



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

VIA: Kirk W. Kincannon, Executive Director

FROM: Janet Burns, Senior Fiscal Manager

DATE: July 21, 2017

Agenda

Budget Committee

Wednesday, July 26, 2017 – 5:30 p.m.

Boardroom – Herrity Building

Chairman: Mary Cortina

Vice Chair: Ken Quincy

Members: Michael Thompson, Walter Alcorn, Maggie Godbold

1. FY 2017 Year End Budget Review, Fund 10001, General Fund – Information*
2. FY 2017 Year End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund – Information*

*Enclosures



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

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INFORMATION

FY 2017 Year-End Budget Review, Fund 10001, General Fund

Category	FY 2017 Total	FY 2016 Total	Variance	Reasons
Revenue	\$705,800	\$814,879	(\$109,079)	Revenue is down due to consolidation of RecPAC centers, further shifting of programs to Fund 80000, and increased requests for scholarship. DMB decreased the FY 2017 Revised Revenue budget by \$92,975 based on actuals.
Personnel Services	\$21,632,459	\$20,370,722	\$1,261,737	The increase is due to salary increases associated with the market rate and longevity increases, paying living wage increases (funding for this was appropriated at carryover), and filling vacancies.
Operating Expenditures	\$5,650,391	5,794,700	(\$144,309)	This decrease is due to a decrease of \$87K in Tririga payments (last year was paid for 2 years due to IBM contract requirements) and contracted camps down by \$99k due to program transfers to the Revenue & Operating Fund.
Capital Equipment	\$122,202	\$198,770	(\$76,568)	This reflects purchases of critical capital equipment.
Recovered Cost	(\$3,162,248)	(\$2,918,569)	(\$243,679)	This is due to filling vacancies, so more positions to recover. Mostly through WPFO of Planning and Development staff and maintenance staff to projects.
Total	\$23,537,004	\$22,630,744	\$906,260	

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ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Executive Director

Aimee L. Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

INFORMATION

FY 2017 Year-End Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Overall, total Revenue for the year is \$47,285,314 in FY 2017 as compared to \$46,316,031 last year, an increase of \$969,283 or 2.1 percent. The FY 2017 revenue revised budget is \$48,377,877 and the Fourth Quarter revenue represents 97.7 percent of the budget versus 98.7 percent of the total budget in the prior year.

Revenue

Divisions	FY 2017 Total	FY 2016 Total	Variance	Reasons
Admin	\$768,438	\$753,579	\$14,859	Admin Revenue is up due to more gifts and donations received.
Golf	\$10,059,264	\$10,053,150	\$6,114	Golf finished with a strong fourth quarter of revenue, enabling the section to nearly match FY16 revenue despite the 6-month closure of the Burke Lake driving range and continued weather challenges in the first and third quarters.
Rec Activities	\$4,988,016	\$4,563,613	\$424,403	The expansion of the Water Mine at Lake Fairfax Park, and additional lakefront park camps, and program and event offerings at Burke Lake Park have resulted in increased revenues.
RECenters	\$28,747,645	\$28,357,204	\$390,441	RECenter total revenue increased 1.4% for the year, led by increases in swim contract rental income, site general admissions, season passes, and birthday party room rentals
Resource Management	\$2,721,950	\$2,588,485	\$133,465	Frying Pan is up \$42K over last year in Facility Rental revenue. School and scout programs at sites were up \$84K.
Total Revenue	\$47,285,314	\$46,316,031	\$969,283	

Expenditures

Overall, total expenditures are \$46,938,874 in FY 2017 as compared to \$45,718,484 last year at this time, an increase of \$1,220,392, or 2.7 percent.

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Expenditures

Divisions	FY 2017 Total	FY 2016 Total	Variance	Reasons
Admin	\$3,666,529	\$3,645,667	\$20,862	Expenses were increased due to salary increases associated with pay increases, market rate adjustments & longevity, and an increase in total debt service for both Twin Lakes and Laurel Hill of \$29,101 as determined by the repayment schedule. FY 2016 debt service for both Twin Lakes and Laurel Hill was \$1,605,315, and the FY 2017 total is \$1,634,416.
Golf	\$10,049,530	\$9,504,659	\$544,871	Personnel expenses were up nearly \$350K due to salary and benefits increases and increases in seasonal staff hours. Operating expenses were up about \$140K led by increases to grounds maintenance supplies and equipment repairs.
Rec Activities	\$4,971,067	\$4,593,147	\$377,921	Personnel expenses were up \$435K due to salary and benefits increases, along with an increase in seasonal staff hours at the Water Mine and the filling of several previously-vacant merit positions in the Business Office Marketing Services sections. These increases were offset by operating costs that were lower for the year.
RECENTERS	\$26,140,828	\$25,991,515	\$149,313	Total expenses for RECenters increased only 0.7% despite salary and benefits increases, as merit position vacancies were held and seasonal staff hours were closely managed. Operating costs rose only slightly (0.8%).
Resource Management	\$2,110,920	\$1,983,496	\$127,424	Salary increases were associated with salary increases, market rate adjustments, longevity, and living wage. Payments to contract vendors increased \$46K over the previous year.
Total Expenditures	\$46,938,874	\$45,718,484	\$1,220,392	
Net Revenue	\$346,441	\$597,547	(\$251,106)	Net Revenue is down \$251,106 this year as we see the impact that the first and third quarter weather had on golf and the impact of salary increases and associated adjustments..

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ENCLOSED DOCUMENTS:

Attachment 1: Quarterly Trends for Fund 80000

Attachment 2: Cumulative Trends for Fund 80000

Attachment 3: FY 2017 Revenue and Expenditure Analysis-By Site, Fund 80000

STAFF:

Kirk W. Kincannon, Executive Director

Aimee Vosper, Deputy Director/CBD

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Administrator

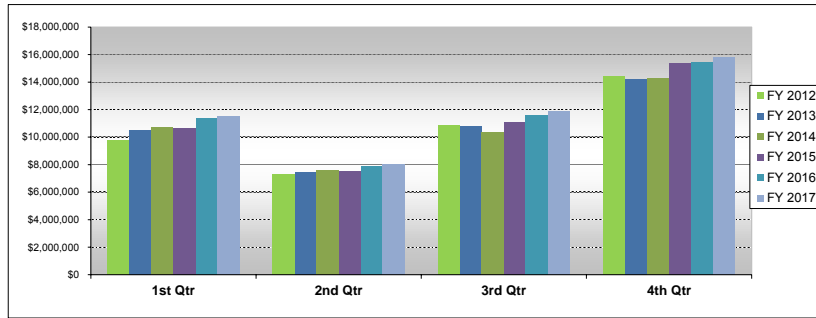
Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

FY 2017 QUARTERLY TRENDS FOR FUND 80000

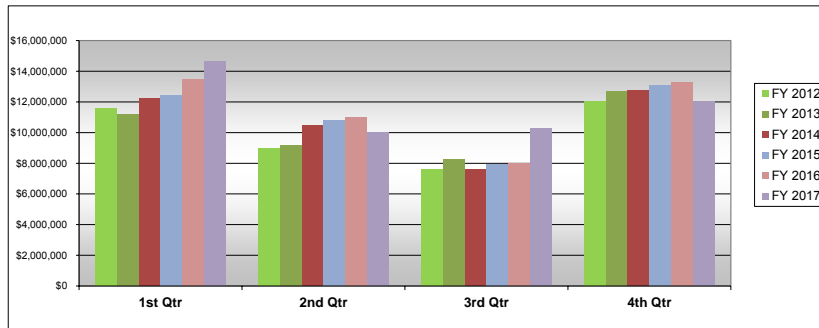
ACTUAL REVENUE TRENDS

Qtr	FY 2012			FY 2013			FY 2014			FY 2015			FY 2016			FY 2017		
1st Qtr	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	24.97%	\$10,680,321	23.90%	\$11,397,627	24.61%	\$11,498,054	24.32%					
2nd Qtr	17.31%	\$7,347,940	17.30%	\$7,451,186	17.35%	\$7,601,697	17.66%	\$7,552,882	16.90%	\$7,862,616	16.98%	\$8,071,277	17.07%					
3rd Qtr	24.77%	\$10,909,076	25.69%	\$10,797,265	25.13%	\$10,381,622	24.11%	\$11,074,431	24.79%	\$11,572,848	24.99%	\$11,917,108	25.20%					
4th Qtr	33.23%	\$14,402,440	33.91%	\$14,213,051	33.09%	\$14,319,183	33.26%	\$15,371,063	34.40%	\$15,482,944	33.43%	\$15,798,875	33.41%					
Actual	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%	\$43,055,113		\$44,678,697		\$46,316,035		\$47,285,314						
Budget																		



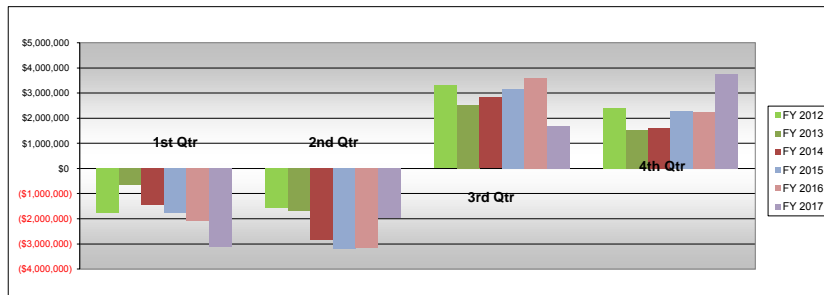
ACTUAL EXPENDITURE TRENDS

Qtr	FY 2012			FY 2013			FY 2014			FY 2015			FY 2016			FY 2017		
1st Qtr	29.49%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	28.43%	\$12,440,564	28.16%	\$13,492,842	29.51%	\$14,625,714	31.16%					
2nd Qtr	24.52%	\$8,936,602	22.26%	\$9,140,101	22.16%	\$10,467,113	24.37%	\$10,761,107	24.36%	\$11,013,130	24.09%	\$10,035,178	21.38%					
3rd Qtr	21.73%	\$7,611,759	18.96%	\$8,261,936	20.03%	\$7,561,571	17.60%	\$7,898,407	17.88%	\$7,970,530	17.43%	\$10,237,249	21.81%					
4th Qtr	32.37%	\$12,002,810	29.90%	\$12,692,796	30.78%	\$12,713,945	29.60%	\$13,083,745	29.61%	\$13,241,980	28.96%	\$12,040,733	25.65%					
Actual	108.10%	\$40,138,519	100.00%	\$41,243,440	100.00%	\$42,956,665		\$44,183,823		\$45,718,482		\$46,938,874						
Budget																		



ACTUAL NET REVENUE TRENDS

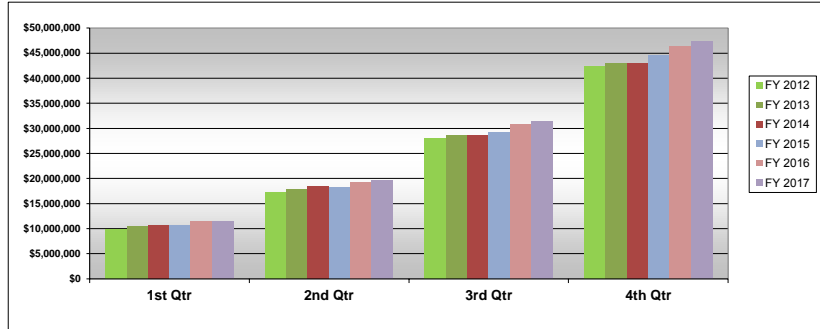
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
1st Qtr	(\$1,776,944)	(\$652,216)	(\$1,461,425)	(\$1,760,243)	(\$2,095,215)	(\$3,127,660)
2nd Qtr	(\$1,588,662)	(\$1,688,915)	(\$2,865,416)	(\$3,208,225)	(\$3,150,514)	(\$1,963,901)
3rd Qtr	\$3,297,317	\$2,535,329	\$2,820,051	\$3,176,024	\$3,602,318	\$1,679,859
4th Qtr	\$2,399,630	\$1,520,255	\$1,605,238	\$2,287,318	\$2,240,964	\$3,758,142
Actual	\$2,331,341	\$1,714,453	\$98,448	\$494,874	\$597,553	\$346,440
Budget						



CUMULATIVE TRENDS FOR FUND 8000

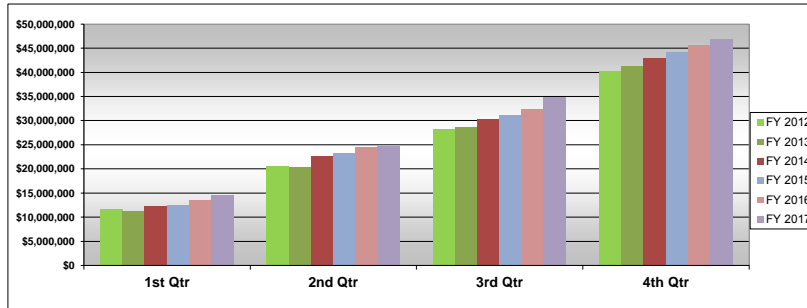
ACTUAL CUMULATIVE REVENUE TRENDS

qtr	FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		FY 2017	
1st Qtr	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	24.97%	\$10,680,321	23.90%	\$11,397,627	24.61%	\$11,498,054
2nd Qtr	42.00%	\$17,158,344	40.40%	\$17,947,577	41.78%	\$18,354,308	42.63%	\$18,233,203	40.81%	\$19,260,243	41.58%	\$19,569,331
3rd Qtr	66.77%	\$28,067,420	66.09%	\$28,744,842	66.91%	\$28,735,930	66.74%	\$29,307,634	65.60%	\$30,833,091	66.57%	\$31,486,439
4th Qtr	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%	\$43,055,113	100.00%	\$44,678,697	100.00%	\$46,316,035	100.00%	\$47,285,314



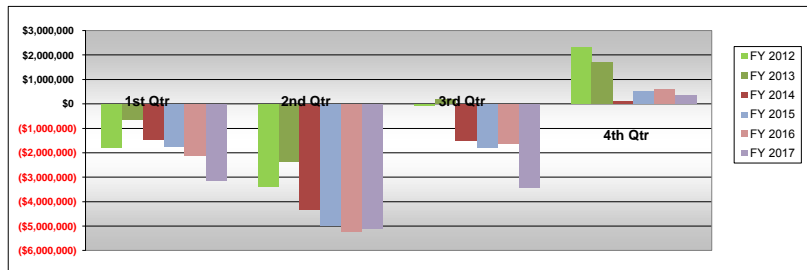
ACTUAL CUMULATIVE EXPENDITURE TRENDS

qtr	FY 2012		FY 2013		FY 2014		FY 2015		FY 2016		FY 2017	
1st Qtr	27.28%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	28.43%	\$12,440,564	28.16%	\$13,492,842	29.51%	\$14,625,714
2nd Qtr	49.96%	\$20,523,950	51.13%	\$20,288,708	49.19%	\$22,681,149	52.80%	\$23,201,671	52.51%	\$24,505,972	53.60%	\$24,660,892
3rd Qtr	70.06%	\$28,135,709	70.10%	\$28,550,644	69.22%	\$30,242,720	70.40%	\$31,100,078	70.39%	\$32,476,502	71.04%	\$34,898,141
4th Qtr	100.00%	\$40,138,519	100.00%	\$41,243,440	100.00%	\$42,956,665	100.00%	\$44,183,823	100.00%	\$45,718,482	100.00%	\$46,938,874



ACTUAL CUMULATIVE NET REVENUE TRENDS

qtr	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
1st Qtr	(\$1,776,943)	(\$652,215)	(\$1,461,424)	(\$1,760,243)	(\$2,095,215)	(\$3,127,660)
2nd Qtr	(\$3,365,606)	(\$2,341,131)	(\$4,326,841)	(\$4,968,468)	(\$5,245,729)	(\$5,091,561)
3rd Qtr	(\$68,289)	\$194,198	(\$1,506,790)	(\$1,792,444)	(\$1,643,411)	(\$3,411,702)
4th Qtr	\$2,331,341	\$1,714,453	\$98,448	\$494,874	\$597,553	\$346,440



FY 2016 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30 , 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2016	753,579	3,645,665	(2,892,086)
	2017	768,438	3,666,529	(2,898,091)
VARIANCE		14,859	20,864	(6,005)
GOLF ENTERPRISES	2016	10,053,150	9,504,659	548,491
	2017	10,059,264	10,049,531	9,733
VARIANCE		6,114	544,872	(538,758)
REC ACTIVITIES	2016	32,920,817	30,584,662	2,336,155
	2017	33,735,661	31,111,893	2,623,768
VARIANCE		814,844	527,231	287,613
RESOURCE MANAGEMENT	2016	2,588,485	1,983,496	604,989
	2017	2,721,950	2,110,920	611,030
VARIANCE		133,465	127,424	6,041
COMBINED TOTAL	2016	46,316,031	45,718,482	597,549
	2017	47,285,313	46,938,874	346,439
VARIANCE		969,282	1,220,392	(251,110)
GOLF ENTERPRISES				
Administration	2016	63,707	545,741	(482,034)
	2017	105,933	505,250	(399,317)
VARIANCE		42,226	(40,491)	82,717
Burke Lk. Golf Course	2016	944,430	786,730	157,700
	2017	845,309	948,677	(103,368)
VARIANCE		(99,121)	161,947	(261,068)
Greendale Golf Course	2016	1,328,997	1,052,714	276,283
	2017	1,335,025	982,838	352,187
VARIANCE		6,028	(69,876)	75,904
Jefferson Golf Course	2016	1,127,610	1,010,709	116,901
	2017	1,110,083	997,029	113,054
VARIANCE		(17,527)	(13,680)	(3,847)
Pinecrest Golf Course	2016	786,187	843,800	(57,613)
	2017	718,655	887,540	(168,885)
VARIANCE		(67,532)	43,740	(111,272)
Twin Lakes Golf Course	2016	2,712,095	2,491,462	220,633
	2017	2,675,373	2,609,425	65,948
VARIANCE		(36,722)	117,963	(154,685)
Oak Marr Golf Course	2016	1,095,210	781,753	313,457
	2017	1,083,478	883,516	199,962
VARIANCE		(11,732)	101,763	(113,495)
Laurel Hill Golf Course	2016	1,994,917	1,991,748	3,169
	2017	2,185,408	2,235,255	(49,847)
VARIANCE		190,491	243,507	(53,016)

FY 2016 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30 , 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2016	483,118	2,190,537	(1,707,419)
	2017	387,812	2,473,442	(2,085,630)
VARIANCE		(95,306)	282,905	(378,211)
George Washington Rec Ctr	2016	348,569	595,764	(247,195)
	2017	364,199	604,481	(240,282)
VARIANCE		15,630	8,717	6,913
Lee Rec Ctr	2016	3,914,766	3,318,209	596,557
	2017	4,019,449	3,324,346	695,103
VARIANCE		104,683	6,137	98,546
Oak Marr Rec Ctr	2016	4,168,061	3,329,147	838,914
	2017	4,263,421	3,238,533	1,024,888
VARIANCE		95,360	(90,614)	185,974
Providence Rec Ctr	2016	2,708,802	2,489,938	218,864
	2017	2,652,530	2,502,479	150,051
VARIANCE		(56,272)	12,541	(68,813)
South Run Rec Ctr	2016	3,977,722	2,845,003	1,132,719
	2017	3,839,601	2,826,876	1,012,725
VARIANCE		(138,121)	(18,127)	(119,994)
Springhill Rec Ctr	2016	3,617,252	2,901,690	715,562
	2017	3,903,250	2,975,876	927,374
VARIANCE		285,998	74,186	211,812
Audrey Moore Recenter	2016	3,565,798	2,996,512	569,286
	2017	3,666,271	2,794,291	871,980
VARIANCE		100,473	(202,221)	302,694
Cub Run Recenter	2016	2,767,266	2,911,216	(143,950)
	2017	2,970,575	2,964,344	6,231
VARIANCE		203,309	53,128	150,181
Mt Vernon Rec Ctr	2016	2,805,849	2,413,498	392,351
	2017	2,680,538	2,436,160	244,378
VARIANCE		(125,311)	22,662	(147,973)
Marketing	2016	0	89,970	(89,970)
	2017	0	250,234	(250,234)
VARIANCE		0	160,264	(160,264)
Business Office	2016	0	756,856	(756,856)
	2017	0	914,985	(914,985)
VARIANCE		0	158,129	(158,129)
Production Services	2016	0	1,134,041	(1,134,041)
	2017	0	1,147,631	(1,147,631)
VARIANCE		0	13,590	(13,590)
Clemyjontri	2016	151,851	108,996	42,855
	2017	150,983	63,111	87,872
VARIANCE		(868)	(45,885)	45,017
Rec Activities Admin	2016	1,064,082	356,355	707,727
	2017	1,060,379	363,741	696,638
VARIANCE		(3,703)	7,386	(11,089)
Burke Lake Park	2016	995,980	460,863	535,117
	2017	1,166,821	435,737	731,084
VARIANCE		170,841	(25,126)	195,967

FY 2016 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF JUNE 30 , 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2016	2,084,225	1,515,141	569,084
	2017	2,350,685	1,659,133	691,552
VARIANCE		266,460	143,992	122,468
Lake Accotink	2016	267,474	170,925	96,549
	2017	259,149	136,496	122,653
VARIANCE		(8,325)	(34,429)	26,104
RESOURCE MANAGEMENT				
Administration	2016	36,532	261,941	(225,409)
	2017	33,887	229,180	(195,293)
VARIANCE		(2,645)	(32,761)	30,116
Colvin Run Mill	2016	65,617	25,602	40,015
	2017	69,712	39,359	30,353
VARIANCE		4,095	13,757	(9,662)
E.C. Lawrence	2016	131,121	90,528	40,593
	2017	124,433	91,413	33,020
VARIANCE		(6,688)	885	(7,573)
Frying Pan Farm Park	2016	926,958	654,672	272,286
	2017	1,064,322	784,393	279,929
VARIANCE		(137,364)	(129,721)	(7,643)
Green Spring Gardens	2016	464,762	321,868	142,894
	2017	420,530	331,764	88,766
VARIANCE		(44,232)	9,896	(54,128)
Hidden Oaks Nature Ctr	2016	178,240	124,223	54,017
	2017	187,720	121,646	66,074
VARIANCE		9,480	(2,577)	12,057
Hidden Pond Nature Ctr	2016	147,821	88,381	59,440
	2017	135,304	87,483	47,821
VARIANCE		(12,517)	(898)	(11,619)
Huntley Meadows Park	2016	145,772	60,606	85,166
	2017	196,094	89,475	106,619
VARIANCE		50,322	28,869	21,453
Riverbend Park	2016	364,985	213,978	151,007
	2017	358,784	215,922	142,862
VARIANCE		(6,201)	1,944	(8,145)
Sully	2016	126,674	116,684	9,990
	2017	131,163	110,182	20,981
VARIANCE		4,489	(6,502)	10,991
Historic Prop. Rent & Services	2016	0	25,013	(25,013)
	2017	0	10,103	(10,103)
VARIANCE		0	(14,910)	14,910