



# FAIRFAX COUNTY PARK AUTHORITY



## M E M O R A N D U M

**TO:** Chairman and Members  
Park Authority Board

**VIA:** Kirk W. Kincannon, Executive Director

**FROM:** Janet Burns, Senior Fiscal Manager  
Financial Management

**DATE:** September 7, 2017

### *Agenda*

#### **Budget Committee**

**Wednesday, September 13, 2017 – 4:30 p.m.**

**Boardroom – Herrity Building**

**Chairman: Mary Cortina**

**Vice Chair: Ken Quincy**

**Members: Walter Alcorn, Maggie Godbold, Michael Thompson**

1. FY 2019 Budget Submission, Fund 10001, Park Authority General Fund – Action\*
2. FY 2019 Budget Submission, Fund 80000, Park Revenue & Operating Fund – Action\*
3. FY 2019 Budget Submission, Fund 30010, General County Construction Fund – Action\*
4. FY 2019 Budget Submission, Fund 80300, Park Improvement Fund – Information\*
5. FY 2019 Budget Submission, Fund 30400, Park Authority Bond Construction – Information\*

\*Enclosures



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

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## **ACTION**

### FY 2019 Budget Submission, Fund 10001, General Fund

#### ISSUE:

Approval of the FY 2019 Annual General Fund (Fund 10001) Budget Submission to the Department of Management and Budget.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2019 General Fund (Fund 10001) Budget Submission.

#### TIMING:

Board action is requested on September 27, 2017, and the submission is due to the Department of Management and Budget on September 29, 2017.

#### BACKGROUND:

The FY 2019 forecast projects continued weakness for overall county revenues. In accordance with the FY 2019 Budget Guidelines, the FY 2019 General Fund Budget will remain at the FY 2018 Adopted Budget level. The total FY 2019 General Fund budget appropriation is \$24,604,681. Personnel Services are \$23,889,110, Operating Expenditures are \$4,811,732, and Recovered Costs are (\$4,096,161).

#### Other Possible Adjustments:

- The Board of Supervisors has provided direction that funding for full compensation be included for FY 2019, however at this time no projections have been provided on what that impact would be. Based on historical figures, the increase in personnel expenses would be approximately \$630,000.

#### Additional Funding Request:

Staff presented the Board with a proposal requesting \$3,425,445 in additional funding in FY 2019 for the Park Authority General Fund Budget. The proposal was designed to detail to the Committee the level of funding needed to reverse the impacts of cuts in operational and capital funding, respond to new business challenges and provide an

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adequate level of service to Fairfax County residents and visitors. The list has been refined over the summer and the total request is now approximately \$3.45 million and includes the following projects. This list will be finalized for submission to the Department of Management & Budget on September 29, 2017, and will be shared with the Park Authority Board on September 27, 2017.

<b><u>Budget Area</u></b>	<b><u>Notes</u></b>
Cleaning Restrooms & Facilities	Addresses complaints from park users on condition of facilities
Capital Equipment	Replacing equipment beyond its life expectancy
Trails Maintenance	4 E status positions needed to address residents identifying trails as the most important amenity
Countywide Arts & Entertainment Programs	Continue offering free concert series to build neighborhood relationships
Countywide Support for Scholarships to access RECenters & Programs	Continue providing equitable access to RECenter facilities and programs
Contract Mowing	Add back previously deleted acreage, additional acreage
Forestry Funding to address growing Invasive Pest issues - Emerald Ash Borer	To address the increased volume of tree work
Archaeologist	To address plan review volume expected to grow
Parkland Inventory & Classification of Natural Capital	3 E status positions to meet the needs of FCPA Natural Resource Management Plan
Ecologist	Additional Ecologist III position to fulfill growing customer needs for citizen science projects and programs

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Non-Merit Maintenance Positions	12 E status positions to meet quality and community satisfaction with parks
Energy Management Analyst	1 merit position to implement the next phases of FCPA's Energy Management Plan
Additional GIS Staff Positions	2 FTEs positions to improve park planning

FISCAL IMPACT:

The total FY 2019 General Fund revenue budget is \$750,000, based on FY 2017 Actual. Total expenditures of \$24,604,681 are expected with a net cost to the county of \$23,854,681.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2019 General Fund (10001) Budget Request Summary

STAFF:

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

**Fairfax County Park Authority  
FY 2019 GENERAL FUND (10001)  
BUDGET REQUEST SUMMARY**

**AGENCY MISSION:**

To set aside public spaces for and assist citizens in the protection and enhancement of environmental values, diversity of natural habitats and cultural heritage to guarantee that these resources will be available to both present and future generations. To create and sustain quality facilities and services that offer citizens opportunities for recreation, improvement of their physical and mental well-being and enhancement of their quality of life.

CATEGORY	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 Request
<b>POSITION/STAFF YEARS</b>	<b>330/329.25</b>	<b>330/329.25</b>	<b>330/329.25</b>
PERSONNEL SERVICES *	\$21,632,459	\$23,889,110	\$23,889,110
OPERATING EXPENSES	\$5,650,392	\$4,811,732	\$4,811,732
CAPITAL EQUIPMENT	\$122,202	\$0	\$0
 SUBTOTAL	 \$27,405,053	 \$28,700,842	 \$28,700,842
RECOVERED COSTS	(\$3,162,248)	(\$4,096,161)	(\$4,096,161)
<b>TOTAL EXPENDITURES</b>	<b>\$24,242,805</b>	<b>\$24,604,681</b>	<b>\$24,604,681</b>
<b>REVENUE</b>	<b>\$705,800</b>	<b>\$807,981</b>	<b>\$750,000</b>
<b>Net Cost to the County</b>	<b>\$23,537,005</b>	<b>\$23,796,700</b>	<b>\$23,854,681</b>

CATEGORY	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 Request
<b>SUMMARY BY COST CENTER</b>			
Administration	\$5,565,750	\$4,396,276	\$4,396,276
Area Management	\$5,448,080	\$6,087,613	\$6,087,613
Facility & Equipment Maintenance	\$2,860,960	\$3,453,659	\$3,453,659
Planning & Development	\$1,496,776	\$1,430,658	\$1,430,658
REC Activities	\$3,591,479	\$4,221,165	\$4,221,165
Resource Management	\$5,279,760	\$5,015,310	\$5,015,310
<b>TOTAL EXPENDITURES</b>	<b>\$24,242,805</b>	<b>\$24,604,681</b>	<b>\$24,604,681</b>

\* The Board of Supervisors has provided direction that funding for full compensation be included for FY 2019, however at this time no projections have been provided on what that impact would be.

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## **ACTION**

### FY 2019 Budget Submission, Fund 80000, Park Revenue & Operating Fund

#### ISSUE:

Approval of the FY 2019 Park Revenue & Operating Fund (Fund 80000) Budget Submission to the Department of Management and Budget.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2019 Park Revenue & Operating Fund (Fund 80000) Budget Submission.

#### TIMING:

Board action is requested on September 27, 2017, and the submission is due to the Department of Management and Budget on September 29, 2017.

#### BACKGROUND:

The FY 2019 budget submission for total revenue is projected at \$49,725,873 as compared to \$49,200,800 in the FY 2018 Adopted Budget Plan, an increase of \$525,073, or 1.07%. The increase is reflective of anticipated program growth. FY 2019 reflects a total expenditure submission of \$48,880,615, as compared to \$48,609,604 in the FY 2018 Adopted Budget Plan (including the debt service and indirect costs), an increase of \$271,011, or 0.55%, due to offsetting expenditures resulting from the anticipated program growth.

#### Other Possible Adjustments:

- The Board of Supervisors has provided direction that funding for full compensation be included for FY 2019, however at this time no projections have been provided on what that impact would be. Based on historical figures, the increase in personnel expenses would be approximately \$630,000.
- Indirect Cost and Outstanding Post-Employment Benefits (OPEB) are currently budgeted at the FY 2018 Adopted level. No guidance has been provided on what those figures will be in FY 2019.

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FISCAL IMPACT:

The Park Revenue & Operating Fund (Fund 80000) for FY 2019 will have a Net Revenue of \$845,258 resulting from total revenue of \$49,725,873 and total expenditures of \$48,880,615 before any potential adjustments.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2019 Park Revenue & Operating Fund (Fund 80000) Budget Request

Attachment 2: Fund Statement

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**FAIRFAX COUNTY PARK AUTHORITY**  
**FY 2019 PARK REVENUE AND OPERATING FUND (Fund 80000)**  
**BUDGET REQUEST**

**AGENCY MISSION:** To set aside public spaces for, and assist citizens in, the protection and enhancement of environmental values, diversity of natural habitats and cultural heritage to guarantee that these resources will be available to both present and future generations; to create and sustain quality facilities and services that offer citizens opportunities for recreation, improvement of their physical and mental well-being and enhancement of their quality of life.

CATEGORY	FY 2017 ACTUAL	FY2018 ADOPTED BUDGET PLAN	FY2018 REVISED BUDGET PLAN	FY2019 REQUEST
<b>POSITION/STAFF YEARS</b>	245/245	245/245	245/245	245/245
<b>REVENUE</b>	<b>\$47,285,314</b>	<b>\$49,200,800</b>	<b>\$49,200,800</b>	<b>\$49,725,873</b>
Personnel Services	\$30,141,457	\$30,286,442	\$30,286,442	\$31,218,572
Operating Expenses	\$15,220,524	\$16,578,600	16,578,600	15,834,046
Capital Equipment	\$25,205	\$315,000	315,000	380,000
Bond Costs	\$804,884	\$802,508	802,508	792,959
Bond Costs (Laurel Hill)	\$829,299	\$860,369	\$860,369	\$888,354
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
Subtotal Expenditures	\$47,841,369	\$49,662,919	\$49,662,919	\$49,933,930
Recovered Cost	(\$902,496)	(\$1,053,315)	(1,053,315)	(1,053,315)
<b>EXPENDITURES</b>	<b>\$46,938,873</b>	<b>\$48,609,604</b>	<b>\$48,609,604</b>	<b>\$48,880,615</b>
<b>Net Revenue before Reserves and Deferred Revenue</b>	<b>\$346,441</b>	<b>\$591,196</b>	<b>\$591,196</b>	<b>\$845,258</b>

	FY2017 ACTUAL	FY2018 ADOPTED BUDGET PLAN	FY2018 REVISED BUDGET PLAN	FY2019 REQUEST
<b>REVENUE SUMMARY BY COST CENTER</b>				
Administration	\$768,438	\$871,860	\$871,860	\$871,860
Golf Enterprises	\$10,059,264	\$10,983,900	\$10,983,900	\$10,913,541
REC Activities	\$33,735,661	\$34,479,476	\$34,479,476	\$34,939,476
Resource Management	\$2,721,950	\$2,865,564	\$2,865,564	\$3,000,996
<b>REVENUE</b>	<b>\$47,285,314</b>	<b>\$49,200,800</b>	<b>\$49,200,800</b>	<b>\$49,725,873</b>
<b>EXPENSE SUMMARY BY COST CENTER</b>				
Administration	\$1,212,346	\$1,223,745	\$1,223,745	\$1,201,255
Golf Enterprises	\$10,049,531	\$9,794,679	\$9,794,679	\$10,299,524
REC Activities	\$31,111,893	\$32,878,897	\$32,878,897	\$32,547,664
Resource Management	\$2,110,920	\$2,229,406	\$2,229,406	\$2,330,860
Bond Costs	\$804,884	\$802,508	\$802,508	\$792,959
Bond Costs (Laurel Hill)	\$829,299	\$860,369	\$860,369	\$888,354
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
<b>TOTAL</b>	<b>\$46,938,873</b>	<b>\$48,609,604</b>	<b>\$48,609,604</b>	<b>\$48,880,615</b>
<b>EXCESS INCOME OVER EXPENDITURES</b>				
Administration	(\$2,898,091)	(\$2,834,762)	(\$2,834,762)	(\$2,830,708)
Golf Enterprises	\$9,733	\$1,189,221	\$1,189,221	\$614,018
REC Activities	\$2,623,768	\$1,600,579	\$1,600,579	\$2,391,812
Resource Management	\$611,030	\$636,158	\$636,158	\$670,136
<b>Net Revenue before Reserves and Deferred Revenue</b>	<b>\$346,441</b>	<b>\$591,196</b>	<b>\$591,196</b>	<b>\$845,258</b>

## FUND STATEMENT

### Fund 80000, Park Revenue and Operating Fund

	FY 2017 Estimate	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2019 Budget Submission
<b>Beginning Balance</b>	\$4,044,851	\$4,044,851	\$3,984,911	\$3,811,292	\$4,052,488
Revenue:					
Park Fees	47,382,443	46,343,107	48,176,593	48,176,593	48,983,112
Interest	46,137	36,412	46,137	46,137	46,137
Federal Revenue <sup>1</sup>	0	6,991			0
Sale of Vehicles and Salvage Equipment	32,459	27,238	32,459	32,459	32,459
Donations and Miscellaneous Revenue	916,838	871,566	945,611	945,611	664,165
<b>Total Revenue</b>	\$48,377,877	\$47,285,314	\$49,200,800	\$49,200,800	\$49,725,873
<b>Total Available</b>	\$52,422,728	\$51,330,165	\$53,185,711	\$53,012,092	\$53,778,361
Expenditures:					
Personnel Services	\$30,541,392	\$30,141,457	\$30,286,442	\$30,286,442	\$31,218,572
Operating Expenses	15,460,324	15,220,524	16,578,600	16,578,600	\$15,834,046
Recovered Costs	(1,053,315)	(902,496)	(1,053,315)	(1,053,315)	(1,053,315)
Capital Equipment	455,000	25,205	315,000	315,000	380,000
Debt Service:					
Fiscal Agent Fees	\$3,233	\$3,000	\$3,233	\$3,233	\$3,000
Bond Payments <sup>2</sup>	801,884	801,884	799,275	799,275	789,959
<b>Subtotal Expenditures</b>	\$46,208,518	\$45,289,574	\$46,929,235	\$46,929,235	\$47,172,261
Transfers Out:					
General Fund (10001) <sup>3</sup>	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) <sup>4</sup>	829,299	829,299	860,369	860,369	888,354
Park Capital Improvement Fund (80300) <sup>5</sup>	580,000	580,000	0	350,000	0
<b>Total Transfers Out</b>	\$2,229,299	\$2,229,299	\$1,680,369	\$2,030,369	\$1,708,354
<b>Total Disbursements</b>	\$48,437,817	\$47,518,873	\$48,609,604	\$48,959,604	\$48,880,615
<b>Ending Balance<sup>6</sup></b>	\$3,984,911	\$3,811,292	\$4,576,107	\$4,052,488	\$4,897,746
Revenue and Operating Fund Stabilization Reserve <sup>7</sup>	\$2,311,170	\$2,311,170	\$2,333,912	\$2,333,912	\$2,359,965
Donation/Deferred Revenue <sup>8</sup>	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Set Aside Reserve <sup>9</sup>	323,741	150,122	892,195	368,576	1,187,781
<b>Unreserved Ending Balance</b>	\$0	\$0	\$0	\$0	\$0

<sup>1</sup> Federal Revenue associated with the community Tree Planning grant at Wayland Street Park.

<sup>2</sup> Debt service represents principle and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses.

<sup>3</sup> Funding in the amount of \$820,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 80000. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

<sup>4</sup> Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, County Debt Service.

<sup>5</sup> Periodically, funding is transferred from Fund 80000, Park Revenue and Operating Fund, to Fund 80300, Park Improvement Fund, to support unplanned and emergency repairs, the purchase of critical capital equipment and planned, long-term, life-cycle maintenance of revenue facilities.

<sup>6</sup> The Park Revenue and Operating Fund maintains fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

<sup>7</sup> The Revenue and Operating Fund Stabilization 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.

<sup>8</sup> The Donation/Deferred Revenue Reserve includes donations that the Park Authority is obligated to return to donors in the event the donation cannot be used for its intended purpose. It also includes a set aside to cover any unexpected delay in revenue from sold but unused Park passes.

<sup>9</sup> 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 2019 Budget Submission, Fund 30010, General County Construction Fund

#### ISSUE:

Approval of the FY 2019 General County Construction Fund (Fund 30010) Budget Submission to the Department of Management and Budget.

#### RECOMMENDATION:

The Park Authority Director recommends approval of the FY 2019 General County Construction Fund (Fund 30010) Budget Submission.

#### TIMING:

Board action is requested on September 27, 2017, the submission is due to the Department of Management and Budget on September 29, 2017.

#### BACKGROUND:

The FY 2019 Budget submission for Fund 30010 is \$11,704,890 as compared to the FY 2018 Adopted Budget Plan of \$11,091,338, an increase of \$613,552. The FY 2019 request includes the following:

- \$765,000 for the Parks – Infrastructure Amenities Upgrades Project (PR-000110) to support major repairs and maintenance of aging properties with no increase from the FY 2018 Adopted Budget Plan.
- \$744,376 for the Park Grounds Maintenance Project (2G51-006-000), an increase of \$268,376 from the FY 2018 Adopted Budget Plan to provide funding to address concerns regarding cleanliness, proper amount of porta-jons placed close to athletic fields, and addressing in a timely manner the dead and dying trees located close to property lines.
- \$300,000 for the ADA Retrofit Project (PR-00083), a decrease of \$500,000 from the FY 2018 Adopted Budget Plan to address the Department of Justice’s additional remediation efforts.

#### Recurring Projects:

- \$484,000 for Park Preventive Maintenance and Inspections (2G51-007-000), with no increase from the FY 2018 Adopted Budget Plan to support both the repair and maintenance of buildings/support systems as well as equipment repairs.

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- \$925,000 for General Park Maintenance (PR-000109), and capital improvement projects with no increase from the FY 2018 Adopted Budget Plan.
- \$771,176 for the Laurel Hill Project (2G51-008-000) with an increase of \$371,176 from the FY 2018 Adopted Budget Plan to provide funding for all Priority 1 projects. This increase will support essential funding for contract mowing, maintain disc golf course, bike trails, and the recently completed equestrian center. Additional funding is needed for contract mowing, maintain disc golf course, bike trails, the recently completed equestrian center, existing facility evaluations and site safety improvements.
- \$860,338 for Park Maintenance at FCPS Athletic Fields (2G51-001-000), with no increase from the FY 2018 Adopted Budget Plan, to provide safe athletic fields at all FCPS elementary and middle schools and community centers. These services are currently provided at 173 sites and over 361 fields.
- \$2,700,000 for Athletic Field Maintenance (2G51-002-000), no increase from the FY 2018 Adopted Budget Plan, is needed to maintain minimum maintenance standards at 263 Park Authority-owned athletic fields, and address rising utility and equipment costs.
- \$1,000,000 for Athletic Services Fee-Field Maintenance (2G51-003-000), with no increase from the FY 2018 Adopted Budget Plan, for required maintenance on athletic fields at all elementary and middle schools, and high school.
- \$200,000 for Synthetic Turf Field Development (PR-000097) to restore funding to previous levels to provide more opportunities for groups to partner with the County; an increase of \$125,000 from FY 2018 Adopted Budget Plan.
- \$2,250,000 for Synthetic Turf Field Replacement (PR-000097) with no increase from the FY 2018 Adopted Budget Plan. This level of funding will begin to address the growing need and implement the recommendations of the Synthetic Turf Field Task Force.
- \$300,000 for Invasive Management Area program (IMA) (2G51-032-000) with an increase of \$100,000 from the FY 2018 Adopted Budget Plan is needed to continue to implement portions of unfunded treatment plans to control non-native invasive vegetation at three high quality natural areas. Two of the natural areas occur at Lake Fairfax Park and Scott's Run Park and Preserve, and total 255 acres.
- \$405,000 for Energy Management (PR-000067) with an increase of \$249,000 from the FY 2018 Adopted Budget Plan is needed for control system for heating and ventilation and outdoor lighting.

FISCAL IMPACT

Requested is an allocation for Fund 30010 of \$11,704,890 for FY 2019 as compared to the FY 2018 Adopted Budget Plan of \$11,091,338, an increase of \$613,552.

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ENCLOSED DOCUMENTS:

Attachment 1: Fund 30010, FY 2019 Budget Request Summary

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**Fairfax County Park Authority  
Fund 30010  
FY 2019 Budget Request Summary**

		<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Request</b>	<b>Var from ABP</b>
PR-000083*	American w/Disability Act (ADA) Retrofit for DOJ audit (yellow, green, and red)	\$2,390,226	\$800,000	\$300,000	(\$500,000)
2G51-001-000	Park Maintenance at FCPS Athletic Fields	\$1,090,094	\$860,338	\$860,338	\$0
2G51-003-000	Athletic Services Fee - Field Maintenance (Expanded Maintenance Program)	\$1,042,741	\$1,000,000	\$1,000,000	\$0
PR-000080	Synthetic Turf Field Development Fund	\$0	\$75,000	\$200,000	\$125,000
PR-000097	Synthetic Turf Field Replacement Fund	\$995,914	\$2,250,000	\$2,250,000	\$0
2G51-032-000**	EAI-Invasive Plant Removal	\$201,610	\$200,000	\$300,000	\$100,000
PR-000067**	EAI - Park Lighting and Energy	\$141,216	\$156,000	\$405,000	\$249,000
2G51-002-000	Athletic Field Maintenance	\$2,411,666	\$2,700,000	\$2,700,000	\$0
		<b>\$8,273,467</b>	<b>\$8,041,338</b>	<b>\$8,015,338</b>	<b>(\$26,000)</b>
<b><u>Commitments, Contributions and Facility Maintenance</u></b>					
2G51-007-000	Parks - Preventative Maintenance and Inspections	\$648,074	\$484,000	\$484,000	\$0
2G51-008-000	Laurel Hill Maintenance - Parks	\$465,767	\$400,000	\$771,176	\$371,176
2G51-006-000	Parks-Ground Maintenance	\$1,007,398	\$476,000	\$744,376	\$268,376
<b><u>Infrastructure Replacement and Upgrades, Capital Improvements</u></b>					
PR-000109	Parks -General Maintenance (Parks – Building & Structures Replacements/Upgrades)	\$699,307	\$925,000	\$925,000	\$0
PR-000110	Parks - Infrastructure/Amenities Upgrades		\$765,000	\$765,000	\$0
		<b>\$2,820,546</b>	<b>\$3,050,000</b>	<b>\$3,689,552</b>	<b>\$639,552</b>
		<b>\$11,094,013</b>	<b>\$11,091,338</b>	<b>\$11,704,890</b>	<b>\$613,552</b>

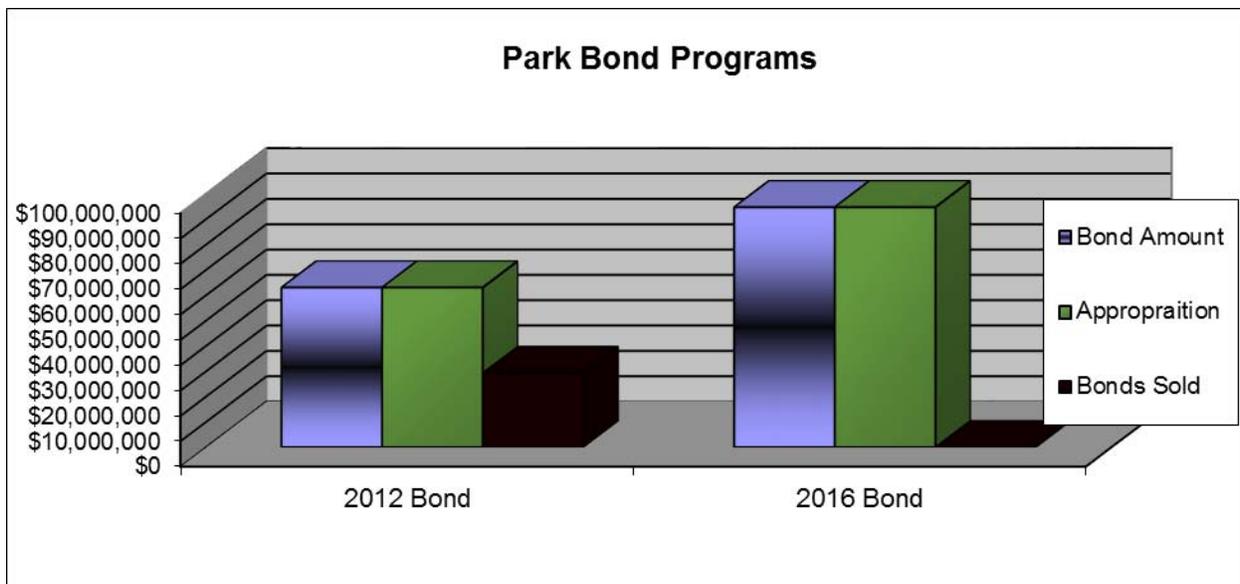
\* ADA Project is funded at Carryover.

\*\* Budget submitted to County Executive Office and reviewed by Environmental Committee. FY 2019 Request totals \$705,000.

## INFORMATION

### FY 2019 Budget Submission, Fund 30400, Park Authority Bond Construction

On November 6, 2012, the voters approved a \$63,000,000 park bond as part of the fall 2012 Bond Referendum. An amount of \$14,550,000 was sold as part of the January 2017 sale; leaving a total of \$33,710,000 in authorized but unissued bonds from this referendum. In addition, on November 8, 2016 the voters approved a Park bond in the amount of \$94,700,000; of that amount, \$87,700,000 was appropriated to Fund 30400 and \$7,000,000 was appropriated to Fund 30010. No bonds from this program have been sold. Including prior sales, an amount of \$121,410,000 remains in authorized but unissued bonds.



The Park Authority had a balance of \$5,352,291 at the conclusion of FY 2017 in Fund 30400, Park Authority Bond Construction. Based on revised beginning balance of \$5,352,291 and bond sales in the amount of \$121,410,000, the total for FY 2018 is \$126,762,291 to expend in the Capital Improvement Program for parkland acquisition, stewardship, development and renovation for Fund 30400, Park Authority Bond Construction. These funds represent the full appropriation of funds from the 2008, 2012 and 2016 Park Bond Program.

The Park Authority submission of the FY 2019 Park Authority Bond Construction Fund

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to the Department of Management and Budget will reflect the current FY 2018 appropriation. No new funding is requested since all authorized park bond funds have been appropriated.

FISCAL IMPACT:

The FY 2017 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$126,762,291.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2019 Fund Statement of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2017 Carryover Summary of Capital Projects – Fund 30400, Park Authority Bond Construction

STAFF:

Kirk W. Kincannon, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Janet Burns, Senior Fiscal Administrator  
Michael Baird, Capital and Fiscal Services

# FY 2019 FUND STATEMENT

# Attachment I

## Fund 30400, Park Authority Bond Construction

	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2019 Advertised Budget Plan
<b>Beginning Balance <sup>(1)</sup></b>	<b>\$3,591,823</b>	<b>\$0</b>	<b>\$5,352,291</b>	<b>\$0</b>
Revenue:				
Sale of Bonds <sup>(1)</sup>	\$14,550,000	\$0	\$121,410,000	\$0
Bond Premium <sup>(1)</sup>	\$2,450,000	\$0	\$0	\$0
Grant	\$835,350			
Total Revenue	\$17,835,350	\$0	\$121,410,000	\$0
<b>Total Available</b>	<b>\$21,427,173</b>	<b>\$0</b>	<b>\$126,762,291</b>	<b>\$0</b>
Total Expenditures	\$16,074,882	\$0	\$126,762,291	
<b>Total Disbursements</b>	<b>\$16,074,882</b>	<b>\$0</b>	<b>\$126,762,291</b>	<b>\$0</b>
<b>Ending Balance <sup>(3)</sup></b>	<b>\$5,352,291</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> 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 6, 2012 the voters approved a \$63 million Park Bond Referendum. An amount of \$14.55 million was sold in January 2017 and \$2.45 million has been applied to this fund in bond premium associated with the January 2017 sale. In addition, on November 8, 2016, the voters approved a Park bond in the amount of \$94.7 million, of which \$87.7 million is appropriated to Fund 30400 and \$7 million is appropriated to Fund 30010, General County Construction. Including prior sales, a total of \$121.41 million remains in authorized but unissued bonds for this fund.

<sup>3</sup> 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 2017 Carryover Summary of Capital Projects

#### Fund 30400, Park Authority Bond Construction

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Community Parks-New Facilities-2012 (PR-000009)	\$7,285,000	\$352,970.61	\$0	\$6,814,552.18	\$0.00	\$6,814,552.18
Existing Facility Renovations-2012 (PR-000091)	\$34,276,080	\$8,331,856.21	\$0	\$11,427,680.92	\$3,285,350.00	\$14,713,030.92
Facility Expansion-2012 (PR-000092)	\$19,483,355	\$311,704.42	\$0	\$90,020.73	\$0.00	\$90,020.73
Grants and Contributions (PR-000010)	\$2,742,427	\$0.00	\$0	\$2,610.00	\$0.00	\$2,610.00
Land Acquisition and Open Space - 2016 (PR-000077)	\$7,000,000	\$0.00	\$0	\$7,000,000.00	\$0.00	\$7,000,000.00
Land Acquisition and Stewardship-2012 (PR-000093)	\$12,915,000	\$2,161,246.56	\$0	\$7,003,295.09	\$0.00	\$7,003,295.09
Natural & Cultural Resource Stewardship-2016 (PR-000076)	\$7,692,000	\$0.00	\$0	\$7,692,000.00	\$0.00	\$7,692,000.00
New Park Development - 2016 (PR-000079)	\$19,820,000	\$0.00	\$0	\$19,820,000.00	\$0.00	\$19,820,000.00
Park and Building Renovation-2008 (PR-000005)	\$30,711,192	\$3,271,646.67	\$0	\$5,252,672.41	\$0.00	\$5,252,672.41
Park Development-2008 (PR-000016)	\$18,832,103	\$1,197,116.10	\$0	\$3,307,625.28	\$0.00	\$3,307,625.28
Park Renovations and Upgrades - 2016 (PR-000078)	\$53,188,000	\$0.00	\$0	\$53,188,000.00	\$0.00	\$53,188,000.00
Stewardship-2008 (PR-000012)	\$11,541,881	\$448,341.00	\$0	\$1,878,484.88	\$0.00	\$1,878,484.88
<b>Total:</b>	<b>\$225,487,038</b>	<b>\$16,074,881.57</b>	<b>\$0</b>	<b>\$123,476,941.49</b>	<b>\$3,285,350.00</b>	<b>\$126,762,291.49</b>

**INFORMATION**

FY 2019 Budget Submission, Fund 80300, Park Improvement Fund

Fund 80300, Park Improvement Fund, is the fund for money received from grants, right-of-way fees, easements, proffers, donations, lease payments, and interest on pooled investments. These funds can be used for capital improvements and development or expanding of revenue facilities and park sites where grants, proffers and donations have been received for specific park improvements.

The Park Authority Fund 80300 had a balance of \$20,418,109 at the conclusion of FY 2017. With the required reserve set aside for the Golf Revenue Bond in the amount of \$700,000, the Lawrence Trust Reserve in the amount of \$1,507,926, and a transfer-in from Fund 80000, Park Revenue and Operating Fund in the amount of \$350,000, the available balance for expenditure from the Park Improvement Fund is \$18,560,183. This amount is based on the FY 2017 Carryover approval by the Board of Supervisors on September 12, 2017.

• FY 2017 Remaining Balance	\$20,418,109
• Capital Reserve for Golf Courses	(\$700,000)
• Lawrence Trust Reserve	(\$1,507,926)
• Transfer-In from Fund 80000	<u>\$350,000</u>
 FY 2018 Total Available	 \$18,560,183

The Park Authority submission of the FY 2019 Capital Budget to the Department of Management and Budget will reflect the current FY 2018 appropriation and not request additional funds for FY 2019. Fund 80300 receives its appropriation at the end of the fiscal year as part of the Carryover Review. Any funds received during the current fiscal year will be appropriated during the next Carryover Review in September 2018.

FISCAL IMPACT:

The FY 2017 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$18,560,183. Funds received during FY 2018 will be appropriated as part of the FY 2018 Carryover Review. Therefore, no additional funds will be requested to be appropriated in FY 2018.

Board Agenda Item  
September 27, 2017

ENCLOSED DOCUMENTS:

Attachment 1: FY 2019 Fund Statement - Fund 80300, Park Improvement Fund  
Attachment 2: FY 2017 Carryover Summary of Capital Projects – Fund 80300, Park Improvement Fund

STAFF:

Kirk W. Kincannon, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Janet Burns, Senior Fiscal Administrator  
Michael Baird, Capital and Fiscal Services

# FY 2019 FUND STATEMENT

# Attachment I

## Fund 80300, Park Improvement Fund

	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan	FY 2019 Advertised Budget Plan
<b>Beginning Balance</b>	<b>\$20,328,634</b>	<b>\$2,207,926</b>	<b>\$20,418,109</b>	<b>\$2,207,926</b>
Revenue:				
Interest	\$125,873	\$0	\$0	\$0
Other Revenue <sup>1</sup>	\$3,191,507	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$3,317,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In:				
Park Revenue Fund (80000) <sup>2</sup>	\$580,000	\$0	\$350,000	\$0
<b>Total Transfers In</b>	<b>\$580,000</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$24,226,014</b>	<b>\$2,207,926</b>	<b>\$20,768,109</b>	<b>\$2,207,926</b>
<b>Total Expenditures</b>	<b>\$3,807,905</b>	<b>\$0</b>	<b>\$18,560,183</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$3,807,905</b>	<b>\$0</b>	<b>\$18,560,183</b>	<b>\$0</b>
<b>Ending Balance <sup>3</sup></b>	<b>\$20,418,109</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>
Lawrence Trust Reserve <sup>4</sup>	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve <sup>5</sup>	\$700,000	\$700,000	\$700,000	\$700,000
<b>Unreserved Ending Balance</b>	<b>\$18,210,183</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

<sup>2</sup> In FY 2018, an amount of \$350,000 is transferred from Fund 80000, Park Revenue and Operating Fund to Fund 80300, Park Improvement Fund to support unplanned and emergency repairs not funded by the annual operating budget and the purchase of critical capital equipment in project PR-000057, General Park Improvements.

<sup>3</sup> 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.

<sup>4</sup> This reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation to 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.

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

## FY 2017 Carryover Summary of Capital Projects

### Fund 80300, Park Improvement

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Archaeology Proffers (2G51-022-000)	\$174,732	\$125.38	\$0	\$48,451.82	\$0.00	\$48,451.82
Braddock Districtwide (Wakefield) Telecommunications (PR-000055)	\$2,004,338	\$10,499.65	\$0	\$0.00	\$0.00	\$0.00
Catastrophic Events (PR-000114)	\$250,000	\$0.00	\$0	\$250,000.00	\$0.00	\$250,000.00
Clemyjontri Park (PR-000064)	\$52,810	\$0.00	\$0	\$0.00	\$52,810.00	\$52,810.00
Colvin Run Mill Visitors Center (PR-000102)	\$140,000	\$0.00	\$0	\$140,000.00	\$0.00	\$140,000.00
Countywide Park Improvements (PR-000100)	\$149,711	\$8,564.50	\$0	\$13,782.82	\$0.00	\$13,782.82
Countywide Trails (PR-000026)	\$106,662	\$3,149.00	\$0	\$22,466.89	\$4,525.00	\$26,991.89
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	\$383,034	\$15,585.49	\$0	\$100,974.70	\$72,665.00	\$173,639.70
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$103,987	\$162.20	\$0	\$13,096.84	\$2,916.00	\$16,012.84
Dranesville Districtwide-Pimmit Run (PR- 000094)	\$172,053	\$8,368.71	\$0	\$101,322.17	\$0.00	\$101,322.17
E C Lawrence (PR-000112)	\$304,688	\$0.00	\$0	\$296,723.11	\$7,965.00	\$304,688.11
E.C. Lawrence Trust (2G51-025-000)	\$209,217	\$3,014.38	\$0	\$0.00	\$0.00	\$0.00
Eakin Community Park Picnic Shelter (PR- 000107)	\$69,795	\$1,954.00	\$0	\$67,841.15	\$0.00	\$67,841.15
Gabrielson Gardens (2G51-027-000)	\$2,000	\$0.00	\$0	\$2,000.00	\$0.00	\$2,000.00
General Park Improvements (PR-000057)	\$16,980,931	\$709,947.80	\$0	\$599,853.08	\$350,000.00	\$949,853.08
Grants and Contributions (2G51-026-000)	\$880,447	\$13,845.09	\$0	\$34,941.08	\$10,519.00	\$45,460.08
Grants Match (PR-000104)	\$250,000	\$1,809.00	\$0	\$237,570.00	\$0.00	\$237,570.00
Great Falls Nike Rectangular Field #7 (PR- 000071)	\$855,000	\$0.00	\$0	\$0.00	\$855,000.00	\$855,000.00
Green Spring Farm Park (PR-000053)	\$110,000	\$661.72	\$0	\$0.00	\$0.00	\$0.00
Historic Artifacts Collections (2G51-019-000)	\$52,382	\$377.96	\$0	\$3,665.62	\$0.00	\$3,665.62
Historic Huntley (PR-000062)	\$479,195	\$463,303.83	\$0	\$0.00	\$0.00	\$0.00
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	\$155,510	\$0.00	\$0	\$48,834.13	\$22,052.00	\$70,886.13
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	\$541,497	\$6,544.07	\$0	\$60,583.59	\$39,927.00	\$100,510.59
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	\$2,687,128	\$81,454.28	\$0	\$253,804.31	\$136,894.00	\$390,698.31
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	\$165,298	\$0.00	\$0	\$53,983.34	\$23,941.00	\$77,924.34
Lee District Land Acquisition & Develop (PR- 000025)	\$797,301	\$25,894.43	\$0	\$0.00	\$2,000.00	\$2,000.00
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	\$888,769	\$162,399.28	\$0	\$207,289.64	\$140,704.00	\$347,993.64
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	\$491,505	\$50,000.00	\$0	\$3,093.47	\$51,287.00	\$54,380.47
Lewinsville Park-Field #2 Synthetic Turf (PR- 000088)	\$2,395,619	\$0.00	\$0	\$10,687.21	\$0.00	\$10,687.21
Mason District Park (PR-000054)	\$1,007,140	\$245,468.66	\$0	\$3,666.25	\$66,519.00	\$70,185.25

## FY 2017 Carryover Summary of Capital Projects

### Fund 80300, Park Improvement

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Mastenbrook Volunteer Grant Program (PR-000061)	\$614,499	\$77,775.00	\$0	\$52,216.73	\$20,000.00	\$72,216.73
Merrilee Park (PR-000027)	\$17,139	\$0.00	\$0	\$17,139.00	\$0.00	\$17,139.00
Mt. Air Park (PR-000060)	\$46,701	\$0.00	\$0	\$3,059.92	\$0.00	\$3,059.92
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	\$71,170	\$4,848.00	\$0	\$48,395.23	\$0.00	\$48,395.23
Mt. Vernon Districtwide Parks (PR-000037)	\$585,756	\$65,637.00	\$0	\$50,839.54	\$65,066.00	\$115,905.54
Oakton Community Park (PR-000038)	\$100,000	\$0.00	\$0	\$93,784.40	\$0.00	\$93,784.40
Open Space Preservation (PR-000063)	\$809,527	\$0.00	\$0	\$93,844.00	\$32,518.00	\$126,362.00
Park Authority Management Plans (PR-000113)	\$559,886	\$2,243.62	\$0	\$404,947.11	\$152,695.00	\$557,642.11
Park Authority Resource Management Plans (2G51-035-000)	\$285,992	\$92,729.28	\$0	\$1,588.07	\$0.00	\$1,588.07
Park Easement Administration (2G51-018-000)	\$4,279,205	\$205,006.32	\$0	\$285,207.98	\$136,748.00	\$421,955.98
Park Revenue Proffers (PR-000058)	\$15,235,255	\$476,347.48	\$0	\$4,686,708.18	\$1,043,198.00	\$5,729,906.18
ParkNet (PR-000084)	\$3,327,000	\$2,250.45	\$0	\$1,140,557.94	\$0.00	\$1,140,557.94
Restitution For VDOT Takings (RVT) (PR-000081)	\$95,171	\$0.00	\$0	\$95,171.17	\$0.00	\$95,171.17
Revenue Facilities Capital Sinking Fund (PR-000101)	\$3,630,505	\$809,053.69	\$0	\$2,520,779.74	\$141,079.00	\$2,661,858.74
Robert E Lee Recreation Center (PR-000047)	\$554,636	\$26,255.80	\$0	\$0.00	\$0.00	\$0.00
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	\$166,390	\$31,276.00	\$0	\$44,424.51	\$17,227.00	\$61,651.51
Springfield Districtwide (So Run) Telecommunications (PR-000045)	\$375,979	\$18,200.00	\$0	\$634.39	\$17,455.00	\$18,089.39
Stewardship Education (2G51-010-000)	\$137,314	\$10.97	\$0	\$32,589.24	\$0.00	\$32,589.24
Stewardship Exhibits (2G51-024-000)	\$13,325	\$0.00	\$0	\$3,496.35	\$0.00	\$3,496.35
Stewardship Publications (2G51-023-000)	\$78,516	\$2,380.00	\$0	\$38,795.33	\$25.00	\$38,820.33
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	\$416,685	\$13,423.07	\$0	\$20,762.28	\$17,545.00	\$38,307.28
Sully Districtwide Parks (PR-000044)	\$160,868	\$6,486.79	\$0	\$24,241.10	\$18,150.00	\$42,391.10
Sully Plantation (PR-000052)	\$970,389	\$22,620.86	\$0	\$573,114.54	\$18,655.00	\$591,769.54
Telecommunications-Administration (2G51-016-000)	\$40,500	\$0.00	\$0	\$12,000.00	\$2,500.00	\$14,500.00
Turner Farm Observatory (PR-000031)	\$88,025	\$13,800.34	\$0	\$61,199.66	\$0.00	\$61,199.66
Vulcan (PR-000032)	\$3,678,055	\$124,430.64	\$0	\$2,157,470.86	\$0.00	\$2,157,470.86
<b>Total:</b>	<b>\$69,199,237</b>	<b>\$3,807,904.74</b>	<b>\$0</b>	<b>\$15,037,598.49</b>	<b>\$3,522,585.00</b>	<b>\$18,560,183.49</b>