



# FAIRFAX COUNTY PARK AUTHORITY

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## 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:** July 18, 2019

### *Agenda*

#### **Budget Committee**

#### **(Committee of the Whole)**

**Wednesday, July 24, 2019 – 5:45 p.m.**

**Boardroom – Herrity Building**

**Chairman: Ken Quincy**

**Vice Chair: Maggie Godbold**

1. FY 2019 Carryover Budget Review – Fund 80000, Park Revenue and Operating Fund – Action\*
2. FY 2019 Carryover Budget Review – Fund 80300, Park Improvement Fund – Action\*
3. FY 2019 Carryover Budget Review – Fund 10001, Park Authority General Fund – Information\*
4. FY 2019 Carryover Budget Review – Fund 30400, Park Authority Bond Construction Fund – Information\*

\*Enclosures



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

Board Agenda Item  
July 24, 2019

## **ACTION**

FY 2019 Carryover Budget Review – Fund 80000, Park Revenue & Operating, Fund 80000

### ISSUE:

Approval of the FY 2019 Carryover Budget Review for Fund 80000, Park Revenue & Operating Fund.

### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2019 Carryover Budget Review for Fund 80000, Park Revenue & Operating Fund.

### TIMING:

Board action is requested on July 24, 2019. The submission of the FY 2019 Carryover Review was due to the Department of Management and Budget on July 3, 2019.

### BACKGROUND:

Net Revenue for the Park Revenue & Operating Fund 80000 is \$1,562,287 as compared to the Revised Budgeted Net Revenue target before reserves of \$314,803.

Transfer of \$1,115,000 is being requested from the Park Revenue & Operating Fund (80000) to Park Improvement Fund (80300) as follows:

- \$80,000 to General Park Improvements (PR-000057) to support training
- \$400,000 to General Park Improvements (PR-000057) to support the purchase of critical capital equipment
- \$350,000 to General Park Improvements (PR-000057) to support extraordinary expenses in the Revenue and Operating Fund Operations
- \$285,000 to General Park Improvements (PR-000057) to help replenish the Director's Emergency Reserve
- Additionally, the Revenue and Operating Fund will put \$285,000 in the Revenue & Operating Fund Stabilization Reserve (Fund 80000) to increase the reserve from the current 5% to a new target of 10% of expenses less debt.

Encumbered balances in the amount of \$3,511 are requested for Carryover. Carryover includes obligations that need to be expended using the current year's budget.

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The FY 2019 Park Authority Revenue Fund 80000 Carryover submission will be reviewed and approved by the Park Authority Board on July 24, 2019.

FISCAL IMPACT:

FY 2020 Revised Budget will be \$49,931,847.

ENCLOSED DOCUMENT:

Attachment 1: Park Revenue & Operating Fund 80000 FY 2019 Carryover Summary

Attachment 2: Fund Statement, Fund 80000, Park Revenue & Operating Fund

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

**FAIRFAX COUNTY PARK AUTHORITY**  
**Park Revenue and Operating Fund**  
**FUND 80000**  
**FY2019 CARRYOVER SUMMARY**

Attachment 1

	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actual As of 06/30/19</b>	<b>FY 2019 Encumbrances Estimated</b>	<b>FY 2019 Balance Estimated</b>	<b>FY 2020 Adopted Budget</b>	<b>FY 2020 Revised Budget</b>	<b>Difference</b>
Operating Revenue	\$47,725,873	\$47,753,566	\$0	\$27,693	\$50,468,548	\$50,468,548	\$0
<b>EXPENDITURES:</b>							
Personnel Services	\$31,448,874	\$30,080,139	\$0	\$1,368,735	\$32,093,083	\$32,093,083	\$0
Operating Expenses	\$15,641,093	\$14,819,887	\$3,511	\$817,695	\$16,097,562	\$16,101,073	\$3,511
Capital Equipment	\$69,805	\$51,821		\$17,984	\$200,000	\$200,000	\$0
Less: Recovered Costs	(\$1,053,315)	(\$1,265,182)	\$0	\$211,867	(\$1,000,000)	(\$1,000,000)	\$0
<b>Subtotal</b>	<b>\$46,106,456</b>	<b>\$43,686,665</b>	<b>\$3,511</b>	<b>\$2,416,280</b>	<b>\$47,390,645</b>	<b>\$47,394,156</b>	<b>\$3,511</b>
Debt Service Expenditures	\$796,259	\$796,259	\$0	\$0	\$798,206	\$798,206	\$0
Laurel Hill Debt (transfer out)	\$888,354	\$888,354	\$0	\$0	\$820,000	\$820,000	
Indirect Cost Transfer to General Func	\$820,000	\$820,000		\$0	\$919,485	\$919,485	
<b>TOTAL EXPENDITURES</b>	<b>\$48,611,070</b>	<b>\$46,191,278</b>	<b>\$3,511</b>	<b>\$2,416,281</b>	<b>\$49,928,336</b>	<b>\$49,931,847</b>	<b>\$3,511</b>
<b>Net Revenue As of 6/30/2018 *</b>	<b>(\$885,197)</b>	<b>\$1,562,288</b>	<b>(\$3,511)</b>	<b>\$2,443,974</b>	<b>\$540,212</b>	<b>\$536,701</b>	<b>\$3,511</b>

\* FY 2019 Revised Operating and Capital budgets reduced to provide sufficient net revenue to fund transfer of \$1,115,000 to Fund 80300.

**FY 2019 Estimated Carryover:**

Personnel Services	\$0
Operating Expenses	\$3,511
Capital Equipment	\$0
<b>Total FY 2019 Carryover Request:</b>	<u><u>\$3,511</u></u>



<sup>1</sup> In order to account for expenditures in the proper fiscal year, an audit adjustment in the amount of \$58,909.10 has been reflected as a decrease to FY2018 Total Revenues and \$10,928.27 has been reflected as an increase to FY 2018 Total Expenditures. The audit adjustment has been included in the FY 2018 Comprehensive Annual Financial Report (CAFR). Details of the audit adjustment were included in the FY 2019 Third Quarter Package.

<sup>2</sup> Represents a Transfer In from Fund 20000, Consolidated County and Schools Debt Service, as a one-time action to help offset a projected revenue shortfall.

<sup>3</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>4</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>5</sup> Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, County Debt Service.

<sup>6</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 equipment and planned, long-term, life-cycle maintenance of revenue facilities.

<sup>7</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>8</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>9</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>10</sup> The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.

Board Agenda Item  
July 24, 2019

## **ACTION**

### FY 2019 Carryover Budget Review - Fund 80300, Park Improvement Fund

#### ISSUE:

Approval of the FY 2019 Carryover Budget Review for Fund 80300, Park Improvement Fund.

#### RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2019 Carryover Budget Review for Fund 80300, Park Improvement Fund.

#### TIMING:

Board action is requested on July 24, 2019. The submission of the FY 2019 Carryover Review was due to the Department of Management and Budget on July 3, 2019. Final year end figures will be provided to the Park Authority Board on July 24, 2019. Figures represent preliminary balances pending finalization of accruals as of July 16, 2019.

#### BACKGROUND:

With regard to Fund 80300, Park Improvement Fund, the Park Authority had a remaining balance at the conclusion of FY 2019 in the amount of \$16,033,919. As part of the FY 2019 Carryover, the Park Authority is requesting a transfer in from Fund 80000, Park Revenue and Operating Fund in the amount of \$1,115,000:

- \$1,115,000 to PR-000057, General Park Improvements to support:
  - \$285,000 to Director's Emergency Fund for unplanned and emergency repairs not supported by the annual operating budget
  - \$350,000 to support extraordinary expenses in the Revenue and Operating Fund Operations
  - \$80,000 to support staff training
  - \$400,000 to purchase critical capital equipment

FY 2020 expenditures are requested to increase by \$6,166,530 due to receipts of easement fees, donations, park proffers, and the transfer from Fund 80000, Park Revenue and Operating Fund. The total FY 2020 Revised Budget appropriation request is \$22,200,450.

Board Agenda Item  
July 24, 2019

FISCAL IMPACT:

The FY 2019 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$22,200,450.

ENCLOSED DOCUMENTS:

Attachment 1: Fund Statement - Fund 80300 Capital Improvement Fund.

Attachment 2: FY 2019 Capital Construction Carryover, Summary of Capital Projects – Fund 80300 Park Capital Improvement Fund.

Attachment 3: FY 2019 Carryover- Fund 80300, Park Capital Improvement Fund Adjustments.

STAFF:

Kirk W. Kincannon, Executive Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Capital and Fiscal Services

# FUND STATEMENT

## Fund 80300, Park Improvement Fund

	FY 2019 Estimate	FY 2019 Actual	Increase (Decrease) (Col. 2-1)	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	\$20,507,090	\$20,507,090	\$0	\$2,207,926	\$23,293,375	\$21,085,449
Revenue:						
Interest	\$0	\$313,650	\$313,650	\$0	\$0	\$0
Other Revenue <sup>1</sup>	869,000	5,736,880	4,867,880	0	0	0
<b>Total Revenue</b>	\$869,000	\$6,050,530	\$5,181,530	\$0	\$0	\$0
Transfers In:						
Park Revenue and Operating Fund (80000) <sup>2</sup>	\$160,000	\$160,000	\$0	\$0	\$1,115,000	\$1,115,000
<b>Total Transfers In</b>	\$160,000	\$160,000	\$0	\$0	\$1,115,000	\$1,115,000
<b>Total Available</b>	<b>\$21,536,090</b>	<b>\$26,717,620</b>	<b>\$5,181,530</b>	<b>\$2,207,926</b>	<b>\$24,408,375</b>	<b>\$22,200,449</b>
Total Expenditures <sup>3</sup>	\$19,328,164	\$3,424,245	(\$15,903,919)	\$0	\$22,200,450	\$22,200,450
<b>Total Disbursements</b>	<b>\$19,328,164</b>	<b>\$3,424,245</b>	<b>(\$15,903,919)</b>	<b>\$0</b>	<b>\$22,200,450</b>	<b>\$22,200,450</b>
<b>Ending Balance<sup>4</sup></b>	<b>\$2,207,926</b>	<b>\$23,293,375</b>	<b>\$21,085,449</b>	<b>\$2,207,926</b>	<b>\$2,207,926</b>	<b>(\$0)</b>
Lawrence Trust Reserve <sup>5</sup>	\$1,507,926	\$1,507,926	\$0	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve <sup>6</sup>	700,000	700,000	0	700,000	700,000	0
<b>Unreserved Ending Balance</b>	<b>\$0</b>	<b>\$21,085,449</b>	<b>\$21,085,449</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>

FY 2019 PARK IMPROVEMENT FUND- CARRYOVER

SUMMARY OF CAPITAL PROJECTS

FOCUS	FOCUS	PROJECT	TOTAL	FY 2019	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	
NUMBER	REVENUE	PROJECT NAME	ESTIMATE	BUDGET PLAN	EXPENDITURES	BALANCE	REVENUES	BUDGET PLAN	BUDGET PLAN	INCREASE/DECREASE
2G51-022-000	2G51-022-000	Archaeology Proffers	\$204,732	\$78,452		\$78,452	\$0	\$0	\$78,452	\$0
PR-000116-002	PR-000116-001	Burke Lake Park Shelter	\$75,000	\$29,847	\$22,316	\$7,531	\$0	\$0	\$7,531	\$0
PR-000114		Catastrophic Events	\$250,000	\$250,000		\$250,000	\$0	\$0	\$250,000	\$0
PR-000064-001		ClemyJontri Park	\$52,810	\$21,230		\$21,230	\$0	\$0	\$21,230	\$0
PR-000102-001	2G51-031-030	Colvin Run Visitors Center	\$140,000	\$140,000		\$140,000	\$0	\$0	\$140,000	\$0
PR-000100	2G51-026-015	Countywide Park Improvements	\$149,711	\$13,783	\$13,783	\$0	\$0	\$0	\$0	\$0
PR-000026	PR-000026-005	Countywide Trails	\$111,662	\$19,942		\$19,942	\$0	\$0	\$19,942	\$0
PR-000029	PR-000029-010	Dranesville Districtwide (Pimmit) Tel	\$383,034	\$160,409	\$24,342	\$136,067	\$0	\$0	\$136,067	\$0
PR-000050	PR-000050-003	Dranesville Districtwide (Riverbend) Tel	\$110,083	\$11,262	\$3,545	\$7,716	\$3,093	\$0	\$10,809	\$3,093
PR-000094	PR-000094-006	Dranesville Districtwide (Pimmit Run) Tel	\$319,956	\$155,852	\$35,319	\$120,533	\$75,044	\$0	\$195,577	\$75,044
PR-000112	PR-000112-001	E. C. Lawrence	\$338,562	\$307,573	\$2,100	\$305,473	\$21,059	\$0	\$326,532	\$21,059
PR-000057	PR-000057-062	General Park Improvements	\$18,233,657	\$859,872	\$276,686	\$583,186	\$21,377	\$0	\$1,719,563	\$1,136,377
2G51-026-000	2G51-026-000	Grants	\$908,279	\$42,530	\$15,788	\$26,741	\$15,178	\$0	\$41,919	\$15,178
PR-000104	PR-000104-002	Grants Match	\$250,000	\$237,570	\$70	\$237,500	\$0	\$0	\$237,500	\$0
2G51-019-000	2G51-019-000	Historic Artifacts Collections	\$52,382	\$3,666	\$3,666	\$0	\$0	\$0	\$0	\$0
PR-000041	PR-000041-003	Hunter Mill Districtwide (Clark's Crossing) Tel	\$203,618	\$69,599	\$13,680	\$55,920	\$23,395	\$0	\$79,315	\$23,395
PR-000049	PR-000049-006	Hunter Mill Districtwide (Frying Pan) Tel	\$621,441	\$101,511	\$25,000	\$76,511	\$38,819	\$0	\$115,330	\$38,819
PR-000051	PR-000051-008	Hunter Mill Districtwide (Stratton) Tel	\$2,973,358	\$450,962	\$47,686	\$403,276	\$145,230	\$0	\$548,507	\$145,230
PR-000073	PR-000073-005	Hunter Mill Districtwide (Stuart) Tel	\$215,356	\$72,880		\$72,880	\$25,399	\$0	\$98,279	\$25,398
PR-000126	PR-000126-001	Ken Lawrence Park Sign	\$52,590	\$0		\$0	\$52,590	\$0	\$52,590	\$52,590
PR-000121	PR-000121-001	Larry Graves Park - Synthetic Turf Field	\$999,000	\$999,000	\$127,562	\$871,438	\$869,000	\$0	\$871,438	\$0
PR-000025	PR-000025-004	Lee District Land Acquisition and Development	\$797,301	\$2,000		\$2,000	\$0	\$0	\$2,000	\$0
PR-000028	PR-000028-003	Lee Districtwide (Lee District Park) Tel	\$635,953	\$68,312	\$55,000	\$13,312	\$80,516	\$0	\$93,828	\$80,516
PR-000040	PR-000040-014	Lee Districtwide (Byron Avenue) Tel	\$1,167,413	\$316,174	\$67,506	\$248,668	\$141,381	\$0	\$390,049	\$141,381
PR-000088	2G51-031-022	Lewinsville Synthetic Turf Field	\$2,395,619	\$10,687	\$10,687	\$0	\$0	\$0	\$0	\$0
PR-000054	PR-000054-007	Mason District Park	\$1,151,642	\$128,174	\$500	\$127,674	\$71,416	\$0	\$199,090	\$71,416
PR-000061	PR-000061-019	Mastenbrook Volunteer Grant Program	\$672,461	\$76,217		\$76,217	\$17,500	\$0	\$93,717	\$17,500
PR-000027		Merrilee Park	\$17,139	\$17,139		\$17,139	\$0	\$0	\$17,139	\$0
PR-000060		Mt. Air Park	\$46,701	\$3,060	\$1,528	\$1,532	\$0	\$0	\$1,532	\$0
PR-000037	PR-000037-014	Mount Vernon Parks - Districtwide	\$698,157	\$117,419	\$6,255	\$111,164	\$56,796	\$0	\$167,960	\$56,796
PR-000069	PR-000069-004	Mt. Vernon Districtwide (South Run S.V) Tel	\$71,170	\$13,243		\$13,243	\$0	\$0	\$13,243	\$0
PR-000125	PR-000125-001	Nottoway Park - Field #1 Synthetic Turf	\$130,000	\$130,000	\$15,906	\$114,094	\$610,682	\$0	\$594,776	\$480,682
PR-000038		Oakton Community Park	\$100,000	\$93,784		\$93,784	\$0	\$0	\$93,784	\$0
PR-000063	PR-000063-003	Open Space Preservation Fund	\$846,506	\$160,632	\$9,995	\$150,637	\$2,709	\$0	\$153,346	\$2,709
PR-000113	PR-000113-001/002	Park Authority Management Plans	\$880,629	\$618,339	\$52,726	\$565,612	\$164,366	\$0	\$729,979	\$164,366
2G51-018-000	2G51-018-000	Park Easement Administration	\$4,521,192	\$378,339	\$147,053	\$231,286	\$65,026	\$0	\$296,312	\$65,026
PR-000058	PR-000058-128	Park Proffers	\$21,645,074	\$7,355,039	\$1,662,317	\$5,692,722	\$3,161,034	\$0	\$8,853,756	\$3,161,034
PR-000084		Park Systems Replacement	\$3,327,000	\$951,726	\$218,350	\$733,376	\$0	\$0	\$733,376	\$0
PR-000081	PR-000081-001	Restitution for VDOT Takings	\$95,171	\$66,429	\$32,275	\$34,153	\$0	\$0	\$34,153	\$0
PR-000101	PR-000101-024	Revenue Facilities Capital Sinking Fund	\$4,159,031	\$1,962,750	\$332,142	\$1,630,609	\$292,592	\$0	\$1,923,200	\$292,592
PR-000030	PR-000030-007	Springfield Districtwide (Confed Fort) Tel	\$202,410	\$68,358	\$24,675	\$43,682	\$18,276	\$0	\$61,958	\$18,276
PR-000124	PR-000124-001	Springfield Districtwide (Greenbriar) Tel	\$14,000	\$0		\$0	\$14,000	\$0	\$14,000	\$14,000
PR-000045	PR-000045-007	Springfield Districtwide (South Run) Tel	\$410,053	\$34,141	\$3,808	\$30,332	\$18,023	\$0	\$48,355	\$18,023
2G51-010-000	2G51-010-000	Stewardship Education	\$137,314	\$12,979	\$12,979	\$0	\$0	\$0	\$0	\$0
2G51-024-000		Stewardship Exhibits	\$13,325	\$3,496		\$3,496	\$0	\$0	\$3,496	\$0
2G51-023-000	2G51-023-000	Stewardship Publications	\$78,516	\$38,820		\$38,820	\$0	\$0	\$38,820	\$0
PR-000044	PR-000044-005	Sully District Parks - Telecomm - Districtwide	\$160,868	\$16,591	\$4,748	\$11,843	\$0	\$0	\$11,843	\$0
PR-000048	PR-000048-007	Sully Districtwide (Cub Run SV) Tel	\$449,163	\$50,739	\$26,259	\$24,481	\$17,171	\$0	\$41,652	\$17,171
PR-000052	PR-000052-003	Sully Historic Site	\$1,024,620	\$610,469	\$18,053	\$592,416	\$28,858	\$0	\$621,274	\$28,858
2G51-016-000	2G51-016-000	Telecommunications - Admin Review Fees	\$40,500	\$14,500		\$14,500	\$0	\$0	\$14,500	\$0
PR-000031		Turner Farm Observatory	\$88,025	\$57,867	\$8,095	\$49,772	\$0	\$0	\$49,772	\$0
PR-000032		Vulcan	\$3,678,055	\$2,054,803	\$101,845	\$1,952,957	\$0	\$0	\$1,952,957	\$0
<b>Total:</b>			<b>\$77,543,025</b>	<b>\$19,458,164</b>	<b>\$3,424,245</b>	<b>\$16,033,919</b>	<b>\$6,050,530</b>	<b>\$0</b>	<b>\$22,200,450</b>	<b>\$6,166,530</b>

<b>Fund 80300, Park Authority Improvement Fund</b>	<b>\$6,166,530</b>
FY 2020 expenditures are recommended to increase by \$22,200,450. This increase is attributable to the carryover of unexpended project balances of \$16,033,919, plus an increase due to receipts of easement fees, donations, park proffers, and telecommunications revenues in the amount of \$5,051,530, and a transfer in of \$1,115,000 from the Park Revenue and Operating Fund, Fund 80000. The total FY 2020 Revised Budget appropriation request is \$22,200,450. The following adjustments are requested at this time.	

<b>Project Number</b>	<b>Project Name</b>	<b>Increase/ (Decrease)</b>	<b>Comments</b>
PR-000050 PR-000050-003	Dranesville Districtwide (Riverbend) Tel	\$3,093	Increase due to receipt of telecommunications leases from Montgomery County for improvements in Dranesville Districtwide.
PR-000094 PR-000094-006	Dranesville Districtwide (Pimmit Run) Tel	\$75,044	Increase due to receipt of telecommunication leases at Pimmit Run for improvements in Dranesville Districtwide.
PR-000112 PR-000112-001	E. C. Lawrence	\$21,059	Interest earned on Lawrence Trust.
PR-000057	General Park Improvements	\$1,136,377	This project serves as the planned funding source for short-term maintenance projects. In addition, it serves as the funding source for emergency situations where funding cannot be supported through the Revenue and Operating Fund budget. <ul style="list-style-type: none"> <li>• \$21,377 Donation</li> <li>• <b><u>Transfer from Fund 80000:</u></b></li> <li>• \$80,000 for Training</li> <li>• \$400,000 Capital Equipment</li> <li>• \$350,000 Facility Improvements /extraordinary expenses</li> <li>• \$285,000 Director's Emergency Fund</li> </ul>
2G51-026-000	Grants	\$15,178	Increase due to Grant from FINA to support Green Springs.
PR-000041 PR-000041-003	Hunter Mill Districtwide (Clark Cross) Tel	\$23,395	Increase due to receipt of telecommunications leases at Clark's Crossing for improvements in Hunter Mill Districtwide.
PR-000049 PR-000049-006	Hunter Mill Districtwide (Frying Pan) Tel	\$38,819	Increase due to receipt of telecommunications leases at Frying Pan for improvements in Hunter Mill Districtwide.
PR-000051 PR-000051-008	Hunter Mill Districtwide (Stratton) Tel	\$145,230	Increase due to receipt of telecommunications leases at Stratton Woods Park for improvements in Hunter Mill Districtwide
PR-000073 PR-000073-005	Hunter Mill Districtwide (Stuart) Tel	\$25,398	Increase due to receipt of telecommunications leases at Stuart Road Park for improvements Hunter Mill Districtwide.
PR-000126 PR-000126-001	Ken Lawrence Sign	\$52,590	Receipt of \$52,590 for replacement of the sign at Ken Lawrence Park.
PR-000121	Larry Graves Park- Synthetic Turf Field	\$0	Funding of \$869,000 was appropriated as part of FY19 Third Quarter.
PR-000028 PR-000028-003	Lee Districtwide (Lee District Park) Tel	\$80,516	Increase due to receipt of telecommunication leases at Lee District Park, for improvements Lee Districtwide.

PR-000040 PR-000040-014	Lee Districtwide (Byron Avenue) Tel	\$141,381	Increase due to receipt of telecommunications leases at Byron Avenue for improvements in Lee Districtwide.
PR-000054 PR-000054-007	Mason District Park	\$71,416	Increase due to receipt of telecommunications leases at Mason District Park.
PR-000061 PR-000061-019	Mastenbrook Volunteer Grant Program	\$17,500	Increase due to receipt of revenue from groups with approved Mastenbrook Grants. Includes: <ul style="list-style-type: none"> <li>\$17,500 for Turkeycock SV from Park Foundation</li> </ul>
PR-000037 PR-000037-014	Mount Vernon Parks – Districtwide Tel	\$56,796	Increase due to receipt of telecommunication leases at Mount Vernon Parks Districtwide.
PR-000125 PR-000125-001	Nottoway Park – Field#1 Synthetic Turf	\$480,682	Receipt of revenue from group to convert field #1 to synthetic turf. \$130,000 already appropriated, requesting balance of \$480,682 from 2 <sup>nd</sup> payment to be appropriated at Carryover.
PR-000063 PR-000063-003	Open Space Preservation Fund	\$3,192	Increase due to receipt of funds for the preservation of Open Space, used for land acquisition.
PR-000113 PR-000113-001-002	Park Authority Management Plans	\$164,366	20% of revenue from telecom to support Natural and Cultural Projects. \$82,183 to Natural and \$82,183 to Cultural.
2G51-018-000	Park Easement Administration	\$65,026	Increase due to receipt of easement revenues.
PR-000058 PR-000058-128	Park Proffers	\$3,161,034	Increase due to receipt of Proffer funds to improve/enhance parks throughout the County.
PR-000101 PR-000101-024	Revenue Facilities Capital Sinking Fund	\$292,592	Increase necessary to establish a project that will provide support for planned, long-term, life-cycle maintenance of revenue facilities in conjunction with the objectives of the Infrastructure Finance Committee’s recommendations. As the Park Authority’s revenue facilities age, the maintenance and reinvestment in the facilities is a priority. The current preliminary annual funding amount for maintenance is estimated to be \$4.1 million. Parks staff is currently undergoing a Needs Assessment and Total Cost of Facility Ownership initiative to fine tune these estimates and gather facility condition data which will also be available to help with the prioritization of the necessary repairs. FY 2019 Carryover funding is coming via: <ul style="list-style-type: none"> <li>\$268,003 pooled interest</li> </ul>
PR-000030 PR-000030-007	Springfield Districtwide (Confed Fort) Tel	\$18,276	Increase due to receipt of telecommunication leases at Confederate Fortifications for improvements in Springfield Districtwide.
PR-000124 PR-000124-001	Springfield Districtwide (Greenbriar) Tel	\$14,000	Increase due to receipt of telecommunication leases at Greenbriar for improvements in Springfield Districtwide.

## Attachment 3

PR-000045 PR-000045-007	Springfield Districtwide (So Run) Tel	\$18,023	Increase due to receipt of telecommunications leases at South Run Park for improvements in Springfield Districtwide.
PR-000048 PR-000048-007	Sully Districtwide (Cub Run SV) Tel	\$17,171	Increase due to receipt of telecommunications leases at Cub Run SV for improvements in Sully Districtwide.
PR-000052 PR-000052-003	Sully Historic Site	\$28,858	Increase due to receipt of revenue from the Sully Foundation.
	<b>Total</b>	<b>\$6,166,530</b>	

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## **INFORMATION**

### FY 2019 Carryover Budget Review – Fund 10001, Park Authority General Fund

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2019 (FY 2020), to the new fiscal year beginning July 1, 2019 (FY 2020). Carryover recognizes current obligations and adjusts the next fiscal year's budget appropriation for the carryover amount. Carryover items include commitments that should have been expended from the fiscal year 2019's budget but cannot be paid until FY 2020.

FY 2019 total actual General Fund revenue is \$690,613 which is \$73,906 higher than the Revised Budget Plan of \$616,707. Total actual expenditures with encumbrances are \$26,455,146 as compared to the Revised Expenditure budget level of \$26,540,027. Recovered Costs (Work Performed for Others) are (\$3,050,235) and are offset by non-recovery for vacancies. A balance remains in the General Fund of \$84,880 for any potential audit adjustments.

Encumbered balances in the amount of \$386,626 are requested to Carryover. Carryover includes fuel, unleaded gasoline, and other obligations that need to be expended using the current year's budget.

#### ENCLOSED DOCUMENT:

Attachment 1: General Fund 10001 FY 2019 Carryover Summary

#### 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

**FAIRFAX COUNTY PARK AUTHORITY  
GENERAL FUND  
FUND 10001  
FY 2019 CARRYOVER SUMMARY**

Attachment 1

	<b>FY 2019 Revised Budget</b>	<b>FY 2019 Actual As of 6/30/19</b>	<b>FY 2019 Encumbrances Estimated</b>	<b>FY 2019 Balance Estimated</b>	<b>FY 2020 Adopted Budget</b>	<b>FY 2020 Revised Budget</b>	<b>Difference</b>
EXPENDITURES:							
Personnel Services	\$23,265,514	\$22,443,912	\$0	\$821,602	\$25,772,763	\$25,772,763	\$0
Operating Expenses	\$6,948,974	\$6,473,216	\$386,626	\$89,133	\$5,656,728	\$6,043,354	\$386,626
Capital Equipment	\$201,700	\$201,629	\$0	\$71	\$200,000	\$200,000	\$0
Subtotal	\$30,416,188	\$29,118,756	\$386,626	\$910,806	\$31,629,491	\$32,016,117	\$386,626
Less: Recovered Costs	(\$3,876,161)	(\$3,050,236)	\$0	(\$825,925)	(\$3,876,161)	(\$3,876,161)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$26,540,027</b>	<b>\$26,068,520</b>	<b>\$386,626</b>	<b>\$84,881</b>	<b>\$27,753,330</b>	<b>\$28,139,956</b>	<b>\$386,626</b>
<b>REVENUE</b>	<b>\$616,707</b>	<b>\$690,614</b>	<b>\$0</b>	<b>(\$73,907)</b>	<b>\$616,707</b>	<b>\$616,707</b>	<b>\$0</b>
<b>Net Cost to the County</b>	<b>\$25,923,320</b>	<b>\$25,377,907</b>	<b>\$386,626</b>	<b>\$10,974</b>	<b>\$27,136,623</b>	<b>\$27,523,248</b>	<b>\$386,626</b>

**FY 2018 Estimated Carryover:**

Personnel Services	\$0
Operating Expenses *	\$386,626
Capital Equipment**	<u>          </u>

Total FY 2019 Carryover Request: \$386,626

\* Fuel, unleaded gasoline, and utilities.

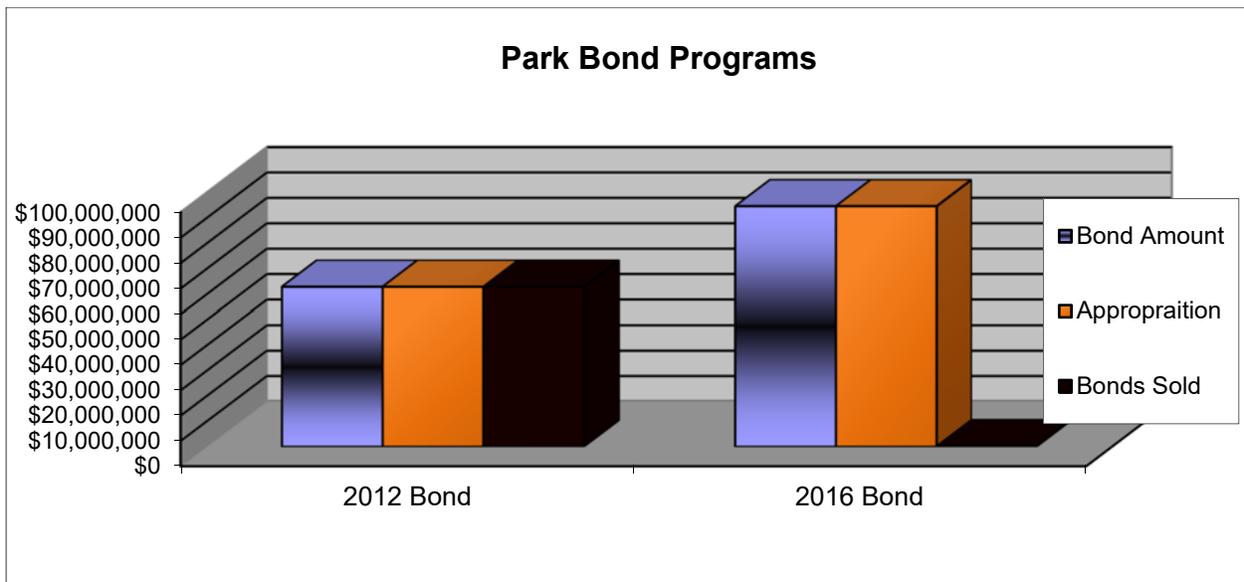
## INFORMATION

### FY 2019 Carryover Budget Review - Fund 30400, Park Authority Bond Construction Fund

On November 6, 2012, the voters approved a \$63,000,000 park bond as part of the fall 2012 Bond Referendum. As part of the February 2019 bond sale, the final \$16,610,000 from the 2012 Bond program was sold. 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. As part of the February 2019 bond sale, a total of \$280,000 was sold from this program, leaving a balance of \$87,420,000 in authorized but unissued bonds.

The Park Authority is requesting an increase in the appropriation of Project PR-000091, Existing Facility/Renovation – 2012 Bond in the amount of \$3,110,000. That increase is associated with the following:

- The Park Authority received bond premium in the amount of \$3,110,000 as part of the February 2019 Bond Sale.



This appropriation is necessary to account for revenue received after FY 2019 Third Quarter Budget Review.

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Based on a beginning cash balance of \$10,308,299 from the most recent bond sales and a future bond sale of \$87,420,000, the Park Authority will have a total appropriation of \$97,728,299 to expend in the Capital Improvement Program for park-land acquisition, development and renovation for Fund 30400, Park Authority Bond Construction.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2019 Carryover Fund Statement - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2019 Capital Construction Carryover Summary of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 3: FY 2019 Carryover - Fund 30400, Park Authority Bond Construction Fund Adjustments

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, Capital and Fiscal Services

FY 2019 CARRYOVER FUND STATEMENT						
Fund: 30400, Park Authority Bond Construction						
Agency: Park Authority						
	1. FY 2019 Estimate	2. FY 2019 Actual	3. Increase (Decrease) (Col. 2-1)	4. FY 2020 Adopted Budget Plan	5. FY 2020 Revised Budget Plan	6. Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	\$7,105,185	\$7,105,185	\$0	\$0	\$10,308,299	\$10,308,299
Revenue:						
Sale of Bonds <sup>1</sup>	\$104,310,000	\$16,890,000	(\$87,420,000)	\$0	\$87,420,000	\$87,420,000
Bond Premium <sup>1</sup>	\$0	\$3,110,000	\$3,110,000			
Grant Revenue	\$0	\$0	\$0			
Total Revenue	\$104,310,000	\$20,000,000	(\$84,310,000)	\$0	\$87,420,000	\$87,420,000
<b>Total Available</b>	\$111,415,185	\$27,105,185	(\$84,310,000)	\$0	\$97,728,299	\$97,728,299
Expenditures:	\$111,415,185	\$16,796,886	(\$94,618,299)	\$0	\$97,728,299	\$97,728,299
<b>Total Disbursements</b>	\$111,415,185	\$16,796,886	(\$94,618,299)	\$0	\$97,728,299	\$97,728,299
<b>Ending Balance <sup>2</sup></b>	\$0	\$10,308,299	\$10,308,299	\$0	(\$0)	(\$0)

<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. As part of the February 2019 bond sale, the final \$16.61 million was sold from the 2012 Bond, leaving a balance of \$0 in authorized but unissued bonds from this fund. 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. As part of the February 2019 bond sale, a total of \$280,000 was sold from this program, leaving a balance of \$87.42 million in authorized, but unissued bonds from the 2016 Park Bond Referendum. As part of the 2019 bond sale, \$3,110,000 of bond premium was applied to the fund.

<sup>2</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 2019 PARK AUTHORITY BOND CONSTRUCTION - Carryover  
SUMMARY OF CAPITAL PROJECTS**

Fund: 30400 Park Authority Bond Construction

<b>FOCUS PROJECT NUMBER</b>	<b>PROJECT NAME</b>	<b>TOTAL PROJECT ESTIMATE</b>	<b>FY 2019 REVISED BUDGET PLAN</b>	<b>FY 2019 ACTUAL EXPENDITURES</b>	<b>FY 2019 REMAINING BALANCE</b>	<b>FY 2020 ADOPTED BUDGET PLAN</b>	<b>FY 2020 REVISED BUDGET PLAN</b>	<b>INCREASE/ DECREASE</b>
PR-000009	Community Park/New Facilities - 2012 Bond	7,285,000	5,780,918	757,934	5,022,984	0	5,022,984	0
PR-000091	Existing Facility/Renovation - 2012 Bond	37,446,673	14,462,435	3,493,565	10,968,869	0	14,078,869	3,110,000
PR-000010	Grants	2,742,427	2,610		2,610	0	2,610	0
PR-000077	Land Acquisition and Open Space - 2016	7,000,000	2,320,068	646,326	1,673,742	0	1,673,742	0
PR-000093	Land Acquisition and Stewardship - 2012 Bond	12,915,000	5,316,452	389,583	4,926,869	0	4,926,869	0
PR-000076	Natural and Cultural Resource Stewardship - 2016	7,692,000	7,538,459	236,269	7,302,190	0	7,302,190	0
PR-000079	New Park Development - 2016	19,820,000	19,215,787	982,027	18,233,760	0	18,233,760	0
PR-000005	Park and Building Renovation - 2008 Bond	30,711,192	2,735,187	1,819,375	915,812	0	915,812	0
PR-000016	Park Development - 2008 Bond	18,832,103	2,089,844	2,089,844	0	0	0	0
PR-000078	Park Renovations and Upgrades - 2016	53,266,663	50,863,299	5,291,837	45,571,462	0	45,571,462	0
PR-000012	Stewardship - 2008 Bond	11,541,881	1,090,127	1,090,127	0	0	0	0
	<b>TOTAL FUND 30400</b>	<b>209,252,939</b>	<b>111,415,185</b>	<b>16,796,886</b>	<b>94,618,299</b>	<b>0</b>	<b>97,728,299</b>	<b>3,110,000</b>

**FY 2019 Carryover Fund 30400 Park Authority Bond Construction Fund Adjustments**

The FY2020 expenditures are recommended to increase by \$97,728,299. This increase is attributable to the carryover of unexpended project balances in the amount of \$94,618,299, and increased in the amount of \$3,110,000 due to the appropriation of bond premium.

The following project adjustment is requested at this time.

<b>Project/Detail</b>	<b>Increase/(Decrease)</b>	<b>Comments</b>
PR-000091 Existing Facility/Renovation- 2012 Bond	\$3,110,000	Increase due to receipt of bond premium associated with February 2019 Bond Sale.

**Total:** **\$3,110,000**