



# 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:** Michael Baird, Fiscal Administrator  
Financial Management Branch

**DATE:** September 12, 2019

### *Agenda*

#### **Budget Committee**

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

**Wednesday, September 18, 2019 – 5:30 p.m.**

**Boardroom – Herrity Building**

**Chairman: Ken Quincy**

**Vice Chair: Maggie Godbold**

1. FY 2019 Year End Budget Review, Fund 10001, General Fund – Information\*
2. FY 2019 Year End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund – Information\*
3. FY 2021 Budget Submission, Fund 10001, Park Authority General Fund – Action\*
4. FY 2021 Budget Submission, Fund 80000, Park Revenue & Operating Fund – Action\*
5. FY 2021 Budget Submission, Fund 30010, General County Construction Fund – Information\*
6. FY 2021 Budget Submission, Fund 80300, Park Improvement Fund – Information\*
7. FY 2021 Budget Submission, Fund 30400, Park Authority Bond Construction – Information\*
8. Park Improvement Fund (Fund 80300) Project Restructuring Changes and Use of Up to 100% of the Current Available Balance in the Revenue and Operating Fund Stabilization Reserve; Creation of a Grants Match Project in the Bond Construction Fund (Fund 30400) (with presentation) – Action\*

\*Enclosures



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

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**INFORMATION**

FY 2019 Fourth Quarter Budget Review, Fund 10001, General Fund

<b>Category</b>	<b>6/30/19</b>	<b>6/30/18</b>	<b>Variance</b>	<b>Reasons</b>
<b>Total Revenue</b>	<b>\$690,552</b>	<b>\$664,705</b>	\$25,847	Revenue is up as a result of less participants on full scholarship.
Personnel Services	\$22,443,912	\$21,626,283	\$817,629	The increase is due to filling vacant positions and pay increases.
Operating Expenditures	\$6,479,030	\$6,192,255	\$286,775	The increase in expenses is due to increased grounds & facilities maintenance costs, postage, and pc replacement cost increases.
Capital Equipment	\$201,626	\$403,191	(\$201,565)	This decrease is a result of capital equipment purchases that occurred in FY18 that didn't occur in FY19.
Recovered Cost	(\$3,050,236)	(\$3,244,579)	\$194,343	Recovered Costs are lower due to controls on project costs.
<b>Total Expenditures</b>	<b>\$26,074,332</b>	<b>\$24,977,150</b>	\$1,097,182	
<b>Total Cost to the County (Rev-Exp)</b>	<b>\$25,383,781</b>	<b>\$24,312,445</b>	\$1,071,336	

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ENCLOSED DOCUMENTS:  
None

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

**INFORMATION**

FY 2019 Fourth Quarter Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Fourth Quarter Fund 80000 revenue is \$47,757,925 as compared to \$47,902,676 last year, a decrease of \$144,751 or 0.3 percent. The FY 2019 revenue revised budget is \$49,725,873 and the Fourth Quarter revenue represents 96.0 percent of the budget versus 97.4 percent of the total budget in the prior year.

**Revenue**

<b>Divisions</b>	<b>6/30/19</b>	<b>6/30/18</b>	<b>Variance</b>	<b>Reasons</b>
Admin	\$974,982	\$1,108,861	(\$133,879)	Revenue is down due to fewer gifts and donations.
Golf	\$9,634,969	\$9,724,171	(\$89,202)	Revenue is down mainly due to weather (3X the average rainfall) affecting greens fees, pass purchases, and cart rentals. Additionally, the Oak Marr driving range was closed for renovations from 07/02/2018 to 10/28/2018.
Rec Activities	\$5,347,779	\$5,190,416	\$157,363	Revenue is up due to higher admissions at the Water Mine and one-time recognition of deferred member account and gift card revenue.
RECenters	\$28,761,411	\$28,995,014	(\$233,603)	Revenue is down due to continued downward trends in non-camp class registrations especially in the aquatics area.
Resource Management	\$3,038,784	\$2,884,214	\$154,570	The increase in program revenue is a result of increased contracted vendor camps.
<b>Total Revenue</b>	<b>\$47,757,925</b>	<b>\$47,902,676</b>	<b>(\$144,751)</b>	

Expenditures

Fourth Quarter Fund 80000 expenditures are \$46,195,554 as compared to \$47,512,906 last year, a decrease of \$1,317,350 or 2.8 percent.

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**Expenditures**

<b>Divisions</b>	<b>6/30/19</b>	<b>6/30/18</b>	<b>Variance</b>	<b>Reasons</b>
Admin	\$3,690,367	\$3,828,287	(\$137,920)	The decrease is due to lower gift and donations expense.
Golf	\$9,530,998	\$9,915,066	(\$384,068)	Savings are as a result of holding all operational and personnel expenses down since January. Operating costs associated with customer activity (cart expenses, food & beverage, and pro shop) all down as a result of decrease in play (revenue down correspondingly).
Rec Activities	\$4,017,057	\$5,518,521	(\$1,141,464)	Savings are a result of holding all operational and personnel expenditures at Lakefront Parks down since January and charging appropriate cost to alternative funding sources
RECenters	\$27,049,891	\$26,462,705	\$587,186	Increase in expenditures are due to salary and fringe benefit increases, higher leave payouts, and increases in contracted vendor camp program costs.
Resource Management	\$1,907,239	\$2,148,329	(\$241,090)	Savings are a result of cost control measures implemented due to the slowing of revenue growth. Salary expenses are down 5% and operating expenses are down 26% over FY 2018.
<b>Total Expenditures</b>	<b>\$46,195,554</b>	<b>\$47,512,906</b>	<b>(\$1,317,350)</b>	
<b>Net Revenue</b>	<b>\$1,562,373</b>	<b>\$389,765</b>	<b>\$1,172,608</b>	

ENCLOSED DOCUMENTS:

Attachment 1: Quarterly Trends for Fund 80000

Attachment 2: Cumulative Trends for Fund 80000

Attachment 3: FY 2019 Revenue and Expenditure Analysis - By Site, Fund 80000

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STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

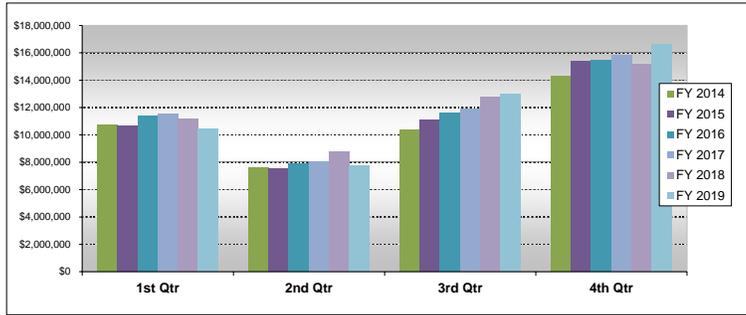
Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**FY 2019 QUARTERLY TRENDS FOR FUND 80000**

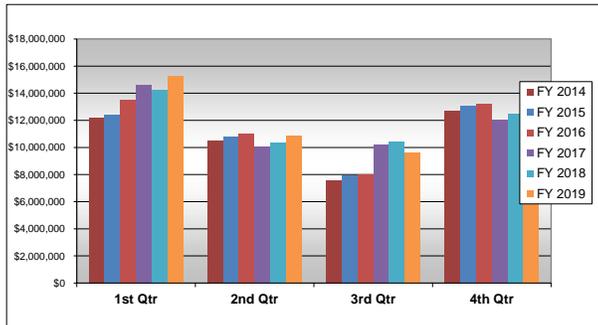
**ACTUAL REVENUE TRENDS**

Qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$10,446,625
2nd Qtr	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%	\$7,733,119
3rd Qtr	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%	\$12,980,618
4th Qtr	33.09%	\$14,319,183	33.26%	\$15,371,063	34.40%	\$15,482,944	33.43%	\$15,798,875	33.41%	\$15,143,976	32.03%	\$16,587,562
Actual	100.00%	\$43,055,113		\$44,678,697		\$46,316,035		\$47,285,314		\$47,843,766		\$47,757,924
Budget												



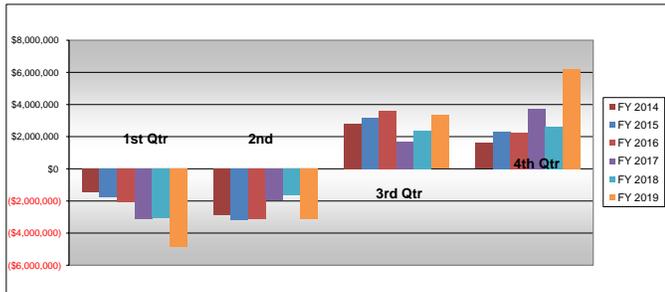
**ACTUAL EXPENDITURE TRENDS**

Qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$15,290,168
2nd Qtr	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%	\$10,853,850
3rd Qtr	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%	\$9,658,481
4th Qtr	30.78%	\$12,713,945	29.60%	\$13,083,745	29.61%	\$13,241,980	28.96%	\$12,051,457	25.67%	\$12,509,660	26.64%	\$10,393,054
Actual	100.00%	\$42,956,665		\$44,183,823		\$45,718,482		\$46,949,598		\$47,523,977		\$46,195,552
Budget												



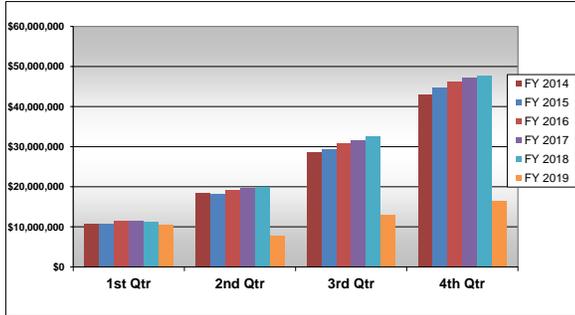
**ACTUAL NET REVENUE TRENDS**

Qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr		(\$1,461,425)		(\$1,760,243)		(\$2,095,215)		(\$3,127,660)		(\$3,076,817)		(\$4,843,543)
2nd Qtr		(\$2,865,416)		(\$3,208,225)		(\$3,150,514)		(\$1,963,901)		(\$1,608,749)		(\$3,120,730)
3rd Qtr		\$2,820,051		\$3,176,024		\$3,602,318		\$1,679,859		\$2,371,039		\$3,332,137
4th Qtr		\$1,605,238		\$2,287,318		\$2,240,964		\$3,747,418		\$2,634,316		\$6,194,508
Actual		\$98,448		\$494,874		\$597,553		\$335,716		\$319,789		\$1,562,372
Budget												



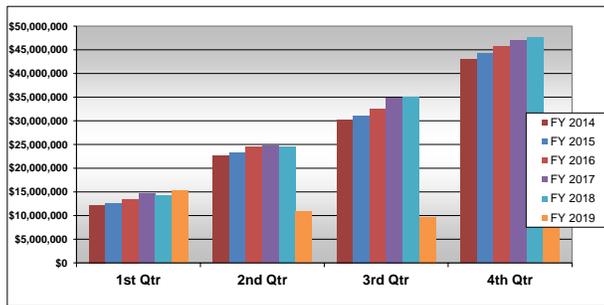
**CUMULATIVE TRENDS FOR FUND 80000**  
**ACTUAL CUMULATIVE REVENUE TRENDS**

qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		
1st Qtr	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%	\$10,446,625	22.09%
2nd Qtr	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%	\$7,733,119	16.35%
3rd Qtr	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%	\$12,990,618	27.47%
4th Qtr	100.00%	\$43,055,113	100.00%	\$44,678,697	100.00%	\$46,316,035	100.00%	\$47,285,314	100.00%	\$47,843,766	101.18%	\$16,587,562	35.08%



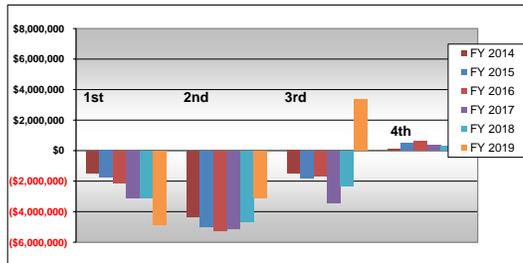
**ACTUAL CUMULATIVE EXPENDITURE TRENDS**

qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		
1st Qtr	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%	\$15,290,168	32.57%
2nd Qtr	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%	\$10,853,850	23.12%
3rd Qtr	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%	\$9,658,481	20.57%
4th Qtr	100.00%	\$42,956,665	100.00%	\$44,183,823	100.00%	\$45,718,482	100.00%	\$46,949,598	100.00%	\$47,523,977	101.22%	\$10,393,054	22.14%



**ACTUAL CUMULATIVE NET REVENUE TRENDS**

qtr	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr		(\$1,461,424)		(\$1,760,243)		(\$2,095,215)		(\$3,127,660)		(\$3,076,817)		(\$4,843,543)
2nd Qtr		(\$4,326,841)		(\$4,968,468)		(\$5,245,729)		(\$5,091,561)		(\$4,685,566)		(\$3,120,730)
3rd Qtr		(\$1,506,790)		(\$1,792,444)		(\$1,643,411)		(\$3,411,702)		(\$2,314,527)		\$3,332,137
4th Qtr		\$98,448		\$494,874		\$597,553		\$335,716		\$319,789		\$6,194,508



FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF JUNE 30, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>OVERALL</b>				
ADMINISTRATION	2019	974,982	3,690,368	(2,715,386)
	2018	1,108,861	3,828,427	(2,719,566)
<b>VARIANCE</b>		(133,879)	(138,059)	4,180
GOLF ENTERPRISES	2019	9,634,969	9,530,998	103,971
	2018	9,724,171	9,915,066	(190,895)
<b>VARIANCE</b>		(89,202)	(384,068)	294,866
REC ACTIVITIES	2019	34,109,190	31,066,948	3,042,242
	2018	34,185,430	31,621,226	2,564,204
<b>VARIANCE</b>		(76,240)	(554,278)	478,038
RESOURCE MANAGEMENT	2019	3,038,784	1,907,239	1,131,546
	2018	2,884,214	2,148,328	735,886
<b>VARIANCE</b>		154,570	(241,089)	395,660
COMBINED TOTAL	2019	47,757,924	46,195,553	1,562,372
	2018	47,902,676	47,513,047	389,629
<b>VARIANCE</b>		(144,752)	(1,317,494)	1,172,743
<b>GOLF ENTERPRISES</b>				
Administration	2019	67,341	439,608	(372,268)
	2018	73,180	422,201	(349,021)
<b>VARIANCE</b>		(5,839)	17,407	(23,247)
Burke Lk. Golf Course	2019	1,389,959	1,138,888	251,071
	2018	1,213,547	1,180,431	33,116
<b>VARIANCE</b>		176,412	(41,543)	217,955
Greendale Golf Course	2019	1,083,096	1,005,367	77,728
	2018	1,244,583	1,023,628	220,955
<b>VARIANCE</b>		(161,487)	(18,261)	(143,227)
Jefferson Golf Course	2019	1,013,482	887,510	125,972
	2018	992,386	927,413	64,973
<b>VARIANCE</b>		21,096	(39,903)	60,999
Pinecrest Golf Course	2019	694,619	824,503	(129,884)
	2018	644,187	815,266	(171,079)
<b>VARIANCE</b>		50,432	9,237	41,195
Twin Lakes Golf Course	2019	2,346,441	2,306,825	39,616
	2018	2,346,596	2,511,496	(164,900)
<b>VARIANCE</b>		(155)	(204,671)	204,516
Oak Marr Golf Course	2019	857,218	889,142	(31,924)
	2018	1,030,814	914,458	116,356
<b>VARIANCE</b>		(173,596)	(25,316)	(148,280)
Laurel Hill Golf Course	2019	2,182,814	2,039,155	143,659
	2018	2,178,878	2,120,173	58,705
<b>VARIANCE</b>		3,936	(81,018)	84,954

FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF JUNE 30, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>RECenters</b>				
<b>Admin Rec Ctr</b>	2019	0	2,461,803	(2,461,803)
	2018	27,554	2,239,086	(2,211,532)
<b>VARIANCE</b>		(27,554)	222,717	(250,271)
<b>George Washington Rec Ctr</b>	2019	367,200	566,987	(199,787)
	2018	358,123	584,848	(226,725)
<b>VARIANCE</b>		9,077	(17,861)	26,938
<b>Lee Rec Ctr</b>	2019	4,205,599	3,522,488	683,111
	2018	3,987,193	3,512,056	475,137
<b>VARIANCE</b>		218,406	10,432	207,974
<b>Oak Marr Rec Ctr</b>	2019	4,287,916	3,514,506	773,409
	2018	4,234,780	3,331,859	902,921
<b>VARIANCE</b>		53,136	182,647	(129,512)
<b>Providence Rec Ctr</b>	2019	2,753,658	2,694,753	58,905
	2018	2,811,167	2,558,581	252,586
<b>VARIANCE</b>		(57,509)	136,172	(193,681)
<b>South Run Rec Ctr</b>	2019	3,819,529	2,939,467	880,062
	2018	3,986,233	2,910,545	1,075,688
<b>VARIANCE</b>		(166,704)	28,922	(195,626)
<b>Springhill Rec Ctr</b>	2019	4,190,977	3,107,430	1,083,547
	2018	4,201,234	2,999,450	1,201,784
<b>VARIANCE</b>		(10,257)	107,980	(118,237)
<b>Audrey Moore Recenter</b>	2019	3,614,672	2,811,889	802,783
	2018	3,766,367	2,878,199	888,168
<b>VARIANCE</b>		(151,695)	(66,310)	(85,385)
<b>Cub Run Recenter</b>	2019	2,819,668	2,903,589	(83,921)
	2018	2,893,362	2,932,243	(38,881)
<b>VARIANCE</b>		(73,694)	(28,654)	(45,040)
<b>Mt Vernon Rec Ctr</b>	2019	2,702,191	2,526,978	175,213
	2018	2,729,001	2,515,837	213,164
<b>VARIANCE</b>		(26,810)	11,141	(37,951)
<b>Marketing</b>	2019	0	211,657	(211,657)
	2018	0	243,145	(243,145)
<b>VARIANCE</b>		0	(31,488)	31,488
<b>Business Office</b>	2019	0	826,437	(826,437)
	2018	0	851,559	(851,559)
<b>VARIANCE</b>		0	(25,122)	25,122
<b>Production Services</b>	2019	0	670,544	(670,544)
	2018	0	1,063,680	(1,063,680)
<b>VARIANCE</b>		0	(393,136)	393,136
<b>Clemyjontri</b>	2019	173,124	39,685	133,439
	2018	161,728	88,342	73,386
<b>VARIANCE</b>		11,396	(48,657)	60,053
<b>Rec Activities Admin</b>	2019	1,429,176	326,355	1,102,821
	2018	1,353,295	400,716	952,579
<b>VARIANCE</b>		75,881	(74,361)	150,242
<b>Burke Lake Park</b>	2019	1,098,508	399,544	698,964
	2018	1,213,090	505,896	707,194
<b>VARIANCE</b>		(114,582)	(106,352)	(8,230)

FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF JUNE 30, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>Lake Fairfax Park</b>	2019	2,454,130	1,415,837	1,038,292
	2018	2,251,730	1,851,966	399,764
<b>VARIANCE</b>		202,400	(436,129)	638,528
<b>Lake Accotink</b>	2019	192,841	126,996	65,845
	2018	210,572	153,218	57,354
<b>VARIANCE</b>		(17,731)	(26,222)	8,491
<b>RESOURCE MANAGEMENT</b>				
<b>Administration</b>	2019	16,281	231,575	(215,294)
	2018	25,451	221,176	(195,725)
<b>VARIANCE</b>		(9,170)	10,399	(19,569)
<b>Colvin Run Mill</b>	2019	73,952	34,232	39,720
	2018	69,432	38,635	30,797
<b>VARIANCE</b>		4,520	(4,403)	8,923
<b>E.C. Lawrence</b>	2019	119,617	98,809	20,808
	2018	117,942	97,207	20,735
<b>VARIANCE</b>		1,675	1,602	73
<b>Frying Pan Farm Park</b>	2019	1,317,646	694,320	623,326
	2018	1,140,571	839,662	300,909
<b>VARIANCE</b>		177,075	(145,342)	322,417
<b>Green Spring Gardens</b>	2019	440,972	270,590	170,382
	2018	436,224	301,268	134,956
<b>VARIANCE</b>		4,748	(30,678)	35,426
<b>Hidden Oaks Nature Ctr</b>	2019	235,348	113,142	122,206
	2018	210,657	116,812	93,845
<b>VARIANCE</b>		24,691	(3,670)	28,361
<b>Hidden Pond Nature Ctr</b>	2019	157,581	86,597	70,984
	2018	147,853	96,527	51,326
<b>VARIANCE</b>		9,728	(9,930)	19,658
<b>Huntley Meadows Park</b>	2019	229,828	73,681	156,147
	2018	219,813	88,693	131,120
<b>VARIANCE</b>		10,015	(15,012)	25,027
<b>Riverbend Park</b>	2019	310,858	228,932	81,926
	2018	371,617	211,515	160,102
<b>VARIANCE</b>		(60,759)	17,417	(78,176)
<b>Sully</b>	2019	136,702	75,064	61,638
	2018	144,655	134,671	9,984
<b>VARIANCE</b>		(7,953)	(59,607)	51,654
<b>Historic Prop. Rent &amp; Services</b>	2019	0	296	(296)
	2018	0	2,163	(2,163)
<b>VARIANCE</b>		0	(1,867)	1,867

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## **ACTION**

### FY 2021 Budget Submission, Fund 10001, General Fund

#### ISSUE:

Approval of the FY 2021 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 2021 General Fund (Fund 10001) Budget Submission.

#### TIMING:

Board action is requested on October 9, 2019, and the submission is due to the Department of Management and Budget on October 11, 2019.

#### BACKGROUND:

The FY 2021 forecast projects continued weakness for overall county revenues. In accordance with the FY 2021 Budget Guidelines, the FY 2021 General Fund Budget will remain at the FY 2020 Adopted Budget level. The total FY 2021 General Fund budget appropriation is \$27,753,330. Personnel Services are \$25,772,763, Operating Expenditures are \$5,656,728, \$200,000 in Capital Equipment; and Recovered Costs are (\$3,876,161).

#### Other Possible Adjustments:

- There is no guideline for Compensation for FY 2021. Based on historical figures, the increase in personnel expenses would be approximately \$900,000 in case Board approves full pay increases.

#### Additional Funding Request:

Additional funding of \$7,682,360 is requested for FY 2021 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 provide an adequate level of service to Fairfax County residents and

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visitors. These items are in priority order and being submitted as funding requests in the FY2021 budget.

<b>Budget Area</b>	<b>Notes</b>
County-Wide Scholarship Assistance	To meet the county mission of social equity.
Mandated ADA Program Accommodations	Alignment with One Fairfax to provide effective transitional support to customers with disabilities.
Park Security	1 Merit Status position and seasonal staff trained in security and able to issue tickets.
Capital Equipment Replacement	Replacing equipment beyond its life expectancy.
Forestry Operation	4 E status positions and operating budget needed to address the increased volume of tree work.
Contract Mowing (School fields)	To address rising contract cost.
Time and Attendance System	To address the issues for providing real data for scheduling and time keeping.
Fairfax First- County-Wide Archaeology Support	1 M position is needed to meet the demand for plan review increase.
Trail Improvements	4 E status positions and operating budget needed to address residents identifying trails as the most important amenity.
Park Structures Reinvestment	To address facility renewal and building upgrades.
Training Support	1 M position is needed to support organizational

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	development and training needs of 3,600 employees.
Natural Resource Management	1 M and 2 E status positions to meet the need of FCPA Natural Resource Management Plan.
Fairfax First – Plan Review	1 M position to address increasing volume of Countywide development review.
County - Wide Arts & Entertainment Programs	To address audio visual needs for free concert series.
Energy Efficiency Maintenance Improvements	To help FCPA achieve County Energy Strategy goals for reduced energy use.
Energy Management Analyst	1 FTE position to assist achieving goals of the County's Energy Strategy.

FISCAL IMPACT:

The total FY 2021 General Fund revenue budget is \$616,707, based on FY 2020 Adopted Budget Plan. Total expenditures of \$27,753,330 are expected with a net cost to the county of \$27,136,623.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2021 General Fund (10001) Budget Request Summary

STAFF:

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

**Fairfax County Park Authority  
FY 2021 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.

<b>CATEGORY</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ADOPTED</b>	<b>FY 2021 Request</b>
<b>POSITION/STAFF YEARS</b>	<b>331/330.75</b>	<b>331/330.75</b>	<b>331/330.75</b>
PERSONNEL SERVICES *	\$22,443,912	\$25,772,763	\$25,772,763
OPERATING EXPENSES	\$6,479,030	\$5,656,728	\$5,656,728
CAPITAL EQUIPMENT	\$201,629	\$200,000	\$200,000
<b>SUBTOTAL</b>	<b>\$29,124,571</b>	<b>\$31,629,491</b>	<b>\$31,629,491</b>
RECOVERED COSTS	(\$3,050,236)	(\$3,876,161)	(\$3,876,161)
<b>TOTAL EXPENDITURES</b>	<b>\$26,074,335</b>	<b>\$27,753,330</b>	<b>\$27,753,330</b>
<b>REVENUE</b>	<b>\$690,614</b>	<b>\$616,707</b>	<b>\$616,707</b>
<b>Net Cost to the County</b>	<b>\$25,383,722</b>	<b>\$27,136,623</b>	<b>\$27,136,623</b>

<b>CATEGORY</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ADOPTED</b>	<b>FY 2020 ADOPTED</b>
<b>SUMMARY BY COST CENTER</b>			
Administration	\$5,880,584	\$5,010,518	\$5,010,518
Area Management	\$5,318,365	\$6,862,547	\$6,862,547
Facility & Equipment Maintenance	\$2,610,700	\$3,665,595	\$3,665,595
Planning & Development	\$1,885,991	\$1,880,522	\$1,880,522
REC Activities	\$4,766,879	\$4,541,683	\$4,541,683
Resource Management	\$5,611,816	\$5,792,465	\$5,792,465
<b>TOTAL EXPENDITURES</b>	<b>\$26,074,334</b>	<b>\$27,753,330</b>	<b>\$27,753,330</b>

\* The Board of Supervisors has not provided direction that funding for full compensation be included for FY 2021, but if it approves the impact would be approximately \$900k.

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## **ACTION**

### FY 2021 Budget Submission, Fund 80000, Park Revenue & Operating Fund

#### ISSUE:

Approval of the FY 2021 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 2021 Park Revenue & Operating Fund (Fund 80000) Budget Submission.

#### TIMING:

Board action is requested on October 9, 2019. The submission is due to the Department of Management and Budget on October 11, 2019.

#### BACKGROUND:

The FY 2021 budget submission for total revenue is projected at \$48,729,041 as compared to \$50,468,548 in the FY 2020 Adopted Budget Plan, a decrease of \$1,739,507, or 3%. The decrease more accurately reflects revenue earning across the board. FY 2021 reflects a total expenditure submission of \$47,290,224, as compared to \$49,931,847 in the FY 2020 Adopted Budget Plan (including the debt service and indirect costs). This decrease of \$2,641,623, or 5%, to better reflect historical actuals.

#### Other Possible Adjustments:

- The Board of Supervisors has not provided direction that funding for compensation be included for FY 2021. Based on historical figures, the increase in personnel expenses would be approximately \$975,000 for full funding.
- The Indirect Cost charge from the county and Outstanding Post-Employment Benefits (OPEB) are currently budgeted at the FY 2020 Adopted level. No guidance has been provided on what those figures will be in FY 2021.

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FISCAL IMPACT:

The Park Revenue & Operating Fund (Fund 80000) for FY 2021 will have a Net Revenue of \$1,438,817 resulting from total revenue of \$48,729,041 and total expenditures of \$47,290,224 before any potential adjustments.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2021 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

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**FAIRFAX COUNTY PARK AUTHORITY**  
**FY 2021 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 2019 ACTUAL	FY2020 ADOPTED BUDGET PLAN	FY2020 REVISED BUDGET PLAN	FY2021 REQUEST
<b>POSITION/STAFF YEARS</b>	245/245	245/245	245/245	245/245
<b>REVENUE</b>	<b>\$47,757,924</b>	<b>\$50,468,548</b>	<b>\$50,468,548</b>	\$48,729,041
Personnel Services	\$30,080,139	\$32,093,083	\$32,093,083	\$30,152,929
Operating Expenses	\$14,824,217	\$16,097,562	16,101,073	15,873,968
Capital Equipment	\$51,764	\$200,000	200,000	0
Bond Costs	\$796,259	\$798,206	798,206	793,684
Bond Costs (Laurel Hill)	\$888,354	\$919,485	\$919,485	\$952,779
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
Subtotal Expenditures	\$47,460,734	\$50,928,336	\$50,931,847	\$48,593,361
Recovered Cost	(\$1,265,182)	(\$1,000,000)	(1,000,000)	(1,303,137)
<b>EXPENDITURES</b>	<b>\$46,195,553</b>	<b>\$49,928,336</b>	<b>\$49,931,847</b>	<b>\$47,290,224</b>
<b>Net Revenue before Reserves and Deferred Revenue</b>	<b>\$1,562,372</b>	<b>\$540,212</b>	<b>\$536,701</b>	<b>\$1,438,817</b>

	FY 2019 ACTUAL	FY2020 ADOPTED BUDGET PLAN	FY2020 REVISED BUDGET PLAN	FY2021 REQUEST
<b>REVENUE SUMMARY BY COST CENTER</b>				
Administration	\$974,982	\$1,204,404	\$1,204,404	\$471,952
Golf Enterprises	\$9,634,969	\$10,338,001	\$10,338,001	\$10,100,000
REC Activities	\$34,109,190	\$35,752,844	\$35,752,844	\$34,808,050
Resource Management	\$3,038,784	\$3,173,299	\$3,173,299	\$3,349,038
<b>REVENUE</b>	<b>\$47,757,925</b>	<b>\$50,468,548</b>	<b>\$50,468,548</b>	<b>\$48,729,041</b>
<b>EXPENSE SUMMARY BY COST CENTER</b>				
Administration	\$1,185,754	\$1,325,632	\$1,325,632	\$601,333
Golf Enterprises	\$9,530,998	\$10,285,634	\$10,286,388	\$9,751,517
REC Activities	\$31,066,948	\$33,431,592	\$33,434,352	\$32,395,245
Resource Management	\$1,907,239	\$2,347,784	\$2,347,784	\$1,975,665
Bond Costs	\$796,259	\$798,206	\$798,206	\$793,684
Bond Costs (Laurel Hill)	\$888,354	\$919,485	\$919,485	\$952,779
Indirect Costs	\$820,000	\$820,000	\$820,000	\$820,000
<b>TOTAL</b>	<b>\$46,195,553</b>	<b>\$49,928,336</b>	<b>\$49,931,847</b>	<b>\$47,290,224</b>
<b>EXCESS INCOME OVER EXPENDITURES</b>				
Administration	(\$2,715,386)	(\$2,658,919)	(\$2,658,919)	(\$2,695,845)
Golf Enterprises	\$103,971	\$52,367	\$51,613	\$348,483
REC Activities	\$3,042,242	\$2,321,252	\$2,318,492	\$2,412,805
Resource Management	\$1,131,546	\$825,515	\$825,515	\$1,373,373
<b>Net Revenue before Reserves and Deferred Revenue</b>	<b>\$1,562,372</b>	<b>\$540,212</b>	<b>\$536,701</b>	<b>\$1,438,817</b>

## FUND STATEMENT

### Fund 80000, Park Revenue and Operating Fund

	FY 2019 Estimate	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2021 Budget Submission
<b>Beginning Balance</b>	<b>\$3,769,982</b>	<b>\$3,769,982</b>	<b>\$2,724,785</b>	<b>\$7,172,353</b>	<b>\$4,594,054</b>
Revenue:					
Park Fees	\$44,762,210	\$46,235,174	\$49,488,122	\$49,488,122	\$48,591,869
Interest	35,991	62,831	49,238	49,238	72,171
Sale of Vehicles and Salvage Equipment	27,238	182,142	32,459	32,459	65,000
Donations and Miscellaneous Revenue	900,434	1,277,777	898,729	898,729	0
<b>Total Revenue<sup>1</sup></b>	<b>\$45,725,873</b>	<b>\$47,757,924</b>	<b>\$50,468,548</b>	<b>\$50,468,548</b>	<b>\$48,729,040</b>
Transfers In:					
County Debt Service (20000) <sup>2</sup>	\$2,000,000	\$2,000,000	\$0	\$0	0
<b>Total Transfers In</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$51,495,855</b>	<b>\$53,527,906</b>	<b>\$53,193,333</b>	<b>\$57,640,901</b>	<b>\$53,323,094</b>
Expenditures:					
Personnel Services	\$31,452,174	\$30,080,139	\$32,093,083	\$32,093,083	\$30,152,929
Operating Expenses <sup>1</sup>	15,641,093	14,824,219	16,097,562	16,101,073	15,873,968
Recovered Costs	(1,053,315)	(1,265,182)	(1,000,000)	(1,000,000)	0
Capital Equipment	69,805	51,764	200,000	200,000	0
<b>Subtotal Expenditures</b>	<b>\$46,109,757</b>	<b>\$43,690,941</b>	<b>\$47,390,645</b>	<b>\$47,394,156</b>	<b>\$46,026,897</b>
Debt Service:					
Fiscal Agent Fees	\$3,000	\$3,300	\$3,000	\$3,000	\$3,000
Bond Payments <sup>3</sup>	789,959	792,959	795,206	795,206	790,684
<b>Total Expenditures</b>	<b>\$46,902,716</b>	<b>\$44,487,200</b>	<b>\$48,188,851</b>	<b>\$48,192,362</b>	<b>\$46,820,581</b>
Transfers Out:					
General Fund (10001) <sup>4</sup>	\$820,000	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) <sup>5</sup>	888,354	888,354	919,485	2,919,485	952,779
Park Improvement Fund (80300) <sup>6</sup>	160,000	160,000	0	1,115,000	0
<b>Total Transfers Out</b>	<b>\$1,868,354</b>	<b>\$1,868,354</b>	<b>\$1,739,485</b>	<b>\$4,854,485</b>	<b>\$1,772,779</b>
<b>Total Disbursements</b>	<b>\$48,771,070</b>	<b>\$46,355,553</b>	<b>\$49,928,336</b>	<b>\$53,046,847</b>	<b>\$48,593,360</b>
<b>Ending Balance<sup>7</sup></b>	<b>\$2,724,785</b>	<b>\$7,172,353</b>	<b>\$3,264,997</b>	<b>\$4,594,054</b>	<b>\$4,729,734</b>
Revenue and Operating Fund Stabilization Reserve <sup>8</sup>	\$1,359,965	\$1,359,965	\$1,359,965	\$2,689,022	\$2,689,022
Donation/Deferred Revenue <sup>9</sup>	1,350,000	1,350,000	1,350,000	1,350,000	0
Set Aside Reserve <sup>10</sup>	14,820	4,462,388	555,032	555,032	2,040,712
<b>Unreserved Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<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.

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## **ACTION**

### FY 2021 Budget Submission, Fund 30010, General County Construction Fund

#### ISSUE:

Approval of the FY 2021 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 2021 General County Construction Fund (Fund 30010) Budget Submission.

#### TIMING:

Board action is requested on October 9, 2019, the submission is due to the Department of Management and Budget on October 11, 2019.

#### BACKGROUND:

The FY 2021 Budget submission for Fund 30010 is \$12,159,713 as compared to the FY 2020 Adopted Budget Plan of \$10,649,838, an increase of \$1,509,875. The FY 2021 request includes the following:

- \$300,000 for the ADA Retrofit Project (PR-00083), The DOJ decree stated that the Park Authority must develop a transition plan for further ADA corrections not on the original remediation list.
- \$2,069,713 for Park Maintenance at FCPS Athletic Fields (2G51-001-000), with an increase of \$1,209,375 from the FY 2020 Adopted Budget Plan, \$860,338 same as FY 2020 to provide safe athletic fields at all FCPS elementary and middle schools and community centers. Additional funding of \$1209,375 (per agreement with FCPA) is needed for the additional added inventory on 44 FCPS synthetic fields. This request also includes a merit position (Park Recreation Specialist III - S23) to manage the additional field inventory, services, and requirements. This project helps to provide safe athletic fields needed for community use that the Park Authority does not own.
- \$2,700,000 for Athletic Field Maintenance (2G51-002-000), no increase from the FY 2020 Adopted Budget Plan, is needed to maintain minimum maintenance standards at 263 Park Authority-owned athletic fields, and utility and equipment costs.

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- \$1,000,000 for Athletic Services Fee-Field Maintenance (2G51-003-000), with no increase from the FY 2020 Adopted Budget Plan, for required maintenance on athletic fields at all elementary and middle schools, and high school.
- \$75,000 for Synthetic Turf Field Development (PR-000080) to provide more opportunities for groups to partner with the County; with no increase from the FY 2020 Adopted Budget Plan.
- \$2,250,000 for Synthetic Turf Field Replacement (PR-000097) with no increase from the FY 2020 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.
- \$350,000 for Invasive Management Area program (IMA) (2G51-032-000) with an increase of \$100,000 from the FY 2020 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: Greentree Village Park (20 acres), Fairfax Villa Park (60 acres) and sections of Riverbend Park (200 acres). 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 areas.
- \$285,000 for Environmental Improvement Program - Energy Management (PR-000067) with an increase of \$35,000 from the FY 2020 Adopted Budget Plan. \$95,000 for Historic Houses Efficiency Improvements and installation of effective controls for FCPA owned Resident Curator Program sites to monitor and control utilities and improve efficiency to focus on four houses, Margaret White Garden house, Ash Grove house, Lamond house, and Mount Gilead house; \$110,000 to upgrade or install effective controls for FCPA non-staff facilities' heating and ventilation equipment; \$80,000 to purchase of two solar picnic tables, one at Sully Woodlands Stewardship Education center and another at South Run RECenter fields (or at another busy field location).
- \$430,000 for Environmental Improvement Program – Resource Management with an increase of \$165,500 from the FY 2020 Adopted Budget Plan. \$272,000 meadow restorations at 4 parks; \$86,000 to restore a globally rare bog community at Green Springs Gardens; and \$72,000 for Natural Landscaping Replacement at Sully and Colvin Run Mill Historic Sites.
- \$484,000 for Park Preventive Maintenance and Inspections (2G51-007-000), with no increase from the FY 2020 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 2020 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.

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- \$925,000 for General Park Maintenance (PR-000109), and capital improvement projects with no increase from the FY 2020 Adopted Budget Plan.
- \$815,000 for the Parks – Infrastructure Amenities Upgrades Project (PR-000110) to support major repairs and maintenance of aging properties with no increase from the FY 2020 Adopted Budget Plan.

FISCAL IMPACT

Requested is an allocation for Fund 30010 of \$12,159,713 for FY 2021 as compared to the FY 2020 Adopted Budget Plan of \$10,649,838, an increase of \$1,509,875.

ENCLOSED DOCUMENTS:

Attachment 1: Fund 30010, FY 2021 Budget Request Summary

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee Vosper, Deputy Director/CBD

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

**Fairfax County Park Authority  
Fund 30010  
FY 2021 Budget Request Summary**

		<b>FY 19 Actual</b>	<b>FY 20 Adopted</b>	<b>FY 21 Request</b>	<b>Var from ABP</b>
PR-000083	American w/Disability Act (ADA) Retrofit for DOJ audit (yellow, green, and red)	\$420,645	\$300,000	\$300,000	\$0
2G51-001-000	Park Maintenance at FCPS Athletic Fields	\$747,059	\$860,338	\$2,069,713	\$1,209,375
2G51-002-000	Athletic Field Maintenance	\$2,779,620	\$2,700,000	\$2,700,000	\$0
2G51-003-000	Athletic Services Fee - Field Maintenance (Expanded Maintenance Program)	\$1,646,241	\$1,000,000	\$1,000,000	\$0
PR-000080	Synthetic Turf Field Development Fund	\$0	\$75,000	\$75,000	\$0
PR-000097	Synthetic Turf Field Replacement Fund	\$1,661,463	\$2,250,000	\$2,250,000	\$0
2G51-032-000*	EAI-Invasive Plant Removal	\$177,839	\$250,000	\$350,000	\$100,000
PR-000067*	EAI - Park Lighting and Energy	\$388,493	\$0	\$715,000	\$715,000
		<b>\$7,821,360</b>	<b>\$7,435,338</b>	<b>\$9,459,713</b>	<b>\$2,024,375</b>
	<b><u>Commitments, Contributions and Facility Maintenance</u></b>				
2G51-007-000	Parks - Preventative Maintenance and Inspections	\$627,432	\$484,000	\$484,000	\$0
2G51-006-000	Parks-Ground Maintenance	\$822,546	\$476,000	\$476,000	\$0
	<b><u>Infrastructure Replacement and Upgrades, Capital Improvements</u></b>				
PR-000109	Parks -General Maintenance (Parks – Building & Structures Replacements/Upgrades)	\$405,142	\$925,000	\$925,000	\$0
PR-000110	Parks - Infrastructure/Amenities Upgrades	\$522,247	\$815,000	\$815,000	\$0
		<b>\$2,377,367</b>	<b>\$2,700,000</b>	<b>\$2,700,000</b>	<b>\$0</b>
		<b>\$10,198,727</b>	<b>\$10,135,338</b>	<b>\$12,159,713</b>	<b>\$2,024,375</b>

\* Budget submitted to County Executive Office and reviewed by Environmental Committee. FY 2021 Request totals \$1,065,000

## INFORMATION

### FY 2021 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 \$23,293,375 at the conclusion of FY 2019. 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 \$1,115,000, the available balance for expenditure from the Park Improvement Fund is \$22,200,449. This amount is based on the FY 2019 Carryover scheduled for approval by the Board of Supervisors on September 24, 2019.

• FY 2019 Remaining Balance	\$23,293,375
• Capital Reserve for Golf Courses	(\$700,000)
• Lawrence Trust Reserve	(\$1,507,926)
• Transfer-In from Fund 80000	<u>\$1,115,000</u>
 FY 2020 Total Available	 \$22,200,449

The Park Authority submission of the FY 2021 Capital Budget to the Department of Management and Budget will reflect the current FY 2020 appropriation and not request additional funds for FY 2021. 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 2020.

### FISCAL IMPACT:

The FY 2019 Carryover appropriation request for Fund 80300, Park Improvement Fund is \$22,200,449. Funds received during FY 2020 will be appropriated as part of the FY 2020 Carryover Review. Therefore, no additional funds will be requested to be appropriated in FY 2020.

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ENCLOSED DOCUMENTS:

Attachment 1: FY 2021 Fund Statement - Fund 80300, Park Improvement Fund

Attachment 2: FY 2019 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

Michael Baird, Capital and Fiscal Services

# FY 2021 FUND STATEMENT

# Attachment I

## Fund 80300, Park Improvement Fund

	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2021 Advertised Budget Plan
<b>Beginning Balance</b>	<b>\$20,507,090</b>	<b>\$2,207,926</b>	<b>\$23,293,375</b>	<b>\$2,207,926</b>
Revenue:				
Interest	\$313,650	\$0	\$0	\$0
Other Revenue <sup>1</sup>	\$5,736,880	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$6,050,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers In:				
Park Revenue Fund (80000) <sup>2</sup>	\$160,000	\$0	\$1,115,000	\$0
<b>Total Transfers In</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$1,115,000</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$26,717,620</b>	<b>\$2,207,926</b>	<b>\$24,408,375</b>	<b>\$2,207,926</b>
<b>Total Expenditures</b>	<b>\$3,424,245</b>	<b>\$0</b>	<b>\$22,200,449</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$3,424,245</b>	<b>\$0</b>	<b>\$22,200,449</b>	<b>\$0</b>
<b>Ending Balance</b> <sup>3</sup>	<b>\$23,293,375</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>\$21,085,449</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 2020, an amount of \$1,115,000 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 2019 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	\$78,451.82	\$0.00	\$78,451.82
Burke Lake Park Shelter (PR-000116)	\$75,000	\$22,316.22	\$0	\$7,530.74	\$0.00	\$7,530.74
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	\$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	\$13,782.82	\$0	\$0.00	\$0.00	\$0.00
Countywide Trails (PR-000026)	\$111,662	\$0.00	\$0	\$19,941.74	\$0.00	\$19,941.74
Dranesville Districtwide (Pimmit) Telecommunications (PR-000029)	\$383,034	\$24,341.95	\$0	\$136,067.14	\$0.00	\$136,067.14
Dranesville Districtwide (Riverbend) Telecommunications (PR-000050)	\$110,083	\$3,545.33	\$0	\$7,716.18	\$3,093.00	\$10,809.18
Dranesville Districtwide-Pimmit Run (PR-000094)	\$319,956	\$35,319.00	\$0	\$120,533.03	\$75,044.00	\$195,577.03
E C Lawrence (PR-000112)	\$338,562	\$2,100.00	\$0	\$305,473.47	\$21,059.00	\$326,532.47
General Park Improvements (PR-000057)	\$18,233,657	\$276,685.66	\$0	\$583,186.08	\$1,136,377.00	\$1,719,563.08
Grants and Contributions (2G51-026-000)	\$908,279	\$15,788.47	\$0	\$26,741.37	\$15,178.00	\$41,919.37
Grants Match (PR-000104)	\$250,000	\$70.00	\$0	\$237,500.00	\$0.00	\$237,500.00
Historic Artifacts Collections (2G51-019-000)	\$52,382	\$3,665.62	\$0	\$0.00	\$0.00	\$0.00
Hunter Mill Districtwide (Clark Cross) Telecommunications (PR-000041)	\$203,618	\$13,679.52	\$0	\$55,919.93	\$23,395.00	\$79,314.93
Hunter Mill Districtwide (Frying Pan) Telecommunications (PR-000049)	\$621,441	\$25,000.00	\$0	\$76,510.76	\$38,819.00	\$115,329.76
Hunter Mill Districtwide (Stratton) Telecommunications (PR-000051)	\$2,973,358	\$47,686.00	\$0	\$403,276.28	\$145,230.00	\$548,506.28
Hunter Mill Districtwide (Stuart) Telecommunications (PR-000073)	\$215,356	\$0.00	\$0	\$72,880.41	\$25,399.00	\$98,279.41
Ken Lawrence Park Sign (PR-000126)	\$52,590	\$0.00	\$0	\$0.00	\$52,590.00	\$52,590.00
Larry Graves Park - Synthetic Turf Field (PR-000121)	\$999,000	\$127,561.84	\$0	\$871,438.16	\$0.00	\$871,438.16
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)	\$1,167,413	\$67,505.51	\$0	\$248,668.13	\$141,381.00	\$390,049.13
Lee Districtwide (Lee District Park) Telecommunications (PR-000028)	\$635,953	\$55,000.00	\$0	\$13,311.86	\$80,516.00	\$93,827.86
Lewinsville Park-Field #2 Synthetic Turf (PR-000088)	\$2,395,619	\$10,687.21	\$0	\$0.00	\$0.00	\$0.00
Mason District Park (PR-000054)	\$1,151,642	\$500.00	\$0	\$127,674.08	\$71,416.00	\$199,090.08
Mastenbrook Volunteer Grant Program (PR-000061)	\$672,461	\$0.00	\$0	\$76,217.11	\$17,500.00	\$93,717.11
Merrilee Park (PR-000027)	\$17,139	\$0.00	\$0	\$17,139.00	\$0.00	\$17,139.00
Mt. Air Park (PR-000060)	\$46,701	\$1,528.40	\$0	\$1,531.52	\$0.00	\$1,531.52
Mt. Vernon Districtwide (So Run SV) Telecommunications (PR-000069)	\$71,170	\$0.00	\$0	\$13,243.23	\$0.00	\$13,243.23
Mt. Vernon Districtwide Parks (PR-000037)	\$698,157	\$6,255.00	\$0	\$111,163.84	\$56,796.00	\$167,959.84

## FY 2019 Carryover Summary of Capital Projects

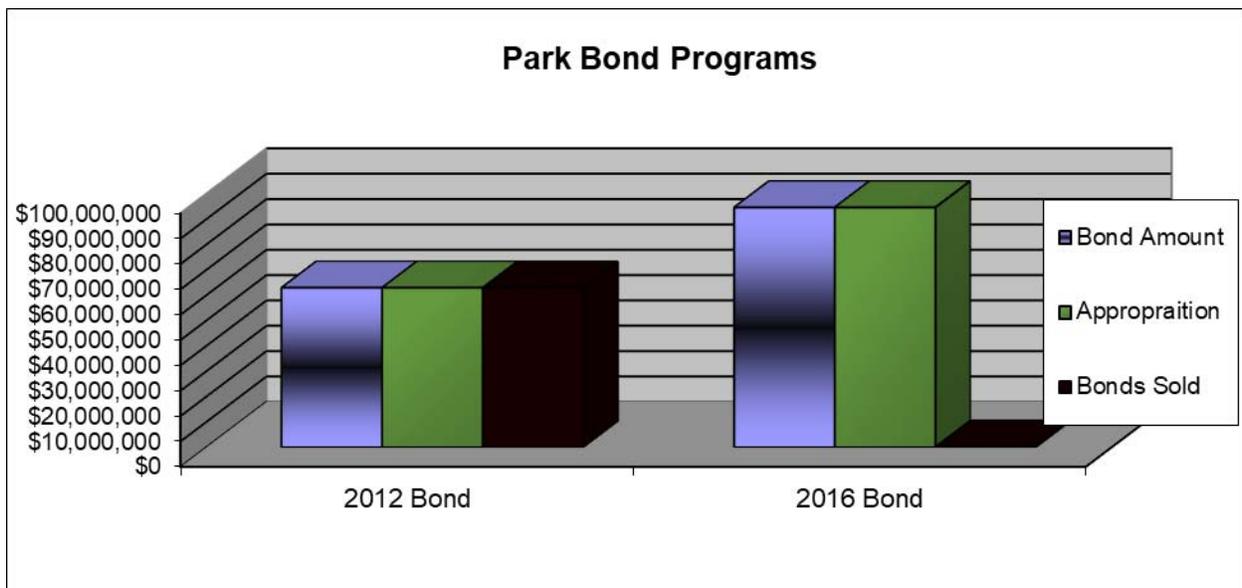
### Fund 80300, Park Improvement Fund

Project	Total Project Estimate	Prior Year Actual Expenditures	Current Year Adopted Budget	Adopted + Carryover + Out of Cycle	Adjustments to Carryover	Carryover Revised Budget
Nottoway Park-Field#1 Synthetic Turf (PR-000125)	\$610,682	\$15,906.49	\$0	(\$15,906.49)	\$610,682.00	\$594,775.51
Oakton Community Park (PR-000038)	\$100,000	\$0.00	\$0	\$93,784.40	\$0.00	\$93,784.40
Open Space Preservation (PR-000063)	\$846,506	\$9,995.00	\$0	\$150,636.71	\$2,709.00	\$153,345.71
Park Authority Management Plans (PR-000113)	\$880,629	\$52,726.24	\$0	\$565,612.47	\$164,366.00	\$729,978.47
Park Easement Administration (2G51-018-000)	\$4,521,192	\$147,053.00	\$0	\$231,286.15	\$65,026.00	\$296,312.15
Park Revenue Proffers (PR-000058)	\$21,645,074	\$1,662,316.65	\$0	\$5,692,722.15	\$3,161,034.00	\$8,853,756.15
ParkNet (PR-000084)	\$3,327,000	\$218,350.00	\$0	\$733,376.04	\$0.00	\$733,376.04
Restitution For VDOT Takings (RVT) (PR-000081)	\$95,171	\$32,275.47	\$0	\$34,153.28	\$0.00	\$34,153.28
Revenue Facilities Capital Sinking Fund (PR-000101)	\$4,159,031	\$332,141.57	\$0	\$1,630,608.67	\$292,592.00	\$1,923,200.67
Springfield Districtwide (Confed Fort) Telecommunications (PR-000030)	\$202,410	\$24,675.29	\$0	\$43,682.21	\$18,276.00	\$61,958.21
Springfield Districtwide (Greenbriar) Telecommunications (PR-000124)	\$14,000	\$0.00	\$0	\$0.00	\$14,000.00	\$14,000.00
Springfield Districtwide (So Run) Telecommunications (PR-000045)	\$410,053	\$3,808.28	\$0	\$30,332.29	\$18,023.00	\$48,355.29
Stewardship Education (2G51-010-000)	\$137,314	\$12,978.55	\$0	\$0.00	\$0.00	\$0.00
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)	\$449,163	\$26,258.80	\$0	\$24,480.60	\$17,171.00	\$41,651.60
Sully Districtwide Parks (PR-000044)	\$160,868	\$4,748.00	\$0	\$11,843.28	\$0.00	\$11,843.28
Sully Plantation (PR-000052)	\$1,024,620	\$18,052.86	\$0	\$592,416.43	\$28,858.00	\$621,274.43
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	\$8,095.00	\$0	\$49,771.56	\$0.00	\$49,771.56
Vulcan (PR-000032)	\$3,678,055	\$101,845.49	\$0	\$1,952,957.02	\$0.00	\$1,952,957.02
<b>Total:</b>	<b>\$76,780,921</b>	<b>\$3,424,245.24</b>	<b>\$0</b>	<b>\$15,903,919.25</b>	<b>\$6,296,530.00</b>	<b>\$22,200,449.25</b>

## INFORMATION

### FY 2021 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. 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 had a balance of \$10,308,299 at the conclusion of FY 2019 in Fund 30400, Park Authority Bond Construction. Based on revised beginning balance of \$10,308,299 and bond sales in the amount of \$87,420,000, the total for FY 2020 is \$97,728,299 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 2012 and 2016 Park Bond Program.

The Park Authority submission of the FY 2021 Park Authority Bond Construction Fund to the Department of Management and Budget will reflect the current FY 2020

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appropriation. No new funding is requested since all authorized park bond funds have been appropriated.

FISCAL IMPACT:

The FY 2019 Carryover appropriation request for Fund 30400, Park Authority Bond Construction is \$97,728,299.

ENCLOSED DOCUMENTS:

Attachment 1: FY 2021 Fund Statement of Capital Projects - Fund 30400, Park Authority Bond Construction

Attachment 2: FY 2019 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  
Michael Baird, Capital and Fiscal Services

# FY 2021 FUND STATEMENT

# Attachment I

## Fund 30400, Park Authority Bond Construction

	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan	FY 2021 Advertised Budget Plan
<b>Beginning Balance <sup>(1)</sup></b>	<b>\$7,105,185</b>	<b>\$0</b>	<b>\$10,308,299</b>	<b>\$0</b>
Revenue:				
Sale of Bonds <sup>(1)</sup>	\$16,890,000	\$0	\$87,420,000	\$0
Bond Premium <sup>(1)</sup>	\$3,110,000	\$0	\$0	\$0
Total Revenue	\$20,000,000	\$0	\$87,420,000	\$0
<b>Total Available</b>	<b>\$27,105,185</b>	<b>\$0</b>	<b>\$97,728,299</b>	<b>\$0</b>
Total Expenditures	\$16,796,886	\$0	\$97,728,299	
<b>Total Disbursements</b>	<b>\$16,796,886</b>	<b>\$0</b>	<b>\$97,728,299</b>	<b>\$0</b>
<b>Ending Balance <sup>(3)</sup></b>	<b>\$10,308,299</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. As part of the February 2019 bond sale, the final \$16.61 million was sold from the 2012 Bond. 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. 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 for this fund. An amount of \$3.1 million was applied to this fund in bond premium associated with the February sale.

<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 2019 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	\$757,933.89	\$0	\$5,022,983.84	\$0.00	\$5,022,983.84
Existing Facility Renovations-2012 (PR-000091)	\$40,556,673	\$3,493,565.12	\$0	\$10,968,869.43	\$3,110,000.00	\$14,078,869.43
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	\$646,325.71	\$0	\$1,673,742.13	\$0.00	\$1,673,742.13
Land Acquisition and Stewardship-2012 (PR-000093)	\$12,915,000	\$389,582.62	\$0	\$4,926,869.25	\$0.00	\$4,926,869.25
Natural & Cultural Resource Stewardship-2016 (PR-000076)	\$7,692,000	\$236,268.83	\$0	\$7,302,189.75	\$0.00	\$7,302,189.75
New Park Development - 2016 (PR-000079)	\$19,820,000	\$982,027.25	\$0	\$18,233,759.83	\$0.00	\$18,233,759.83
Park and Building Renovation-2008 (PR-000005)	\$30,711,192	\$1,819,374.81	\$0	\$915,812.46	\$0.00	\$915,812.46
Park Development-2008 (PR-000016)	\$18,832,103	\$2,089,843.60	\$0	\$0.00	\$0.00	\$0.00
Park Renovations and Upgrades - 2016 (PR-000078)	\$53,266,663	\$5,291,837.20	\$0	\$45,571,462.27	\$0.00	\$45,571,462.27
Stewardship-2008 (PR-000012)	\$11,541,881	\$1,090,127.40	\$0	\$0.00	\$0.00	\$0.00
<b>Total:</b>	<b>\$212,362,939</b>	<b>\$16,796,886.43</b>	<b>\$0</b>	<b>\$94,618,298.96</b>	<b>\$3,110,000.00</b>	<b>\$97,728,298.96</b>

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## **ACTION**

Park Improvement Fund (Fund 80300) Project Restructuring Changes and Use of Up to 100% of the Current Available Balance in the Revenue and Operating Fund Stabilization Reserve; Creation of a Grants Match Project in the Bond Construction Fund (Fund 30400)

### ISSUE:

Changes to Park Improvement Fund Structure to better help the Park Authority face the challenges impacting the Authority and to match the county best practice; creation of a Construction Grants Match Project in Bond Construction Fund.

### RECOMMENDATION:

The Park Authority Executive Director recommends approval of Project Restructuring changes for Park Improvement Fund and the creation of a Grants Match Project in the Bond Construction Fund.

### TIMING:

Board action is requested on September 18, 2019.

### BACKGROUND:

The Park Authority Board approved project restructuring changes on June 25, 2014:

- Establish Grants Match Project and retained a balance of \$250K for Grants Match funding
- Establish Catastrophic Events Project and retained a balance of \$250K for Catastrophic Events at revenue facilities
- Established Revenue and Operating Fund Stabilization Reserves, 5% of expenses less debt:
  - Up to 50% of funds may be used through PAB approval
  - Repayment from future net revenue

Based on the difficult environment that the Park Authority is currently facing, and to match the best practices adopted by Fairfax County, the following changes are requested:

- Establish Construction Grants Match Project in Park Bond Construction Fund

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- Create \$1 million construction grants project
  - Use bond premium balance to fund
  - Project will be replenished by grants reimbursement
  - Board action on projects and use of grants match will not be required
- Eliminate Catastrophic Events Project (PR-000114) in the Park Improvement Fund
  - Insufficient to cover a major catastrophic event
  - Catastrophic events are covered by County Risk Management
  - Ties up much needed funding
  - Mimics intent of Director's Emergency Fund
    - Roll balance into Director's Emergency Fund
- Amend Revenue & Operating Fund Stabilization Reserve in Park Improvement Fund
  - Use up to 100% of the current available balance with approval of the Park Authority Board
  - Replenish from Revenue and Operating Fund net revenue above a \$200K net revenue threshold

FISCAL IMPACT:

The FY 2020 Revised Budget for the Park Improvement Fund (Fund 80300) is \$22,200,449, the Revised Budget for Park Bond Construction Fund (Fund 30400) is \$97,728,299.

ENCLOSED DOCUMENTS:

None.

STAFF:

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