



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

VIA: Jai Cole, Executive Director

FROM: Mike Peter, Division Director
Business Administration Division

DATE: July 7, 2023

Agenda

**Budget Committee
(Committee of the Whole)
Wednesday, July 12, 2023 – 6:40 pm
Virtual, via Zoom
Chairman: Ken Quincy
Vice Chair: Tim Hackman**

1. FY 2023 Carryover Budget Review – Fund 10001, Park Authority General Fund (with presentation) – Action*
2. FY 2023 Unencumbered Carryover Requests (with presentation) – Action*
3. FY 2023 Carryover Budget Review Status – Fund 30400, Park Authority Bond Construction Fund (with presentation) – Action*
4. FY 2023 Carryover Budget Transfer – Fund 80300, Park Improvement Fund (with presentation) – Action*
5. Development of FY 2025 Proposed Budget (with presentation) – Discussion

*Enclosures



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

Board Agenda Item
July 12, 2023

ACTION

FY 2023 Carryover Budget Review – Fund 10001, Park Authority General Fund

ISSUE:

Approval of the FY 2023 Carryover Budget Review for Fund 10001, Park Authority General Fund (10001).

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2023 Carryover Budget Review for the Park Authority General Fund (10001).

TIMING:

Board action is recommended on July 12, 2023. The submission of the FY 2023 Carryover Review was due to the Department of Management and Budget on July 1, 2023.

BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2023 (FY 2023), to the new fiscal year beginning July 1, 2023 (FY 2024). 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 FY 2023 budget but cannot be paid until FY 2024.

FY 2023 total actual Park Authority General Fund (10001) revenue is \$261,351 which is \$252,399 lower than the Revised Budget Plan of \$513,750. Total actual expenditures with encumbrances are \$31,990,364 as compared to the Revised Expenditure budget amount of \$31,990,364. Recovered Costs (Work Performed for Others) are (\$2,806,038) and are offset by non-recovery for vacancies. A balance remains in the General Fund of \$0.

Staff recommend that encumbered balances in the amount of \$679,723 should be carried over into FY 2024 in the General Fund (10001). The encumbered balance includes a variety of operating and capital expenditures that have been ordered but not yet received due to supply chain issues that we are currently experiencing.

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FISCAL IMPACT:

The Fiscal Year 2023 Carryover submission will include the carryover of encumbrances of \$679,723 and will increase the FY 2024 expense budget from \$34,335,941 to \$36,015,664.

ENCLOSED DOCUMENT:

Attachment 1: FY 2023 General Fund (10001) Carryover Summary

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Tonya Mills, Senior Fiscal Administrator
Nicole Varnes, Senior Budget Analyst

**FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND
FUND 10001
FY 2023 CARRYOVER SUMMARY**

	FY 2023 Revised Budget	FY 2023 Actual As of 6/30/23	FY 2023 Encumbrances Estimated	FY 2023 Balance Estimated	FY 2024 Adopted Budget	FY 2024 Revised Budget	Difference
EXPENDITURES:							
Personnel Services	\$25,761,433	\$25,596,098	\$0	\$165,334	\$30,753,953	\$30,753,953	\$0
Operating Expenses	\$9,035,280	\$7,709,018	\$421,578	\$904,684	\$7,208,149	\$7,629,727	\$421,578
Capital Equipment	\$1,069,812	\$811,667	\$258,145	\$0	\$250,000	\$508,145	\$258,145
Subtotal	\$35,866,525	\$34,116,783	\$679,723	\$1,070,018	\$38,212,102	\$38,891,825	\$679,723
Less: Recovered Costs	(\$3,876,161)	(\$2,806,142)	\$0	(\$1,070,019)	(\$3,876,161)	(\$3,876,161)	\$0
TOTAL EXPENDITURES	\$31,990,364	\$31,310,641	\$679,723	(\$1)	\$34,335,941	\$35,015,664	\$679,723
REVENUE	\$513,750	\$252,399	\$0	\$261,351	\$513,750	\$513,750	\$0
Net Cost to the County	\$31,476,614	\$31,058,242	\$679,723	(\$261,352)	\$33,822,191	\$34,501,914	\$679,723

FY 2023 Estimated Carryover:
 Personnel Services \$0
 Operating Expenses * \$421,578
 Capital Equipment** \$258,145

 Total FY 2023 Carryover Request: \$679,723
 *

** capital equipment

Board Agenda Item
July 12, 2023

ACTION

FY 2023 Unencumbered Carryover Requests

ISSUE:

Endorsement of the FY 2023 Unencumbered Carryover Requests for Fund 10001, Park Authority General Fund (10001) and Fund 30010, County Construction Fund.

RECOMMENDATION:

The Park Authority Executive Director recommends endorsement of the FY 2023 Unencumbered Carryover Requests.

TIMING:

Board action is recommended on July 12, 2023. The submission of the FY 2023 Carryover Requests was due to the Department of Management and Budget on July 1, 2023.

BACKGROUND:

With the end of the fiscal year, after all County obligations are met, some additional balance may remain wherein departments may apply for unencumbered carryover. The items that are submitted are carefully reviewed to ensure that they have been previously approved and are mission-essential and cannot be absorbed within the following year's funding level.

FISCAL IMPACT:

The Fiscal Year 2023 Unencumbered Carryover submission totals \$19,866,656.

ENCLOSED DOCUMENT:

Attachment 1: FY 2023 Unencumbered Carryover Requests

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Tonya Mills, Senior Fiscal Administrator
Nicole Varnes, Senior Budget Analyst

FY 2023 Carryover Requests – General Fund (10001/30010) In Priority Order

1. Forestry Operations – Contract Services

\$1,279,300

FCPA’s Forestry operation conducts tree inspections and removal of dead or dying, high priority/risk trees on parkland County-wide. Dead or dying trees pose a significant safety risk to human life and infrastructure. Year after year FCPA must allocate funding intended for general park maintenance because the forestry costs far exceed the allocated annual budget. Lack of funding has resulted in the Park Authority only focusing on high priority/risk trees and a chronic historic backlog of medium and low risk tree work. On average the Park Operations Division responds to over 2,000 public inquiries per fiscal year. Approximately 50% of the inquiries result in work orders; 70% being tree related. Since July 2020, 2,228 forestry work orders have been entered: 241 external requests remain open with an average length of 230 days since initiation; 1,097 in-house work orders have been closed with an average of 85 days duration.

The increased volume of reported tree failure posing a risk to life and property as well as staffing challenges have resulted in a higher dependency on contracted services, as shown by a steady increase in expenditures from \$150,000 in FY14 to \$1.2 million in FY23. This carryover request is for \$1,279,300 to address the ongoing high-risk tree work **and** to reduce the deferral of other park maintenance needs. Funding this request will help alleviate some of the funding constraints on park maintenance of other assets such as trails, outdoor restrooms, picnic shelters, playgrounds, and tennis courts, and other park amenities, which has repeatedly been deferred due to Forestry’s need to mitigate risks associated with failing trees.
(Fund 300-C30010)

2. Capital Equipment

\$735,812

The County currently supports the Park Authority with \$200,000 annually for capital equipment to support our General Fund initiatives. The County has supplemented the funding with one-time FY22 carryover funds of \$379,200 to help with the most urgent priorities but a significant backlog of failing and unsafe equipment remains. The Park Authority’s \$370,000 request will address the growing backlog of equipment that is beyond its useful life. Annual funding for replacement of capital equipment at \$570,000 was eliminated in FY2011 from the General Fund. The Park Authority has 378 pieces of equipment including vehicles, trailers, and grounds equipment in its inventory, that is valued at \$7.1M. There is a deferred replacement cost of \$3.1M for capital equipment that is in poor condition and beyond life expectancy.

The Park Authority has 420 parks on more than 23,000 acres of land. The Park system is the primary public mechanism in Fairfax County for the preservation of environmentally sensitive land and resources, areas of historic significance and the provision of recreational facilities and services.

With more than half of our equipment at or near the end of its useful life, this investment is critical to maintaining FCPA’s levels of service and beginning to address the backlog of capital

equipment that needs to be updated and/or replaced. This equipment is critical to maintain our parks, trails, fields, and all the amenities that exist throughout our 420 parks.

Funding will be utilized to replace capital equipment with a poor condition assessment increased risk of becoming unsafe and subject to recurring breakdowns and increased, excessive, and repetitive maintenance costs. The list of current equipment due to be replaced is indicated in the following chart.

Description	Cost
<p>Priority # 1: Kubota M7060 x 1 - \$64,800 Replace one (1) existing Kubota (1996). This equipment will support high usage synthetic and natural athletic field maintenance to ensure we are providing safe, playable fields. This equipment supports 260 fields in numerous parks throughout the county.</p> <p>Priority # 2: Material Buggies x 2 - \$72,000 Replace (2) Material Handling attachments: These units will provide a 16 cubic foot carrying capacity and allow for easier material handling and maneuverability in tight spaces where larger dump trucks cannot access, mainly for use on trails hauling rip rap, various stone materials, asphalt and concrete.</p> <p>Priority # 3: Track Loader x 2 - \$216,000 Replace (2) Bobcats in Areas 1 and 2 (Equipment # 524 and #528). This equipment is the most-used piece of equipment, allowing crews to work throughout parks and hard-to-reach areas. Continued use and availability is critical to operations.</p> <p>Priority # 4: Batwing Mower x 1 - \$25,000 Replace (1) batwing mower at Burke Lake Park. This equipment supports bulk mowing of all open areas at the park. The old unit has reached its useful life.</p> <p>Priority # 5: Front End Loader Tractors x 3 - \$174,000 Replace five (3) tractors at the end of their lifecycle. This equipment will support the Area Shops with routine maintenance and project support to include: moving, spreading, surface grading and leveling, hauling, debris pick-up, snow removal, loading materials, and shop deliveries.</p> <p>Priority # 6: Heavy Duty Kubota RTV - \$25,120 Replace 1 heavy duty utility vehicle at Area 6. This equipment supports the Parks and Mowing crews with routine maintenance and project support to include: material hauling, trash removal, trail maintenance, forestry operations, synthetic turf grooming, etc.</p> <p>Priority # 7 Electric Toro Workman X 4 - \$92,000 Replace 4 gas powered utility vehicles with electric Toro Workman utility vehicles. This equipment will support Area shops athletic field maintenance crews in daily athletic field prep, trash removal, synthetic turf grooming and debris removal.</p>	\$ 668,920.00
Potential for pricing/quote increases with timing of purchases.	\$ 66,892.00
	\$ 735,812.00

(Fund 300-C30010)

3. Park Operations Forestry Operations \$150,000

In FY24, 3.0 FTE were approved for Forestry Operations. These staff need a vehicle and equipment to operate including a F-350 4WD Crew Cab @ \$70,000 and a variety of forestry equipment such as chainsaws, climbing apparatus, PPE and mobile devices @ \$80,000.

(Fund 100-C10001)

4. Trash Operations/Zero Waste \$2,167,554

The Fairfax County Government and Schools Zero Waste Plan, which was adopted by the Board of Supervisors in November 2021, notes that the County government is currently diverting only 15% of refuse from the trash to alternative recycling opportunities. The plan notes that there are opportunities to divert at least an additional 57%, with a goal of diverting as much as 90% by the year 2030. The Park Authority is committed to complying with the applicable ordinance and moving forward with the Zero Waste Plan, but the program is currently limited due to high contamination rates in current receptacles, the lack of resources to invest in appropriate recycling collection containers, and staff resources to manage the collection. To be compliant, funding is needed for implementation.

Adding trucks and equipment for managing, emptying, and hauling trash and recycling to support the Zero Waste and Recycling Plan. As services are expanded, FCPA is committed to providing additional trash and recycling services in parks on the weekends. In addition, FCPA will remove unsightly trash dumpsters from non-staffed parks, which are routinely filled with non-park related dumped debris and strategically locate compactors at eight sites throughout the County to handle the volume of trash and recycling projected at all sites.

As part of the approach to provide trash/recycling services, eight "Switch & Go" trucks will be needed for trash/recycling collection in the parks. The trucks will allow the option for trash/recycling pick-ups to be transported directly to the landfill to align with the reduction of dumpsters in the parks and address the elimination of trash/recycling collection by DPWES. Switch-N-Go detachable truck bodies are designed to help organizations be more efficient, productive, and versatile by allowing an ordinary truck to accommodate various operations by utilizing multiple different truck configurations including but not limited to dump bed, platform bed, chipper box, storage truck, salt spreaders, sprayers, landscape bodies, and dumpsters.

Cost Breakdown

\$98,813/truck X 8 trucks = \$790,504

8 compactors @ \$50,000 each = \$400,000

\$30k for electrical connection each = \$240,000

\$5k for concrete pad or \$40,000

750 Additional Receptacles for Waste and Recycling in Parks and at Facilities = \$500,000

(Fund 300-C30010/300-C30015)

5. Rec Center Facility Wellness Projects \$7,000,000

Most of the Park Authority's Rec Centers were built from 1977-1988 and are well beyond their useful life. With insufficient funding to address Rec Center needs the buildings continue to deteriorate. System and infrastructure items are far beyond their useful life and in need of replacement to prevent a system and infrastructure failure resulting in the need to close facilities. The Park Authority received \$7.5 million in ARPA recovery funds from a report and request made in May 2021. At that time, the second portion of our request was for \$13,540,593 to address the then-backlog of urgent deferred maintenance issues that had amassed during the pandemic.

Building on that request, Park Authority Building Engineers have been conducting a thorough review of the eight open Rec Centers. The purpose of this review is to keep the Centers operational and comfortable, by improving and replacing major building systems that are needed now and are expected to be part of future renovations, as possible. Improvements need to be implemented to provide more reliable, safe, more efficient and attractive Centers that will last until the planned renovations are able to move forward. Based on our current analysis, we are projecting an average of \$8.75 million in need per Center to get them to stable and efficient operating status. This includes roof repairs and replacements, replacement of mechanical systems, and upgrading of electric and pool systems. Funding will allow the Park Authority to approach the 2026 bond cycle in a proactive manner without the infrastructure crumbling around us. Although a total of \$70M over a 10-year period is needed, this request for

\$7,000,000 will have a significant impact in our backlog and allow us to address those most pressing issues now.

(Fund 300-C30010)

6. Trail Projects

\$1,500,000

The Park Authority’s last Needs Assessment identified trails are the primary focal point for many in our communities. Another point of emphasis was the need to invest in our current infrastructure, which FCPA has been doing but a large need still remains.

Our ongoing trail assessments have produced the following grades for our trail system:

Condition Rating	Miles Assessed and Surface Type			TOTAL
	Natural	Gravel	Hard	
C	66	55	17	138
D	19	18	11	48
F	5	4	2	11
TOTAL	90	77	30	197

C=Surface cracking, tree roots coming through, standing water/soft surface, slight erosion.

D=Impending failure, immediate action required, safety concern.

F=Surface missing, unsafe, tripping hazard, constant standing water, users walking around creating new trails.

Much of the Park Authority’s effort the last few years has been on the improvement of asphalt, concrete, and gravel surface trails but as the above illustrates, over half of all trails rated as a “C” or worse, with natural trails being the most neglected and in need of attention.

Maintaining trails is also vital from a natural resource perspective as users are taking it upon themselves to divert the trail around poor sections, thus encroaching into other natural areas of parkland that were previously undisturbed, creating a larger and undesirable footprint in those areas. This additional funding for trails would address the issues identified in the chart above and include expansions, trail heads and signage, counters, maintenance, equipment, and Kiosks for soft copies of trail maps.

(Fund 300-C30010)

7. Additional IT Hardware Investment

\$100,000

Rugged tablets are needed for use by preventive maintenance and facilities staff for performing field inspections of facilities and equipment. The purchase of 16 tablets in the amount of \$48,000 would provide sufficient funding for this need. Additional laptops and desktops for general use in the amount of \$50,000 is also needed. FCPA IT maintains an ongoing list of all requests for additional laptops and desktops and works to fill those requests as inventory needs change across the agency. FCPA typically has between 15-20 open requests at any time for laptops or desktops. In order to be able to meet more of these requests and maintain an inventory of spare devices to

fill emergency and high priority needs, an additional 25 computers are requested. (Fund 100-C10001)

8. Frost Free Hydrant Lines **\$425,000**

In its cross-connection enforcement efforts, Fairfax Land Development Services identified 72 outdoor frost-free yard hydrants belonging to FCPA that fail to comply with Virginia Plumbing Code 608.1 (*Protection of Potable Water Supply*) - *Potable water outlets and combination stop-and-waste valves shall not be installed underground or below grade*. These yard hydrants serve FCPA dog parks, garden plots, and farms. To correct this, FCPA is required to work with a contractor to have two types of Fairfax County approved hydrants installed to replace the non-compliant units. \$5,455/yard hydrant x 72-yard hydrants. (Fund 300-C30010)

9. Playground Projects **\$3,000,000**

In preparation for the results of the Parks, Recreation and Open Space Analysis (PROSA), FCPA is working to identify existing spaces in each district to build a destination playground, a key component of the Park Authority's Equity Program. With this request, FCPA will allocate up to \$300,000 per district to support the development of such a playground. Prioritization will be taken from the playground equity study results that was funded at the Third Quarter Review in FY 2023.

(Fund 300-C30010)

10. Irrigation System Pump Stations **\$1,000,000**

The manufacturer of FCPA's current athletic field irrigation pumps has ceased manufacturing parts for our older models, which creates challenges with maintenance and repair. In fact, several have stopped working and are beyond repair. Without these pumps, we will see a marked decline in the turf health on FCPA athletic fields. If the turf health declines and cannot recover from our usual heavy wear and tear from athletic use then the safety of the surface begins to decline, leaving FCPA exposed to liability for injuries or the need to close fields for long-term repairs. Funding will be used to replace the systems at fourteen fields with the highest use and the lowest functioning systems.

(Fund 300-C30010)

11. Synthetic Turf Replacement **\$2,500,000**

The Park Authority administers the County's Synthetic Turf Replacement Program for a total of 79 fields (50 Park Authority and 29 FCPS). A synthetic field is generally under warranty for up to eight years and the Park Authority manages to maintain fields to a useful life of up to ten years. When a field reaches that age, there is no choice but to replace the synthetic carpet and infill to maintain safety and playability. The program is currently funded at \$2,325,000 per year (approximately 4.7 fields at current costs), an amount which has been unchanged since the inception of the program in 2003. Based on when the current inventory of fields was installed and/or replaced, up to \$3,875,000 in needed annually to replace an average of up to 7.2 fields per year.

Going into FY 2024, the Replacement Program is funded at the current level of \$2,325,000, but nine fields are due for replacement, for a total of \$4,510,000. In order to maintain the schedule of replacement, FCPA needs an additional \$2,185,000 for those nine fields, and an additional \$315,000 to begin the design process for the eleven fields due for replacement in FY 2025.

(Fund 300-C30010)

Board Agenda Item
July 12, 2023

ACTION

FY 2023 Carryover Budget Review Status – Fund 30400, Park Authority Bond Construction Fund

ISSUE:

Approval of the FY 2023 Carryover Budget Review submission for Fund 30400, Park Authority Bond Construction Fund.

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2023 Budget Carryover for Fund 30400, Park Authority Bond Construction Fund.

TIMING:

Board action is recommended on July 12, 2023. The submission of the FY 2023 Carryover Review was due to the Department of Management and Budget on July 1, 2023

BACKGROUND:

On November 8, 2016, the voters approved a Park Bond in the amount of \$94.7M, of which, \$87.7M was appropriated to fund 30400 and \$7.0M was appropriated to Fund 30010, General County Construction and Contributions. In addition, on November 3, 2020, the voters approved a Park Bond in the amount of \$100M. As a part of the February 2022 bond sale, a total of \$15M was sold from this program.

The Park Authority is requesting an increase in the appropriation of Project PR-000147, Park Renovations and Upgrades – 2020 and PR-000010 – Grants and Contributions in the amount of \$1,640,318. That increase is associated with the following:

- The Park Authority received bond premium in the amount of \$1,000,000 as part of the February 2022 Bond Sale.

Project/Detail	Increase/(Decrease)	Comments
PR-000147 - Park Renovations and Upgrades 2020 Bond	\$1,000,000	Increase due to receipt of bond premium associated with the February 2023 bond sale.
Adjustment Total	\$1,000,000	

Based on a beginning cash balance of (\$1,448,988) and a future bond sale of \$117,070,000, the Park Authority will have a total appropriation of \$115,621,012 to expend in the Capital Improvement Program for park-land acquisition, development and renovation for Fund 30400, Park Authority Bond Construction.

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ENCLOSED DOCUMENTS:

- Attachment 1: FY 2023 Carryover Fund Statement - Fund 30400, Park Authority Bond Construction
- Attachment 2: FY 2023 Capital Construction Carryover Summary of Capital Projects - Fund 30400, Park Authority Bond Construction
- Attachment 3: FY 2023 Carryover - Fund 30400, Park Authority Bond Construction Fund Adjustments

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Tonya Mills, Senior Fiscal Administrator
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FY 2023 CARRYOVER FUND STATEMENT						
Fund: 30400, Park Authority Bond Construction						
Agency: Park Authority						
	1.	2.	3.	4.	5.	6.
	FY 2023 Estimate	FY 2023 Actual	Increase (Decrease) (Col. 2-1)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$3,333,710	\$3,333,710	\$0	\$0	(\$1,448,988)	(\$1,448,988)
Revenue:						
Sale of Bonds ¹	\$141,070,000	\$24,000,000	(\$117,070,000)	\$0	\$117,070,000	\$117,070,000
Bond Premium ¹	\$0	\$1,000,000	\$1,000,000	\$0		
Grant Revenue	\$0	\$0	\$0	\$0		
Total Revenue	\$141,070,000	\$25,000,000	(\$116,070,000)	\$0	\$117,070,000	\$117,070,000
Total Available	\$144,403,710	\$28,333,710	(\$116,070,000)	\$0	\$115,621,012	\$115,621,012
Expenditures:						
	\$144,403,710	\$29,782,698	(\$114,621,012)	\$0	\$115,621,012	\$115,621,012
Total Disbursements	\$144,403,710	\$29,782,698	(\$114,621,012)	\$0	\$115,621,012	\$115,621,012
Ending Balance ²	\$0	(\$1,448,988)	(\$1,448,988)	\$0	\$0	\$0

¹. The sale of bonds is presented here for planning purposes only. Actual bond sales are based on cash needs in accordance with Board Policy. On November 3, 2020, the voters approved a Park bond in the amount of \$100 million, all of which was appropriated to Fund 30400. As part of the February 2023 bond sale, a total of \$24,000,000 was sold from this program, leaving a balance of \$117,070 million in authorized, but unissued bonds from the 2020 Park Bond Referendum. As part of the 2022 bond sale, \$1,000,000 of bond premium was applied to the fund.

². 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 2023 PARK AUTHORITY BOND CONSTRUCTION FUND (30400) CARRYOVER
SUMMARY OF CAPITAL PROJECTS**

FOCUS PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2023 REVISED BUDGET PLAN	FY 2023 ACTUAL EXPENDITURES	FY 2023 REMAINING BALANCE	FY 2024 ADOPTED BUDGET PLAN	FY 2024 REVISED BUDGET PLAN	INCREASE/ DECREASE
PR-000009	Community Park/New Facilities - 2012 Bond	7,285,000	496,589	17,971	478,619	-	478,619	-
PR-000091	Existing Facility/Renovation - 2012 Bond	45,556,673	7,848,304	7,848,304	-	-	-	-
PR-000010	Grants	4,070,982	1,002,610	6,184	996,426	-	996,426	-
PR-000077	Land Acquisition and Open Space - 2016	7,000,000	743,239	-	743,239	-	743,239	-
PR-000145	Land Acquisition and Open Space - 2020	7,000,000	3,888,400	-	3,888,400	-	3,888,400	-
PR-000093	Land Acquisition and Stewardship - 2012 Bond	12,915,000	2,632,691	2,632,691	0	-	0	-
PR-000076	Natural and Cultural Resource Stewardship - 2016	7,692,000	4,012,844	378,268	3,634,576	-	3,634,576	-
PR-000148	Natural/Cultural Stewardship - 2020	12,239,400	12,168,354	287,637	11,880,717	-	11,880,717	-
PR-000079	New Park Development - 2016	19,820,000	11,154,401	6,043,230	5,111,171	-	5,111,171	-
PR-000146	New Park Development - 2020	27,712,000	18,974,683	215,485	18,759,198	-	18,759,198	-
PR-000078	Park Renovations and Upgrades - 2016	53,266,663	27,122,547	7,389,229	19,733,318	-	19,733,318	-
PR-000147	Park Renovations and Upgrades - 2020	55,698,600	54,359,048	4,963,700	49,395,348	-	50,395,348	1,000,000
TOTAL FUND 30400		260,256,318	144,403,710	29,782,698	114,621,012	-	115,621,012	1,000,000

FY 2023 Carryover Fund 30400 Park Authority Bond Construction Fund Adjustments

The FY2024 expenditures are recommended to increase by \$115,621,012. This increase is attributable to the carryover of unexpended project balances in the amount of \$114,621,012 and increased in the amount of \$1,000,000 due to the appropriation of bond premium.

The following project adjustments are requested at this time.

Project/Detail	Increase/(Decrease)	Comments
PR-000147 - Park Renovations and Upgrades 2020 Bond	\$1,000,000	Increase due to receipt of bond premium associated with the February 2023 bond sale.
Adjustment Total	\$1,000,000	

Board Agenda Item
July 12, 2023

ACTION

FY 2023 Carryover Budget Transfer – Fund 80300, Park Improvement Fund

ISSUE:

Approval of the FY 2023 Carryover Budget Transfer for the Park Improvement Fund (80300).

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2023 Carryover Budget Transfer for the Park Improvement Fund (80300).

TIMING:

Board action is recommended on July 12, 2023. The submission of the FY 2023 Carryover Review was due to the Department of Management and Budget on July 1, 2023.

BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2023 (FY 2023), to the new fiscal year beginning July 1, 2023 (FY 2024). 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 FY2023 budget but cannot be paid until FY 2024.

Staff recommend that a total of \$1,949,982 from the Park Revenue & Operating Fund (80000) be transferred to the Park Improvement Fund (80300) to restore the revenue sinking fund balance that was depleted as a result of the recent pandemic.

FISCAL IMPACT:

FY 2024 Revised Disbursement Budget will be \$34,769,788. This is inclusive of the Park Improvement Fund (80300) increase of \$11,949,982 as a result of the transfer in from the Park Revenue & Operating Fund (80000).

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ENCLOSED DOCUMENT:

Attachment 1: Park Improvement Fund (80300) - Fund Statement FY 2023

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Tonya Mills, Senior Fiscal Administrator
Nicole Varnes, Senior Budget Analyst

FUND STATEMENT**Fund 80300, Park Improvement Fund**

	FY 2023 Estimate	FY 2023 Actual	Increase (Decrease) (Col. 2-1)	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$31,303,001	\$31,303,001	\$0	\$1,507,926	\$34,327,732	\$32,819,806
Revenue:						
Interest	\$0	\$492,271	\$492,271	\$0	\$0	\$0
Other Revenue ¹	0	5,357,834	5,357,834	0	0	0
Total Revenue	\$0	\$5,850,105	\$5,850,105	\$0	\$0	\$0
Transfers In:						
(80000)	\$1,235,950	\$1,235,950	\$0	\$0	\$1,949,982	\$1,949,982
Total Transfers In	\$1,235,950	\$1,235,950	\$0	\$0	\$1,949,982	\$1,949,982
Total Available	\$32,538,951	\$38,389,056	\$5,850,105	\$1,507,926	\$36,277,714	\$34,769,788
Total Expenditures	\$31,029,393	\$4,061,324	(\$26,968,069)	\$0	\$34,769,788	\$34,769,788
Transfer Out:						
Park Revenue and Operating Fund (80000)	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfer Out:	\$0	\$0	\$0	\$0	\$0	\$0
Total Disbursements	\$31,029,393	\$4,061,324	(\$26,968,069)	\$0	\$34,769,788	\$34,769,788
Ending Balance²	\$1,509,558	\$34,327,732	\$32,818,174	\$1,507,926	\$1,507,926	\$0
Lawrence Trust Reserve ³	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926	\$0
Repair and Replacement Reserve ⁴	0	0	0	0	0	0
Unreserved Ending Balance	\$1,632	\$32,819,806	\$31,310,248	\$0	\$0	\$0

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

2) 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.

3) This Reserve separately accounts for the Ellanor C. Lawrence monies received for maintenance and renovation to this site. In accordance with the Fairfax County Park Authority 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.

4) The Golf Revenue Bond Indenture required that a repair and replacement security reserve be maintained in the Park Improvement Fund associated with the debt for Twin Lakes and Oak Marr Golf courses. This reserve is no longer required as the debt has been paid in full.

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DISCUSSION

Development of FY 2025 Proposed Budget

The Park Authority has fiduciary responsibility over the Park Revenue and Operating Fund and the Park Improvements Fund, while the County has fiduciary responsibility over the General Fund. Activities supported by the General Fund include general access to parks and park grounds, lakefront parks, natural, cultural and horticultural sites, stewardship educational programs, maintenance of parks, Rec-PAC programs, management of the community concert series, County archeological functions, Americans with Disabilities Act (ADA) compliance activities, community-based leisure classes and special events, trips and tours, agency wide management, planning, and administrative support, general park planning and support of the County Comprehensive Plan, and project management support for capital projects.

The County begins the FY 2025 Proposed Budget process in late Summer and staff are proposing a budget development calendar for the Park Authority Board to consider. A presentation will be made during the meeting and the calendar is summarized below.

Summer 2023: Park Authority Develops Baseline Budget Recommendations

- 6 June
County Executive Budget Guidance Released to Agencies
- 23 August
Present Proposed Initial Package to Park Authority Board

Fall 2023: Park Authority Board Reviews and Endorses General Fund Budget Package

- 13 September
Park Authority Board Completes Discussion and Endorses Initial Budget Package
- 13 September
Provide Background at PAB Meeting on Current Budget and Recent Budget Requests

Present New Budget Requests with Justification and Discuss Impact on Equity

- 14 September
Leadership Meeting with DMB and CFO to Review Budget Priorities
- 25 September
Release Final Proposed Budget Requests to Park Authority Board for September 27 PAB Meeting
 - Public Comment Period Opens
- 27 September
Final Budget Proposal Released to PAB, Incorporating Board and Public Comment
- September (Prior to DMB Submission)
PAB/BOS Meeting and Engagement
 - Discuss equity report and recommendations
 - Confirm budget guidance on forestry, bamboo, and park ranger programs
 - Discuss and confirm priorities for baseline budget submission and for public engagement phase
- 25 October
Park Authority Board Reviews and Endorses Final Budget Requests

Provide for Public Comment on Budget Priorities through Board comment period
- 26 October
Submit Budget Requests to Department of Management and Budget

Winter/Spring 2024: Public Consideration of County Executive's Proposed Budget

- February 2024
County Executive Releases Advertised Budget Plan
- March 2024
Board of Supervisors Determines and Advertises Maximum Tax Rate

Public Hearings and BOS Town Halls on Proposed Budget and Tax Rate

Board Agenda Item
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- April 2024
Public Hearings and BOS Town Halls on Proposed Budget and Tax Rate

Board of Supervisors Amends Proposed Budget with Mark-Up
- May 2024
Board of Supervisors Adopts FY 2025 Budget

ENCLOSED DOCUMENTS:

None

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Tonya Mills, Senior Fiscal Administrator
Nicole Varnes, Senior Budget Analyst



FY 2023 Carryover and FY 2025 Budget Development Timeline

Park Authority Board Meeting
July 12, 2023



Action Item 1

FY 2023 Carryover Budget Review

Fund 1001 – General Fund



FY 2023 Actuals and Carryover – General Fund

	FY 2023			FY 2024		
	Budget	Actuals	Difference	Adopted Budget	Revised Budget	Difference
Revenue	\$513,750	\$252,399	(\$261,351)	\$513,750	\$513,750	\$-
Total Revenue	\$513,750	\$252,399	(\$261,351)	\$513,750	\$513,750	\$-
Personnel Services	\$25,761,433	\$25,596,098	\$165,335	\$30,753,953	\$30,753,953	\$-
Operating Expenditures	\$9,035,280	\$7,709,018	\$1,326,262	\$7,208,149	\$7,629,727	\$421,578
Capital Equipment	\$1,069,812	\$811,667	\$258,145	\$250,000	\$508,145	\$258,145
Recovered Costs	(\$3,876,161)	(\$2,806,142)	(\$1,070,019)	(\$3,876,161)	(\$3,876,161)	\$-
Total Expenditures	\$31,990,364	\$31,310,641	\$679,723	\$34,335,941	\$35,015,664	\$679,723



Action Item 2

FY 2023 Carryover Requests



FY General Carryover Requests

Item	Description	Amount
Forestry Contract Operations	High-Risk Tree Removal (Full Year)	\$1,279,300
Capital Equipment	Replacement of Failing Equipment	\$735,812
Forestry Equipment Needs	Vehicles and Equipment for New Staff	\$150,000
Zero Waste Trash/Recycling	Trucks, Compactors, Receptacles	\$2,167,544
Rec Center Building Wellness	Major Deferred Maintenance Needs	\$7,000,000
Trail Projects	Maintain Trails at Grades C, D, and F	\$1,500,000
IT Services Equipment	Hardware for Mobile Workforce	\$100,000
Frost Free Hydrant Lines	Backflow Preventers for Dog Parks, Etc	\$425,000
Playground Projects	Major Playground in Each District	\$3,000,000
Irrigation Pump Replacements	Replace Obsolete Field Irrigation Pumps	\$1,000,000
Synthetic Turf Replacements	Meet FY 2024 Field Replacement Schedule	\$2,500,000
TOTAL		\$19,857,666



Action Item 3

FY 2023 Carryover Budget Review

Fund 30400 – Park Authority Bond Construction Fund



FY 2023 Actuals and Carryover – Bond Construction Fund

	FY 2023 Budget	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Revised
Beginning Balance	\$3,333,710	\$3,333,710	\$0	\$1,635,016
Bond Sales	\$141,070,000	\$24,000,000	\$0	\$117,070,000
Premium/Grants	\$0	\$1,000,000	\$0	\$0
Total Available	\$144,403,710	\$28,333,710	\$0	\$118,705,016
Total Disbursements	\$144,403,710	\$26,698,694	\$0	\$118,705,016
Ending Balance	\$0	\$1,635,016	\$0	\$0



Action Item 4

FY 2023 Carryover Budget Review

Fund 80300, Park Improvement Fund



FY 2023 Actuals and Carryover – Park Improvement Fund

	FY 2023 Budget	FY 2023 Actuals	FY 2024 Adopted	FY 2024 Revised
Beginning Balance	\$31,303,001	\$31,303,001	\$1,507,926	\$34,327,732
Revenue	\$0	\$5,850,105	\$0	\$0
Transfers In	\$1,235,950	\$1,235,950	\$0	\$1,949,982
Total Available	\$32,538,951	\$38,389,056	\$1,507,926	\$36,277,714
Total Disbursements	\$31,029,393	\$4,061,324	\$0	\$34,769,788
Ending Balance	\$1,509,558	\$34,327,732	\$1,507,926	\$1,507,926
Lawrence Trust Reserve	\$1,507,926	\$1,507,926	\$1,507,926	\$1,507,926



FY 2025 Proposed Budget Development



FCPA Capital Budget Guidance

1. Determine specific bonding and cash flow requirements for upcoming bond cycles, review the amounts of future Park Authority Bond Referendums, and explore all financing options available to support the renovation of the Park Authority Rec Center facilities immediately in need of renovation (Audrey Moore, Providence, George Washington, and Franconia);
2. Identify options to address projected cash flow limitations for the fiscal years of FY 2024 through FY 2026, to allow for investment in Recreation Center facilities now as a bridge to future renovation projects;



FCPA Capital Budget Guidance

3. Encourage CIP planning staff to more regularly coordinate with FCPA staff to ensure that major park projects are considered in planning and scheduling bond capacity. Staff should continue to work together to identify and prioritize specific Park capital needs; and
4. Revisit and evaluate the Bond Referendum Plan on an annual basis to determine if the causes of the bond-sale backlog are mitigated and a return to the 4-year cycle is desirable and direct CIP planning staff to identify any significant systemic causes of the backlog in unsold bonds that, if addressed, might expedite bond sales and facility construction.



FCPA Operating Budget Guidance

1. Members of the Park Authority Board are encouraged to coordinate with their District Supervisor in fall 2023 to discuss budget issues in advance of the preparation of the FY 2025 Advertised Budget Plan.
2. Make FCPA operationally whole in future budgets for Forestry and IMA-bamboo mitigation.
3. Work with FCPD to initiate a review of options to expand the presence of law enforcement within our park system, including the proposed park ranger program, and return to the Board with recommendations.



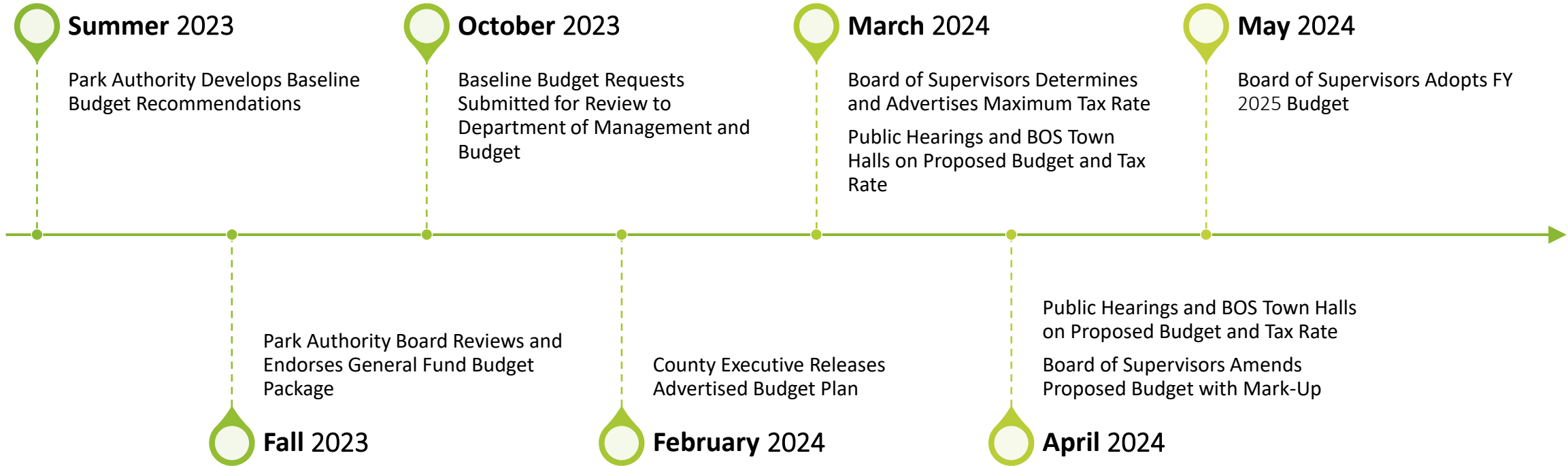
Proposed Budget Development Guidance

BOS Directed the County Executive to undertake a comprehensive review of rate and fees as well as to review current services and programs to evaluate efficacy and determine further efficiencies or savings that could be achieved.

Given current forecast, guidance provided to the Senior Management Team was to submit requests only related to existing programs, no funding requests for new programs or program expansions should be submitted.



FY 2025 Proposed Budget Development



Summer 2023 – Baseline Development



Fall 2023 – Park Authority Board Endorsement of Initial Budget Package



Fall 2023 – Park Authority Board Endorsement of Budget Requests

