



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 3, 2024

Agenda

**Budget Committee
(Committee of the Whole)
Wednesday, July 3, 2024 – 6:40 pm
Boardroom, Herrity Building
Chairman: Ken Quincy
Vice Chair: Tim Hackman**

1. FY 2024 Carryover Budget Review, Fund 10001, Park Authority General Fund (with presentation) – Action*
2. FY 2024 Unencumbered Carryover Requests (with presentation) – Action*
3. FY 2024 Carryover Budget Review Status – Park Authority Bond Construction Fund (30400) (with presentation) – Action*
4. Development of FY 2026 Proposed Budget – (with presentation) - Information

*Enclosures



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

Board Agenda Item
July 10, 2024

ACTION ITEM 1

FY 2024 Carryover Budget Review – Fund 10001, Park Authority General Fund

ISSUE:

Approval of the FY 2024 Carryover Budget Review for Fund 10001, Park Authority General Fund (10001).

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2024 Carryover Budget Review for the Park Authority General Fund (10001).

TIMING:

Board action is recommended on July 10, 2024. The submission of the FY 2024 Carryover Review was due to the Department of Management and Budget on July 5, 2024.

BACKGROUND:

Carryover is the continuation of financial obligations from the current fiscal year ending June 30, 2024 (FY 2024), to the new fiscal year beginning July 1, 2024 (FY 2025). 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 2024 budget but cannot be paid until FY 2025.

FY 2024 total actual Park Authority General Fund (10001) revenue is \$796,324 which is \$117,324 higher than the Revised Budget Plan of \$679,000. Total actual expenditures with encumbrances are \$36,240,308 as compared to the Revised Expenditure budget amount of \$36,369,885. Recovered Costs (Work Performed for Others) are (\$3,660,166) and are offset by non-recovery for vacancies. A balance remains in the General Fund of \$129,576.

Staff recommend that encumbered balances in the amount of \$1,280,001 should be carried over into FY 2025 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 2024 Carryover submission will include the carryover of encumbrances of \$1,280,001 and will increase the FY 2025 expense budget from \$36,081,623 to \$37,361,624.

ENCLOSED DOCUMENT:

Attachment 1: FY 2024 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, Budget and Procurement Manager

Attachment 1

**FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND
FUND 10001
FY 2024 CARRYOVER SUMMARY**

	FY 2024 Revised Budget	FY 2024 Actual As of 6/30/24	FY 2024 Encumbrances Estimated	FY 2024 Balance Estimated	FY 2025 Adopted Budget	FY 2025 Revised Budget	Difference
EXPENDITURES:							
Personnel Services	\$30,252,453	\$30,210,993	\$0	\$41,459	\$32,425,616	\$32,425,616	\$0
Operating Expenses	\$8,259,361	\$7,787,737	\$187,863	\$283,761	\$7,282,168	\$7,470,031	\$187,863
Capital Equipment	\$1,734,232	\$621,743	\$1,092,138	\$20,351	\$250,000	\$1,342,138	\$1,092,138
Subtotal	\$40,246,046	\$38,620,473	\$1,280,001	\$345,571	\$39,957,784	\$41,237,785	\$1,280,001
Less: Recovered Costs	(\$3,876,161)	(\$3,660,166)	\$0	(\$215,995)	(\$3,876,161)	(\$3,876,161)	\$0
TOTAL EXPENDITURES	\$36,369,885	\$34,960,307	\$1,280,001	\$129,576	\$36,081,623	\$37,361,624	\$1,280,001
REVENUE	\$679,000	\$796,324	\$0	(\$117,324)	\$0	\$0	\$0
Net Cost to the County	\$35,690,885	\$34,163,983	\$1,280,001	\$246,900	\$36,081,623	\$37,361,624	\$1,280,001

FY 2024 Estimated Carryover:

Personnel Services	\$0
Operating Expenses *	\$187,863
Capital Equipment**	<u>\$1,092,138</u>

Total FY 2023 Carryover Request:	<u><u>\$1,280,001</u></u>
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*

** capital equipment

ACTION ITEM 2

FY 2024 Unencumbered Carryover Requests

ISSUE:

Endorsement of the FY 2024 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 2024 Unencumbered Carryover Requests.

TIMING:

Board action is recommended on July 10, 2024. The submission of the FY 2024 Carryover Requests was due to the Department of Management and Budget on July 5, 2024.

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. The table below contains the list of requested carryover items.

Item	Description	Amount
Capital Equipment	Replacement of Failing Equipment	\$480,839
Summer Entertainment Series	Support to Continue Summer Productions	\$150,000
MLK Trail Project	Extension of New Community Trail to Water	\$350,000
Zero Waste Program	One-Time Costs for Full Implementation	\$1,004,360
CIP Bridge Funding	Support for Rec Center Capital Improvements	\$5,000,000
Synthetic Turf Replacements	Meet FY 2025 Field Replacement Schedule	\$650,000
TOTAL		\$7,635,199

Board Agenda Item
July 10, 2024

FISCAL IMPACT:

The Fiscal Year 2024 Unencumbered Carryover submission totals \$7,706,611.

ENCLOSED DOCUMENT:

Attachment 1: FY 2024 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, Budget and Procurement Manager

**FY 2024 Carryover Requests – General Fund (10001/30010)
In Priority Order**

1. Capital Equipment

\$480,839

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 and FY23 carryover funds of \$735,812 to help with the most urgent priorities but a significant backlog of failing and unsafe equipment remains. The Park Authority's \$480,839 request will address the existing 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 \$2.4M 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 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.

Park Operations - Equipment Request Details		
Equipment	Amount	Description
Utility Vehicle	\$ 19,251	Green Spring Gardens - Replace vehicles that were removed from the fleet in FY 23. Uneconomical to repair. #0624 and #0690.
Towmaster Trailer	\$ 53,105	Replace existing deadlined vehicle. #8914
Track Skid Loader	\$ 100,483	Replaced surplus equipment that was uneconomical to repair. #0526
Road Roller	\$ 70,000	Replace existing equipment. #21955
Infield Groomer	\$ 140,000	Replace existing equipment. #23993
Deep Tine Aerator	\$ 38,000	New equipment to improve turf quality.
Aluminum Trailers	\$ 60,000	Replacing three trailers and three new for the area crews.
	\$ 480,839	

(Fund 100-C10001, P515103002, 565125)

2. Summer Entertainment Series

\$150,000

The Fairfax County Park Authority Summer Entertainment Series is free to the public through a partnership between the Fairfax County Park Authority and the Fairfax County Board of Supervisors with funding by private and corporate donations through the Fairfax County Park Foundation. This includes 11 series at 17 locations typically with over 150 performances including concerts, children's shows, outdoor movies, and international performances. Each summer more than 30,000 persons of all ages attend. Last year, the Summer Entertainment Series provided a critical outlet for residents as pandemic restrictions were loosened.

Currently nearly one-half of the cost of each show is for professional sound, equipment, and lighting. In addition, the County's two Showmobiles provide a portable stage for some of the shows where there are no permanent performance facilities. However, the cost of sound and technical support has been steadily rising. Several series are expanding the length of concerts from 1 hour to 1.5 hours, scheduling a longer season, or adding a second venue, adding to costs.

The County has funded one-time increases to cover the costs of professional sound, equipment, and lighting for the summer season, we are requesting the same increase to cover the same funding shortfall for FY 2025. FCPA does not have room in the budget to cover these increased costs.

(100-C10001, P515101002, 521250)

3. MLK Trail Project

\$350,000

The Gum Springs Community, located in the Mount Vernon District, is the oldest African American community in Fairfax County. Residents have long been advocating for equitable water access to Little Hunting Creek from the nearby Martin Luther King, Jr. Park. As part of FY 2022 carryover, \$600,000 was made available for the initial work on this trail system. FCPA is well into design and planning for the project and, in consultation with residents, has identified the need for additional funding to bring the trail to the waterfront at Little Hunting Creek.

(300-C30010, P515104001, 564080)

4. Trash Operations/Zero Waste

\$1,004,360

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. The Board of Supervisors has made funding available for the first phase of this program; additional funding is needed to acquire capital equipment for the remaining phases.

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

\$99,000/truck X 4 trucks = \$396,000

4 compactors @ \$82,090 each = \$328,360

420 Additional Receptacles for Waste and Recycling in Parks and at Facilities = \$280,000

(Fund 300-C30010, P515104001, PR-000163, 565030)

5. CIP Bridge Funding

\$5,000,000

Consistent with action taken at FY 2022 carryover, and at FY 2023 third quarter and FY 2023 carryover, the Park Authority is requesting \$5 million to bolster Parks capital construction and maintenance. As noted in the FY 2024 Budget Guidance from the Board of Supervisors, it has been anticipated that the Park Authority would require County support outside of the bond program to bridge funding gaps prior to the next referendum.

(Fund 300-C30010, P515104001, PR-000153, 564080)

6. Synthetic Turf Replacement

\$650,000

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 \$3,282,836 per year (approximately 6 fields at current costs), an amount which is now indexed to a 3% increase in projected costs year over year.

Going into FY 2025 the Replacement Program is funded at the current level of \$3,282,836, but eleven fields are due for replacement, for a total of \$6,066,700. In order to maintain the schedule of replacement, FCPA needs an additional \$650,000 for those eleven fields (to supplement the beginning balance for the year of \$2,151,876).

(Fund 300-C30010, P515104001, PR-000097, 564076)

Board Agenda Item
July 10, 2024

ACTION - 3

FY 2024 Carryover Budget Review Status - Park Authority Bond Construction Fund (30400).

ISSUE:

Approval of the FY 2024 Carryover Budget Review submission for Fund 30400, Park Authority Bond Construction Fund.

RECOMMENDATION:

The Park Authority Executive Director recommends approval of the FY 2024 Budget Carryover for Fund 30400, Park Authority Bond Construction Fund.

TIMING:

Board action is recommended on July 10, 2024. The submission of the FY 2024 Carryover Review was due to the Department of Management and Budget on July 5, 2024

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 \$27,438. That increase is associated with grants and contributions received during the fiscal year.

Based on a beginning cash balance of \$4,560,811 and a future bond sale of \$99,070,000, the Park Authority will have a total appropriation of \$103,630,811 to expend in the Capital Improvement Program for park-land acquisition, development and renovation for Fund 30400, Park Authority Bond Construction.

ENCLOSED DOCUMENTS:

- Attachment 1: FY 2024 Carryover Fund Statement - Fund 30400, Park Authority Bond Construction
- Attachment 2: FY 2024 Capital Construction Carryover Summary of Capital Projects - Fund 30400, Park Authority Bond Construction
- Attachment 3: FY 2024 Carryover - Fund 30400, Park Authority Bond Construction Fund Adjustments

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FY 2024 Bond Construction Fund Carryover Action Item
Page 2

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, Budget and Procurement Manager

Attachment 1

FY 2024 CARRYOVER FUND STATEMENT						
Fund: 30400, Park Authority Bond Construction						
Agency: Park Authority						
	1. FY 2024 Estimate	2. FY 2024 Actual	3. Increase (Decrease) (Col. 2-1)	4. FY 2025 Adopted Budget Plan	5. FY 2025 Revised Budget Plan	6. Increase (Decrease) (Col. 5-4)
Beginning Balance	\$1,624,618	\$1,624,618	\$0	\$0	\$4,560,811	\$4,560,811
Revenue:						
Sale of Bonds ¹	\$117,070,000	\$18,000,000	(\$99,070,000)	\$0	\$99,070,000	\$99,070,000
Bond Premium ¹	\$0	\$0	\$0	\$0		
Grant Revenue	\$0	\$27,438	\$27,438	\$0		
Total Revenue	\$117,070,000	\$18,027,438	(\$99,042,562)	\$0	\$99,070,000	\$99,070,000
Total Available	\$118,694,618	\$19,652,056	(\$99,042,562)	\$0	\$103,630,811	\$103,630,811
Expenditures:	\$118,694,618	\$15,091,245	(\$103,603,373)	\$0	\$103,630,811	\$103,630,811
Total Disbursements	\$118,694,618	\$15,091,245	(\$103,603,373)	\$0	\$103,630,811	\$103,630,811
Ending Balance ²	\$0	\$4,560,811	\$4,560,811	\$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 2024 bond sale, a total of \$18,000,000 was sold from this program, leaving a balance of \$99,070 million in authorized, but unissued bonds from the 2020 Park Bond Referendum.

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 2024 PARK AUTHORITY BOND CONSTRUCTION FUND (30400) CARRYOVER
SUMMARY OF CAPITAL PROJECTS**

FOCUS PROJECT NUMBER	PROJECT NAME	TOTAL PROJECT ESTIMATE	FY 2024 REVISED BUDGET PLAN	FY 2024 ACTUAL EXPENDITURES	FY 2024 REMAINING BALANCE	FY 2025 ADOPTED BUDGET PLAN	FY 2025 REVISED BUDGET PLAN	INCREASE/ DECREASE
PR-000009	Community Parks/New Facilities - 2012	7,285,000	478,619	478,619	-	-	-	-
PR-000010	Grants	4,070,982	996,426	21,080	975,346	-	1,002,784	27,438
PR-000077	Land Acquisition and Open Space - 2016	7,000,000	743,239	130,456	612,783	-	612,783	-
PR-000145	Land Acquisition and Open Space - 2020	7,000,000	3,888,400	30,565	3,857,835	-	3,857,835	-
PR-000076	Natural and Cultural Resource Stewardship - 2016	7,692,000	3,634,576	792,810	2,841,766	-	2,841,766	-
PR-000148	Natural/Cultural Stewardship - 2020	12,239,400	11,880,717	1,048,908	10,831,809	-	10,831,809	-
PR-000079	New Park Development - 2016	19,820,000	5,111,171	173,048	4,938,123	-	4,938,123	-
PR-000146	New Park Development - 2020	27,712,000	18,759,199	120,469	18,638,730	-	18,638,730	-
PR-000078	Park Renovations and Upgrades - 2016	53,266,663	22,809,264	1,305,052	21,504,212	-	21,504,212	-
PR-000147	Park Renovations and Upgrades - 2020	55,698,600	50,393,008	10,990,238	39,402,770	-	39,402,770	-
TOTAL FUND 30400		201,784,645	118,694,619	15,091,245	103,603,374	-	103,630,811	27,438

INFORMATION ITEM 4

Development of FY 2026 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, lake 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 2026 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 2024: Park Authority Develops Baseline Budget Proposals

- 3 June
 - Determine Internal Department Budget Guidance
 - Communicate County budget guidance
 - Develop process for reviewing potential budget reductions
 - Review preliminary Director's Office priorities
- 27 June
 - Division Priorities and Processes
 - Discussion with Director's Office, and Division Directors on Priorities, Requests, and Potential Reductions
- 10 July
 - Initial Planning with Park Authority Board
 - Discuss Proposed Budget Calendar, Potential Reduction Guidance and General Strategies
 - Review Preliminary FY 24 Year-End Results
 - Review Fee Development Calendar
- August
 - Internal Department Engagement

Board Agenda Item
July 10, 2024

- Introduce Director's Office Review Process for Requests and Priorities
 - Develop Data and Baseline Justification for Budget Adjustments
- 28 August
 - Park Authority Board Reviews Potential Budget Reductions and Public Comment Period 1 (Budget Reductions) is Opened

Fall 2024: Park Authority Board Consideration of Budget Items

- 1 Sep
 - Release Proposed Budget Requests to Park Authority Board for September 11 PAB Meeting
 - Public Comment Period 1 (Budget Requests) is Opened
- 11 Sep
 - Park Authority Board Reviews Budget Request Packages
 - Present New Budget Requests with Justification and Discuss Impact on Equity
 - Public Comment Period 2 (Budget Reductions and Requests) Opens
- 12 Sep
 - Leadership Meeting with DMB and CFO to Review Budget Priorities and Potential Reduction Package
- 25 Sep
 - Park Authority Board Reviews, Prioritizes, and Endorses Budget Reduction Package with Public Comment Included
 - September (Prior to DMB Submission)
 - PAB/BOS Meeting and Engagement
 - Discuss and confirm priorities for baseline budget submission and for public engagement phase
- 23 Oct
 - Park Authority Board Reviews and Endorses Final Budget Packages
 - Budget Priorities
 - Final Prioritization of Budget Reductions
 - Endorsement and Approval of Baseline Budget Submissions for all Funds
 - Approve Advertised Fee Proposal Package for CY25

Winter/Spring 2025: Public Consideration of County Executive's Proposed Budget

- February 2025
 - County Executive Releases Advertised Budget Plan
- March 2025
 - Board of Supervisors Determines and Advertises Maximum Tax Rate
 - Public Hearings and BOS Town Halls on Proposed Budget and Tax Rate
- April 2025
 - Public Hearings and BOS Town Halls on Proposed Budget and Tax Rate
 - Board of Supervisors Amends Proposed Budget with Mark-Up

Board Agenda Item

July 10, 2024

- May 2025
 - Board of Supervisors Adopts FY 2026 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

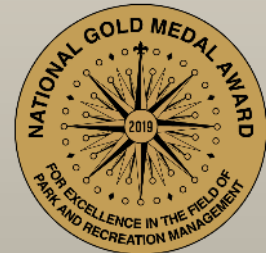
Tonya Mills, Senior Fiscal Administrator

Nicole Varnes, Senior Budget Analyst



FY 2024 Carryover and FY 2026 Budget Development Timeline

Park Authority Board Meeting
July 10, 2024



Action Item 1

FY 2024 Carryover Budget Review

Fund 1001 – General Fund



FY 2024 Actuals and Carryover – General Fund

DRAFT

	FY 2024			FY 2025		
	Budget	Actuals	Difference	Adopted Budget	Revised Budget	Difference
Revenue	\$679,000	\$796,324	\$117,324	\$-	\$-	\$-
Total Revenue	\$679,000	\$796,324	\$117,324	\$-	\$-	\$-
Personnel Services	\$30,252,453	\$30,210,993	\$41,460	\$32,425,616	\$32,425,616	\$-
Operating Expenditures	8,259,361	7,787,737	471,624	7,282,168	7,470,031	187,863
Capital Equipment	1,734,232	621,743	1,112,489	250,000	1,342,138	1,092,138
Recovered Costs	(3,876,161)	(3,660,166)	(215,995)	(3,876,161)	(3,876,161)	\$-
Total Expenditures	\$36,369,885	\$34,960,307	\$1,409,578	\$36,081,623	\$37,361,624	\$1,280,001



Action Item 2

FY 2024 Carryover Requests



FY 2024 General Fund Carryover Requests

Item	Description	Amount
Capital Equipment	Replacement of Failing Equipment	\$480,839
Summer Entertainment Series	Support to Continue Summer Productions	\$150,000
MLK Trail Project	Extension of New Community Trail to Water	\$350,000
Zero Waste Program	One-Time Costs for Full Implementation	\$1,004,360
CIP Bridge Funding	Support for Rec Center Capital Improvements	\$5,000,000
Synthetic Turf Replacements	Meet FY 2025 Field Replacement Schedule	\$650,000
TOTAL		\$7,635,199



Action Item 3

FY 2024 Carryover Budget Review

Fund 30400 – Park Authority Bond Construction Fund



FY 2024 Actuals and Carryover – Bond Construction Fund

DRAFT

	FY 2024 Budget	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Revised
Beginning Balance	\$1,624,619	\$1,624,619	\$0	\$4,560,811
Bond Sales	117,070,000	18,000,000	-	99,070,000
Premium/Grants	-	27,438	-	-
Total Available	\$118,694,619	\$19,652,056	\$-	\$103,630,811
Total Disbursements	\$118,694,619	\$15,091,245	\$-	\$103,630,811
Ending Balance	\$0	\$4,560,811	\$-	\$-



Information Item 4

FY 2026 Proposed Budget Development

TO BE POSTED

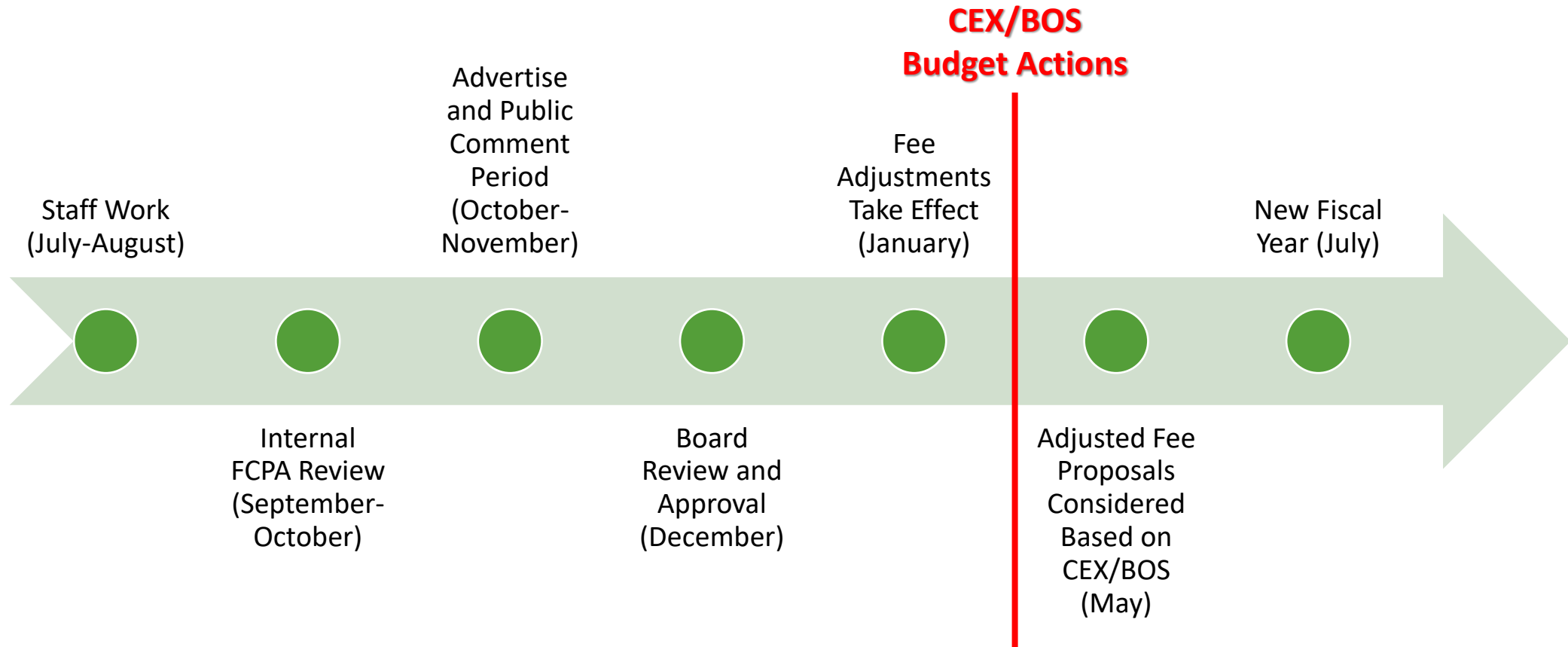


Reminder: Timeline Changed and Added Opportunity to Adjust Based on BOS-Imposed Costs

- Fee Process Timeline Condensed
 - Public Process Streamlined
 - Board Schedule and Approvals Adjusted
- Timeline and Implementation of Fees Moved to January
- All Fees are in Same Annual Schedule (e.g. Camps, Classes, Facility/Amenity Use, Rentals)
- The Addition of Conditional Approvals Allows PAB to Address MRA or Other Increases Approved by BOS During Budget Process



Fee Package Timeline



Conditional Approval Approach

- As part of the annual fee process, FCPA staff will identify additional fees for consideration that would be triggered with more significant BOS directed costs than anticipated (e.g. compensation)
- Park Authority Board will vote and approve the conditional fees through Regular Fee Process
- Staff will bring forward fee options in April 2025, which could be implemented effective July 1



FCPA-Specific Budget Development Guidance

- The next step in [the] process [to develop an equitable funding model] will be for Neighborhood and Community Services and FCPA staff to conduct a thorough public outreach process.
- County staff, in concert with the Park Authority Board, are directed to review the current funding structure of FCPA to determine if there are alternative approaches that could be considered to improve park services, facilities, and maintenance and further address equity.
- The Board recognizes that these changes will require significant fiscal resources and organizational change and expects any recommendations to be phased in over multiple years.



Proposed Budget Development Guidance

Given current forecast, guidance provided to the Senior Management Team was to **ONLY** submit new funding requests for General Fund or General Fund supported agencies which fall into one of the following categories:

- 1) New facilities;
- 2) Contract Rate Increases; and/or
- 3) Critical County Operations.

Budget addendum requests associated with new programs or enhancements to existing programs and services should not be submitted.



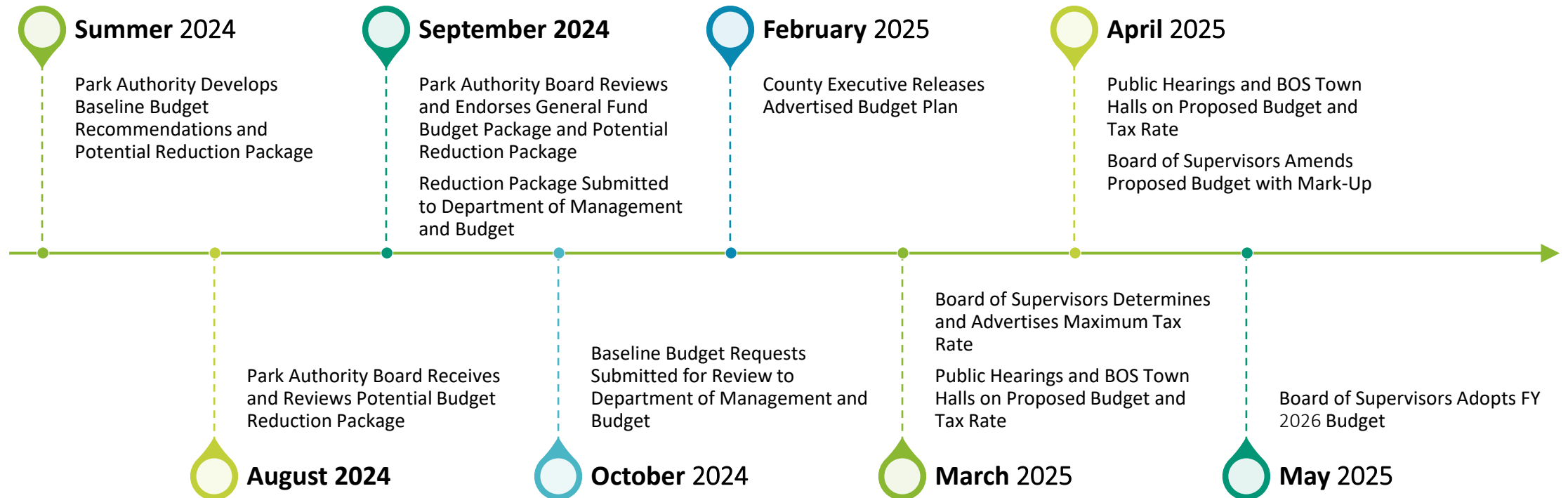
General Fund Budget Reduction Guidance

- Given that the reductions taken during the FY 2025 budget process focused on efficiencies and flexibility available within agency budgets, we expect that the options developed this year will involve harder choices that may impact service delivery and filled positions.
- Agencies are asked to provide reductions totaling 10 percent of their budgets, which will allow us to weigh the feasibility of each option and its impact on County services as the FY 2026 budget picture develops.

FCPA General Fund Target: \$3,561,100



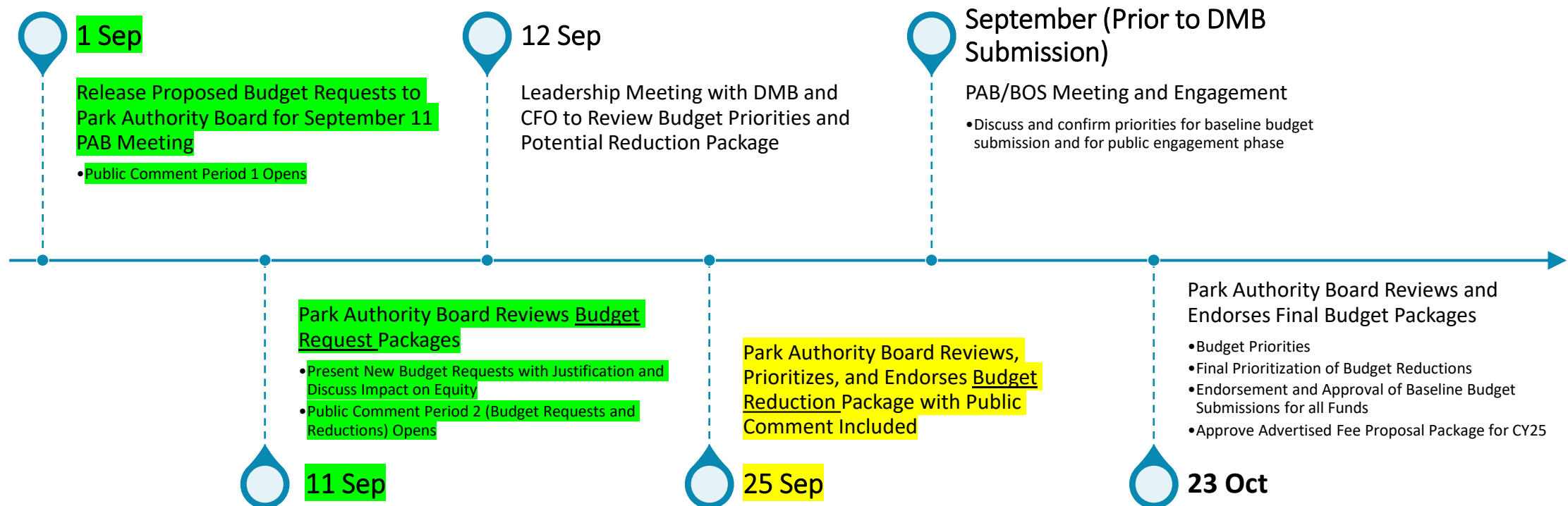
FY 2026 Proposed Budget Development



Summer 2024 – Baseline Development



Fall 2024 – Park Authority Board Consideration of Budget Items





FAIRFAX COUNTY PARK AUTHORITY



FY 2024 Carryover and FY 2026 Budget Development Timeline

Park Authority Board Meeting
July 10, 2024