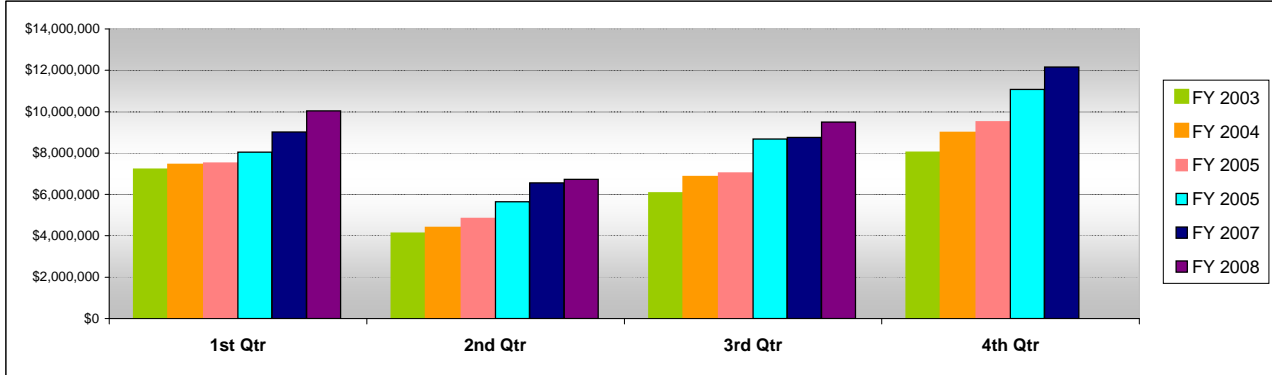
QUARTERLY TRENDS FOR FUND 170

REVENUE TRENDS

Attachment 2

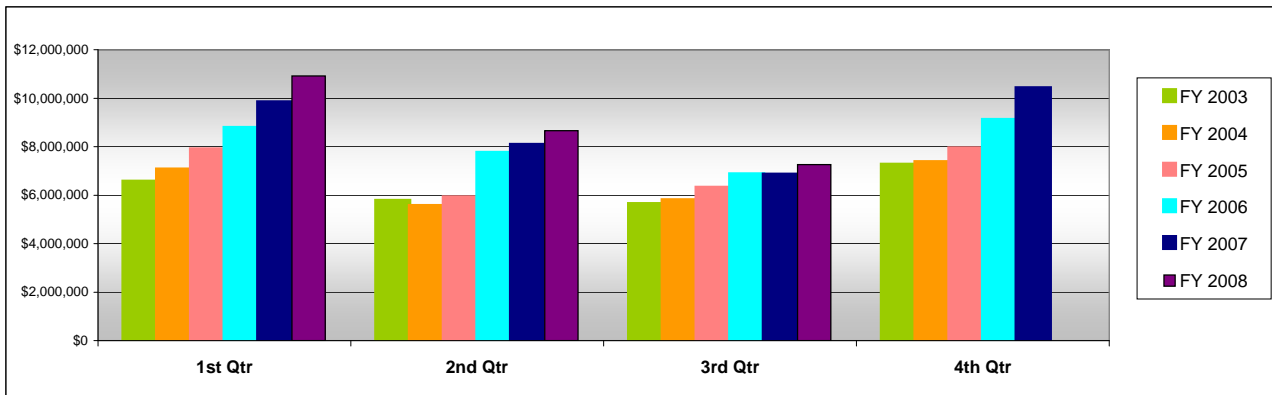
Qtr	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%
1st Qtr	\$7,166,585	28.41%	\$7,397,381	26.91%	\$7,513,736	25.98%	\$8,036,697	24.04%	\$9,022,673	24.72%	\$10,047,437	27.53%
2nd Qtr	\$4,063,345	16.11%	\$4,350,545	15.82%	\$4,848,134	16.77%	\$5,643,614	16.88%	\$6,552,930	17.96%	\$6,721,756	18.42%
3rd Qtr	\$6,022,874	23.87%	\$6,804,523	24.75%	\$7,036,506	24.33%	\$8,679,223	25.96%	\$8,759,784	24.00%	\$9,502,077	26.04%
4th Qtr	\$7,976,223	31.62%	\$8,939,384	32.52%	\$9,519,582	32.92%	\$11,070,543	33.12%	\$12,157,549	33.31%	\$0	0.00%
Actual	\$25,229,027	100.00%	\$27,491,833	100.00%	\$28,917,958 *	100.00%	\$33,430,077	100.00%	\$36,492,936	100.00%	\$26,271,270	71.99%
Budget											\$38,615,407	

FY 2004 Revenues adjusted net of deferred revenue/



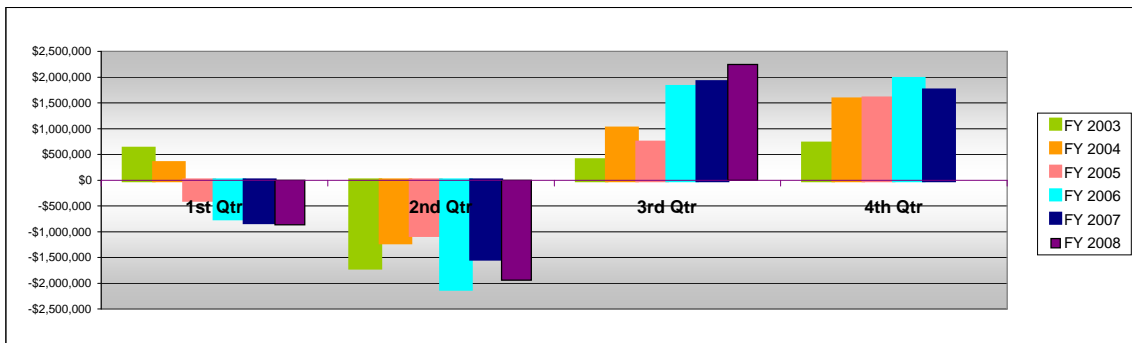
EXPENDITURE TRENDS

Qtr	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%
1st Qtr	\$6,556,414	26.00%	\$7,062,062	27.38%	\$7,896,729	28.15%	\$8,781,806	27.01%	\$9,838,018	27.96%	\$10,915,657	31.02%
2nd Qtr	\$5,763,255	22.86%	\$5,559,701	21.56%	\$5,915,287	21.09%	\$7,753,663	23.85%	\$8,076,948	22.96%	\$8,661,220	24.62%
3rd Qtr	\$5,633,191	22.34%	\$5,799,235	22.48%	\$6,309,315	22.49%	\$6,869,339	21.13%	\$6,854,124	19.48%	\$7,257,824	20.63%
4th Qtr	\$7,262,808	28.80%	\$7,370,801	28.58%	\$7,932,106	28.27%	\$9,107,729	28.01%	\$10,415,232	29.60%	\$0	0.00%
Actual	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%	\$32,512,537	100.00%	\$35,184,322	100.00%	\$26,834,701	76.27%
Budget											\$38,233,646	



NET REVENUE TRENDS

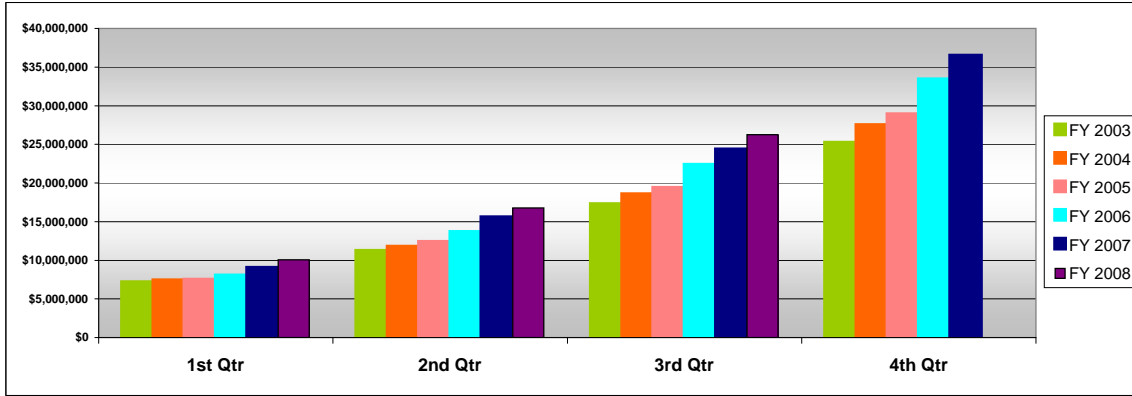
Qtr	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%	Revenue	%
1st Qtr	\$610,171	4567.49%	\$335,319	19.72%	-\$382,993	-44.30%	(\$745,109)	-81.21%	(\$815,345)	-62.31%	(\$868,220)	-66.35%
2nd Qtr	-\$1,699,910	-12724.83%	-\$1,209,156	-71.13%	-\$1,067,153	-123.44%	(\$2,110,049)	-229.97%	(\$1,524,018)	-116.46%	(\$1,939,464)	-148.21%
3rd Qtr	\$389,683	2917.01%	\$1,005,288	59.13%	\$727,191	84.11%	\$1,809,884	197.25%	\$1,905,660	145.62%	\$2,244,253	171.50%
4th Qtr	\$713,415	5340.33%	\$1,568,583	92.27%	\$1,587,476	183.62%	\$1,962,814	213.92%	\$1,742,317	133.14%	\$0	0.00%
Budget	\$13,359	100.00%	\$1,700,034	100.00%	\$864,521	100.00%	\$917,540	100.00%	\$1,308,614	100.00%	(\$563,431)	-43.06%
											\$381,761	



CUMULATIVE TRENDS FOR FUND 170

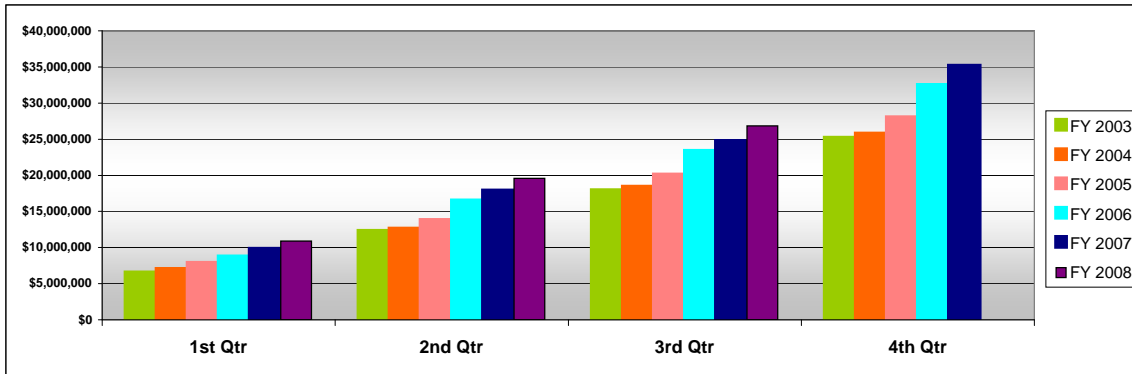
REVENUE TRENDS

qtr	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
1st Qtr	\$7,166,585	28.41%	\$7,397,381	26.91%	\$7,513,736	25.98%	\$8,036,697	24.04%	\$9,022,673	24.72%	\$10,047,437	27.53%
2nd Qtr	\$11,229,930	44.51%	\$11,747,926	42.73%	\$12,361,870	42.75%	\$13,680,311	40.92%	\$15,575,603	42.68%	\$16,769,193	45.95%
3rd Qtr	\$17,252,804	68.38%	\$18,552,449	67.48%	\$19,398,376	67.08%	\$22,359,534	66.88%	\$24,335,387	66.69%	\$26,271,270	71.99%
4th Qtr	\$25,229,027	100.00%	\$27,491,833	100.00%	\$28,917,958	100.00%	\$33,430,077	100.00%	\$36,492,936	100.00%	\$0	0.00%



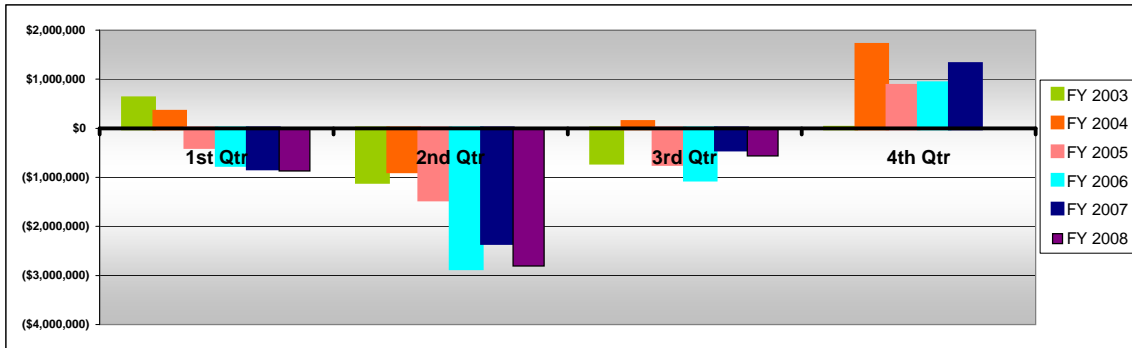
CUMULATIVE EXPENDITURE TRENDS

	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
1st Qtr	\$6,556,414	26.00%	\$7,062,062	27.38%	\$7,896,729	28.15%	\$8,781,806	27.01%	\$9,838,018	27.96%	\$10,915,657	31.02%
2nd Qtr	\$12,319,669	48.86%	\$12,621,763	48.94%	\$13,812,016	49.23%	\$16,535,469	50.86%	\$17,914,966	50.92%	\$19,576,877	55.64%
3rd Qtr	\$17,952,860	71.20%	\$18,420,998	71.42%	\$20,121,331	71.73%	\$23,404,808	71.99%	\$24,769,090	70.40%	\$26,834,701	76.27%
4th Qtr	\$25,215,668	100.00%	\$25,791,799	100.00%	\$28,053,437	100.00%	\$32,512,537	100.00%	\$35,184,322	100.00%	\$0	0.00%



CUMULATIVE NET REVENUE TRENDS

	FY 2003		FY 2004		FY 2005		FY 2006		FY 2007		Actual FY 2008	
1st Qtr	\$610,171		\$335,319		(\$382,993)		(\$745,109)		(\$815,345)		(\$868,220)	
2nd Qtr	(\$1,089,739)		(\$873,837)		(\$1,450,146)		(\$2,855,158)		(\$2,339,363)		(\$2,807,684)	
3rd Qtr	(\$700,056)		\$131,451		(\$722,955)		(\$1,045,274)		(\$433,703)		(\$563,431)	
4th Qtr	\$13,359		\$1,700,034		\$864,521		\$917,540		\$1,308,614		\$0	



FAIRFAX COUNTY PARK AUTHORITY
FY 2008 THIRD QUARTER REVIEW SUMMARY
PARK REVENUE FUND
FUND 170

	FY 2007 ACTUAL	FY 2008 CURRENT BUDGET	FY 2008 THIRD QTR REQUEST	INCREASE/ (DECREASE)
REVENUE:	\$36,492,936	\$37,748,142	\$38,615,407	\$867,265
EXPENDITURES:				
Personnel Services	22,445,139	\$23,225,600	\$23,985,600	\$760,000
Operating Expenses	11,852,540	\$13,263,743	\$13,471,008	\$207,265
Capital Equipment	187,894	\$187,500	\$137,500	(\$50,000)
Subtotal	\$34,485,573	\$36,676,843	\$37,594,108	\$917,265
Less:				
Recovered Costs	(1,132,440)	(\$1,192,373)	(\$1,192,373)	\$0
Debt Service	1,068,825	\$1,066,048	\$1,066,048	\$0
Expenditures	\$34,421,958	\$36,550,518	\$37,467,783	\$917,265
Laurel Hill Debt Service*	\$762,363	\$765,863	\$765,863	\$0
Total Expenditures	\$35,184,321	\$37,316,381	\$38,233,646	\$917,265
Net Revenue/(Loss)	\$1,308,615	\$431,761	\$381,761	(\$50,000)

* Laurel Hill Debt is not reported in FAMIS and is shown as a transfer out on the Fund Statement.

	FY 2007 ACTUAL	FY 2008 CURRENT BUDGET	FY 2008 THIRD QTR REQUEST	INCREASE/ (DECREASE)
REVENUE SUMMARY BY COST CENTER:				
Administration	\$866,821	\$619,143	\$826,408	\$207,265
Golf Enterprises	\$10,797,501	\$11,484,361	\$11,534,361	\$50,000
REC Activities	\$23,340,164	\$23,895,348	\$24,455,348	\$560,000
Resource Management	\$1,488,450	\$1,749,290	\$1,799,290	\$50,000
TOTAL	\$36,492,936	\$37,748,142	\$38,615,407	\$867,265
EXPENSE SUMMARY BY COST CENTER				
Administration	3,275,999	\$3,174,063	\$3,331,328	\$157,265
Golf Enterprises	8,930,461	\$9,390,136	\$9,590,136	\$200,000
REC Activities	21,706,032	\$23,193,092	\$23,703,092	\$510,000
Resource Management	1,271,829	\$1,559,090	\$1,609,090	\$50,000
TOTAL	\$35,184,321	\$37,316,381	\$38,233,646	\$917,265
EXCESS INCOME OVER EXPENDITURES	\$1,308,615	\$431,761	\$381,761	(\$50,000)

FAIRFAX COUNTY PARK AUTHORITY
PARK REVENUE FUND
FUND 170
REVENUE AND EXPENDITURES
As of March 31, 2008 (FY 2008)

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	FY 2007 Y-T-D ACTUAL
TOTAL AGENCY						
REVENUE **	\$37,748,142	\$38,615,407	\$26,271,271	\$0	\$12,344,136	\$24,335,387
EXPENDITURES:						
Personnel Services**	\$23,225,600	\$23,985,600	\$16,626,894	\$0	\$7,358,706	\$15,524,293
Operating Expenses**	\$13,263,743	\$13,471,008	\$9,188,216	\$3,109,744	\$1,173,048	\$7,982,876
Capital Equipment**	\$187,500	\$137,500	\$34,329	\$0	\$103,171	\$36,012
Recovered Cost	(\$1,192,373)	(\$1,192,373)	(\$849,782)	\$0	(\$342,591)	(\$605,280)
Subtotal	\$35,484,470	\$36,401,735	\$24,999,657	\$3,109,744	\$8,292,334	\$22,937,901
DEBT SERVICE:	\$1,066,048	\$1,066,048	\$1,069,180	\$0	(\$3,132)	\$1,068,825
Expenditures	\$36,550,518	\$37,467,783	\$26,068,838	\$3,109,744	\$8,289,202	\$24,006,726
Laurel Hill Debt Service*	\$765,863	\$765,863	\$765,863	\$0	\$0	\$762,363
Total Expenditures	\$37,316,381	\$38,233,646	\$26,834,701	\$3,109,744	\$8,289,202	\$24,769,089
NET REVENUE(LOSS)	\$431,761	\$381,761	(\$563,430)	(\$3,109,744)	\$4,054,934	(\$433,702)
Deferred Revenue Impact	\$0	\$0	\$0	\$0	\$0	\$0
NET REVENUE(LOSS)	\$431,761	\$381,761	(\$563,430)	(\$3,109,744)	\$4,054,934	(\$433,702)

* Laurel Hill Debt is not reported in FAMIS and is shown as a transfer out on the Fund Statement.

** The Third Quarter Review reflects changes to the Revised Budget for an increase to Revenue of \$867,265; increase to Personnel of \$760,000, an increase to Operating of \$ 207,265; and a decrease to the Capital Equipment budget of (\$58,748).

FAIRFAX COUNTY PARK AUTHORITY
PARK REVENUE FUND
FUND 170
REVENUE AND EXPENDITURES
As of March 31, 2008 (FY 2008)

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	FY 2007 Y-T-D ACTUAL
ADMINISTRATION						
REVENUE	\$619,143	\$826,408	\$732,942	\$0	\$93,466	\$682,993
EXPENDITURES:						
Personnel: Salaries/ Fringe Benefits	\$1,671,591	\$1,746,591	\$1,157,186	\$0	\$589,405	\$1,114,402
Operating	\$862,934	\$945,199	\$786,400	\$144,205	\$14,594	\$589,934
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Recovered Cost	(\$1,192,373)	(\$1,192,373)	(\$849,782)	\$0	(\$342,591)	(\$605,280)
Subtotal	\$1,342,152	\$1,499,417	\$1,093,804	\$144,205	\$261,408	\$1,099,056
DEBT SERVICE:	\$1,066,048	\$1,066,048	\$1,069,180	\$0	(\$3,132)	\$1,068,825
Expenditures	\$2,408,200	\$2,565,465	\$2,162,984	\$144,205	\$258,276	\$2,167,881
Laurel Hill Debt Service	\$765,863	\$765,863	\$765,863	\$0	\$0	\$762,363
Total Expenditures	\$3,174,063	\$3,331,328	\$2,928,847	\$144,205	\$258,276	\$2,930,244
NET REVENUE(LOSS)	(\$2,554,920)	(\$2,504,920)	(\$2,195,905)	(\$144,205)	(\$164,810)	(\$2,247,251)
GOLF ENTERPRISES						
REVENUE	\$11,484,361	\$11,534,361	\$7,357,677	\$0	\$4,176,684	\$6,491,989
EXPENDITURES:						
Personnel	\$5,623,918	\$5,673,918	\$3,887,158	\$0	\$1,786,760	\$3,556,970
Operating	\$3,578,718	\$3,778,718	\$2,611,866	\$768,202	\$398,650	\$2,290,347
Capital Equipment	\$187,500	\$137,500	\$34,329	\$0	\$103,171	\$23,727
Recovered Costs			\$0		\$0	\$0
Total Expenditures	\$9,390,136	\$9,590,136	\$6,533,353	\$768,202	\$2,288,581	\$5,871,044
NET REVENUE(LOSS)	\$2,094,225	\$1,944,225	\$824,324	(\$768,202)	\$1,888,103	\$620,945
Deferred Revenue Impact	\$0	\$0	\$0		\$0	\$0
NET REVENUE(LOSS)	\$2,094,225	\$1,944,225	\$824,324	(\$768,202)	\$1,888,103	\$620,945

FAIRFAX COUNTY PARK AUTHORITY
 PARK REVENUE FUND
 FUND 170
 REVENUE AND EXPENDITURES
 As of March 31, 2008 (FY 2008)

	BUDGET ADOPTED	BUDGET REVISED	FY 2008 REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	FY 2007 Y-T-D ACTUAL
REC ACTIVITIES						
REVENUE	\$23,895,348	\$24,455,348	\$17,057,941	\$0	\$7,397,407	\$16,280,467
EXPENDITURES:						
Personnel	\$14,854,866	\$15,489,866	\$10,897,124	\$0	\$4,592,742	\$10,253,198
Operating	\$8,338,226	\$8,213,226	\$5,466,546	\$1,732,482	\$1,014,198	\$4,834,510
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$12,285
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$23,193,092	\$23,703,092	\$16,363,671	\$1,732,482	\$5,606,940	\$15,099,993
NET REVENUE(LOSS)	\$702,256	\$752,256	\$694,270	(\$1,732,482)	\$1,790,467	\$1,180,474
Deferred Revenue Impact	\$0	\$0	\$0		\$0	\$0
NET REVENUE(LOSS)	\$702,256	\$752,256	\$694,270	(\$1,732,482)	\$1,790,467	\$1,180,474
RESOURCE MANAGEMENT						
REVENUE	\$1,749,290	\$1,799,290	\$1,122,710	\$0	\$676,580	\$879,938
EXPENDITURES:						
Personnel	\$1,075,225	\$1,075,225	\$685,426	\$0	\$389,799	\$599,723
Operating	\$483,865	\$533,865	\$323,404	\$43,480	\$259,154	\$268,085
Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,559,090	\$1,609,090	\$1,008,830	\$43,480	\$648,953	\$867,808
NET REVENUE(LOSS)	\$190,200	\$190,200	\$113,880	(\$43,480)	\$27,627	\$12,130

FY2008 Revenue Fund (170) 3rd Quarter Status Division Reports

Park Services Division

Summary – Division Net Revenue, Revenue and Expenditures

- Division Net Revenue after the 3rd Quarter is down \$282,822 compared to FY07 - Golf is up \$203,381 and Rec Activities (RECenters, Lakefront Parks and Division Administration) is down \$486,202.
- Division revenue is up 7.2%, or \$1,643,162 compared to FY07 – Golf is up \$865,689 and Rec Activities is up \$777,474.
- Division expenses are up 9.2%, or \$1,925,984 compared to FY07 – Golf is up \$662,308 and Rec Activities is up \$1,263,676.

Section Highlights of items affecting net revenue:

Golf Revenue

- Golf revenues increased over the prior year by \$866,000 representing an increase of 13%. Operating days increased during this time by 6% with a cumulative total of 103 additional operating days.
- Revenues were up at all sites. Top performers were Burke Lake, up 23%, or \$156,000 and Pinecrest, up 21%, or \$87,000. Twin Lakes increased revenues by 10%, or \$190,000, Greendale increased revenues by 10%, or \$75,000, Jefferson increased by \$74,000, or 14% and Oak Marr posted an increase of \$90,000, or 11%. Revenues at Laurel Hill increased by 16%, or \$194,000 over the prior year. Increases to the membership fee and additional greens fees revenues accounted for 7%, or \$78,000 of this increase, food and beverage accounted for approximately \$100,000 of the increased revenue benefiting from full utilization of the clubhouse.
- Third quarter revenues improved by 52%, or \$443,000 over the prior year third quarter. This was largely attributed to an increase of 71 operating days, or 15% during the third quarter due to a mild winter with very few snowfalls.
- Revenues generated from driving range operations remained strong showing a 16% increase, or \$147,000 over the prior year while green fee revenues posted an increase over the prior year by \$411,000, or 12%, while season passes increased \$65,000, or 9%. Pro Shop retail increased by 16%, or \$35,000 and food & beverage increased by 28%, or \$71,000 largely due to the opening of the Laurel Hill clubhouse.

Golf Expenditures

- Total expenditures year to date increased by \$705,000, or 12% over the prior year. Character 20 expenses increased by \$330,000, or 9%. Staffing associated with the Laurel Hill clubhouse accounted for \$112,000 of this increase. The balance of this increase was due to pay for performance and a low vacancy rate for merit positions.
- Character 30 expenses are up by \$322,000, or 14% with \$245,000 of this total coming from increased irrigation water purchased at all sites with the exception of Burke Lake. The prolonged and severe drought necessitated the additional purchase of irrigation water during the summer and fall months. All other character 30 expenses were held to a 3% increase year to date.

Lakefronts Revenue

- Revenues decreased by \$15,354, or less than 1% through the first three quarters of the year. Of most significance to this decrease was a 19.2% decline in daily

admissions to the Watermine, resulting in a decline in revenue of \$89,649. Revenue increases were seen at Campsite Rental at Lake Fairfax Park, up \$12,628, or 10.4%, and at Burke Lake with increases of \$12,590, or 31%; Mini-Golf Fees at all sites increased, up \$5,673, or 8.1% and Amusements at the parks also showed a modest increase of \$1,795 despite Burke Lake's repairs to the locomotive and low water levels at Lake Accotink resulting in low performance for water craft activities during the second quarter.

Lakefronts Expenditures

- Character 20s are up, \$53,810, or 7.2%. This increase comes as a result of increased operational days in the first half of FY08. The third quarter decreased by \$45,480, or 43.1% as a result of management efforts. Compared to last year Character 20 expenses are at 69% of budget, above last year at 66.1% of budget.
- Character 30s increased by \$36,084, or 8.1%. Significant increases came from payments for contracted summer camp providers (up \$31,642; note that most of the revenue for these camps was received in the prior year, spring of FY 2007). Additional increases Repair of Boats up \$6,301, or 132.1%; Resale Food up \$17,651, or 57.4%; and Equipment purchases for programs up \$8,364, or 27.3%. Compared to last year Character 30 expenses are at 54.2% of budget, above last year at 51.6% of budget.
- Utilities also increased up \$5,703, or 5.6% led by Electricity up 10.2%.

RECenters Revenue

- Revenue is up \$819,493 from last year, nearly a 5.7% increase. Revenue is at 71.01% of the revised budget, compared to FY07 at 72.72% of budget.
- The primary growth was in Classes, up \$510,115, or 7.8%; Passes up \$127,706, or 3% and Swim Contracts, up \$109,765, or 10.6%.
- Additional growth was seen in Admissions, up \$81,635, or 6.8% and Hockey Contracts, up \$55,748, or 23.6%.
- The closure of Audrey Moore RECenter for extended maintenance (August 20 – November 4) had a significant impact to the revenue growth. Year-to-date revenue at Audrey Moore is down \$92,514 as a result.

RECenters Expenditures

- Combined expenses are up \$989,723, or 7.9% as compared to last year; expenses are at 71.3% of budget, above FY07 at 69.4%.
- Character 30s are up \$534,565, or 14.2%. The largest increases came from payments for contracted summer camp providers (up \$220,429; note that most of the revenue for these camps was received in the prior year, spring of FY 2007) and Repair & Maintenance-Operating Equipment, up \$94,346, including critical repairs to the sand filters at Oak Marr and South Run RECenters. Repairs to other mechanical equipment increased, up \$120,213, or 25.3%
- While expenses in Natural Gas and Water have declined by \$37,187, or 4.8%, Electricity is up \$158,783, or 20.0% due mostly to a 12% rate increase that went into effect this year.
- Character 20s are up, \$461,921, or 5.3%; 67% of this increase is due to filling of merit vacancies, merit increments and fringe benefits; 35.9% is from exempt limited-term staff wages as a result of expanded programs, primarily in summer camp programs. Compared to last year Character 20 expenses are at 73.9% of budget, above last year at 70.5% of budget.

Division Administration Revenue and Expenditures

- Division administration revenue is down \$26,664 from the prior year, primarily due to a decline in Business Activity License payments for summer activities such as sports clinics.
- Expenses are up \$184,059 due primarily to personnel costs, including pay for performance and the filling of vacant positions (Business Analyst II) and (Management Analyst II, which became vacant again in the 2nd quarter). The Business Analyst II position serves as the agency's ParkNet Operations Administrator, and filling the position has enabled progress on system-wide enhancements and achievement of strategic priorities, such as the launching of on-line pass sales in June 2007, and a first-ever pass renewal postcard sent to customers in January 2008. Having the Management Analyst II position filled for the first quarter of the year enabled the Market Research section to concurrently launch several large survey projects, including the RECenter, Golf and RecPAC user satisfaction surveys.
- Character 30 expenses are higher by \$61,386 this year, despite cost savings associated with the printing of Parktakes magazine, which was down nearly \$68,000 from the prior year as staff reduced the page count of the magazine by eight pages compared to the same editions (Fall and Winter) as last year; the Spring edition remained the same size as last year. The major increases this year are due to items that in prior years had some costs shared with the General Fund – but due to the General Fund budget reductions these costs are being fully absorbed in the Revenue Fund. Key items in this category include the annual GMU household survey, bank charges, and printing and postage costs.

Resource Management Division

Fund 001

Summary – Division Expenditures

Expenditures are up \$27,537 over fiscal year 2007. Character 20s are down \$24,762. Character 30s are up \$24,587. Character 60s are up \$27,712. Overall expenditures are at 72.5% (including December Budget cuts) of budget whereas last year at this time expenses were 72.4% of Budget.

Character 20s

- Regular salaries are up \$25,647.
- Seasonal salaries are down \$42,740.
- Extra Pay is down \$6,724.
- Character 20s are at 70.6% (including December Budget cuts) of Budget whereas last year Character 20s were at 71.4% of Budget.

Character 30s

- Character 30s are at 99% of Budget (including December budget cuts) whereas last year at this time Character 30s were at 87.4% of Budget.

Fund 170

Summary – Division Net Revenue

- Division Net Revenue is at \$113,890 compared to \$12,143 last year. The budgeted net is \$190,200.
- Division Net is 59.9% of budget whereas last year Division Net was 21.2% of budget. The budgeted net for FY07 was \$57,376.
- Cost Recovery is 111.3% whereas last year it was at 101.4%

Revenue

- Revenue is \$1,122,722 a 27.6% increase from last year. Revenue is at 64.2% of budget as compared to 56.7% last year.
- Overall revenue is up \$242,770 compared to last year.
- Major revenue categories (facility rental, rowboat rentals, store sales, classes, programs and carousel rides) have increased a total of \$228,146 over last year, a combined 43% increase.

Expenditures

- Expenses are \$1,008,832 approximately a 16.3% increase over last year. Expenses are at 64.7% of budget, compared to 58.0% last year.
- Division total expenses are up \$141,023 compared to last year at this time.
- Character 20 expenses are up \$85,712. Character 20 expenses are at 63.75% of budget compared to 57.2% last year. (two new merit positions one at Frying Pan Farm and the other at Riverbend Park were hired during the second quarter of FY07)
- Character 30 expenses are up \$55,312 as compared to last year, a 21% increase over FY 07. This is mostly in programming supplies where the revenue increased by over \$200,000.

**FY 2008 REVENUE AND EXPENDITURE ANALYSIS - BY SITE
FUND 170**

Attachment 7

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
OVERALL						
ADMINISTRATION						
MARCH FY08	133,775	124,266	9,508	732,942	2,928,847	(2,195,906)
MARCH FY07	147,096	124,695	22,402	682,993	2,930,244	(2,247,251)
VARIANCE	(13,322)	(428)	(12,893)	49,949	(1,396)	51,346
GOLF ENTERPRISES						
MARCH FY08	575,139	603,021	(27,883)	7,357,677	6,533,353	824,325
MARCH FY07	314,153	544,476	(230,323)	6,491,989	5,871,045	620,944
VARIANCE	260,986	101,397	(207,796)	422,547	610,638	(188,091)
REC ACTIVITIES						
MARCH FY08	1,950,918	1,440,888	510,029	17,057,941	16,363,670	694,271
MARCH FY07	1,599,510	1,606,479	(6,968)	16,280,467	15,099,994	1,180,474
VARIANCE	351,407	231,407	117,318	517,972	1,062,148	(544,177)
RESOURCE MANAGEMENT						
MARCH FY08	153,657	112,358	41,299	1,122,710	1,008,829	113,881
MARCH FY07	111,976	107,097	4,879	879,938	867,808	12,130
VARIANCE	41,681	20,660	18,099	155,557	130,992	24,565
Combined Total						
MARCH FY08	\$2,813,488	\$2,280,534	\$532,954	\$26,271,271	\$26,834,699	(\$563,429)
MARCH FY07	\$2,172,736	\$2,382,747	(\$210,011)	\$24,335,387	\$24,769,091	(\$433,704)
VARIANCE	640,752	(102,213)	742,965	1,935,884	2,065,609	(129,725)
Golf Enterprises						
Oak Marr Golf Course						
MARCH FY08	81,681	53,006	28,675	918,211	678,260	239,952
MARCH FY07	51,674	59,080	(7,406)	827,920	730,302	97,618
VARIANCE	30,007	(6,074)	36,081	90,292	(52,043)	142,334
Administration						
MARCH FY08	3,287	21,107	(17,820)	85,642	163,719	(78,077)
MARCH FY07	3,772	35,633	(31,861)	87,369	206,534	(119,166)
VARIANCE	(485)	(14,526)	14,041	(1,727)	(42,816)	41,089
Burke Lk. Golf Course Clubhouse						
MARCH FY08	67,584	43,397	24,187	834,585	504,404	330,181
MARCH FY07	30,369	55,080	(24,711)	678,680	448,008	230,672
VARIANCE	37,215	(11,683)	48,898	155,905	56,396	99,509
Greendale Golf Course - Clubhouse						
MARCH FY08	67,111	64,364	2,748	849,490	738,746	110,744
MARCH FY07	37,066	60,823	(23,757)	774,458	698,519	75,939
VARIANCE	30,046	3,541	26,505	75,032	40,227	34,805
Jefferson Golf Course - Clubhouse						
MARCH FY08	47,461	57,992	(10,532)	609,115	609,960	(845)
MARCH FY07	27,599	51,389	(23,790)	534,732	566,554	(31,821)
VARIANCE	19,862	6,604	13,258	74,383	43,406	30,977
Pinecrest Golf Course Clubhouse						
MARCH FY08	42,619	59,584	(16,964)	504,182	545,643	(41,461)
MARCH FY07	20,398	48,802	(28,403)	416,821	490,918	(74,097)
VARIANCE	22,221	10,782	11,439	87,362	54,725	32,636

FY 2008 REVENUE AND EXPENDITURE ANALYSIS - BY SITE
FUND 170

	<u>MONTHLY</u> <u>REVENUE</u>	<u>MONTHLY</u> <u>EXPENSE</u>	<u>NET</u>	<u>TOTAL</u> <u>REVENUE</u>	<u>TOTAL</u> <u>EXPENSE</u>	<u>TOTAL</u> <u>NET</u>
Twin Lakes Golf Course Clubhouse						
MARCH FY08	168,211	192,401	(24,189)	2,140,919	1,798,173	342,745
MARCH FY07	87,936	151,002	(63,067)	1,950,787	1,600,456	350,331
VARIANCE	80,276	41,399	38,877	190,132	197,717	(7,585)
Laurel Hill Golf Course						
MARCH FY08	97,184	111,171	(13,987)	1,415,534	1,494,449	(78,915)
MARCH FY07	55,339	82,668	(27,329)	1,221,223	1,129,754	91,469
VARIANCE	41,845	28,503	13,342	194,311	364,695	(170,384)
REC ACTIVITIES						
Oak Marr Rec Ctr						
MARCH FY08	175,014	206,824	(31,810)	2,106,066	1,725,779	380,287
MARCH FY07	166,872	164,746	2,126	1,975,202	1,481,772	493,430
VARIANCE	(119,312)	(205,224)	85,912	11,552	38,782	(27,230)
Providence Rec Ctr						
MARCH FY08	189,951	144,898	45,053	1,562,853	1,324,916	237,937
MARCH FY07	138,654	146,215	(7,561)	1,386,874	1,316,429	70,446
VARIANCE	51,297	(1,316)	52,613	175,978	8,487	167,491
South Run Rec Ctr						
MARCH FY08	192,386	134,565	57,821	1,734,937	1,240,756	494,180
MARCH FY07	191,911	126,361	65,550	1,655,855	1,134,326	521,529
VARIANCE	474	8,204	(7,730)	79,082	106,430	(27,348)
Springhill Rec Ctr						
MARCH FY08	203,224	147,705	55,518	1,659,581	1,358,628	300,953
MARCH FY07	168,465	149,557	18,907	1,550,197	1,362,597	187,600
VARIANCE	34,759	(1,852)	36,611	109,384	(3,969)	113,353
Audrey More Recenter						
MARCH FY08	316,795	200,367	116,429	2,404,755	1,828,352	576,403
MARCH FY07	265,471	195,322	70,148	2,497,269	1,807,581	689,688
VARIANCE	51,325	5,044	46,280	(92,514)	20,771	(113,285)
Admin Rec Ctr						
MARCH FY08	54,753	70,320	(15,567)	150,258	733,905	(583,647)
MARCH FY07	43,645	57,393	(13,748)	132,410	643,540	(511,130)
VARIANCE	11,108	12,927	(1,819)	17,848	90,365	(72,517)
Cub Run Recenter						
MARCH FY08	247,113	167,023	80,090	1,871,909	1,791,040	80,869
MARCH FY07	199,027	164,940	34,087	1,724,432	1,539,094	185,339
VARIANCE	48,085	2,083	46,003	147,477	251,947	(104,470)
George Washington Rec Ctr						
MARCH FY08	23,402	37,898	(14,496)	248,443	336,026	(87,583)
MARCH FY07	17,318	36,934	(19,616)	199,387	337,313	(137,926)
VARIANCE	6,084	964	5,120	49,056	(1,287)	50,343
Lee Rec Ctr						
MARCH FY08	256,614	191,486	65,128	1,941,325	1,906,855	34,470
MARCH FY07	177,516	205,923	(28,407)	1,855,151	1,744,550	110,601
VARIANCE	79,098	(14,437)	93,535	86,174	162,305	(76,131)
Mt Vernon Rec Ctr						
MARCH FY08	172,067	127,065	45,003	1,488,372	1,217,687	270,685
MARCH FY07	145,228	131,227	14,001	1,372,227	1,107,020	265,207
VARIANCE	26,839	(4,162)	31,001	116,145	110,667	5,477

**FY 2008 REVENUE AND EXPENDITURE ANALYSIS - BY SITE
FUND 170**

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
Burke Lake Park						
MARCH FY08	30,116	12,932	17,184	520,342	430,880	89,463
MARCH FY07	32,386	10,144	22,241	491,173	419,393	71,779
VARIANCE	(2,270)	2,787	(5,057)	29,169	11,486	17,683
Lake Fairfax Park						
MARCH FY08	38,107	27,438	10,669	936,435	645,959	290,476
MARCH FY07	26,610	38,694	(12,084)	1,029,669	573,763	455,906
VARIANCE	11,497	(11,256)	22,753	(93,234)	72,196	(165,430)
Lake Accotink						
MARCH FY08	44,941	9,266	35,675	188,730	204,567	(15,836)
MARCH FY07	21,162	15,313	5,849	140,021	198,354	(58,334)
VARIANCE	23,779	(6,047)	29,826	48,710	6,212	42,497
Rec Activities Admin						
MARCH FY08	6,435	1,631	4,805	243,935	37,963	205,972
MARCH FY07	5,245	(97,270)	102,515	270,599	9,211	261,388
VARIANCE	1,190	98,900	(97,710)	(26,664)	28,751	(55,415)
RESOURCE MANAGEMENT						
Colvin Run Mill						
MARCH FY08	6,862	3,946	2,916	63,235	39,304	23,932
MARCH FY07	4,574	1,148	3,427	54,104	11,078	43,026
VARIANCE	2,288	2,798	(510)	9,132	28,226	(19,094)
E.C. Lawrence						
MARCH FY08	2,982	861	2,120	22,089	8,656	13,433
MARCH FY07	11,599	7,932	3,667	31,435	14,812	16,623
VARIANCE	(8,617)	(7,070)	(1,547)	(9,346)	(6,156)	(3,191)
Frying Pan						
MARCH FY08	54,774	31,105	23,669	320,681	230,772	89,909
MARCH FY07	17,923	18,612	(689)	233,047	156,861	76,186
VARIANCE	36,850	12,493	24,358	87,634	73,911	13,723
Green Spring Gardens						
MARCH FY08	22,454	19,800	2,655	188,249	192,849	(4,600)
MARCH FY07	19,294	21,202	(1,908)	151,732	152,627	(895)
VARIANCE	3,160	(1,402)	4,563	36,517	40,221	(3,705)
Hidden Oaks Nature Ctr						
MARCH FY08	7,774	1,240	6,534	49,392	17,598	31,794
MARCH FY07	6,509	2,210	4,299	33,088	22,693	10,394
VARIANCE	1,265	(971)	2,235	16,305	(5,095)	21,400
Hidden Pond Nature Ctr						
MARCH FY08	2,324	1,109	1,215	23,271	16,832	6,439
MARCH FY07	1,961	1,420	540	21,007	12,661	8,346
VARIANCE	363	(311)	675	2,264	4,172	(1,908)
Huntley Meadows Park						
MARCH FY08	2,489	1,265	1,224	15,212	7,314	7,898
MARCH FY07	745	1,591	(846)	14,143	7,370	6,774
VARIANCE	1,744	(326)	2,070	1,069	(56)	1,125
Riverbend Park						
MARCH FY08	16,408	10,263	6,145	117,856	92,414	25,442
MARCH FY07	17,230	5,179	12,052	98,541	53,792	44,749
VARIANCE	(822)	5,084	(5,906)	19,314	38,622	(19,307)

FY 2008 REVENUE AND EXPENDITURE ANALYSIS - BY SITE
FUND 170

	<u>MONTHLY REVENUE</u>	<u>MONTHLY EXPENSE</u>	<u>NET</u>	<u>TOTAL REVENUE</u>	<u>TOTAL EXPENSE</u>	<u>TOTAL NET</u>
Sully						
MARCH FY08	4,205	7,170	(2,964)	62,558	80,797	(18,239)
MARCH FY07	2,317	5,782	(3,465)	53,842	64,290	(10,448)
VARIANCE	1,888	1,388	500	8,716	16,507	(7,791)
Clemyjontri						
MARCH	1,015	10	1,005	65,585	(54)	65,639
MARCH	0	0	0	0	0	0
VARIANCE	1,015	10	1,005	65,585	(54)	65,639
Historic Prop. Rent & Services						
MARCH FY08	29,456	26,228	3,228	189,752	243,331	(53,579)
MARCH FY07	28,190	27,738	452	187,366	231,195	(43,829)
VARIANCE	1,266	(1,510)	2,775	2,386	12,136	(9,750)

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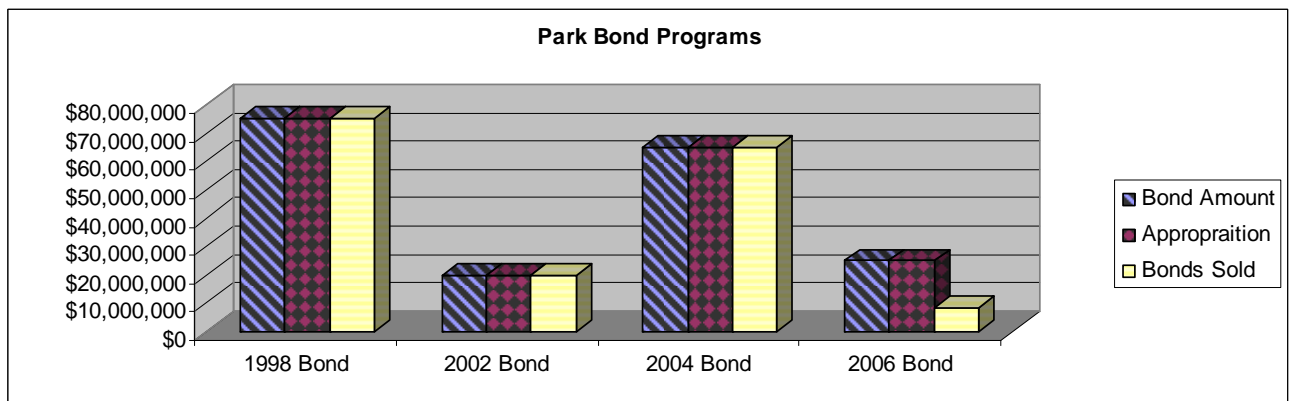
INFORMATION -

FY 2008 Update - Fund 370, Park Authority Bond Construction and Fund 371, Park Capital Improvement Fund

Fund 370

The Park Authority had a total of \$75,000,000 authorized bonds from the 1998 Bond Program and \$20,000,000 authorized from the 2002 program in Fund 370 for park land acquisition and development. All bonds associated with the 1998 and 2002 program have been sold. The Park Authority had \$65,000,000 approved as part of the 2004 Bond Program. The full complement of \$65,000,000 from the 2004 Program has been appropriated. Bond sales to date from the 2004 program total \$65,000,000 with the last \$41,660,000 sold in January of 2008. In addition, a \$25,000,000 park bond was approved as part of the fall 2006 Bond Referendum. Bond sales to date total \$8,365,000 leaving a balance of available bond funds to be sold in the amount of \$16,635,000.

The FY 2008 Capital Budget Plan is \$50,862,077. Expenditures and encumbrances total \$23,884,901 resulting in an available balance of \$26,977,176 associated with Fund 370, Park Authority Bond Construction.



Fund 371

With regard to Fund 371, Park Capital Improvement Fund, the Park Authority has an appropriation of \$19,217,935 for projects in FY 2008. This appropriation was increased by \$2,018,000 at FY 2008 Third Quarter Budget Review for donations received during the current fiscal year, and a transfer from the Facilities and Services Reserve to fund critical repairs at Mount Vernon RECenter. These funds are utilized for projects listed in Fund 371, Park Capital Improvement Fund and include those activities associated with

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the improvement fund such as easement administration, proffer development, park rental building repairs, improvements to revenue generating facilities, grants, and park improvements made possible as a result of lease payments on park sites.

Expenditures and encumbrances total \$2,115,272 resulting in an available balance of \$17,102,663 associated with Fund 371, Park Capital Improvement Fund.

Attached are updates for Fund 370, Park Authority Bond Construction and Fund 371, Park Capital Improvement Fund, relating to the funding categories and Board reallocations to date, as well as the budgets, expenditures, encumbrances and remaining balances for each park activity listed under the major funding categories.

FISCAL IMPACT:

The FY 2008 appropriation for Fund 370, Park Authority Bond Construction is \$50,862,077. The FY 2008 appropriation for Fund 371, Park Capital Improvement Fund is \$19,217,935.

ENCLOSED DOCUMENT:

Attachment 1: FY 2008 Update - Fund 370, Park Authority Bond Construction and Fund 371, Park Capital Improvement Fund

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Miriam Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator, Administration Division
Michael Baird, Management Analyst, Administration Division
Susan Tibbetts, Administrative Assistant, Administration Division

INFORMATION

FY 2009 Adopted Budget Plan - General Fund (Fund 001)

On April 28, 2008, the Board of Supervisors approved the FY 2009 Adopted Budget Plan for the General Fund (Fund 001). The General Fund Budget reflects revenue appropriation of \$2,323,360 and expenditure appropriations of \$26,630,847. There were a few changes or adjustments from the FY 2009 Advertised Budget to the FY 2009 Adopted Budget Plan:

- ◆ \$293,009, Pay for Performance salaries for employees were reinstated.
- ◆ (\$236,458) Exempt Limited Term Reduction for agencies with seasonal staff.
- ◆ \$200,000 additional fuel adjustment to cover billings from the Department of Vehicle Services for rising prices in the cost per gallon of fuel, as anticipated for FY 2009. This appropriation will cover the billings that we receive from DVS, and does not cover our own separate purchases of fuel by the agency.

The FY 2009 Adopted Budget Plan consists of the following changes as compared with the FY 2008 Adopted Budget Plan:

- ◆ Total personnel funding (Character 20) of \$22,849,127 (a total increase of 1.2%, or \$271,690 over the FY 2008 Adopted Budget of \$22,577,437).
 - (\$471,134) or a 2% reduction of total personnel cost for countywide cuts (Advertised).
 - \$979,282 compensation increases of which \$586,018 is for pay for performance.
 - (\$236,458) additional Exempt Limited Term Reduction.
- ◆ Total operating funding (Character 30) of \$6,234,277 (a net increase of 5.6% or \$332,336 from the FY 2008 Adopted Budget of \$5,901,941).
 - \$25,000 for fitness equipment as a result of promoting health and wellness at the employee fitness center for all County employees(Advertised).
 - \$107,336 for Department of Vehicle charges based on anticipated fuel increases.
 - \$200,000 additional increase for Department of Vehicle Services (DVS) charges for fuel as part of the Adopted Budget.
- ◆ Total recovered cost funding (Character 40) of \$2,752,557 (an increase of 3.1%, or \$83,828 over the FY 2008 Adopted Budget Plan of \$2,668,729).
 - (\$83,828) increase for pay for performance salary increases which is reinstated in full for the Adopted Budget.

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May 28, 2008

- ◆ Total capital equipment funding of \$300,000 (no change from the FY 2008 Adopted Budget).
- ◆ Total revenue funding of \$2,322,360 reflecting a decrease of \$137,645 from the FY 2008 Adopted Budget Plan.

FISCAL IMPACT:

The FY 2009 budget reflects total revenue appropriation of \$2,322,360 and total expenditure appropriation of \$26,630,847 for the General Fund.

ENCLOSED DOCUMENTS:

None

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Miriam C. Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator, Administration Division
Susan Tavallai, Senior Budget Analyst, Administration Division

Board Agenda Item
May 28, 2008

ACTION

FY 2009 Adopted Budget Plan - Revenue Fund (Fund 170)

ISSUE:

Approval of the FY 2009 Park Revenue Fund Adopted Budget Plan (Fund 170).

RECOMMENDATION:

The Park Authority Acting Director recommends adoption of the FY 2009 budget for the Park Revenue Fund, Fund 170.

TIMING:

Park Authority Board action is requested on May 28, 2008. The Board of Supervisors adopted the FY 2008 Budget for the Revenue Fund, Fund 170, on April 28, 2008.

BACKGROUND:

There was one change noted from the FY 2008 Advertised Budget to the FY 2009 Adopted Budget Plan.

- \$156,938 for pay for performance salaries was reinstated

The FY 2009 budget reflects projected revenues of \$39,922,135 and expenditures with Laurel Hill debt service of \$39,397,327. Net revenue before 170 reserves is projected at \$524,808. The FY 2009 Adopted Budget Plan consists of the following changes as compared with the FY 2008 Adopted Budget Plan:

- ◆ Total personnel funding (Character 20) of \$24,444,065 (an increase of 5.25%, or \$1,061,527 over the FY 2008 Adopted Budget Plan).
 - \$170,464 for 2/2.0 SYE positions, a Park Recreation Specialist IV and a Park Recreation Specialist III for program expansion.
 - \$891,063 for compensation increase in personnel salaries.
- ◆ Total operating funding (Character 30) of \$13,697,223 (an increase of 3.27%, or \$433,480 over the FY 2008 Adopted Budget).
 - \$433,480 covers increased needs for repairs, maintenance, and rising utility costs, as well as renovations to existing Park Authority facilities.
- ◆ Total recovered cost (Character 40) of \$1,246,268 (an increase of 4.52%, or \$53,895 for salary adjustments over the FY 2008 Adopted Budget).

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- ◆ The total debt payment for FY 2009 is \$1,850,475.
 - \$1,066,412 is the debt payment for the Series 2001 Revenue Bond for FY 2009.
 - \$784,063 represents Laurel Hill debt service payment which will be made as a transfer out of the fund balance to Fund 200, County Debt Service, on a bi-annual basis beginning in FY 2009.
- ◆ Both debt payments amount to 4.72% of the Fund's total expenditures.

FISCAL IMPACT:

The FY 2009 Adopted Budget reflects projected revenues of \$39,922,135 and expenditures of \$39,397,327. The net revenue is projected at \$524,808 before Fund 170 reserves.

ENCLOSED DOCUMENTS:

None

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Miriam C. Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator, Administration Division
Susan Tavallai, Senior Budget Analyst, Administration Division

INFORMATION

FY 2009 Adopted Budget Plan - General County Construction Fund (Fund 303)

On April 28, 2008, the Board of Supervisors approved the FY 2009 Adopted Budget Plan for the General County Construction Fund, Fund 303. The General County Construction Fund Budget reflects expenditure appropriations of \$7,217,570. There was one change made from the FY 2009 Advertised Budget to the FY 2009 Adopted Budget for Fund 303.

- ♦ (\$150,000) reduction to Athletic Field Maintenance for the funding of rising utilities added in the Advertised Budget Process revising the project from \$2,430,384 in the Advertised to \$2,230,384 for the Adopted Budget Plan.

The FY 2009 Adopted Budget Plan for Fund 303 includes:

- ♦ \$987,076 for Parks Ground Maintenance (no change from the FY 2008 Adopted Budget).
- ♦ \$470,000 for Parks Facility Maintenance (no change from the FY 2008 Adopted Budget).
- ♦ \$300,000 for ADA compliance (no change from the FY 2008 Adopted Budget).
- ♦ \$425,000 for Corrective and Emergency Repairs (no change from the FY 2008 Adopted Budget).
- ♦ \$738,648 for Park Maintenance at FCPS Athletic Fields (no change from the FY 2008 Adopted Budget).
- ♦ \$2,280,384 for Athletic Field Maintenance (no changes from the FY 2008 Adopted Budget)
- ♦ \$516,462 for Laurel Hill (a decrease of 53%, or \$580,554 from the FY 2008 the funding which includes: \$193,379 for existing staff, \$260,000 for opening of the G& H areas and \$63,083 for maintenance activities).
- ♦ \$1,000,000 for the Field Application Fee Enhanced Maintenance (no change from the FY 2008 Adopted Budget).
- ♦ \$500,000 for Synthetic Turf Field Development (no change from the FY 2008 Adopted Budget).
- ♦ (\$1,101,354) for Salona Property debt payment is removed from Park Authority budget.

FISCAL IMPACT:

The FY 2009 Adopted Budget Plan appropriation for the County Construction Fund, Fund 303, is \$7,217,570.

Board Agenda Item
May 28, 2008

ENCLOSED DOCUMENTS:

Attachment 1: Fund 303 Budget Summary

STAFF:

Timothy K. White, Acting Director
Cindy Messinger, Deputy Director/COO
Miriam C. Morrison, Director, Administration Division
Seema Ajrawat, Fiscal Administrator, Administration Division
Susan Tavallai, Senior Budget Analyst, Administration Division

**Fairfax County Park Authority
Fund 309
FY 2009 Budget Summary**

	FY 2008 Adopted	FY 2008 Advised	FY 2008 Adopted	Variance from FY 08 Adopted
Non-Recurring Funding				
009417 Corrective Repairs-General Fund Assets Contingency- Emergency Repaire	\$425,000	\$425,000	\$425,000	\$0
009416 American w/Disability Act Retrofit	\$300,000	\$300,000	\$300,000	\$0
Total Non-Recurring Funding	\$725,000	\$725,000	\$725,000	\$0
Recurring Funding				
009442 Parks-Ground Maintenance	\$987,076	\$987,076	\$987,076	\$0
009443 Parks-Facility Maintenance	\$470,000	\$470,000	\$470,000	\$0
009444 Laurel Hill	\$1,097,016	\$516,462	\$516,462	(\$580,554)
005099 Athletic Field Maintenance	\$2,280,384	\$2,430,384	\$2,280,384	\$150,000
005006 Park Maintenance at FCPS Athletic Fields	\$738,648	\$738,648	\$738,648	\$0
005012 Field Application Fee Enhanced Maintena	\$1,000,000	\$1,000,000	\$1,000,000	\$0
005013 Synthetic Turf Field Development	\$500,000	\$500,000	\$500,000	\$0
009494 Salona Property	\$1,101,354	\$0	\$0	(\$1,101,354)
Total Recurring Funding	\$6,074,378	\$6,642,570	\$6,492,870	(\$175,508)
AGENCY TOTAL REQUEST	\$6,899,478	\$7,367,570	\$7,217,570	(\$153,908)

Budget Committee Calendar
May 2008 – May 2009

May 14, 2008	PA Budget Committee reviews: <ul style="list-style-type: none">• FY 2009 Adopted Budget• PA Budget Committee reviews FY 2008 Third Quarter Budget adjustments• Third Quarter Status Report• Budget Calendar
May 28, 2008	PA Board approves FY 2009 Adopted Budget
June 11, 2008	PA Budget Committee reviews FY 2010 Issues: <ul style="list-style-type: none">• General Fund (001)• Revenue Fund (170)• General County Construction (303)• Capital Improvement Fund (371)
July 1, 2008	Fiscal year 2009 begins
July 9, 2008	PA Budget Committee reviews (Due to DMB ~ July 6, 2008) <ul style="list-style-type: none">• FY 2008 Carryover
July 9, 2008	PA Board approves FY 2008 Carryover Review
September 10, 2008	PA Budget Committee reviews FY 2010 Budget Submission
September 24, 2008	PA Board approves FY 2010 Budget Submission (Due to DMB September 28, 2008 tentative)
November 12, 2008	PA Budget Committee FY 2010 First Quarter Status
December 24, 2008	FY 2008 Audit Report Distributed
January 7, 2009	Board Authorization to hold public meeting for 2009 Potential Fee Adjustments
January 14, 2009	CAFR Presentation
February 4, 2009	Public Comment Meeting on Proposed Fee for FY2009
February 25, 2009	PA Budget Committee reviews: <ul style="list-style-type: none">• FY 2009 Second Quarter Status Report

**Budget Committee Calendar
May 2008 – May 2009**

- FY 2009 Third Quarter Review

February 25, 2009 PA Board Approves FY2009 Third Quarter Review

March 25, 2009 PA Budget Committee reviews:

- FY 2010 Advertised Budget Plan Memorandum
- Park Services/Resource Management Committees Approval of Proposed Fee Adjustments for FY 2009
- FY 2010 Add-On Consideration Items to FY 2010 Advertised Budget
- PA Budget Committee reviews status of Comprehensive Fund Management Plan Model
- FY 2010 Add – On (Due to DMB ~March 9, 2009)

March 25, 2009 PA Board Approves:

- FY 2009 Fee Schedule
- FY 2010 Add On Items

April (TBD), 2009 New Fee Schedule Takes Effect

April 1,2,3, 2009 Public hearings on proposed FY 2010 Budget

April (TBD), 2009 BOS Mark-up Session for FY 2010 Budget

- BOS approves FY 2009 Third Quarter Review

April (TBD), 2009 BOS approves FY 2010 Budget Plan