



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
Chief Financial Officer

DATE: July 3, 2008

Agenda

Administration, Management, and Budget Committee
Wednesday, July 9, 2008 – 6:30 p.m.
Board Room – Herrity Building
Chairman: Ken Quincy
Vice Chair: Harold Y. Pyon

1. FY 2008 Carryover Budget Review – Fund 001, Park Authority General Fund – Action*
2. FY 2008 Carryover Budget Review – Fund 170, Park Revenue Fund – Action*
3. FY 2008 Carryover Budget Review – Fund 370, Park Authority Bond Construction Fund – Action*
4. FY 2008 Carryover Budget Review – Fund 371, Park Capital Improvement Fund – Action*
5. Out-of-Cycle Meeting Request to Discuss FY 2010 Lines of Business Reduction Strategies – Action*

*Enclosures

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Board Agenda Item
July 9, 2008

ACTION -

FY 2008 Carryover Budget Review – Fund 001, General Fund

ISSUE:

Approval of the FY 2008 Carryover Budget Review for Fund 001, General Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2008 Carryover Budget Review for Fund 001, General Fund.

TIMING:

Board action is requested on July 9, 2008. The submission of the FY 2008 Carryover Review is due to the Department of Management and Budget on July 11, 2008, with figures available on July 10.

BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2008 (FY 2008), to the new fiscal year beginning July 1, 2008 (FY 2009). 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.

Encumbrances are anticipated, and will be requested for carryover; encumbrances consist primarily of audit costs, utility costs, and transportation expenses. The Park Authority is requesting encumbered Carryover funding obligations that need to be expended using the current year's budget allocation. There are no unencumbered carryover requests.

Actual Carryover figures will be available on July 10 after year-end entries are completed. Total actual revenue is expected to exceed the Revised Budget Plan of \$2,294,957. Total actual expenditures are expected to meet the Revised Expenditure budget level of \$26,463,223. Recovered costs are anticipated to be recovered in full, as per strategy, to include an additional \$200,000 for one-time recovered costs. Capital Equipment expenditures of \$300,000 are fully spent.

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Park Authority is also requesting \$96,230 to be carried over from the Environmental Initiatives Projects for Lighting Retrofits to Fund 303. The unspent balance is due to the review of lighting technology options.

FISCAL IMPACT:

The Fiscal Year 2008 carryover submission will include the carryover of encumbrances for obligations that need to be expended using the current year's budget. The General Fund Budget is anticipated to be met.

ENCLOSED DOCUMENT:

Attachment 1: General Fund (001) FY 2008 Carryover Summary (to be distributed at the committee meeting)

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

Board Agenda Item
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ACTION -

FY 2008 Carryover Budget Review - Fund 170, Park Revenue Fund

ISSUE:

Approval of the FY 2008 Carryover Budget Review for Fund 170, Park Revenue Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2008 Carryover Budget Review for Fund 170, Park Revenue Fund.

TIMING:

Board action is requested on July 9, 2008. The submission of the FY 2008 Carryover Review is due to the Department of Management and Budget on July 11, 2008.

BACKGROUND:

The Park Authority anticipates meeting the Revised Net Revenue target before reserves of \$381,761. Net Revenue is expected to be sufficient to cover required reserves. No transfer is being requested from the Park Revenue Fund (170) to the Park Capital Improvement Fund (371) at the Carryover Budget Review. Any net revenue after reserves will be held until after the KPMG audit to account for any adjustments necessary for FY 2008.

FISCAL IMPACT:

No transfer is requested from the Revenue Fund (170) to the Park Capital Improvement Fund (371) in FY 2008 as part of the Carryover Budget Review.

ENCLOSED DOCUMENT:

- Attachment 1: Park Revenue Fund (170) FY 2008 Carryover Summary (to be distributed at the committee meeting)
- Attachment 2: Fund Statement, Fund 170, Park Revenue Fund (to be distributed at the committee meeting)

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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

Susan Tavallai, Senior Budget Analyst, Administration Division

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ACTION

FY 2008 Carryover Budget Review - Fund 370, Park Authority Bond Construction Fund.

ISSUE:

Approval of the FY 2008 Carryover Budget Review submission for Fund 370, Park Authority Bond Construction Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2008 Budget Carryover for Fund 370, Park Authority Bond Construction Fund.

TIMING:

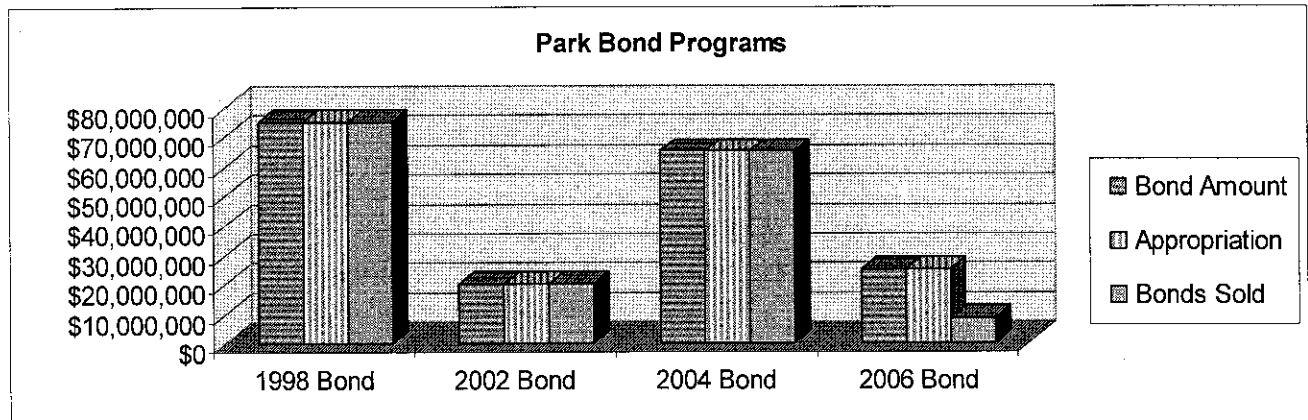
Board action is requested on July 9, 2008. The submission of the FY 2008 Carryover Review is due to the Department of Management and Budget on July 11, 2008.

BACKGROUND:

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 fall 2004 Bond Program. The full complement of \$65,000,000 from the fall 2004 Program has been appropriated. Bond sales to date from the 2004 Park Bond 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 Park Authority is requesting an increase in the appropriation of Building Renovation and Expansion, Project 475804 to reflect \$3,575,000 in bond premium that the agency received. The Park Authority sold bonds in the amount of \$50,025,000 as part of the overall county bond sales of approximately \$234,000,000. Based on an equitable distribution of the total premium, the Park Authority's share was \$3,575,000.

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Based on a beginning cash balance of \$19,950,035 from the most recent bond sales and a future bond sale of \$16,635,000, the Park Authority will have a total appropriation of \$36,585,035 to expend in the Capital Improvement program for parkland acquisition, development and renovation for Fund 370, Park Authority Bond Construction.

Remaining Balance	\$19,950,035
Scheduled Bond Sales	<u>\$16,635,000</u>
FY 2009 Total	\$36,585,035

FISCAL IMPACT:

The FY 2008 Carryover appropriation request for Fund 370, Park Authority Bond Construction is \$36,585,035.

ENCLOSED DOCUMENTS:

- Attachment 1: FY 2008 Carryover Fund Statement - Fund 370, Park Authority Bond Construction
- Attachment 2: FY 2008 Capital Construction Carryover Summary of Capital Projects - Fund 370, Park Authority Bond Construction
- Attachment 3: FY 2008 Carryover - Fund 370, Park Authority Bond Construction 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

FY 2008 CARRYOVER FUND STATEMENT						
Fund: 370, Park Authority Bond Construction						
Agency: Park Authority						
	1.	2.	3.	4.	5.	6.
	FY 2008 Estimate	FY 2008 Actual	Increase (Decrease) (Col. 2-1)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance ¹	(\$15,327,753)	(\$15,327,753)	\$0	\$0	\$19,950,035	\$19,950,035
Revenue:						
Sale of Bonds ²	\$66,660,000	\$50,025,000	(\$16,635,000)	\$0	\$16,635,000	\$16,635,000
Bond Premium		\$3,575,000				
Total Revenue	\$66,660,000	\$53,600,000	(\$13,060,000)	\$0	\$16,635,000	\$16,635,000
Total Available	\$51,332,247	\$38,272,247	(\$13,060,000)	\$0	\$36,585,035	\$36,585,035
Expenditures:	\$51,332,247	\$18,322,213	(\$33,010,035)	\$0	\$36,585,035	\$36,585,035
Total Disbursements	\$51,332,247	\$18,322,213	(\$33,010,035)	\$0	\$36,585,035	\$36,585,035
Ending Balance ³	\$0	\$19,950,035	\$19,950,035	\$0	\$0	\$0

(1) In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment of \$470,169 has been reflected as a decrease to FY 2007 expenditures to reflect expenditure accruals. The projects affected by this audit adjustment are Projects 474104, Athletic Fields; Project 474106, Athletic Fields - Synthetic Turf; Project 475898, Building Renovations; Project 475004, Natural and Cultural Resources; Project 474404, Infrastructure Renovations; and Project 475098, Natural and Cultural Facilities.

(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 3, 1998, voters approved a \$75.0 million Park Authority Bond Referendum. On November 5, 2002, voters approved a \$20.0 million Park Authority Bond Referendum to support land acquisition and the development of existing park facilities. All bonds associated with the 1998 Bond and 2002 Bond have been sold. On November 2, 2004 voters approved a \$65 million Park Authority Referendum to continue land acquisition and the development of existing park facilities. All bonds associated with the 2004 Park Bond Program have been sold, with the last \$41.66 million sold in January 2008. On November 6, 2006, the voters approved a \$25 million Park Authority Bond Referendum to continue land acquisition and park development. Bond sales to date from the 2006 Park Bond Program total \$8.365 million, leaving \$16.635 in authorized but unissued bonds for this fund. It should be noted that an additional \$3,575,000 in Bond premium was also sold.

(3) Capital Projects are budgeted based on the 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.

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FY 2008 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS

FUND: 370 PARK AUTHORITY BOND CONSTRUCTION

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2008 REVISED BUDGET PLAN	FY 2008 ACTUAL EXPENDITURES	FY 2008 REMAINING BALANCE	FY 2009 ADOPTED BUDGET PLAN	FY 2009 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	4,884,993	3,456,065	1,428,928	0	1,428,928	0
474106	Athletic Fields- Synthetic Turf Fall 2006 Park Bond	10,000,000	6,563,484	3,412,413	3,151,071	0	3,151,071	0
474198	Athletic Fields	7,400,000	269,331	41,676	227,655	0	227,655	0
474404	Infrastructure Renovation-2004 Bond	3,212,000	1,116,058	972,009	144,049	0	144,049	0
474498	Infrastructure Renovation	4,900,000	239,570	80,283	159,287	0	159,287	0
474604	Trails and Stream Crossings-2004 Bond	4,895,000	916,875	290,620	626,255	0	626,255	0
474606	Trails and Stream Crossings-2006 Bond	5,000,000	4,956,059	299,653	4,656,406	0	4,656,406	0
474698	Trails and Stream Crossings	4,200,000	118,805	0	118,805	0	118,805	0
475004	Natural and Cultural Resources-2004 Bond	3,830,000	2,681,915	662,661	2,019,254	0	2,019,254	0
475098	Natural and Cultural Resources	10,000,000	3,843,267	797,122	3,046,145	0	3,046,145	0
475502	Community Park Development	5,000,000	119,415	7,334	112,081	0	112,081	0
475504	Community Parks/Courts-2004 Bond	9,426,000	3,688,862	1,359,461	2,329,401	0	2,329,401	0
475598	Community Park Development	10,050,223	199,943	70,886	129,057	0	129,057	0
475804	Building Renovation and Expansion-2004 Bond	23,079,000	13,238,776	4,305,922	8,932,854	0	12,507,854	3,575,000
475898	Building Renovations	5,000,000	519,341	(3,081)	522,422	0	522,422	0
475998	Playgrounds, Picnic Areas, Tennis and Multi-use Courts	2,500,000	75,960	66,983	8,977	0	8,977	0
476098	West County Recreation Center	15,000,000	45,803	631	45,172	0	45,172	0
476102	Land Acquisition	15,000,000	3,410	3,410	0	0	0	0
476104	Land Acquisition-2004 Bond	12,030,750	7,418	7,418	0	0	0	0
476106	Land Acquisition-2006 Bond	10,000,000	3,630,201	427,474	3,202,727	0	3,202,727	0
476198	Land Acquisition	20,000,001	0	0	0	0	0	0
476204	Building New Construction-2004 Bond	4,450,000	4,211,023	2,063,273	2,147,750	0	2,147,750	0
TOTAL FUND 370		193,615,974	51,332,247	18,322,213	33,010,034	0	36,585,035	3,575,000

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FY 2008 Carryover Fund 370 Park Authority Bond Construction Fund Adjustments

The FY2009 expenditures are recommended to increase by \$36,585,035. This increase is attributable to the carryover of unexpended project balances in the amount of \$33,010,034, and increased in the amount of \$3,575,000 due to the appropriation of the bond premium in Project 475804.

The following project adjustment is requested at this time.

Project/Detail	Increase/(Decrease)	Comments
475804 Building Renovation and Expansion	\$3,575,000	Increase due to Bond Premium. Total project estimate is increased from \$19,504,000 to \$23,079,000.
Total	\$3,575,000	

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Board Agenda Item
July 9, 2008

ACTION

FY 2008 Carryover Budget Review - Fund 371, Park Capital Improvement Fund

ISSUE:

Approval of the FY 2008 Carryover Budget Review for Fund 371, Park Capital Improvement Fund.

RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2008 Carryover Budget Review for Fund 371, Park Capital Improvement Fund.

TIMING:

Board action is requested on July 9, 2008. The submission of the FY 2008 Carryover Review is due to the Department of Management and Budget on July 11, 2008.

BACKGROUND:

With regard to Fund 371, Park Capital Improvement Fund, the Park Authority had a remaining balance at the conclusion of FY 2008 in the amount of \$17,701,395. The FY 2009 expenditures are recommended to increase by \$2,994,429 due to receipts of easement fees, donations, park proffers, and contributions. The total FY 2009 Revised Budget appropriation request is \$20,695,824.

FISCAL IMPACT:

The FY 2008 Carryover appropriation request for Fund 371, Park Capital Improvement Fund is \$20,695,824.

ENCLOSED DOCUMENTS:

- Attachment 1: Fund Statement – Fund 371 Capital Improvement Fund
- Attachment 2: FY 2008 Capital Construction Carryover, Summary of Capital Projects – Fund 371 Park Capital Improvement Fund
- Attachment 3: FY 2008 Carryover – Fund 371, Park Capital Improvement Fund Adjustments

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July 9, 2008

STAFF:

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Seema Ajrawat, Fiscal Administrator, Administration Division

Michael P. Baird, Management Analyst, Administration Division

FUND STATEMENT

Fund Type P37, Non-Appropriated Funds

Fund 371, Park Capital Improvement Fund

	FY 2008 Estimate	FY 2008 Actual	Increase (Decrease) (Col. 2-1)	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$20,307,666	\$20,307,666	\$0	\$4,272,797	\$24,305,554	\$20,032,757
Revenue:						
Interest	\$0	\$911,841	\$911,841	\$0	\$0	\$0
Capital Grants and Contributions ¹	370,000	208,466	(161,534)	0	370,000	370,000
Other Revenue	1,618,000	3,594,121	1,976,121	0	0	0
Total Revenue	\$1,988,000	\$4,714,428	\$2,726,428	\$0	\$370,000	\$370,000
Transfers In:						
Park Revenue Fund (170) ⁽²⁾	\$800,000	\$800,000	\$0	\$0	\$0	\$0
Total Transfers In	\$800,000	\$800,000	\$0	\$0	\$0	\$0
Total Available	\$23,095,666	\$25,822,094	\$2,726,428	\$4,272,797	\$24,675,554	\$20,402,757
Total Expenditures	\$19,217,935	\$1,516,540	(\$17,701,395)	\$0	\$20,695,824	\$20,695,824
Total Disbursements	\$19,217,935	\$1,516,540	(\$17,701,395)	\$0	\$20,695,824	\$20,695,824
Ending Balance³	\$3,877,731	\$24,305,554	\$20,427,823	\$4,272,797	\$3,979,730	(\$293,068)
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	1,669,805	1,669,805	0	2,064,871	1,771,804	(293,068)
Unreserved Ending Balance	\$0	\$20,427,823	\$20,427,823	\$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 2007.

² As part of the FY 2007 Carryover Review, an amount of \$800,000 was transferred from Fund 170, Park Revenue Fund for the following projects:
\$235,179 for Park Rental Buildings, \$200,000 for ParkNet, \$200,000 for General Park Improvements, and \$164,821 to increase the balance in the Facilities and Services Reserve.

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 2008 Carryover the Reserve is increased by \$101,999 due to interest received in the Facilities and Services Project (004765). As a result of FY 2008 Third Quarter \$400,000 was transferred from the Facilities and Services Reserve to Contingency Project to reimburse that project for improvements at Mount Vernon RECenter. In order to account for revenues in the proper fiscal year, an audit adjustment of \$4,934 has been reflected as an increase to FY 2007 revenues to reflect interest earnings in the proper fiscal period.

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FY 2008 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS

FUND: 371 PARK CAPITAL IMPROVEMENT FUND

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2008		FY 2008 ACTUAL	FY 2008 REMAINING BALANCE	FY 2008 ACTUAL REVENUES	FY 2009 ADOPTED BUDGET PLAN	FY 2009 REVISED BUDGET PLAN	INCREASE/ DECREASE
			REVISED BUDGET PLAN	EXPENDITURES						
004102	Low Impact Development	150,000	51,885	32,034	19,851	0	0	0	19,851	0
004103	Stewardship Education	135,000	91,581	28,170	63,411	0	0	0	63,411	0
004105	GIS/Data/Green Infrastructure	180,000	173,457	39,838	133,619	0	0	0	133,619	0
004108	Lee District Land Acquisition and Development	542,862	532,480	35,822	496,658	0	0	0	496,658	0
004109	Countywide Trails	38,416	27,416	3,334	24,082	0	0	0	24,082	0
004110	Merrilee Park	17,139	17,139	0	17,139	0	0	0	17,139	0
004113	Lee District Telecommunications	61,663	36,279	886	35,393	0	25,384	0	60,777	25,384
004114	Marie Butler Levin Preserve	1,750	1,750	1,750	0	0	0	0	0	0
004115	Pimmit Run SV - Area 1 Maint Facility	46,830	21,000	0	21,000	0	25,830	0	46,830	25,830
004116	Confederate Fortifications Historic Site	34,629	18,125	2,662	15,463	0	16,504	0	31,967	16,504
004117	Turner Farm Observatory	13,025	11,025	0	11,025	0	2,000	0	13,025	2,000
004119	Vulcan	1,985,364	1,574,726	0	1,574,726	0	410,638	0	1,985,364	410,638
004122	Spring Hill Park - Mclean Youth Soccer	1,790,224	1,719,000	149,537	1,569,463	0	1,665,224	0	1,640,687	71,224
004124	Mt. Vernon RECenter	400,000	400,000	4,436	395,564	0	0	0	395,564	0
004126	Restitution for VDOT Takings	11,118	0	0	0	0	11,118	0	11,118	11,118
004127	Fort Willard - Fort Restoration & Preservation	50,000	0	0	0	0	50,000	0	50,000	50,000
00428	Fort Willard - Park (Non-Fort) Development & Imp	10,000	0	0	0	0	10,000	0	10,000	10,000
004129	Lee District Tree House	205,636	0	0	0	0	205,636	0	205,636	205,636
004146	Fox Mill Park	11,945	11,945	0	11,945	0	0	0	11,945	0
004349	South Run Park	243,368	77,916	0	77,916	0	16,275	0	94,191	16,275
004380	Beulah Park	7,670	7,670	0	7,670	0	0	0	7,670	0
004493	Lee District	513,953	58,904	20,850	38,054	0	12,493	0	50,547	12,493
004503	Cub Run Stream Valley	291,769	171,136	0	171,136	0	15,504	0	186,640	15,504
004522	Frying Pan Park	153,975	63,778	15,458	48,320	0	38,167	0	86,487	38,167
004528	Riverbend Park	68,818	36,360	1,190	35,170	0	17,251	0	37,421	2,251
004534	Park Contingency		1,819,935	0	1,819,935	0	860,293	0	2,680,228	860,293
004538	Park Easement Administration	2,053,809	611,156	159,312	451,844	0	69,674	0	521,518	69,674
004539	Easement Permit Monetary Assurance									
004558	Park Collections	50,717	4,948	2,303	2,645	0	226	0	2,871	226
004564	History Special Events	8,000	2,995	0	2,995	0	0	0	2,995	0
004567	Stratton Woods	1,412,915	421,443	8,097	413,346	0	97,423	0	510,769	97,423
004584	Nottoway	75,969	12,040	2,877	9,163	0	9,000	0	9,163	0
004592	Sully	691,839	367,406	7,430	359,976	0	46,200	0	406,176	46,200
004593	Green Spring Farm Park	110,000	110,000	49,750	60,250	0	0	0	60,250	0
004595	Mason District Park	505,318	215,898	0	215,898	0	30,289	0	246,187	30,289
004596	Wakefield	1,931,076	18,630	18,067	563	0	16,129	0	16,692	16,129
004626	Sugarland Run Park	24,886	14,896	0	14,896	0	0	0	14,896	0
004638	Lake Braddock School Site	12,000	3,297	3,297	(0)	0	0	0	(0)	0
004748	General Park Improvements		609,909	235,845	374,064	0	0	0	374,064	0
004749	ParkNet	2,842,000	885,262	133,340	751,922	0	0	0	751,922	0
004750	Park Proffers	10,800,646	6,659,137	248,129	6,411,008	0	575,156	0	6,986,164	575,156
004751	Park Rental Bldg Maintenance	1,457,260	444,709	112,135	332,574	0	0	0	332,574	0
004758	Archaeology Proffers	169,732	85,860	19,605	66,255	0	15,000	0	81,255	15,000
004759	Stewardship Publications	61,806	45,952	7,118	38,834	0	6,178	0	45,012	6,178
004760	Stewardship Exhibits	13,325	8,638	3,154	5,484	0	0	0	5,484	0
004761	Lawrence Trust	442,497	221,217	0	221,217	0	74,549	0	295,766	74,549
004762	Golf Improvements	2,662,740	24,378	13,996	10,382	0	0	0	10,382	0

FY 2008 CAPITAL CONSTRUCTION CARRYOVER
SUMMARY OF CAPITAL PROJECTS

FUND: 371 PARK CAPITAL IMPROVEMENT FUND

PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2008 REVISED BUDGET PLAN	FY 2008 ACTUAL EXPENDITURES	FY 2008 REMAINING BALANCE	FY 2008 ACTUAL REVENUES	FY 2009 ADOPTED BUDGET PLAN	FY 2009 REVISED BUDGET PLAN	INCREASE/ DECREASE
004763	Grants	2,995,291	503,195	129,873	373,322	182,348	0	555,670	182,348
004764	Mt. Air	46,701	3,283	223	3,060	0	0	3,060	0
004765	Facilities and Services (move to Reserve)	628,070	0	0	0	101,999	0	0	0
004769	Mastenbrook Volunteer Grant Program	337,984	57,022	43,458	13,564	31,878	0	45,442	31,878
004771	Historic Huntley	439,706	418,822	0	418,822	4,993	0	423,815	4,993
004774	Gabrielson Gardens	2,000	2,000	0	2,000	0	0	2,000	0
004775	Open Space Preservation Fund	517,316	131,786	0	131,786	35,530	0	167,316	35,530
004778	Land Acquisition Support	156,420	54,362	0	54,362	0	0	54,362	0
004780	Lake Fairfax Train Replacement	10,500	10,500	0	10,500	0	0	10,500	0
004782	CLEMYJONTRI	762,736	63,183	37,824	25,359	20,431	0	45,790	20,431
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	14,525	3,466	11,059	0	0	11,059	0
004791	Popes Head Estates	0	5,055	5,055	0	0	0	0	0
004796	South Run S.V (Mt. Vernon)	81,886	66,533	0	66,533	15,353	0	81,886	15,353
004797	Arrowhead Park	158,000	5,625	0	5,625	0	0	5,625	0
004799	Wolf Trap	24,000	2,469	0	2,469	0	0	2,469	0
004800	Athletic Field Lighting	122,000	122,000	122,000	0	0	0	0	0
TOTAL FUND 371		39,109,349	19,217,935	1,702,321	17,515,614	4,714,673	0	20,510,288	2,994,674

FY 2008 Carryover Fund 371 Park Capital Improvement Fund Adjustments

The FY2009 expenditures are recommended to increase by \$2,994,429. 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 2009 Revised Budget appropriation request is \$20,695,824. In addition, the following project adjustments are requested at this time.

Project/Detail	Increase/Decrease	Comments
004113 Lee District Telecom	\$25,384	Appropriation of telecommunication leases. Total project estimate is increased from \$36,279 to \$61,663.
004115 Pimmit Run SV - Area 1 Maint	\$25,830	Appropriation of telecommunication leases. Total project estimate is increased from \$21,000 to \$46,830.
004116 Confederate Fortifications	\$16,504	Appropriation of telecommunication leases. Total project estimate is increased from \$18,125 to \$34,629.
004117 Turner Farm Observatory	\$2,000	Appropriation of funds received by the PA Foundation to support Turner Observatory. Total project estimate is increased from \$11,025 to \$13,025.
004119 Vulcan	\$410,638	Appropriation of accrued royalties from Vulcan. Total project estimate is increased from \$1,574,726 to \$1,985,364.
004122 Spring Hill Park - Mclean Youth	\$71,224	Appropriation of donated funds from Mclean Youth Soccer for a synthetic turf field. Total project estimate is increased from \$1,719,000 to \$1,790,224.
004126 Restitution for VDOT Takings	\$11,118	Restitution for VDOT Land Takings. Total project estimate is \$11,118.
004127 Fort Willard - Fort Restoration & Preservation	\$50,000	Appropriation of funds from the Park Foundation to support Fort Willard. Total project estimate is \$50,000.
004128 Fort Willard - Park (Non-Fort)	\$10,000	Appropriation of funds from the Park Foundation to support Fort Willard. Total project estimate is \$10,000.
004129 Lee District Tree House	\$205,636	Appropriation of funds from the Park Foundation to support the Lee District Tree House. Total project estimate is \$205,636.
004349 South Run Park	\$16,275	Appropriation of telecommunication leases. Total project estimate is increased from \$227,093 to \$243,368.
004493 Lee District	\$12,493	Increase due to receipt of proffer funds for park site and building renovations. Total project estimate is increased from \$501,460 to \$513,953.
004503 Cub Run Stream Valley	\$15,504	Appropriation of telecommunication leases. Total project estimate is increased from \$276,265 to \$291,769.
004522 Frying Pan Park	\$38,167	Appropriation of telecommunication leases. Total project estimate is increased from \$115,808 to \$153,975.
004528 Riverbend Park	\$2,251	Appropriation of telecommunication leases. Total project estimate is increased from \$66,567 to \$68,818.
004534 Park Contingency	\$860,293	Balance includes interest of \$735,293, and \$125,000 in Gifts and Donations.
004538 Park Easement Administration	\$69,674	Appropriation of easement revenue. Total project estimate is increased from \$1,984,135 to \$2,053,809.

Project/Detail	Increase/Decrease	Comments
004558 Park Collections	\$226	Appropriation of auction and misc sales items. Total project estimate is increased from \$50,491 to \$50,717.
004567 Stratton Woods	\$97,423	Appropriation of telecommunication leases. Total project estimate is increased from \$1,315,492 to \$1,412,915.
004592 Sully	\$46,200	Increase from Sully Foundation. Total project estimate is increased from \$645,639 to \$691,839.
004595 Mason District Park	\$30,289	Appropriation of telecommunication leases. The total project estimate is \$475,029 to \$505,318.
004596 Wakefield	\$16,129	Appropriation of telecommunication leases. Total project estimate is increased from \$1,914,947 to \$1,931,076.
004750 Park Proffers	\$575,156	Increase due to receipt of proffer funds. Funds from FY2008 are requested to be appropriated. Total project estimate is increased from \$10,225,490 to \$10,800,646.
004758 Archaeology Proffers	\$15,000	Receipt of \$15,000 from Commonwealth of Virginia for archaeology work. Total project estimate is increased from \$154,732 to \$169,732.
004759 Stewardship Publications	\$6,135	Increase due to receipt of funds for historic publication and education. Total project estimate is increased from \$55,628 to \$61,763.
004761 Lawrence Trust	\$74,549	Increase due to receipt of \$74,549 in interest revenue. The total project estimate is increased from \$367,948 to \$442,497.
004763 Grants Project Detail - 161 - \$1,000 Project Detail - 568 - \$38,377 Project Detail - 617 - \$5,120 Project Detail - 639 - \$2,000 Project Detail - 709 - \$23,750 Project Detail - 766 - \$95,000 Project Detail - 817 - \$400 Project Detail - 822 - \$14,146 Project Detail - 825 - \$2,880	\$182,348	Increase due to receipt of funds for Grants, including: Lake Accotink Acct SV/Lk Acct/Old Keene Mill Marshall Exxon/Mobil Huntley ClemyJontri VA Foundation for Humanities - Brochures Invasive Management Summer Entertainment
004769 Mastenbrook Volunteer Grant Program	\$31,878	Increase due to receipt of matching funds The total project estimate is increased from \$306,106 to \$337,984.
004771 Historic Huntley	\$4,993	Increase due to receipt of proffer funds for park site and building renovations. The total project estimate is increased from \$434,713 to \$439,706.
004775 Open Space Land Preservation Fund	\$35,328	Increase due to receipt of donation funds for preservation of open space. The total project estimate is increased from \$481,786 to \$517,114.
004782 CLEMYJONTRI	\$20,431	Increase due to receipt of funds from PA Foundation for improvements at CLEMYJONTRI. The total project estimate is increased from \$742,305 to \$762,736.
004796 South Run S.V.	\$15,353	Appropriation of telecommunication leases. Total project estimate is increased from \$66,533 to \$81,886.

Total \$2,994,429

Board Agenda Item
July 9, 2008

ACTION

Out-of-Cycle Meeting Request to Discuss FY 2010 Lines of Business Reduction Strategies

ISSUE:

Approval to schedule an out-of-cycle meeting with the Park Authority Administration, Management and Budget Committee on August 20, 2008, to finalize the Park Authority Board's prioritized Lines of Business (LOB) reduction strategies.

RECOMMENDATION:

The Park Authority Director recommends scheduling an out-of-cycle meeting with the Park Authority Administration, Management and Budget Committee on August 20, 2008, to finalize the Park Authority Board's prioritized Lines of Business (LOB) reduction strategies.

TIMING:

A decision is requested on July 9, 2008, to enable staff to plan, structure and prepare required Lines of Business reduction strategies in compliance with the County's schedule for the Park Authority's LOB presentation to the County Executive and the Board of Supervisors. The following Park Authority schedule is proposed in conjunction with County scheduled activities:

- July 18, 2008 – Joint County and Fairfax County Public Schools meeting
- *August 20, 2008 – Administration, Management and Budget Committee for Park Authority Lines of Business presentation
- August 29, 2008 – LOB presentation due to the Department of Management and Budget
- September 5, 2008 (3-4 p.m.) – LOB presentation to County Executive
- September 10, 2008 – Administration, Management and Budget Committee LOB feedback/update from County Executive meeting
- September 20 – November 13, 2008 – County-administered public input process
- October 6, 2008(2:30-4 p.m.) – Lines of Business presentation to Board of Supervisors
- October 8, 2008– Director's Matter to Park Authority Board on Lines of Business feedback/update from the Board of Supervisors
- October 16 – November 19 – County-wide employee discussion/meetings

Board Agenda Item
July 9, 2008

BACKGROUND:

Overall County financial forecasts indicate a revenue shortfall of \$350 million for FY 2010. The County Executive has directed General Fund agencies to focus on the Lines of Business developed in the fall of 2007 to determine programmatic reduction options to total to 15% of the total General Fund Expenditure Budget. Per guidelines, reductions must be net of revenue, immediately achievable and recurring. The FY 2010 Park General Fund reduction target is \$4,078,509 which is 15% of total expenditures of \$27,190,057.

Required LOB submission items include:

- A completed agency template on LOBs with prioritized recommendations on LOB reductions to total 15%, along with agency reduction priorities.
- PowerPoint presentation materials to “tell our story”, discussing strategic direction, reduction philosophy, trends, challenges and issues.
- Alternative template on LOBs for revenue related (revenue enhancement, alternative revenue grants) and one-time cost savings.
- Performance measures, mandates and position summaries.

FISCAL IMPACT:

The potential impact of a 15% reduction is \$4,078,509 of the Park General Fund based upon the total expenditure budget for FY 2010 of \$27,190,057.

ENCLOSED DOCUMENTS:

None

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