



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

VIA: John W. Dargle, Jr., Director

FROM: Miriam Morrison, Director
Administration Division

DATE: July 2, 2009

Agenda

Administration, Management and Budget Committee
Wednesday, July 8, 2009 – 4:30 p.m.
Board Room – Herrity Building
Chairman: Ken Quincy
Vice Chair: Harold Pyon

1. FY 2009 Carryover Budget Review – Fund 001, Park Authority General Fund – Action
2. FY 2009 Carryover Budget Review – Fund 170, Park Revenue Fund – Action
3. FY 2009 Carryover Budget Review – Fund 370, Park Authority Bond Construction Fund – Action
4. FY 2009 Carryover Budget Review – Fund 371, Park Capital Improvement Fund – Action
5. FY 2011 Budget Development – Discussion*

*Enclosure



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ACTION -

FY 2009 Carryover Budget Review – Fund 001, Park Authority General Fund

ISSUE:

Approval of the FY 2009 Carryover Budget Review for Fund 001, Park Authority General Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2009 Carryover Budget Review for Fund 001, Park Authority General Fund.

TIMING:

Board action is requested on July 8, 2009. The submission of the FY 2009 Carryover Review is due to the Department of Management and Budget on July 10, 2009. Final year end figures will be sent to the Park Authority Board on July 22, 2009, as an Information item. Figures represent balances as of July 7, 2009.

BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2009 (FY 2009), to the new fiscal year beginning July 1, 2009 (FY 2010). Carryover recognizes current obligations and adjusts the next fiscal year's budget appropriation for the carryover amount. Carryover items include commitments that should have been expended from the current fiscal year's budget but cannot be paid until the next year. Actual Carryover figures will be available on July 9, 2009, before the system closes for year end.

Total actual revenue is \$2,236,211 and is \$87,149 lower than the Revised Budget Plan of \$2,323,360. Total actual expenditures are \$25,662,766 as compared to the Revised Expenditure budget level of \$26,177,921. Recovered costs are (\$2,577,321) and are offset by non-recovery for vacancies. Capital Equipment expenditures are \$310,264 and are fully spent. A balance remains in the General Fund of \$42,026 for any potential audit adjustments.

Encumbered balances are \$473,129, and will be requested for carryover. Encumbrances consist primarily of KPMG audit costs, utility and fuel costs, and contracted operating expenses. The Park Authority is requesting encumbered

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Carryover funding obligations that need to be expended using the current year's budget allocation. There are no unencumbered carryover requests.

Carryover will be due to the Department of Management and Budget on July 10, 2009. Final figures will be sent to the Park Authority Board on July 22, 2009, as an Information Item.

FISCAL IMPACT:

The Fiscal Year 2009 Carryover submission will include the carryover of encumbrances of \$473,129 and will increase the FY 2010 character 30 operating budget from \$4,858,233 to \$5,331,362.

ENCLOSED DOCUMENT:

Attachment 1: General Fund (001) FY 2009 Carryover Summary as of July 7, 2009

STAFF:

John W. Dargle, Jr., 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
GENERAL FUND
FUND 001
FY2009 CARRYOVER SUMMARY**

	FY 2009 Revised Budget	FY 2009 Actual As of 7/7/09	FY 2009 Encumbrances Estimated	FY 2009 Balance Estimated	FY 2010 Adopted Budget	FY 2010 Revised Budget	Difference
EXPENDITURES:							
Personnel Services	\$21,669,551	\$21,495,023	\$0	\$174,528	\$21,925,523	\$21,925,523	\$0
Operating Expenses	\$6,950,664	\$6,434,800	\$473,129	\$42,735	\$4,858,233	\$5,331,362	\$473,129
Capital Equipment	\$310,264	\$310,264	\$0	\$0	\$150,000	\$150,000	\$0
Subtotal	\$28,930,479	\$28,240,087	\$473,129	\$217,263	\$26,933,756	\$27,406,885	\$473,129
Less: Recovered Costs	(\$2,752,557)	(\$2,577,321)	\$0	(\$175,236)	(\$3,340,990)	(\$3,340,990)	\$0
TOTAL EXPENDITURES	\$26,177,922	\$25,662,766	\$473,129	\$42,026	\$23,592,766	\$24,065,895	\$473,129
REVENUE	\$2,323,360	\$2,236,211	\$0	(\$87,149)	\$2,323,360	\$2,323,360	\$0
Net Cost to the County	\$23,854,562	\$23,426,555	\$473,129	(\$45,123)	\$21,269,406	\$21,742,535	\$473,129

FY 2009 Estimated Carryover:

Personnel Services	\$0	
Operating Expenses	\$473,129	primarily Trirega licenses, utilities and fuel
Capital Equipment	\$0	

Total FY 2009 Carryover Request:

\$473,129

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ACTION -

FY 2009 Carryover Budget Review - Fund 170, Park Revenue Fund

ISSUE:

Approval of the FY 2009 Carryover Budget Review for Fund 170, Park Revenue Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2009 Carryover Budget Review for Fund 170, Park Revenue Fund.

TIMING:

Board action is requested on July 8, 2009. The submission of the FY 2009 Carryover Review is due to the Department of Management and Budget on July 10, 2009. Final year end figures will be sent to the Park Authority Board on July 22, 2009, as an Information item. Figures represent balances as of July 7, 2009.

BACKGROUND:

Net Revenue for the fund is \$1,030,486 as compared to the Revised Budgeted Net Revenue target before reserves of \$524,807. Net Revenue after estimated reserves of \$350,000 (debt service reserve, managed reserve, and deferred revenue reserve) is \$680,486.

A transfer from the Park Revenue Fund (170) to the Park Capital Improvement Fund (371) is requested for \$160,000 at the Carryover Budget Review for priority needs to include: \$25,000 for a chiller compressor at Mt Vernon, \$10,000 for an agency-wide inventory management ParkNet module activation, \$75,000 for time and attendance system/enhancement, and approximately \$50,000 for Watermine repairs. Any other net revenue after reserves will be held until after the KPMG audit to account for any adjustments necessary for FY 2009 and will be considered for transfer at the Third Quarter Budget Review.

An expenditure appropriation increase for \$135,188 is requested for Clemyjontri since this site was cut in the LOB process from the General Fund and moved to the Revenue Fund. Revenue was already appropriated in the Revenue Fund for this site and has been shifted from the Resource Management Division to Park Services.

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FISCAL IMPACT:

A transfer is requested from the Revenue Fund (170) to the Park Capital Improvement Fund (371) for \$160,000 in FY 2009 as part of the Carryover Budget Review. The FY 2010 Revenue Fund expenditure appropriation of \$14,360,740 is increased to \$14,495,928. The FY 2010 budgeted Net Revenue for the fund is \$1,020,838.

ENCLOSED DOCUMENT:

Attachment 1: Park Revenue Fund (170) FY 2009 Carryover Summary

Attachment 2: Fund Statement, Fund 170, Park Revenue Fund

STAFF:

John W. Dargle, Jr., 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
PARK REVENUE FUND
FUND 170
FY2009 CARRYOVER SUMMARY**

	FY 2009 Revised Budget	FY 2009 Actual As of 7/7/09	FY 2009 Balance Estimated	FY 2010 Adopted Budget	FY 2010 Revised Budget	Difference
OPERATING REVENUE	\$39,922,135	\$38,379,627	(\$1,542,508)	\$41,994,699	\$41,994,699	\$0
EXPENDITURES:						
Personnel Services	\$24,444,065	\$23,796,007	\$648,058	\$25,473,299	\$25,584,287	\$110,988
Operating Expenses	\$13,697,223	\$12,701,961	\$995,262	\$14,384,940	\$14,409,140	\$24,200
Capital Equipment	\$651,833	\$113,516	\$538,317	\$542,500	\$542,500	\$0
Less: Recovered Cost:	(\$1,246,268)	(\$1,114,051)	(\$132,217)	(\$1,302,599)	(\$1,302,599)	\$0
Subtotal	\$37,546,853	\$35,497,433	\$2,049,420	\$39,098,140	\$39,233,328	\$135,188 *
DEBT SERVICE	\$1,066,412	\$1,067,645	(\$1,233)	\$1,069,158	\$1,069,158	\$0
Expenditures	\$38,613,265	\$36,565,078	\$2,048,187	\$40,167,298	\$40,302,486	\$135,188
Laurel Hill Debt(Transfers Out)	\$784,063	\$784,063	\$0	\$806,563	\$806,563	\$0
TOTAL EXPENDITURES	\$39,397,328	\$37,349,141	\$2,048,187	\$40,973,861	\$41,109,049	\$135,188
Net Revenue before Reserves	\$524,807	\$1,030,486	\$505,680	\$1,020,838	\$885,650	(\$135,188)
Reserves (estimated)		(\$350,000)				
NET REVENUE as of 7/7/09		\$680,486				

* Note: \$135,188 represents an expenditure appropriation increase for Clemyjontri.

FUND STATEMENT

Attachment 2-Fund 170

Fund Type P17, Non-Appropriated Funds

Fund 170, Park Revenue Fund

	FY 2009 Estimate	FY 2009 Actual	Increase (Decrease) (Col. 2-1)	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$7,181,841	\$7,181,841	\$0	\$7,775,529	\$8,212,327	\$436,798
Revenue:						
Interest on Bond Proceeds	\$56,526	\$9,680	(\$46,846)	\$52,488	\$52,488	\$0
Park Fees	39,418,893	37,947,654	(1,471,239)	41,338,470	41,338,470	0
Interest	161,228	116,595	(44,633)	248,241	248,241	0
Donations	285,488	305,698	20,210	355,500	355,500	0
Total Revenue¹	\$39,922,135	\$38,379,627	(\$1,542,508)	\$41,994,699	\$41,994,699	\$0
Transfers In:						
County Construction (303) ³	\$0	\$0	\$0	\$0	\$0	0
Total Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Total Available	\$47,103,976	\$45,561,468	(\$1,542,508)	\$49,770,228	\$50,207,026	\$436,798
Expenditures:						
Personnel Services	\$24,444,065	\$23,796,007	(\$648,058)	\$25,362,311	\$25,473,299	\$110,988
Operating Expenses	13,697,223	12,701,961	(995,262)	14,360,740	14,384,940	24,200
Recovered Costs	(1,246,268)	(1,114,051)	132,217	(1,302,599)	(1,302,599)	0
Capital Equipment	651,833	113,516	(538,317)	542,500	542,500	0
Debt Service:²						
Fiscal Agent Fee	\$2,000	\$2,000	\$0	\$3,233	\$3,233	\$0
Accrued Bond Interest Payable	1,064,412	1,065,645	1,233	1,065,925	1,065,925	0
Total Expenditures	\$38,613,265	\$36,565,078	(\$2,048,187)	\$40,032,110	\$40,167,298	\$135,188
Transfers Out:						
County Debt Service (200) ³	\$784,063	\$784,063	\$0	\$806,563	\$806,563	\$0
Park Capital Improvement Fund (371)	0	0	0	0	160,000	160,000
Total Transfers Out	\$784,063	\$784,063	\$0	\$806,563	\$966,563	\$160,000
Total Disbursements	\$39,397,328	\$37,349,141	(\$2,048,187)	\$40,838,673	\$41,133,861	\$295,188
Net Revenue		\$1,030,486		\$1,156,026	\$860,838	
Ending Balance⁴	\$7,706,648	\$8,212,327	\$505,679	\$8,931,555	\$9,073,165	\$141,610
Debt Service Reserve	\$1,850,475	\$1,850,475	\$0	\$1,850,475	\$1,850,475	\$0
Managed Reserve ⁵	5,856,173	6,361,852	505,679	7,081,080	7,222,690	141,610
Set Aside Reserve ⁶	0	0	0	0	0	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0

¹ This fund statement reflects cash basis accounting. This method differs from the Park Authority's Comprehensive Annual Financial report (CAFR-FAMIS) which records revenue for unused Park passes in order to be in compliance with Generally Accepted Accounting Principles. The difference in the amount of revenue recognized under the cash basis accounting method used above and not recognized in the Park Authority's CAFR is \$3,946,904 for FY 2008. The net effect of deferred revenue is that the FY 2009 Actual Revenue shown above is \$242,525 higher than reflected in the County's accounting system using accrual basis. This impact is included in the Managed Reserve.

² Debt service represents principle and interest on Park Revenue Bonds which supported the construction of the Twin Lakes Golf Course.

³ Debt service payments for the Note Payable which supported the development of the Laurel Hill Golf Club will be made from Fund 200, County Debt Service.

⁴ The Park Revenue Fund maintains fund balances at adequate levels relative to projected operation and maintenance expenses, as well as debt service requirements. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁵ The Managed Reserve includes set aside cash flow and emergency reserves for operations as a contingency for unanticipated operating expenses or a disruption in the revenue stream, as well as donation reserves and revenue set aside as part of the deferred liability plan scheduled to convert to a full accrual Fund Statement in FY 2010.

⁶ The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.

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ACTION

FY 2009 Carryover Budget Review - Fund 370, Park Authority Bond Construction Fund.

ISSUE:

Approval of the FY 2009 Carryover Budget Review submission for Fund 370, Park Authority Bond Construction Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2009 Budget Carryover for Fund 370, Park Authority Bond Construction Fund.

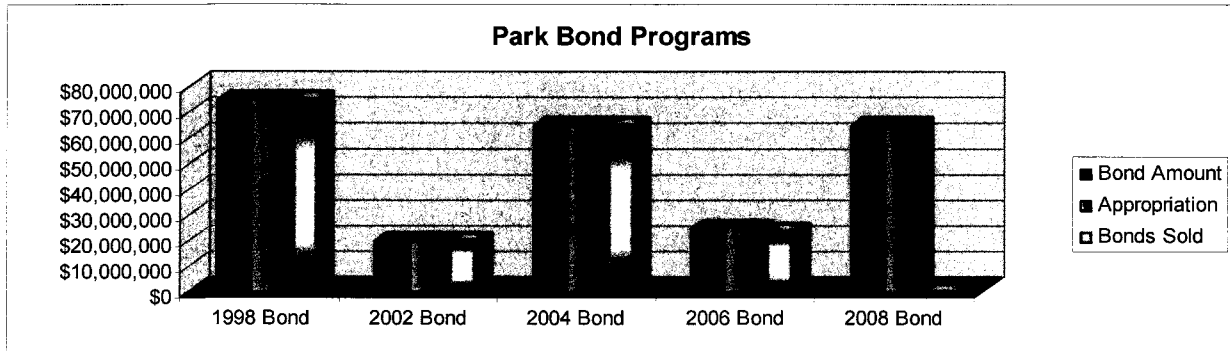
TIMING:

Board action is requested on July 8, 2009. The submission of the FY 2009 Carryover Review is due to the Department of Management and Budget on July 10, 2009. Final year end figures will be sent to the Park Authority Board on July 22, 2009, as an Information Item. Figures represent balances as of July 7, 2009.

BACKGROUND:

The Park Authority had a total of \$75,000,000 authorized bonds from the 1998 Bond Program, \$20,000,000 authorized from the 2002 program and \$65,000,000 authorized as part of the fall 2004 Bond Program in Fund 370 for park land acquisition and development. All bonds associated with the 1998, 2002, and 2004 program have been sold. A \$25,000,000 park bond was approved as part of the fall 2006 Bond Referendum. Bond sales to date total \$23,665,000 leaving a balance of available bond funds to be sold in the amount of \$1,335,000. In addition, a \$65,000,000 park bond was approved as part of the fall 2008 Bond Referendum. The full complement of \$65,000,000 from the 2008 program was appropriated as part of FY 2009 Third Quarter Budget Review and no bonds from this program have been sold.

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As part of Fiscal Year 2009 Carryover, the Park Authority is requesting appropriation of \$805,847 for a Federal, Virginia Department of Transportation Grant for Accotink Stream Valley Trail. This appropriation is necessary to account for revenue received after FY 2009 Third Quarter Budget Review and to reimburse Project 474763, Grants for expenditures that were incurred in FY 2009. In addition, the appropriation in Project 476098, West County RECenter is being reduced by \$43,444 to correct an old off-cycle audit adjustment that was never corrected on the budget side.

Based on a beginning cash balance of \$15,376,175 from the most recent bond sales and a future bond sale of \$66,335,000, the Park Authority will have a total appropriation of \$81,711,175 to expend in the Capital Improvement program for parkland acquisition, development and renovation for Fund 370, Park Authority Bond Construction.

FISCAL IMPACT:

The FY 2009 Carryover appropriation request for Fund 370, Park Authority Bond Construction is \$81,711,175.

ENCLOSED DOCUMENTS:

- Attachment 1: FY 2009 Carryover Fund Statement - Fund 370, Park Authority Bond Construction
- Attachment 2: FY 2009 Capital Construction Carryover Summary of Capital Projects - Fund 370, Park Authority Bond Construction
- Attachment 3: FY 2009 Carryover - Fund 370, Park Authority Bond Construction Fund Adjustments

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STAFF:

John W. Dargle, Jr., Director

Cindy Messinger, Deputy Director/COO

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Michael P. Baird, Management Analyst, Administration Division

FY 2009 CARRYOVER FUND STATEMENT						
Fund: 370, Park Authority Bond Construction						
Agency: Park Authority						
	1. FY 2009 Estimate	2. FY 2009 Actual	3. Increase (Decrease) (Col. 2-1)	4. FY 2010 Adopted Budget Plan	5. FY 2010 Revised Budget Plan	6. Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	\$16,941,424	\$16,941,424	\$0	\$0	\$15,376,175	\$15,376,175
Revenue:						
Sale of Bonds ²	\$81,635,000	\$15,300,000	(\$66,335,000)	\$0	\$66,335,000	\$66,335,000
Grants	\$1,483,376	\$2,289,223	\$805,847			
Total Revenue	\$83,118,376	\$17,589,223	(\$65,529,153)	\$0	\$66,335,000	\$66,335,000
Total Available	\$100,059,800	\$34,530,647	(\$65,529,153)	\$0	\$81,711,175	\$81,711,175
Expenditures:	\$100,059,800	\$19,111,028	(\$80,948,772)	\$0	\$81,711,175	\$81,711,175
Total Disbursements	\$100,059,800	\$19,111,028	(\$80,948,772)	\$0	\$81,711,175	\$81,711,175
Ending Balance ³	\$0	\$15,419,619	\$15,419,619	\$0	\$0	\$0

¹ FY2010 Revised Budget Plan, Beginning balance reduced by \$43,444 due to audit adjustment in Project 476098.

² The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board Policy. On November 2, 2004 voters approved a \$65 million Park Authority Referendum to continue land acquisition and the development of existing park facilities. On November 6, 2006 voters approved a \$25 million Park Authority Bond Referendum to continue land acquisition and park development. In addition, on November 4, 2008 the voters approved an additional \$65 million Park Bond Referendum. All bonds from the 2004 referendum have been sold. As part of the January 2009 bond sale an amount of \$15.3 million was sold from the fall 2006 referendum leaving a balance of \$1.335 in the authorized but unissued bonds from this referendum. No bonds from the 2008 program have been sold.

³ Capital Projects are budgeted based on total project cost. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

FY 2009 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS

Attachment II

FUND: 370 PARK AUTHORITY BOND CONSTRUCTION

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2009 REVISED BUDGET PLAN	FY 2009 ACTUAL EXPENDITURES	FY 2009 REMAINING BALANCE	FY 2010 ADOPTED BUDGET PLAN	FY 2010 REVISED BUDGET PLAN	INCREASE/DECREASE
004745	Lane's Mill Restoration	50,000	1,740	0	1,740	0	1,740	0
474104	Athletic Fields-Fall 2004 Park Bond	8,593,000	1,272,835	453,233	819,602	0	819,602	0
474106	Athletic Fields- Synthetic Turf Fall 2006 Park Bond	10,000,000	2,785,300	2,076,686	708,614	0	708,614	0
474198	Athletic Fields	7,400,000	225,710	44,260	181,450	0	181,450	0
474404	Infrastructure Renovation-2004 Bond	3,212,000	150,499	66,289	84,210	0	84,210	0
474408	Park and Building Renovation - 2008 Bond	19,739,500	19,739,500	226,818	19,512,682	0	19,512,682	0
474498	Infrastructure Renovation	4,900,000	159,397	8,205	151,192	0	151,192	0
474604	Trails and Stream Crossings-2004 Bond	4,895,000	592,362	246,625	345,737	0	345,737	0
474606	Trails and Stream Crossings-2006 Bond	5,000,000	4,365,020	1,132,867	3,232,153	0	3,232,153	(0)
474698	Trails and Stream Crossings	4,200,000	111,524	27,919	83,605	0	83,605	0
474763	Grants	2,528,703	1,722,856	2,077,113	(354,257)	0	451,590	805,847
475004	Natural and Cultural Resources-2004 Bond	3,830,000	1,802,309	589,209	1,213,100	0	1,213,100	0
475098	Stewardship - 2008 Bond	11,640,000	11,640,000	27,969	11,612,031	0	11,612,031	0
475502	Natural and Cultural Resources	10,000,000	2,424,347	961,233	1,463,114	0	1,463,114	0
475504	Community Park Development	5,000,000	112,080	42,979	69,101	0	69,101	0
475508	Community Parks/Courts-2004 Bond	9,434,976	2,201,416	786,252	1,415,164	0	1,415,164	0
475598	Park Development - 2008 Bond	19,235,100	19,235,100	659,308	18,575,792	0	18,575,792	0
475804	Community Park Development	10,050,223	133,576	13,502	120,074	0	120,074	0
475898	Building Renovation and Expansion-2004 Bond	23,079,000	12,281,297	4,582,019	7,699,278	0	7,699,278	0
475998	Building Renovations	5,000,000	19,287	4,113	15,174	0	15,174	0
476098	Playgrounds, Picnic Areas, Tennis and Multi-use Courts	2,491,023	0	0	0	0	0	0
476102	West County Recreation Center	15,000,000	45,172	1,728	43,444	0	0	(43,444)
476104	Land Acquisition	15,000,000	0	0	0	0	0	0
476106	Land Acquisition-2004 Bond	12,030,750	0	0	0	0	0	0
476108	Land Acquisition-2006 Bond	10,000,000	2,539,683	1,777,880	761,803	0	761,803	0
476204	Land Acquisition - 2008 Bond	14,385,400	14,385,400	2,793,579	11,591,821	0	11,591,821	0
	Building New Construction-2004 Bond	4,450,000	2,113,389	511,242	1,602,147	0	1,602,147	0
	TOTAL FUND 370	241,144,675	100,059,800	19,111,028	80,948,772	0	81,711,175	762,403

FY 2009 Carryover Fund 370 Park Authority Bond Construction Fund Adjustments

The FY2010 expenditures are recommended to increase by \$81,711,175. This increase is attributable to the carryover of unexpended project balances in the amount of \$80,948,772, and increased in the amount of \$762,403 due to the appropriation of Grant funding in support of Lake Accotink Trail, offset by a decrease of \$43,444 to correct audit adjustment to West County REC.

The following project adjustment is requested at this time.

Project/Detail	Increase/(Decrease)	Comments
474763 Grants	\$805,847	Increase due to Grant funding from Commonwealth of Virginia, Dept of Transport. for Lake Accotink Trail. Total Project estimate is increased from \$1,722,856 to \$2,528,703.
476098 West County RECenter	(\$43,444)	Decrease appropriation by \$43,444 to zero to correct an off-cycle audit adjustment that was never synced to the current year budget.

Total \$762,403

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ACTION

FY 2009 Carryover Budget Review - Fund 371, Park Capital Improvement Fund

ISSUE:

Approval of the FY 2009 Carryover Budget Review for Fund 371, Park Capital Improvement Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2009 Carryover Budget Review for Fund 371, Park Capital Improvement Fund.

TIMING:

Board action is requested on July 8, 2009. The submission of the FY 2009 Carryover Review is due to the Department of Management and Budget on July 10, 2009. Final year end figures will be sent to the Park Authority Board on July 22, 2009, as an Information Item. Figures represent balances as of July 7, 2009.

BACKGROUND:

With regard to Fund 371, Park Capital Improvement Fund, the Park Authority had a remaining balance at the conclusion of FY 2009 in the amount of \$14,859,427. There is a transfer request from Fund 170, Park Revenue Fund to General Park Improvements in the amount of \$160,000 for capital repairs at recreation facilities and computer software enhancements. The FY 2010 expenditures are recommended to increase by \$3,349,080 due to receipts of easement fees, donations, park proffers, and contributions and the transfer from Fund 170. The total FY 2010 Revised Budget appropriation request is \$18,208,506.

FISCAL IMPACT:

The FY 2009 Carryover appropriation request for Fund 371, Park Capital Improvement Fund is \$18,208,506.

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ENCLOSED DOCUMENTS:

Attachment 1: Fund Statement - Fund 371 Capital Improvement Fund

Attachment 2: FY 2009 Capital Construction Carryover, Summary of Capital Projects –
Fund 371 Park Capital Improvement Fund

Attachment 3: FY 2009 Carryover- Fund 371, Park Capital Improvement Fund
Adjustments

STAFF:

John W. Dargle, Jr., Director

Cindy Messinger, Deputy Director/COO

Miriam C. Morrison, Director, Administration Division

Seema Ajrawat, Fiscal Administrator, Administration Division

Michael P. Baird, Management Analyst, Administration Division

FUND STATEMENT

Attachment I

Fund Type P37, Non-Appropriated Funds

Fund 371, Park Capital Improvement Fund

	FY 2009 Estimate	FY 2009 Actual	Increase (Decrease) (Col. 2-1)	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$23,850,946	\$23,850,946	\$0	\$3,985,063	\$21,696,384	\$17,711,321
Revenue:						
Interest	\$0	\$426,017	\$426,017	\$0	\$0	\$0
Capital Grants and Contributions ¹	370,000	431,032	61,032	0	370,000	370,000
Other Revenue	0	2,364,845	2,364,845	0	0	0
Total Revenue	\$370,000	\$3,221,894	\$2,851,894	\$0	\$370,000	\$370,000
Transfer In:						
Park Revenue Fund (170) ²	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Total Transfer In	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Total Available	\$24,220,946	\$27,072,840	\$2,851,894	\$3,985,063	\$22,226,384	\$18,241,321
Total Expenditures	\$20,235,883	\$5,376,457	(\$14,859,427)	\$0	\$18,208,506	\$18,208,506
Total Disbursements	\$20,235,883	\$5,376,457	(\$14,859,427)	\$0	\$18,208,506	\$18,208,506
Ending Balance³	\$3,985,063	\$21,696,384	\$17,711,321	\$3,985,063	\$4,017,878	\$32,814
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$0	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve ⁵	700,000	700,000	0	700,000	700,000	0
Facilities and Services Reserve ⁶	1,777,137	1,777,137	0	1,777,137	1,809,952	32,814
Unreserved Ending Balance	\$0	\$17,711,321	\$17,711,321	\$0	(\$0)	(\$0)

¹ Reflects revenues from a Recreation Access Program grant awarded by the Commonwealth of Virginia Transportation Board on December 19, 2002 for improvements at Stratton Woods Park (Project 004567), anticipated to be received in FY 2010.

² As part of the FY 2009 Carryover Review, an amount of \$160,000 was transferred from Fund 170, Park Revenue Fund for General Park Improvements.

³ Capital projects are budgeted based on total project costs. Most projects span multiple years, from design to construction completion. Therefore, funding for capital projects is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁴ This reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation at this site. In accordance with the FCPA Board, the principal amount of \$1,507,926 received from the donation will remain intact and any interest earned will be used according to the terms of the Trust.

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

⁶ In FY 2001, the Park Authority created a reserve for the maintenance and renovation of revenue-generating facilities and services. As a result of FY 2009 Carryover the Reserve is increased by \$32,814 due to interest received in the Facilities and Services Project (004765).

**FY 2009 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS**

FUND: 371 PARK CAPITAL IMPROVEMENT FUND

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2009 REVISED BUDGET PLAN	FY 2009 ACTUAL EXPENDITURES	FY 2009 REMAINING BALANCE	FY 2009 ACTUAL REVENUES	FY 2010 ADOPTED BUDGET PLAN	FY 2010 REVISED BUDGET PLAN	INCREASE/ DECREASE
004102	Low Impact Development	150,000	19,851	13,124	6,727	0	0	6,727	0
004103	Stewardship Education	135,000	61,752	7,331	54,421	0	0	54,421	0
004105	GIS/Data/Green Infrastructure	180,000	125,230	113,805	11,425	0	0	11,425	0
004108	Lee District Land Acquisition and Development	542,862	496,659	26,501	470,158	0	0	470,158	0
004109	Countywide Trails	49,998	24,082	0	24,082	11,582	0	35,664	11,582
004110	Merrilee Park	17,139	17,139	0	17,139	0	0	17,139	0
004113	Lee District Telecommunications	87,809	55,889	4,565	51,324	26,146	0	77,470	26,146
004114	Marie Butler Levin Preserve	1,750	0	0	0	0	0	0	0
004115	Pimit Run SV - Area 1 Maint Facility	73,435	46,830	15,963	30,867	26,605	0	57,472	26,605
004116	Confederate Fortifications Historic Site	51,628	31,967	0	31,967	16,999	0	48,966	16,999
004117	Turner Farm Observatory	13,025	13,025	0	13,025	0	0	13,025	0
004119	Vulcan	2,245,455	1,985,364	0	1,985,364	260,091	0	2,245,455	260,091
004122	Spring Hill Park - Mclean Youth Soccer	1,672,609	1,640,560	1,522,945	117,615	(117,615)	0	0	(117,615)
004124	Mt. Vernon RECenter	400,000	395,564	256,150	139,414	0	0	139,414	0
004126	Restitution for VDOT Takings	11,118	11,118	0	11,118	0	0	11,118	0
004127	Fort Willard - Fort Restoration & Preservation	85,000	85,000	67,176	17,824	0	0	17,824	0
004128	Fort Willard - Park (Non-Fort) Development & Imp	37,525	37,525	0	37,525	0	0	37,525	0
004129	Lee District Tree House	241,100	205,636	127,403	78,233	35,464	0	113,697	35,464
004131	Mount Vernon Parks - Districtwide	11,593	0	0	0	11,593	0	11,593	11,593
004132	Oakton Community Park	100,000	0	0	0	100,000	0	100,000	100,000
004135	Lake Fairfax Skate Park	2,172	0	0	0	2,172	0	2,172	2,172
004136	Land Acquisition - Stout Condemnation	1,125,000	0	1,125,000	(1,125,000)	1,125,000	0	0	1,125,000
004146	Fox Mill Park	116,045	116,045	110,832	5,213	0	0	5,213	0
004349	South Run Park	260,131	93,096	48,670	44,426	16,763	0	61,189	16,763
004380	Beulah Park	7,670	7,670	0	7,670	0	0	7,670	0
004493	Lee District	519,426	50,547	13,560	36,987	5,473	0	42,460	5,473
004503	Cub Run Stream Valley	307,738	186,640	0	186,640	15,969	0	202,609	15,969
004522	Flying Pan Park	192,958	86,487	45,950	40,537	38,983	0	79,520	38,983
004528	Riverbend Park	86,137	36,589	5,815	30,774	17,319	0	48,093	17,319
004534	Park Contingency		2,548,697	0	2,548,697	530,270	0	3,025,550	476,853
004538	Park Easement Administration	2,657,770	519,718	231,610	288,108	603,961	0	892,069	603,961
004539	Easement Permit Monetary Assurance						0		
004558	Park Collections	50,717	2,872	247	2,625	0	0	2,625	0
004564	History Special Events	8,000	2,995	0	2,995	0	0	2,995	0
004567	Stratton Woods	1,513,260	510,769	53,959	456,810	100,345	0	557,155	100,345
004584	Nottoway	66,969	9,163	9,000	163	0	0	0	(163)
004592	Sully	741,394	406,176	1,906	404,270	49,555	0	453,825	49,555
004593	Green Spring Farm Park	110,000	60,250	0	60,250	0	0	60,250	0
004595	Mason District Park	530,931	246,187	61,039	185,148	25,613	0	210,761	25,613
004596	Wakefield	1,947,689	16,692	12,047	4,645	16,613	0	21,258	16,613
004626	Sugarland Run Park	24,886	14,896	0	14,896	0	0	14,896	0
004638	Lake Braddock School Site	12,000	0	0	0	0	0	0	0
004748	General Park Improvements	2,842,000	319,389	284,209	35,180	0	0	205,680	170,500
004749	ParkNet	10,922,806	751,922	13,246	738,676	0	0	738,676	0
004750	Park Proffers		6,762,470	804,985	5,957,485	122,160	0	6,079,645	122,160

**FY 2009 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS**

FUND: 371 PARK CAPITAL IMPROVEMENT FUND

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2009 REVISED BUDGET PLAN	FY 2009 ACTUAL EXPENDITURES	FY 2009 REMAINING BALANCE	FY 2009 ACTUAL REVENUES	FY 2010 ADOPTED BUDGET PLAN	FY 2010 REVISED BUDGET PLAN	INCREASE/DECREASE
004751	Park Rental Bldg Maintenance	1,458,082	333,396	89,124	244,272	0	0	244,272	0
004758	Archaeology Proffers	169,732	81,255	13,352	67,903	0	0	67,903	0
004759	Stewardship Publications	68,359	45,088	6,020	39,068	6,477	0	45,545	6,477
004760	Stewardship Exhibits	13,325	5,483	1,056	4,427	0	0	4,427	0
004761	Lawrence Trust	474,205	299,663	0	299,663	27,811	0	327,474	27,811
004762	Golf Improvements	2,662,740	10,382	3,352	7,030	0	0	7,030	0
004763	Grants	3,217,928	533,062	188,330	344,732	49,184	0	393,916	49,184
004764	Mt. Air	46,701	3,060	0	3,060	0	0	3,060	0
004765	Facilities and Services (move to Reserve)	558,886	0	0	0	32,815	0	0	0
004769	Mastenbrook Volunteer Grant Program	402,173	49,046	67,184	(18,138)	7,005	0	42,447	60,585
004771	Historic Huntley	445,179	423,815	0	423,815	5,473	0	429,288	5,473
004774	Gabrielson Gardens	2,000	2,000	0	2,000	0	0	2,000	0
004775	Open Space Preservation Fund	558,392	167,776	0	167,776	40,616	0	208,392	40,616
004778	Land Acquisition Support	156,420	54,362	0	54,362	0	0	54,362	0
004780	Lake Fairfax Train Replacement	0	10,500	0	10,500	0	0	0	(10,500)
004782	CLEMYJONTRI	768,519	45,790	30,830	14,960	5,783	0	20,743	5,783
004783	Linway Terrace	5,000	5,000	0	5,000	0	0	5,000	0
004785	Providence Area Park Improvements	83,050	60,000	0	60,000	0	0	60,000	0
004787	Mclean Central Park	12,000	1,299	0	1,299	0	0	1,299	0
004788	West County RECenter	435,000	11,059	0	11,059	0	0	11,059	0
004791	Popes Head Estates	5,055	0	0	0	0	0	0	0
004796	South Run S.V (Mt. Vernon)	88,963	83,293	0	83,293	5,670	0	88,963	5,670
004797	Arrowhead Park	158,000	5,625	171	5,454	0	0	5,454	0
004799	Wolf Trap	24,000	2,469	0	2,469	0	0	2,469	0
004800	Athletic Field Lighting	<u>122,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL FUND 371	42,088,454	20,235,883	5,376,457	14,859,426	3,221,895	0	18,208,506	3,349,080

FY 2009 Carryover Fund 371 Park Capital Improvement Fund Adjustments

The FY2010 expenditures are recommended to increase by \$3,349,080. This increase is attributable to the carryover of unexpended project balances, and an increase due to receipt of easement fees, donations, park proffers and contributions. The total FY 2010 Revised Budget appropriation request is \$18,208,506. In addition, the following project adjustments are requested at this time.

Project/Detail	Increase/Decrease	Comments
004109 Countywide Trails	\$11,582	Appropriation of \$1,456.64 received by the PA Foundation to support trails. Received \$10,125 from Fluor-Lane LLC for Bike Trail at Wakefield. Total project estimate is increased from \$38,416 to \$49,998.
004113 Lee District Telecom	\$26,146	Appropriation of telecommunication leases. Total project estimate is increased from \$61,663 to \$87,809.
004115 Pimmit Run SV - Area 1 Maint	\$26,605	Appropriation of telecommunication leases. Total project estimate is increased from \$46,830 to \$73,435.
004116 Confederate Fortifications	\$16,999	Appropriation of telecommunication leases. Total project estimate is increased from \$34,629 to \$51,628.
004119 Vulcan	\$260,091	Appropriation of accrued royalties from Vulcan. Total project estimate is increased from \$1,985,364 to \$2,245,455.
004122 Spring Hill Park - Mclean Youth	(\$117,615)	Refund of donated funds from Mclean Youth Soccer for a synthetic turf field. Total project estimate is decreased from \$1,790,224 to \$1,672,609.
004129 Lee District Tree House	\$35,464	Appropriation of funds from the Park Foundation to support the Lee District Tree House. Total project estimate is increased from \$205,636 to \$241,100.
004131 Mount Vernon Parks - Districtwide	\$11,593	Appropriation of telecommunication leases. Total project estimate is \$11,593.
004132 Oakton Community Park	\$100,000	Appropriation of funds from the Park Foundation to support the Oakton School House. Total project estimate is \$100,000.
004135 Lake Fairfax Skate Park	\$2,172	Appropriation of funds from the Park Foundation to support the Reston Skate Park. Total project estimate is \$2,172.
004136 Land Acquisition - Stout Condemnation	\$1,125,000	Appropriation of funds from Peterson Development. Total project estimate is \$1,125,000.
004349 South Run Park	\$16,763	Appropriation of telecommunication leases. Total project estimate is increased from \$243,368 to \$260,131.
004493 Lee District	\$5,473	Increase due to receipt of proffer funds for park site and building renovations. Total project estimate is increased from \$513,953 to \$519,426.
004503 Cub Run Stream Valley	\$15,969	Appropriation of telecommunication leases. Total project estimate is increased from \$291,769 to \$307,738.
004522 Frying Pan Park	\$38,983	Appropriation of telecommunication leases. Total project estimate is increased from \$153,975 to \$192,958.
004528 Riverbend Park	\$17,319	Appropriation of telecommunication leases in the amount of \$2,319; and \$15,000 from the National Park Service for Archeology Phase II Study. Total project estimate is increased from \$68,818 to \$86,137.
004534 Park Contingency	\$476,853	Balance includes interest of \$308,930, and \$221,340 in Gifts and Donations. (Plus \$163 from Nottoway close-out; less \$53,580 from Mastenbrook)

Project/Detail	Increase/Decrease	Comments
004538 Park Easement Administration	\$603,961	Appropriation of easement revenue. Total project estimate is increased from \$2,053,809 to \$2,657,770.
004567 Stratton Woods	\$100,345	Appropriation of telecommunication leases. Total project estimate is increased from \$1,412,915 to \$1,513,260.
004584 Nottoway	(\$163)	Close-Out Nottoway Project. Move balance to Contingency.
004592 Sully	\$49,555	Increase from Sully Foundation. Total project estimate is increased from \$691,839 to \$741,394.
004595 Mason District Park	\$25,613	Appropriation of telecommunication leases. Total project estimate is increased from \$505,318 to \$530,931.
004596 Wakefield	\$16,613	Appropriation of telecommunication leases. Total project estimate is increased from \$1,931,076 to \$1,947,689.
004748 General Park Improvements	\$170,500	\$10,500 Reallocated funds to close out Lake Fairfax Train Project. \$160,000 Transfer from Fund 170 to fund: \$25,000 Mt. Vernon Chiller \$10,000 Agency-wide inventory mgmt activation \$75,000 Time and Attendance System/enhancement \$50,000 Lake Fairfax Watermine repairs
004750 Park Proffers	\$122,160	Increase due to receipt of proffer funds. Funds from FY2009 are requested to be appropriated. Total project estimate is increased from \$10,800,646 to \$10,922,806.
004759 Stewardship Publications	\$6,477	Increase due to receipt of funds for historic publication and education. Total project estimate is increased from \$61,882 to \$68,359.
004761 Lawrence Trust	\$27,811	Increase due to receipt of \$27,811 in interest revenue. The total project estimate is increased from \$446,394 to \$474,205.
004763 Grants Project Detail - 568 - \$31,548 Project Detail - 617 - \$5,440 Project Detail - 640 - \$10,440 Project Detail - 835 - \$1,756	\$49,184	Increase due to receipt of funds for Grants, Including: Acct SV/Lk Acct/Old Keene Mill Marshall Chesapeake Bay Restoration Fund Summer Entertainment
004769 Mastenbrook Volunteer Grant Program	\$60,585	Increase due to receipt of matching funds The total project estimate is increased \$341,588 to \$402,173.
004771 Historic Huntley	\$5,473	Increase due to receipt of proffer funds for park site and building renovations. The total project estimate is increased \$439,706 to \$445,179.
004775 Open Space Land Preservation Fund	\$40,616	Increase due to receipt of donation funds for preservation of open space. The total project estimate is increased \$517,776 to \$558,392.
004780 Lake Fairfax Train Replacement	(\$10,500)	Reallocated funds to General Park Improvements to close-out Lake Fairfax Train Project.
004782 CLEMYJONTRI	\$5,783	Increase due to receipt of funds from PA Foundation for improvements at CLEMYJONTRI. The total project estimate is increased from \$762,736 to \$768,519.
004796 South Run S.V.	\$5,670	Appropriation of telecommunication leases. Total project estimate is increased from \$82,293 to \$87,963.

Total \$3,349,080

Committee Agenda Item
July 8, 2009

DISCUSSION

FY 2011 Budget Development

The FY 2011 Budget Guidelines are anticipated after the Board of Supervisor Retreat held June 29 through June 31. If guidelines are available, these will be discussed at the July 8, 2009, Administration, Management and Budget Committee meeting. In addition, dates and issues for Park Authority Board involvement in the FY 2011 budget process discussed at the retreat held on June 27, 2009, will be confirmed.

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