



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 Branch

DATE: September 20, 2018

Agenda

Budget Committee

Wednesday, September 26, 2018 – 6:35 p.m.

Boardroom – Herrity Building

Chairman: Ken Quincy

Vice Chair: Maggie Godbold

Members: Kiel Stone, Timothy Hackman, Michael Thompson, Ron Kendall

1. FY 2018 Year End Budget Review, Fund 10001, General Fund – Information*
2. FY 2018 Year End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund – Information*
3. FY 2020 Budget Submission, Fund 10001, Park Authority General Fund – Action*
4. FY 2020 Budget Submission, Fund 80000, Park Revenue & Operating Fund – Action*
5. FY 2020 Budget Submission, Fund 30010, General County Construction Fund – Information*
6. FY 2020 Budget Submission, Fund 80300, Park Improvement Fund – Information*
7. FY 2020 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

INFORMATION

FY 2018 Year-End Budget Review, Fund 10001, General Fund

Category	FY 2018 Total	FY 2017 Total	Variance	Reasons
Total Revenue	\$664,705	\$705,800	(\$41,095)	Revenue is down as a result of providing increased RecPAC scholarships.
Personnel Services	\$21,626,282	\$21,632,459	(\$6,177)	The decrease is due to position management and 2018 budget reductions.
Operating Expenditures	\$6,196,006	\$5,650,392	\$545,614	This increase mainly is due to increases in spending in the following areas: residence curator program, refuse disposal, tree removal, printing and binding, FCPS RecPac fees and bank fee increases.
Capital Equipment	\$403,361	\$122,202	\$281,159	A \$123,076 capital equipment purchase was carried over into FY 2018. DMB funded \$200k in capital equipment; that funding, while still available to the PA, is expended through DVS so the funds were transferred to DVS's account.
Recovered Cost	(\$3,244,580)	(\$3,162,248)	(\$82,332)	Recovered Costs are higher due to a higher WPFO value per hour based on the pay increase.
Total Expenditures	\$24,981,069	\$24,242,805	\$738,265	
Total Cost to the County (Rev-Exp)	\$24,316,364	\$23,537,004	\$779,360	

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ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

INFORMATION

FY 2018 Year-End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Overall, total Revenue for the year is \$47,902,681 in FY 2018 as compared to \$47,285,312 last year, an increase of \$617,369 or 1.3 percent. The FY 2018 revenue revised budget is \$49,200,800 and the Fourth Quarter revenue represents 97.4 percent of the budget versus 97.7 percent of the total budget in the prior year.

Revenue

Divisions	FY 2018 Total	FY 2017 Total	Variance	Reasons
Admin	\$1,108,866	\$768,437	\$340,429	Admin Revenue is up due to increases in gifts and donations.
Golf	\$9,724,171	\$10,059,264	(\$335,093)	Greens fees and golf passes revenue collection continues to be less than projected. Operating days were impacted by record precipitation. Twin Lakes revenue was down due to the Lakes Course bunker renovation. On a positive note, Burke Lake revenue is up due to the Driving Range renovation and the increase in programs.
Rec Activities	\$5,190,416	\$4,988,016	\$202,400	Increases in park programming (camps, classes and events) and facility rentals have resulted in increased revenues.
RECenters	\$28,995,014	\$28,747,645	\$247,369	RECenter programming (camps, classes and events), swim contracts, facility rentals and the Carousel at Lee District generated the increased revenues.
Resource Management	\$2,884,214	\$2,721,950	\$162,264	Site programs are up \$130,000 or 6% over FY17, largely due to an extra week of camp. Special event fees are up \$20,000 at Riverbend and Sully. Farmers Market is up \$15,000 as new vendors were added in FY 2018.
Total Revenue	\$47,902,681	\$47,285,312	\$617,369	

Expenditures

Overall, total expenditures are \$47,513,050 in FY 2018 as compared to \$46,949,971 last year at this time, an increase of \$563,079, or 1.2 percent.

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Expenditures

Divisions	FY 2018 Total	FY 2017 Total	Variance	Reasons
Admin	\$3,828,429	\$3,666,529	\$161,900	Salary costs rose due to MRA & longevity increases. Total debt service for both Twin Lakes and Laurel Hill increased by \$29,101 as required under the repayment schedule. FY 2016 debt service for both Twin Lakes and Laurel Hill was \$1,605,315, and the FY 2017 total is \$1,634,416. These increases are partially offset by decreases in gift and donation expenses.
Golf	\$9,915,066	\$10,057,638	(\$142,572)	Staff expenses are down due to staff efforts to control part-time staff expenses and not filling merit vacancies. Operating Expenses are down due to decreases in utilities and materials costs. These decreases are partially offset by an increase in capital equipment purchases.
Rec Activities	\$5,158,521	\$4,971,112	\$187,409	Expenses are up primarily due to an additional full-time position, seasonal salaries and employee benefits.
RECenters	\$26,462,705	\$26,143,696	\$319,009	Operating expenses are up due primarily to increased contracted vendor services for camps and programs. Maintenance and repair costs are also up for repairs to HVAC systems.
Resource Management	\$2,148,329	\$2,110,996	\$37,333	Operating expenses are up due to the timing of payments to contracted vendors for camps and classes.
Total Expenditures	\$47,513,050	\$46,949,971	\$563,079	
Net Revenue	\$389,631	\$335,341	\$54,290	Net Revenue is up \$54,290 this year.

ENCLOSED DOCUMENTS:

Attachment 1: Quarterly Trends for Fund 80000

Attachment 2: Cumulative Trends for Fund 80000

Attachment 3: FY 2018 Revenue and Expenditure Analysis- By Site, Fund 80000

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STAFF:

Kirk W. Kincannon, Executive Director

Aimee Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

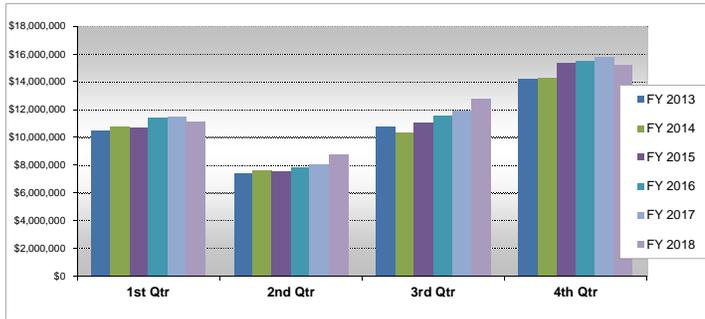
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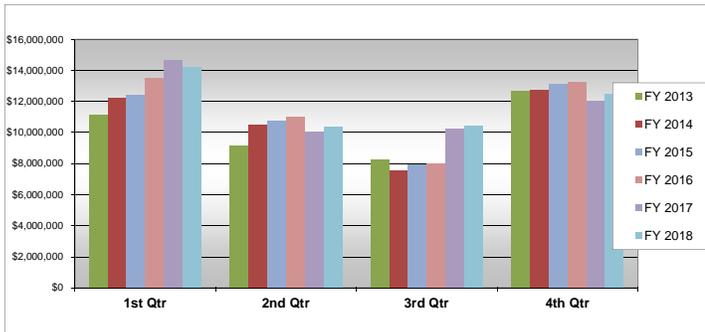
FY 2018 QUARTERLY TRENDS FOR FUND 80000
ACTUAL REVENUE TRENDS

Qtr	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		
1st Qtr	23.10%	\$10,496,391	24.43%	\$10,752,611	24.97%	\$10,680,321	23.90%	\$11,397,627	24.61%	\$11,498,054	24.32%	\$11,151,862	23.58%
2nd Qtr	17.30%	\$7,451,186	17.35%	\$7,601,697	17.66%	\$7,552,882	16.90%	\$7,862,616	16.98%	\$8,071,277	17.07%	\$8,753,550	18.51%
3rd Qtr	25.69%	\$10,797,265	25.13%	\$10,381,622	24.11%	\$11,074,431	24.79%	\$11,572,848	24.99%	\$11,917,108	25.20%	\$12,794,378	27.06%
4th Qtr	33.91%	\$14,213,051	33.09%	\$14,319,183	33.26%	\$15,371,063	34.40%	\$15,482,944	33.43%	\$15,798,875	33.41%	\$15,202,885	32.15%
Actual	100.00%	\$42,957,893	100.00%	\$43,055,113		\$44,678,697		\$46,316,035		\$47,285,314		\$47,902,675	
Budget													



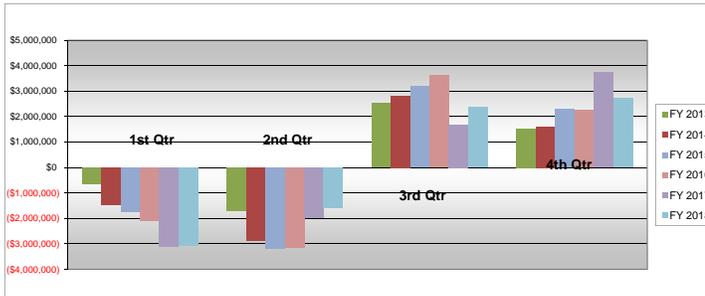
ACTUAL EXPENDITURE TRENDS

Qtr	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		
1st Qtr	28.87%	\$11,148,607	27.03%	\$12,214,036	28.43%	\$12,440,564	28.16%	\$13,492,842	29.51%	\$14,625,714	31.15%	\$14,228,679	30.31%
2nd Qtr	22.26%	\$9,140,101	22.16%	\$10,467,113	24.37%	\$10,761,107	24.36%	\$11,013,130	24.09%	\$10,035,178	21.37%	\$10,362,299	22.07%
3rd Qtr	18.96%	\$8,261,936	20.03%	\$7,561,571	17.60%	\$7,898,407	17.88%	\$7,970,530	17.43%	\$10,237,249	21.80%	\$10,423,339	22.20%
4th Qtr	29.90%	\$12,692,796	30.78%	\$12,713,945	29.60%	\$13,083,745	29.61%	\$13,241,980	28.96%	\$12,051,457	25.67%	\$12,498,732	26.62%
Actual	100.00%	\$41,243,440	100.00%	\$42,956,665		\$44,183,823		\$45,718,482		\$46,949,598		\$47,513,049	
Budget													



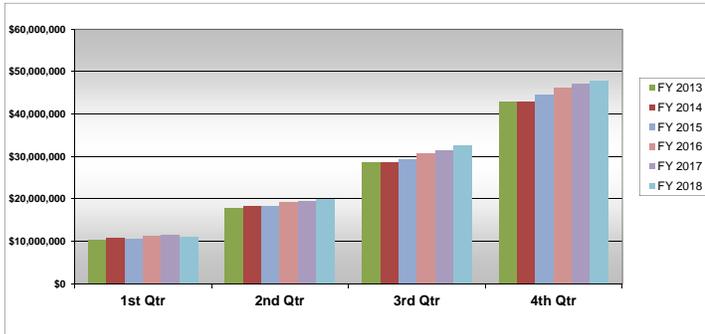
ACTUAL NET REVENUE TRENDS

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
1st Qtr	(\$652,216)	(\$1,461,425)	(\$1,760,243)	(\$2,095,215)	(\$3,127,660)	(\$3,076,817)
2nd Qtr	(\$1,688,915)	(\$2,865,416)	(\$3,208,225)	(\$3,150,514)	(\$1,963,901)	(\$1,608,749)
3rd Qtr	\$2,535,329	\$2,820,051	\$3,176,024	\$3,602,318	\$1,679,859	\$2,371,039
4th Qtr	\$1,520,255	\$1,605,238	\$2,287,318	\$2,240,964	\$3,747,418	\$2,704,153
Actual	\$1,714,453	\$98,448	\$494,874	\$597,553	\$335,716	\$389,626
Budget						



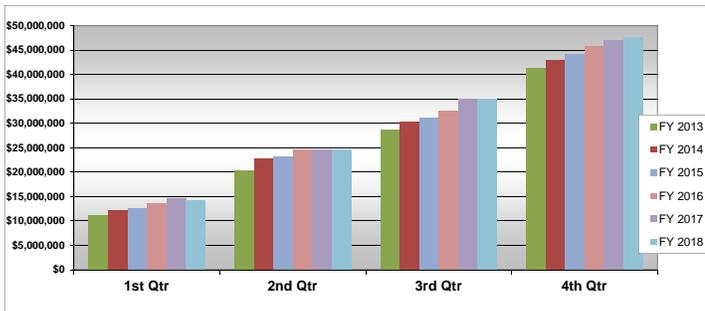
CUMULATIVE TRENDS FOR FUND 80000
ACTUAL CUMULATIVE REVENUE TRENDS

qtr	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr	23.10%	\$10,496,391	24.43%	\$10,752,611	24.97%	\$10,680,321	23.90%	\$11,397,627	24.61%	\$11,498,054	24.32%	\$11,151,862	23.58%					
2nd Qtr	40.40%	\$17,947,577	41.78%	\$18,354,308	42.63%	\$18,233,203	40.81%	\$19,260,243	41.58%	\$19,569,331	41.39%	\$19,905,412	42.10%					
3rd Qtr	66.09%	\$28,744,842	66.91%	\$28,735,930	66.74%	\$29,307,634	65.60%	\$30,833,091	66.57%	\$31,486,439	66.59%	\$32,699,790	69.15%					
4th Qtr	100.00%	\$42,957,893	100.00%	\$43,055,113	100.00%	\$44,678,697	100.00%	\$46,316,035	100.00%	\$47,285,314	100.00%	\$47,902,675	101.31%					



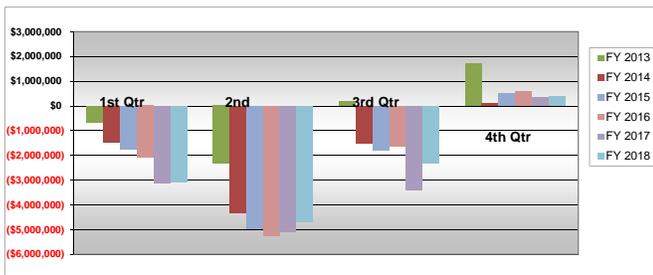
ACTUAL CUMULATIVE EXPENDITURE TRENDS

	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr	28.87%	\$11,148,607	27.03%	\$12,214,036	28.43%	\$12,440,564	28.16%	\$13,492,842	29.51%	\$14,625,714	31.15%	\$14,228,679	30.31%					
2nd Qtr	51.13%	\$20,288,708	49.19%	\$22,681,149	52.80%	\$23,201,671	52.51%	\$24,505,972	53.60%	\$24,660,892	52.53%	\$24,590,978	52.38%					
3rd Qtr	70.10%	\$28,550,644	69.22%	\$30,242,720	70.40%	\$31,100,078	70.39%	\$32,476,502	71.04%	\$34,898,141	74.33%	\$35,014,317	74.58%					
4th Qtr	100.00%	\$41,243,440	100.00%	\$42,956,665	100.00%	\$44,183,823	100.00%	\$45,718,482	100.00%	\$46,949,598	100.00%	\$47,513,049	101.20%					



ACTUAL CUMULATIVE NET REVENUE TRENDS

	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr		(\$652,215)		(\$1,461,424)		(\$1,760,243)		(\$2,095,215)		(\$3,127,660)		(\$3,076,817)						
2nd Qtr		(\$2,341,131)		(\$4,326,841)		(\$4,968,468)		(\$5,245,729)		(\$5,091,561)		(\$4,685,566)						
3rd Qtr		\$194,198		(\$1,506,790)		(\$1,792,444)		(\$1,643,411)		(\$3,411,702)		(\$2,314,527)						
4th Qtr		\$1,714,453		\$98,448		\$494,874		\$597,553		\$335,716		\$389,626						



FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2018	1,108,861	3,828,427	(2,719,566)
	2017	768,438	3,666,529	(2,898,091)
VARIANCE		340,423	161,898	178,525
GOLF ENTERPRISES				
	2018	9,724,171	9,915,066	(190,895)
	2017	10,059,264	10,057,638	1,626
VARIANCE		(335,093)	(142,572)	(192,521)
REC ACTIVITIES				
	2018	34,185,430	31,621,226	2,564,204
	2017	33,735,661	31,114,808	2,620,853
VARIANCE		449,769	506,418	(56,649)
RESOURCE MANAGEMENT				
	2018	2,884,214	2,148,328	735,886
	2017	2,721,950	2,110,996	610,954
VARIANCE		162,264	37,332	124,932
COMBINED TOTAL				
	2018	47,902,676	47,513,047	389,629
	2017	47,285,313	46,949,971	335,342
VARIANCE		617,363	563,076	54,287
GOLF ENTERPRISES				
Administration				
	2018	73,180	422,201	(349,021)
	2017	105,933	513,358	(407,425)
VARIANCE		(32,753)	(91,157)	58,404
Burke Lk. Golf Course				
	2018	1,213,547	1,180,431	33,116
	2017	845,309	948,677	(103,368)
VARIANCE		368,238	231,754	136,484
Greendale Golf Course				
	2018	1,244,583	1,023,628	220,955
	2017	1,335,025	982,838	352,187
VARIANCE		(90,442)	40,790	(131,232)
Jefferson Golf Course				
	2018	992,386	927,413	64,973
	2017	1,110,083	997,029	113,054
VARIANCE		(117,697)	(69,616)	(48,081)
Pinecrest Golf Course				
	2018	644,187	815,266	(171,079)
	2017	718,655	887,540	(168,885)
VARIANCE		(74,468)	(72,274)	(2,194)
Twin Lakes Golf Course				
	2018	2,346,596	2,511,496	(164,900)
	2017	2,675,373	2,609,425	65,948
VARIANCE		(328,777)	(97,929)	(230,848)
Oak Marr Golf Course				
	2018	1,030,814	914,458	116,356
	2017	1,083,478	883,516	199,962
VARIANCE		(52,664)	30,942	(83,606)
Laurel Hill Golf Course				
	2018	2,178,878	2,120,173	58,705
	2017	2,185,408	2,235,255	(49,847)
VARIANCE		(6,530)	(115,082)	108,552

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2018	27,554	2,239,086	(2,211,532)
	2017	387,812	2,476,354	(2,088,542)
VARIANCE		(360,258)	(237,268)	(122,990)
George Washington Rec Ctr	2018	358,123	584,848	(226,725)
	2017	364,199	604,481	(240,282)
VARIANCE		(6,076)	(19,633)	13,557
Lee Rec Ctr	2018	3,987,193	3,512,056	475,137
	2017	4,019,449	3,324,346	695,103
VARIANCE		(32,256)	187,710	(219,966)
Oak Marr Rec Ctr	2018	4,234,780	3,331,859	902,921
	2017	4,263,421	3,238,533	1,024,888
VARIANCE		(28,641)	93,326	(121,967)
Providence Rec Ctr	2018	2,811,167	2,558,581	252,586
	2017	2,652,530	2,502,479	150,051
VARIANCE		158,637	56,102	102,535
South Run Rec Ctr	2018	3,986,233	2,910,545	1,075,688
	2017	3,839,601	2,826,876	1,012,725
VARIANCE		146,632	83,669	62,963
Springhill Rec Ctr	2018	4,201,234	2,999,450	1,201,784
	2017	3,903,250	2,975,876	927,374
VARIANCE		297,984	23,574	274,410
Audrey Moore Recenter	2018	3,766,367	2,878,199	888,168
	2017	3,666,271	2,794,291	871,980
VARIANCE		100,096	83,908	16,188
Cub Run Recenter	2018	2,893,362	2,932,243	(38,881)
	2017	2,970,575	2,964,344	6,231
VARIANCE		(77,213)	(32,101)	(45,112)
Mt Vernon Rec Ctr	2018	2,729,001	2,515,837	213,164
	2017	2,680,538	2,436,160	244,378
VARIANCE		48,463	79,677	(31,214)
Marketing	2018	0	243,145	(243,145)
	2017	0	250,234	(250,234)
VARIANCE		0	(7,089)	7,089
Business Office	2018	0	851,559	(851,559)
	2017	0	914,985	(914,985)
VARIANCE		0	(63,426)	63,426
Production Services	2018	0	1,063,680	(1,063,680)
	2017	0	1,147,631	(1,147,631)
VARIANCE		0	(83,951)	83,951
Clemjontri	2018	161,728	88,342	73,386
	2017	150,983	63,111	87,872
VARIANCE		10,745	25,231	(14,486)
Rec Activities Admin	2018	1,353,295	400,716	952,579
	2017	1,060,379	363,741	696,638

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
VARIANCE		292,916	36,975	255,941
Burke Lake Park	2018	1,213,090	505,896	707,194
	2017	1,166,821	435,737	731,084
VARIANCE		46,269	70,159	(23,890)

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2018	2,251,730	1,851,966	399,764
	2017	2,350,685	1,659,133	691,552
VARIANCE		(98,955)	192,833	(291,788)
Lake Accotink	2018	210,572	153,218	57,354
	2017	259,149	136,496	122,653
VARIANCE		(48,577)	16,722	(65,299)
RESOURCE MANAGEMENT				
Administration	2018	25,451	221,176	(195,725)
	2017	33,887	229,261	(195,374)
VARIANCE		(8,436)	(8,085)	(351)
Colvin Run Mill	2018	69,432	38,635	30,797
	2017	69,712	39,359	30,353
VARIANCE		(280)	(724)	444
E.C. Lawrence	2018	117,942	97,207	20,735
	2017	124,433	91,413	33,020
VARIANCE		(6,491)	5,794	(12,285)
Frying Pan Farm Park	2018	1,140,571	839,662	300,909
	2017	1,064,322	784,393	279,929
VARIANCE		76,249	55,269	20,980
Green Spring Gardens	2018	436,224	301,268	134,956
	2017	420,530	331,764	88,766
VARIANCE		15,694	(30,496)	46,190
Hidden Oaks Nature Ctr	2018	210,657	116,812	93,845
	2017	187,720	121,646	66,074
VARIANCE		22,937	(4,834)	27,771
Hidden Pond Nature Ctr	2018	147,853	96,527	51,326
	2017	135,304	87,483	47,821
VARIANCE		12,549	9,044	3,505
Huntley Meadows Park	2018	219,813	88,693	131,120
	2017	196,094	89,475	106,619
VARIANCE		23,719	(782)	24,501
Riverbend Park	2018	371,617	211,515	160,102
	2017	358,784	215,922	142,862
VARIANCE		12,833	(4,407)	17,240
Sully	2018	144,655	134,671	9,984
	2017	131,163	110,182	20,981
VARIANCE		13,492	24,489	(10,997)
Historic Prop. Rent & Services	2018	0	2,163	(2,163)
	2017	0	10,103	(10,103)
VARIANCE		0	(7,940)	7,940

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ACTION

FY 2020 Budget Submission, Fund 10001, General Fund

ISSUE:

Approval of the FY 2020 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 2020 General Fund (Fund 10001) Budget Submission.

TIMING:

Board action is requested on September 26, 2018, and the submission is due to the Department of Management and Budget on September 28, 2018.

BACKGROUND:

The FY 2020 forecast projects continued weakness for overall county revenues. In accordance with the FY 2020 Budget Guidelines, the FY 2020 General Fund Budget will remain at the FY 2019 Adopted Budget level. The total FY 2020 General Fund budget appropriation is \$25,590,585. Personnel Services are \$24,767,214, Operating Expenditures are \$5,499,532, \$200,000 in Capital Equipment; and Recovered Costs are (\$3,876,161).

Other Possible Adjustments:

- The Board of Supervisors has provided direction that funding for full compensation be included for FY 2020, 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 \$900,000.

Additional Funding Request:

At the July 25, 2018 meeting, staff presented the Board with a proposal requesting \$5,164,702 in additional funding in FY 2020 for the Park Authority General Fund Budget. The proposal is designed to detail to the level of funding needed to reverse the impacts of cuts in operational and capital funding, respond to business challenges and

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provide an adequate level of service to Fairfax County residents and visitors. These items are being submitted as funding requests in the FY2020 budget.

Budget Area	Notes
County-Wide Archaeology Support	To meet the demand for plan review increase.
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.
Support growing demands for faster turnaround pf plan review	1 M position (Planner III) To address review volume expected to grow.
RecPAC Program Support	To support additional sites and extended hours.
Contract Mowing	To address rising contract cost.
Forestry Funding to address growing Invasive Pest issues - Emerald Ash Borer	To address the increased volume of tree work.
Countywide Arts \$ Entertainment Program	To address audio visual needs for concert series.
ADA Transition Plan	Addresses DOJ requirement for county general funded facilities.
Park Buildings/ Structure Reinvestment	To address facility renewal and building upgrade.
Social Equity Initiative in support for scholarships	To Address scholarship grow by 20%.
Natural Vegetation Community Classification	2 E status positions to meet the need of FCPA Natural Resource Management Plan.
Park Maintenance and contract services	In response with the budget cut in 2003 to increased frequency

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	of park cleaning for safe and reliable parks.
Energy Management Analyst	1 FTE position to assist achieving goals of the County's Energy Strategy.
Energy Efficiency Maintenance Improvements	To address FCPA achieve County Energy Strategy goals for reduced energy use.
Community Science and Stewardship Program	1 FTE to develop volunteer workforce, and expand partnership.
Encroachment Prevention \$ Education	1 E status to address the Watch the Green Grow park neighbor education project.

FISCAL IMPACT:

The total FY 2020 General Fund revenue budget is \$664,705, based on FY 2018 Actual. Total expenditures of \$26,590,585 are expected with a net cost to the county of \$25,925,880.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2020 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

**REVENUE FORM
FISCAL YEAR 2019**

NAME OF REVENUE CATEGORY:		Charges for Services			
Cost Center		P515105011			
GL		441160			
AGENCY/FUND:		Park Authority - General Fund			
AGENCY CONTACT AND PHONE EXTENSION:		Susan Tavallai - 324-8509			
IS THIS A NEW REVENUE SOURCE?:		No			
IF YES, STATE OR COUNTY CODE CITATION(S):					
DATE FEE LAST REVIEWED FOR POSSIBLE ADJUSTMENT:		FY 2018			
DATE FEE WAS LAST INCREASED/DECREASED:		FY 2018			
FY 2016 Actual	FY 2016 Actual	FY 2018 Revised Revenue Projection	FY 2018 Actual	FY 2019 Revenue Projection	FY 2020 Revenue Projection
\$900,953	\$900,953	\$705,800	\$664,705	\$705,800	\$664,705

COMMENTS (include a discussion about the assumptions used in developing the revenue estimates):
Revenue continued to decline in FY18, due primarily to growth in scholarship-eligible participants in the summer RecPAC program. It is anticipated that due to this trend, future revenue projections will continue to decline.

ESTIMATION METHODOLOGY / CALCULATION:

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ACTION

FY 2020 Budget Submission, Fund 80000, Park Revenue & Operating Fund

ISSUE:

Approval of the FY 2020 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 2020 Park Revenue & Operating Fund (Fund 80000) Budget Submission.

TIMING:

Board action is requested on September 26, 2018. The submission is due to the Department of Management and Budget on September 28, 2018.

BACKGROUND:

The FY 2020 budget submission for total revenue is projected at \$50,139,105 as compared to \$49,725,873 in the FY 2019 Adopted Budget Plan, an increase of \$413,232, or 0.83%. The modest increase more accurately reflects Golf's historic revenue earnings and includes small increases in the other business areas. FY 2020 reflects a total expenditure submission of \$48,961,854, as compared to \$49,714,218 in the FY 2019 Adopted Budget Plan (including the debt service and indirect costs). This decrease of \$752,364, or 1.51%, is experienced primarily in Golf to better reflect historical actuals.

Other Possible Adjustments:

- The Board of Supervisors has provided direction that funding for full compensation be included for FY 2020, 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 \$875,000.
- The Indirect Cost charge from the county and Outstanding Post-Employment Benefits (OPEB) are currently budgeted at the FY 2019 Adopted level. No guidance has been provided on what those figures will be in FY 2020.

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FISCAL IMPACT:

The Park Revenue & Operating Fund (Fund 80000) for FY 2020 will have a Net Revenue of \$1,177,251 resulting from total revenue of \$50,139,105 and total expenditures of \$48,961,854 before any potential adjustments.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2020 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 2020 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 2018	FY2019	FY2019	FY2020
	ACTUAL	ADOPTED BUDGET PLAN	REVISED BUDGET PLAN	REQUEST
POSITION/STAFF YEARS	245/245	245/245	245/245	245/245
REVENUE	\$47,902,675	\$49,725,873	\$49,725,873	\$50,139,105
Personnel Services	\$30,319,083	\$32,052,174	\$32,052,174	\$31,126,603
Operating Expenses	\$15,478,424	\$15,834,046	15,841,093	16,097,562
Capital Equipment	\$131,171	\$380,000	69,805	200,000
Bond Costs	\$802,275	\$792,959	792,959	798,206
Bond Costs (Laurel Hill)	\$860,369	\$888,354	\$888,354	\$919,484
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
Subtotal Expenditures	\$48,411,322	\$50,767,533	\$50,464,385	\$49,961,854
Recovered Cost	(\$898,274)	(\$1,053,315)	(1,053,315)	(1,000,000)
EXPENDITURES	\$47,513,048	\$49,714,218	\$49,411,070	\$48,961,854
Net Revenue before Reserves and Deferred Revenue	\$389,627	\$11,655	\$314,803	\$1,177,251

	FY 2018	FY2019	FY2019	FY2020
	ACTUAL	ADOPTED BUDGET PLAN	REVISED BUDGET PLAN	REQUEST
REVENUE SUMMARY BY COST CENTER				
Administration	\$1,108,860	\$856,493	\$856,493	\$874,961
Golf Enterprises	\$9,724,171	\$10,928,908	\$10,928,908	\$10,338,000
REC Activities	\$34,185,430	\$34,939,476	\$34,939,476	\$35,752,847
Resource Management	\$2,884,213	\$3,000,996	\$3,000,996	\$3,173,297
REVENUE	\$47,902,675	\$49,725,873	\$49,725,873	\$50,139,105
EXPENSE SUMMARY BY COST CENTER				
Administration	\$1,345,784	\$1,252,778	\$1,150,036	\$1,290,635
Golf Enterprises	\$9,915,066	\$10,533,487	\$10,553,409	\$10,061,503
REC Activities	\$31,621,226	\$32,941,397	\$32,810,640	\$32,853,254
Resource Management	\$2,148,328	\$2,485,243	\$2,395,672	\$2,218,772
Bond Costs	\$802,275	\$792,959	\$792,959	\$798,206
Bond Costs (Laurel Hill)	\$860,369	\$888,354	\$888,354	\$919,484
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
TOTAL	\$47,513,048	\$49,714,218	\$49,411,070	\$48,961,854
EXCESS INCOME OVER EXPENDITURES				
Administration	(\$2,719,568)	(\$2,897,598)	(\$2,794,856)	(\$2,953,365)
Golf Enterprises	(\$190,895)	\$395,421	\$375,499	\$276,497
REC Activities	\$2,564,204	\$1,998,079	\$2,128,836	\$2,899,593
Resource Management	\$735,885	\$515,753	\$605,324	\$954,525
Net Revenue before Reserves and Deferred Revenue	\$389,627	\$11,655	\$314,803	\$1,177,251

FUND STATEMENT

Fund 80000, Park Revenue and Operating Fund

	FY 2018 Estimate	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2020 Adopted Budget Plan
Beginning Balance	\$3,800,193	\$3,800,193	\$4,041,389	\$3,839,819	\$3,794,622
Revenue:					
Park Fees	\$48,176,593	\$46,615,600	\$48,762,210	\$48,762,210	\$49,393,243
Interest	46,137	55,550	35,991	35,991	49,238
Sale of Vehicles and Salvage Equipment	32,459	52,767	27,238	27,238	32,459
Donations and Miscellaneous Revenue	945,611	1,178,758	900,434	900,434	664,165
Total Revenue	\$49,200,800	\$47,902,675	\$49,725,873	\$49,725,873	\$50,139,105
Total Available	\$53,000,993	\$51,702,868	\$53,767,262	\$53,565,692	\$53,933,727
Expenditures:					
Personnel Services	\$30,286,442	\$30,319,083	\$32,052,174	\$32,052,174	\$31,126,603
Operating Expenses	16,545,278	15,478,425	15,834,046	15,841,093	16,097,562
Recovered Costs	(1,053,315)	(898,274)	(1,053,315)	(1,053,315)	(1,000,000)
Capital Equipment	348,322	131,171	380,000	69,805	200,000
Subtotal Expenditures	\$46,126,727	\$45,030,405	\$47,212,905	\$46,909,757	\$46,424,164
Debt Service:					
Fiscal Agent Fees	\$3,233	\$3,000	\$3,000	\$3,000	\$3,000
Bond Payments ¹	799,275	799,275	789,959	789,959	795,206
Total Expenditures	\$46,929,235	\$45,832,680	\$48,005,864	\$47,702,716	\$47,222,370
Transfers Out:					
General Fund (10001) ²	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) ³	860,369	860,369	888,354	888,354	919,484
Park Capital Improvement Fund (80300) ⁴	350,000	350,000	0	360,000	
Total Transfers Out	\$2,030,369	\$2,030,369	\$1,708,354	\$2,068,354	\$1,739,484
Total Disbursements	\$48,959,604	\$47,863,049	\$49,714,218	\$49,771,070	\$48,961,854
Ending Balance⁵	\$4,041,389	\$3,839,819	\$4,053,044	\$3,794,622	\$4,971,872
Revenue and Operating Fund Stabilization	\$2,333,912	\$2,333,912	\$2,359,965	\$2,359,965	\$2,362,208
Reserve ⁶					
Donation/Deferred Revenue ⁷	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Set Aside Reserve ⁸	357,477	155,907	343,079	84,657	1,259,664
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

- ¹ Debt service represents principle and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses.
- ² 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.
- ³ Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, County Debt Service.
- ⁴ 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 equipment and planned, long-term, life-cycle maintenance of revenue facilities.
- ⁵ 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.
- ⁶ 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.
- ⁷ 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.
- ⁸ 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 2020 Budget Submission, Fund 30010, General County Construction Fund

ISSUE:

Approval of the FY 2020 General County Construction Fund (Fund 30010) Budget Submission to the Department of Management and Budget.

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2020 General County Construction Fund (Fund 30010) Budget Submission.

TIMING:

Board action is requested on September 26, 2018, the submission is due to the Department of Management and Budget on September 28, 2018.

BACKGROUND:

The FY 2020 Budget submission for Fund 30010 is \$11,098,338 as compared to the FY 2019 Adopted Budget Plan of \$9,831,023, an increase of \$1,267,315. The FY 2020 request includes the following:

- \$750,000 for the ADA Retrofit Project (PR-00083), to address Self Assessments additional remediation efforts at Chantilly Park \$100,000, Reston North \$300,000, Colvin Run Mill \$300,000, Oak Marr Golf \$30,000, and Lake Fairfax Cricket Field \$20,000.
- \$860,338 for Park Maintenance at FCPS Athletic Fields (2G51-001-000), with no increase from the FY 2019 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.
- \$1,000,000 for Athletic Services Fee-Field Maintenance (2G51-003-000), with no increase from the FY 2019 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 **2019** Adopted Budget Plan.

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- \$2,250,000 for Synthetic Turf Field Replacement (PR-000097) with no increase from the FY 2019 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 2019 Adopted Budget Plan is needed to continue to implement portions of unfunded treatment plans to control non-native invasive vegetation at two high quality natural areas. Two hundred and forty acres will be treated at Ellick Park and Natural Area Preserve, as well as fund a currently unfunded 22-acre treatment plan at South Run District Park. The activities will ensure the ecological integrity of the three natural areas and prevent further degradation of their native communities. This program restores hundreds of acres of important natural.
- \$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 2019 Adopted Budget Plan.
- \$388,000 for Energy Management (PR-000067) with an increase of \$292,315 from the FY 2019 Adopted Budget Plan is needed for Green Spring Garden Smart Irrigation system in the amount of \$138,000; and \$250,000 for Sully Woodlands education center building under design.
- \$2,700,000 for Athletic Field Maintenance (2G51-002-000), no increase from the FY 2019 Adopted Budget Plan, is needed to maintain minimum maintenance standards at 263 Park Authority-owned athletic fields, and utility and equipment costs.
- \$484,000 for Park Preventive Maintenance and Inspections (2G51-007-000), with no increase from the FY 2019 Adopted Budget Plan to support both the repair and maintenance of buildings/support systems as well as equipment repairs.
- \$476,000 for the Park Grounds Maintenance Project (2G51-006-000), with no increase from the FY 2019 Adopted Budget Plan to address grounds maintenance, storm water facilities maintenance, restroom cleanings and supplies, trash removal, and fence repairs at Park Authority maintained parks, and contract services.
- \$925,000 for General Park Maintenance (PR-000109), and capital improvement projects with no increase from the FY 2019 Adopted Budget Plan.

FISCAL IMPACT

Requested is an allocation for Fund 30010 of \$11,098,338 for FY 2020 as compared to the FY 2019 Adopted Budget Plan of \$9,831,023, an increase of \$1,267,315.

ENCLOSED DOCUMENTS:

Attachment 1: Fund 30010, FY 2020 Budget Request Summary

Board Agenda Item
September 26, 2018

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 2020 Budget Request Summary**

	FY 18	FY 19	FY 20	
	Actual	Adopted	Request	Var from ABP
PR-000083* American w/Disability Act (ADA) Retrofit for DOJ audit (yellow, green, and red)	\$1,269,894	\$0	\$750,000	\$750,000
2G51-001-000 Park Maintenance at FCPS Athletic Fields	\$1,066,374	\$860,338	\$860,338	\$0
2G51-003-000 Athletic Services Fee - Field Maintenance (Expanded Maintenance Program)	\$1,217,587	\$1,000,000	\$1,000,000	\$0
PR-000080 Synthetic Turf Field Development Fund	\$262,611	\$75,000	\$200,000	\$125,000
PR-000097 Synthetic Turf Field Replacement Fund	\$3,144,631	\$2,250,000	\$2,250,000	\$0
2G51-032-000 EAI-Invasive Plant Removal	\$215,247	\$200,000	\$300,000	\$100,000
PR-000067** EAI - Park Lighting and Energy	\$205,518	\$95,685	\$388,000	\$292,315
2G51-002-000 Athletic Field Maintenance	\$2,744,989	\$2,700,000	\$2,700,000	\$0
	\$10,126,851	\$7,181,023	\$8,448,338	\$1,267,315
<u>Commitments, Contributions and Facility Maintenance</u>				
2G51-007-000 Parks - Preventative Maintenance and Inspectic	\$318,545	\$484,000	\$484,000	\$0
2G51-008-000 Laurel Hill Maintenance - Parks	\$444,710	\$0	\$0	\$0
2G51-006-000 Parks-Ground Maintenance	\$564,353	\$476,000	\$476,000	\$0
<u>Infrastructure Replacement and Upgrades, Capital Improvements</u>				
PR-000109 Parks -General Maintenance (Parks – Building & Structures	\$1,023,699	\$925,000	\$925,000	\$0
PR-000110 Parks - Infrastructure/Amenities Upgrades	\$607,465	\$765,000	\$765,000	\$0
	\$2,958,772	\$2,650,000	\$2,650,000	\$0
	\$13,085,623	\$9,831,023	\$11,098,338	\$1,267,315

** Budget submitted to County Executive Office and reviewed by Environmental Committee. FY 2020 Request totals \$688

INFORMATION

FY 2020 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 \$20,539,156 at the conclusion of FY 2018. 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 \$360,000, the available balance for expenditure from the Park Improvement Fund is \$18,691,230. This amount is based on the FY 2018 Carryover approval by the Board of Supervisors on September 25, 2018.

• FY 2018 Remaining Balance	\$20,539,156
• Capital Reserve for Golf Courses	(\$700,000)
• Lawrence Trust Reserve	(\$1,507,926)
• Transfer-In from Fund 80000	<u>\$360,000</u>
 FY 2019 Total Available	 \$18,691,230

The Park Authority submission of the FY 2020 Capital Budget to the Department of Management and Budget will reflect the current FY 2019 appropriation and not request additional funds for FY 2020. 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 2019.

FISCAL IMPACT:

The FY 2018 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$18,691,230. Funds received during FY 2019 will be appropriated as part of the FY 2019 Carryover Review. Therefore, no additional funds will be requested to be appropriated in FY 2019.

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ENCLOSED DOCUMENTS:

Attachment 1: FY 2020 Fund Statement - Fund 80300, Park Improvement Fund
Attachment 2: FY 2018 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 2020 FUND STATEMENT

Attachment I

Fund 80300, Park Improvement Fund

	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2020 Advertised Budget Plan
Beginning Balance	\$20,416,479	\$2,207,926	\$20,539,156	\$2,207,926
Revenue:				
Interest	\$188,749	\$0	\$0	\$0
Other Revenue ¹	\$4,667,578	\$0	\$0	\$0
Total Revenue	\$4,856,327	\$0	\$0	\$0
Transfers In:				
Park Revenue Fund (80000) ²	\$350,000	\$0	\$360,000	\$0
Total Transfers In	\$350,000	\$0	\$360,000	\$0
Total Available	\$25,622,806	\$2,207,926	\$20,899,156	\$2,207,926
Total Expenditures	\$5,083,650	\$0	\$18,691,230	\$0
Total Disbursements	\$5,083,650	\$0	\$18,691,230	\$0
Ending Balance ³	\$20,539,156	\$2,207,926	\$2,207,926	\$2,207,926
Lawrence Trust Reserve ⁴	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926
Repair and Replacement Reserve ⁵	\$700,000	\$700,000	\$700,000	\$700,000
Unreserved Ending Balance	\$18,331,230	\$0	\$0	\$0

¹ Other revenue reflects easements, donations, monopole revenue, and proffer revenue.

² In FY 2019, an amount of \$360,000 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.

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.

⁴ 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.

⁵ 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 2018 Carryover Summary of Capital Projects

Fund 80300, Park Improvement Fund

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)	\$204,732	\$0.00	\$0	\$48,451.82	\$30,000.00	\$78,451.82
Braddock Districtwide (Wakefield) Telecommunications (PR-000055)	\$2,004,338	\$0.00	\$0	\$0.00	\$0.00	\$0.00
Burke Lake Park Shelter (PR-000116)	\$75,000	\$45,153.04	\$0	\$29,846.96	\$0.00	\$29,846.96
Catastrophic Events (PR-000114)	\$250,000	\$0.00	\$0	\$250,000.00	\$0.00	\$250,000.00
Clemyjontri Park (PR-000064)	\$52,810	\$31,580.08	\$0	\$21,229.92	\$0.00	\$21,229.92
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	\$0.00	\$0	\$13,782.82	\$0.00	\$13,782.82
Countywide Trails (PR-000026)	\$111,662	\$12,050.15	\$0	\$14,941.74	\$5,000.00	\$19,941.74
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	\$383,034	\$13,230.61	\$0	\$160,409.09	\$0.00	\$160,409.09
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$106,990	\$7,754.48	\$0	\$8,258.36	\$3,003.15	\$11,261.51
Dranesville Districtwide-Pimmit Run (PR-000094)	\$244,912	\$18,328.79	\$0	\$82,993.38	\$72,858.65	\$155,852.03
E C Lawrence (PR-000112)	\$317,503	\$9,930.00	\$0	\$294,758.11	\$12,815.36	\$307,573.47
E.C. Lawrence Trust (2G51-025-000)	\$209,217	\$0.00	\$0	\$0.00	\$0.00	\$0.00
Eakin Community Park Picnic Shelter (PR-000107)	\$69,795	\$67,841.15	\$0	\$0.00	\$0.00	\$0.00
Gabrielson Gardens (2G51-027-000)	\$2,000	\$2,000.00	\$0	\$0.00	\$0.00	\$0.00
General Park Improvements (PR-000057)	\$17,297,280	\$206,330.05	\$0	\$743,523.03	\$316,348.83	\$1,059,871.86
Grants and Contributions (2G51-026-000)	\$893,101	\$15,584.24	\$0	\$29,875.84	\$12,654.00	\$42,529.84
Grants Match (PR-000104)	\$250,000	\$0.00	\$0	\$237,570.00	\$0.00	\$237,570.00
Great Falls Nike Rectangular Field #7 (PR-000071)	\$885,000	\$885,000.00	\$0	\$0.00	\$0.00	\$0.00
Green Spring Farm Park (PR-000053)	\$110,000	\$0.00	\$0	\$0.00	\$0.00	\$0.00
Historic Artifacts Collections (2G51-019-000)	\$52,382	\$0.00	\$0	\$3,665.62	\$0.00	\$3,665.62
Historic Huntley (PR-000062)	\$479,195	\$0.00	\$0	\$0.00	\$0.00	\$0.00
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	\$180,223	\$26,000.00	\$0	\$44,886.13	\$24,713.32	\$69,599.45
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	\$582,622	\$40,124.50	\$0	\$60,386.09	\$41,124.67	\$101,510.76
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	\$2,828,128	\$80,736.03	\$0	\$309,962.28	\$141,000.00	\$450,962.28
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	\$189,957	\$29,702.90	\$0	\$48,221.44	\$24,658.97	\$72,880.41
Larry Graves Park - Synthetic Turf Field (PR-000121)	\$130,000	\$0.00	\$0	\$0.00	\$130,000.00	\$130,000.00
Lee District Land Acquisition & Develop (PR-000025)	\$797,301	\$0.00	\$0	\$2,000.00	\$0.00	\$2,000.00
Lee Districtwide (Byron Avenue) Telecommunications (PR-000040)	\$1,026,032	\$169,082.95	\$0	\$178,910.69	\$137,262.95	\$316,173.64
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	\$555,437	\$50,000.00	\$0	\$4,380.47	\$63,931.39	\$68,311.86

FY 2018 Carryover Summary of Capital Projects

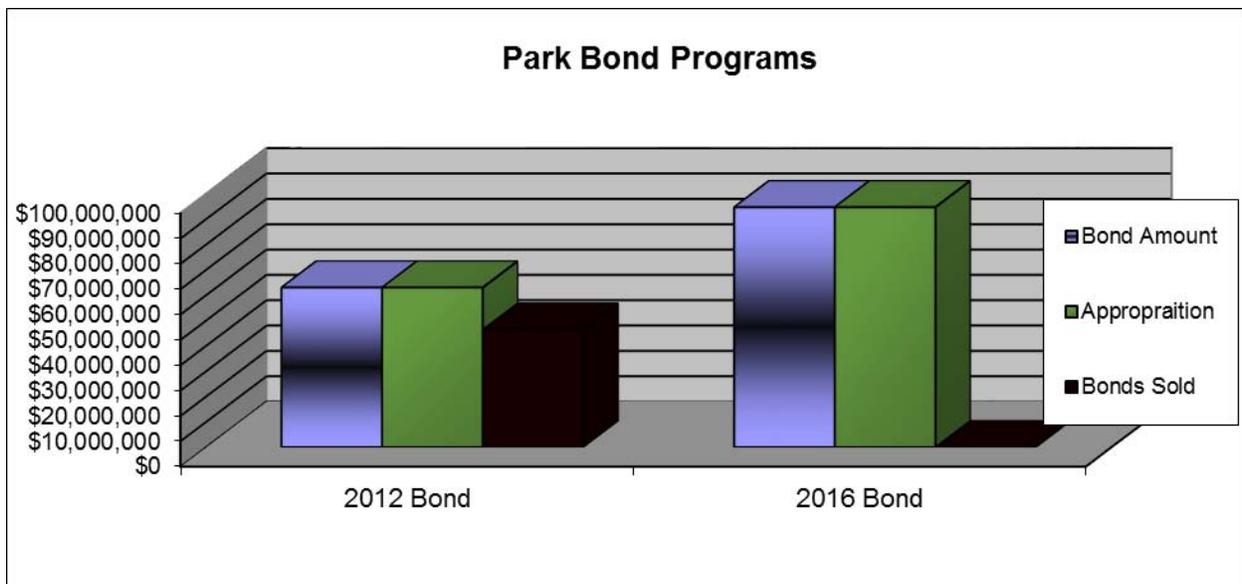
Fund 80300, Park Improvement Fund

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
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)	\$1,080,226	\$15,097.26	\$0	\$55,087.99	\$73,086.09	\$128,174.08
Mastenbrook Volunteer Grant Program (PR-000061)	\$654,961	\$36,462.02	\$0	\$35,754.71	\$40,462.40	\$76,217.11
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	\$35,152.00	\$0	\$13,243.23	\$0.00	\$13,243.23
Mt. Vernon Districtwide Parks (PR-000037)	\$641,361	\$54,091.22	\$0	\$61,814.32	\$55,604.52	\$117,418.84
Oakton Community Park (PR-000038)	\$100,000	\$0.00	\$0	\$93,784.40	\$0.00	\$93,784.40
Open Space Preservation (PR-000063)	\$843,797	\$0.00	\$0	\$126,362.00	\$34,269.71	\$160,631.71
Park Authority Management Plans (PR-000113)	\$716,263	\$95,680.80	\$0	\$461,961.31	\$156,377.40	\$618,338.71
Park Authority Resource Management Plans (2G51-035-000)	\$285,992	\$1,588.07	\$0	\$0.00	\$0.00	\$0.00
Park Easement Administration (2G51-018-000)	\$4,456,166	\$220,578.00	\$0	\$201,377.98	\$176,961.17	\$378,339.15
Park Revenue Proffers (PR-000058)	\$18,484,040	\$1,593,929.10	\$0	\$4,135,977.08	\$3,248,785.15	\$7,384,762.23
ParkNet (PR-000084)	\$3,327,000	\$188,831.90	\$0	\$951,726.04	\$0.00	\$951,726.04
Restitution For VDOT Takings (RVT) (PR-000081)	\$95,171	\$28,742.42	\$0	\$66,428.75	\$0.00	\$66,428.75
Revenue Facilities Capital Sinking Fund (PR-000101)	\$3,866,439	\$932,700.17	\$0	\$1,729,158.57	\$235,934.12	\$1,965,092.69
Robert E Lee Recreation Center (PR-000047)	\$554,636	\$0.00	\$0	\$0.00	\$0.00	\$0.00
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	\$184,134	\$11,037.79	\$0	\$50,613.72	\$17,743.78	\$68,357.50
Springfield Districtwide (So Run) Telecommunications (PR-000045)	\$392,030	\$0.00	\$0	\$18,089.39	\$16,051.18	\$34,140.57
Stewardship Education (2G51-010-000)	\$137,314	\$19,610.69	\$0	\$12,978.55	\$0.00	\$12,978.55
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	\$0.00	\$0	\$38,820.33	\$0.00	\$38,820.33
Sully Districtwide (Cub Run SV) Telecommunications (PR-000048)	\$431,992	\$2,874.81	\$0	\$35,432.47	\$15,306.93	\$50,739.40
Sully Districtwide Parks (PR-000044)	\$160,868	\$25,799.82	\$0	\$16,591.28	\$0.00	\$16,591.28
Sully Plantation (PR-000052)	\$995,762	\$6,673.72	\$0	\$585,095.82	\$25,373.47	\$610,469.29
Telecommunications-Administration (2G51-016-000)	\$40,500	\$0.00	\$0	\$14,500.00	\$0.00	\$14,500.00
Turner Farm Observatory (PR-000031)	\$88,025	\$3,333.10	\$0	\$57,866.56	\$0.00	\$57,866.56
Vulcan (PR-000032)	\$3,678,055	\$101,038.35	\$0	\$2,054,802.51	\$0.00	\$2,054,802.51
Total:	\$74,415,564	\$5,083,650.21	\$0	\$13,579,903.28	\$5,111,327.21	\$18,691,230.49

INFORMATION

FY 2020 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 \$17,100,000 was sold as part of the January 2018 sale; leaving a total of \$16,610,000 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 \$104,310,000 remains in authorized but unissued bonds.



The Park Authority had a balance of \$6,977,455 at the conclusion of FY 2018 in Fund 30400, Park Authority Bond Construction. Based on revised beginning balance of \$6,977,455 and bond sales in the amount of \$104,310,000, the total for FY 2019 is \$111,287,455 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 2020 Park Authority Bond Construction Fund

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to the Department of Management and Budget will reflect the current FY 2019 appropriation. No new funding is requested since all authorized park bond funds have been appropriated.

FISCAL IMPACT:

The FY 2018 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$111,287,455.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2020 Fund Statement of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2018 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 2020 FUND STATEMENT

Attachment I

Fund 30400, Park Authority Bond Construction

	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan	FY 2020 Advertised Budget Plan
Beginning Balance ⁽¹⁾	\$5,351,351	\$0	\$6,977,455	\$0
Revenue:				
Sale of Bonds ⁽¹⁾	\$17,100,000	\$0	\$104,310,000	\$0
Bond Premium ⁽¹⁾	\$2,900,000	\$0	\$0	\$0
Grant	\$110,959			
Total Revenue	\$20,110,959	\$0	\$104,310,000	\$0
Total Available	\$25,462,310	\$0	\$111,287,455	\$0
Total Expenditures	\$18,484,855	\$0	\$111,287,455	
Total Disbursements	\$18,484,855	\$0	\$111,287,455	\$0
Ending Balance ⁽³⁾	\$6,977,455	\$0	\$0	\$0

¹ 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 \$17.1 million was sold in January 2018 and \$2.9 million has been applied to this fund in bond premium associated with the January 2018 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 \$104.31 million remains in authorized but unissued bonds for this fund.

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 2018 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	\$1,035,206.85	\$0	\$5,783,627.73	\$0.00	\$5,783,627.73
Existing Facility Renovations-2012 (PR-000091)	\$37,284,868	\$3,423,288.93	\$0	\$11,291,841.99	\$3,008,787.69	\$14,300,629.68
Facility Expansion-2012 (PR-000092)	\$19,404,692	\$11,358.00	\$0	\$0.00	\$0.00	\$0.00
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	\$4,679,932.16	\$0	\$2,320,067.84	\$0.00	\$2,320,067.84
Land Acquisition and Stewardship-2012 (PR-000093)	\$12,915,000	\$1,686,843.22	\$0	\$5,316,451.87	\$0.00	\$5,316,451.87
Natural & Cultural Resource Stewardship-2016 (PR-000076)	\$7,692,000	\$153,541.42	\$0	\$7,538,458.58	\$0.00	\$7,538,458.58
New Park Development - 2016 (PR-000079)	\$19,820,000	\$604,212.92	\$0	\$19,215,787.08	\$0.00	\$19,215,787.08
Park and Building Renovation-2008 (PR-000005)	\$30,711,192	\$2,486,121.14	\$0	\$2,766,551.27	\$0.00	\$2,766,551.27
Park Development-2008 (PR-000016)	\$18,832,103	\$1,217,781.68	\$0	\$2,089,843.60	\$0.00	\$2,089,843.60
Park Renovations and Upgrades - 2016 (PR-000078)	\$53,266,663	\$2,403,363.26	\$0	\$50,863,299.47	\$0.00	\$50,863,299.47
Stewardship-2008 (PR-000012)	\$11,541,881	\$783,205.48	\$0	\$1,090,127.40	\$0.00	\$1,090,127.40
Total:	\$228,495,826	\$18,484,855.06	\$0	\$108,278,666.83	\$3,008,787.69	\$111,287,454.52