



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
Financial Management Branch

DATE: May 3, 2018

Agenda

Budget Committee

Wednesday, May 9, 2018 – 6 p.m.

Boardroom – Herrity Building

Chairman: Ken Quincy

Vice Chair: Maggie Godbold

Members: Kiel Stone, Michael Thompson

1. FY 2018 Third Quarter Status Review, Fund 10001, General Fund – Information*
2. FY 2018 Third Quarter Status 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 2018 Third Quarter Budget Review, Fund 10001, General Fund

Category	3/31/2018	3/31/17	Variance	Reasons
Total Revenue	\$210,692	\$236,272	(\$25,580)	Revenue is down as a result of providing increased RecPAC scholarships.
Personnel Services	\$14,937,505	\$14,969,638	(\$32,133)	The decrease is due to position management and 2018 budget reductions.
Operating Expenditures	\$3,452,395	\$3,530,183	(\$77,788)	This decrease mainly is due to fewer purchases of office equipment as there were cubicle and boardroom renovations in FY 2017 that are not planned in FY 2018.
Capital Equipment	\$329,076	\$13,620	\$315,456	A \$123,076 capital equipment purchase was carried over into FY 2018. DMB funded \$200k in capital equipment; that funding, while still available to the PA, is expended through DVS so the funds were transferred to DVS's account.
Recovered Cost	(\$2,500,758)	(\$2,407,731)	(\$93,027)	Recovered Costs are higher due to a higher WPFO value per hour based on the pay increase.
Total Expenditures	\$16,218,218	\$16,105,710	\$112,508	
Total Cost to the County (Rev-Exp)	\$16,007,526	\$15,869,438	\$138,088	

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ENCLOSED DOCUMENTS:
None

STAFF:

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

INFORMATION

FY 2018 Third Quarter Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Third Quarter Fund 80000 revenue is \$32,699,789 as compared to \$31,486,439 last year, an increase of \$1,213,350 or 3.85 percent. The FY 2018 revenue revised budget is \$49,200,800 and the third quarter actual revenue represents 66.5 percent of the budget versus 65.1 percent of the total budget in the prior year.

Revenue

Divisions	3/31/18	3/31/17	Variance	Reasons
Admin	\$790,445	\$472,861	\$317,584	The increase is due to additional donations received for the Concert Series, Lee District carousel, and timing (more frequent) of foundation transfers.
Golf	\$5,928,049	\$5,855,361	\$72,688	Fairly flat revenue growth in golf; slight revenue growth at a couple of courses and revenue is down at some others. Operating days are down an average of 6 days per site Y-T-D compared to last year.
Rec Activities	\$3,429,819	\$3,236,437	\$193,382	The increase is due to an extra week (school lets out earlier in June than prior year) of summer camp, campground rentals, and special events such as Winter Wonderland at Burke Lake, and The Glow at Lake Fairfax.
RECenters	\$20,698,393	\$20,247,756	\$450,637	The increase is due to an extra camp week (school lets out earlier in June than prior year) at the beginning of the summer, swim contract increases, pass sales, Go Ape partnership at SRRC, and the new carousel at Lee District.
Resource Management	\$1,853,083	\$1,674,024	\$179,059	This increase is due to program, special event and camp revenue growth and includes new events like the KORUS festival at Sully and expansion in camps and programs.
Total Revenue	\$32,699,789	\$31,486,439	\$1,213,350	

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Expenditures

Third Quarter Fund 80000 expenditures are \$35,014,319 as compared to \$34,898,141 last year, an increase of \$116,178, or 0.3 percent.

Expenditures

Divisions	3/31/18	3/31/17	Variance	Reasons
Admin	\$3,354,495	\$3,245,742	\$108,753	The increase is due to higher expenditures from the Donation Account and increases in debt service for both Twin Lakes and Laurel Hill by a total of \$28k based on the repayment schedule. FY 2017 debt service for both Twin Lakes and Laurel Hill was \$1,634,416, and the FY 2018 total is \$1,662,877.
Golf	\$6,872,710	\$7,047,924	(\$175,214)	The decrease is due to lower maintenance supplies purchased and the continued implementation of NGF recommendations to migrate to a more limited term staffing approach resulting in lower salary/benefits expense.
Rec Activities	\$4,157,626	\$3,953,784	\$203,842	The increase is primarily due to rising salary and benefits costs as well as filling a prior year's vacant Water Mine position.
RECenters	\$19,060,386	\$19,088,106	(\$27,720)	The decrease is due to vacancies and reduced seasonal staff costs (loss of one week of summer camp in the fall).
Resource Management	\$1,569,102	\$1,562,585	\$6,517	Minor increases during the normal course of business.
Total Expenditures	\$35,014,319	\$34,898,141	\$116,178	
Net Revenue	(\$2,314,530)	(\$3,411,702)	\$1,097,172	

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ENCLOSED DOCUMENTS:

Attachment 1: Quarterly Trends for Fund 80000

Attachment 2: Cumulative Trends for Fund 80000

Attachment 3: FY 2018 Revenue and Expenditure Analysis- By Site, Fund 80000

STAFF:

Kirk W. Kincannon, Executive Director

Sara Baldwin, Deputy Director/COO

Aimee L. Vosper, Deputy Director/CBD

Janet Burns, Senior Fiscal Administrator

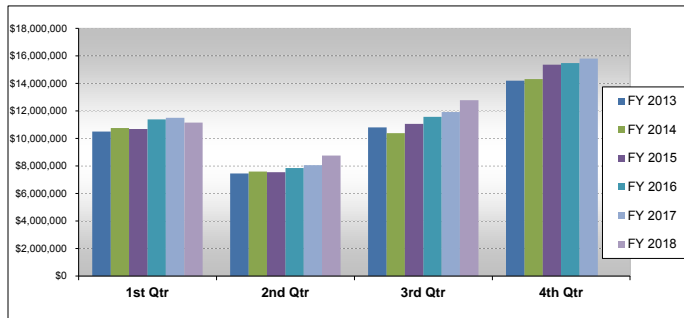
Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

FY 2018 QUARTERLY TRENDS FOR FUND 80000

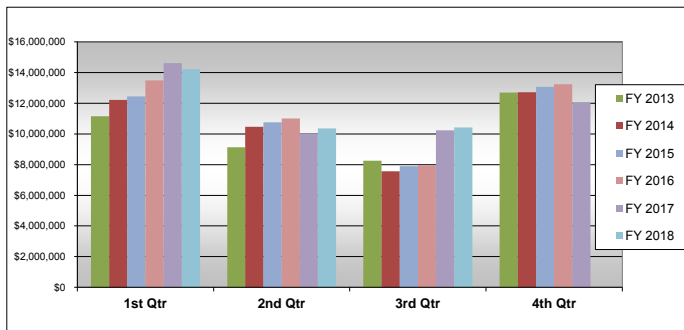
ACTUAL REVENUE TRENDS

Qtr	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr	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%	\$11,151,862	23.58%	\$11,151,862	23.58%			
2nd Qtr	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%	\$8,753,550	18.51%	\$8,753,550	18.51%			
3rd Qtr	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%	\$12,794,378	27.06%	\$12,794,378	27.06%			
4th Qtr	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%	\$15,798,875		\$15,798,875				
Actual	100.00%	\$42,957,893	100.00%	\$43,055,113		\$44,678,697		\$46,316,035		\$47,285,314		\$49,200,800		\$49,200,800				
Budget																		



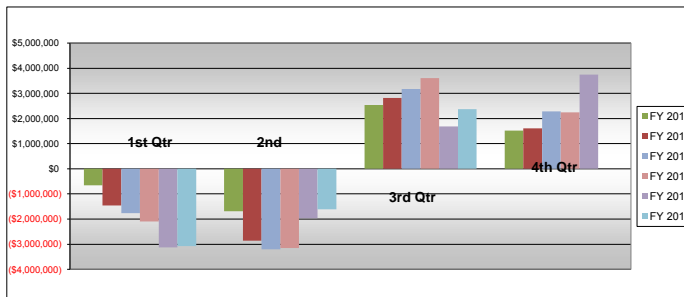
ACTUAL EXPENDITURE TRENDS

Qtr	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr	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	31.15%	\$14,228,679	30.31%	\$14,228,679	30.31%			
2nd Qtr	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	21.37%	\$10,362,299	22.07%	\$10,362,299	22.07%			
3rd Qtr	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	21.80%	\$10,423,339	22.20%	\$10,423,339	22.20%			
4th Qtr	29.90%	\$12,692,796	30.78%	\$12,713,945	29.60%	\$13,083,745	29.61%	\$13,241,980	28.96%	\$12,051,457	25.67%	\$12,051,457		\$12,051,457				
Actual	100.00%	\$41,243,440	100.00%	\$42,956,665		\$44,183,823		\$45,718,482		\$46,949,598		\$48,609,604		\$48,609,604				
Budget																		



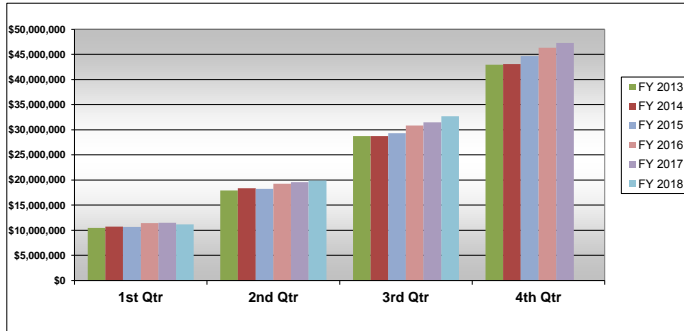
ACTUAL NET REVENUE TRENDS

Qtr	FY 2013			FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
1st Qtr		(\$652,216)		(\$1,461,425)		(\$1,760,243)		(\$2,095,215)		(\$3,127,660)		(\$3,076,817)		(\$3,076,817)				
2nd Qtr		(\$1,688,915)		(\$2,865,416)		(\$3,208,225)		(\$3,150,514)		(\$1,963,901)		(\$1,608,749)		(\$1,608,749)				
3rd Qtr		\$2,635,329		\$2,820,051		\$3,176,024		\$3,602,318		\$1,679,859		\$2,371,039		\$2,371,039				
4th Qtr		\$1,520,255		\$1,605,238		\$2,287,318		\$2,240,964		\$3,747,418		\$3,747,418		\$3,747,418				
Actual		\$1,714,453		\$98,448		\$494,874		\$597,553		\$335,716		\$591,196		\$591,196				
Budget																		



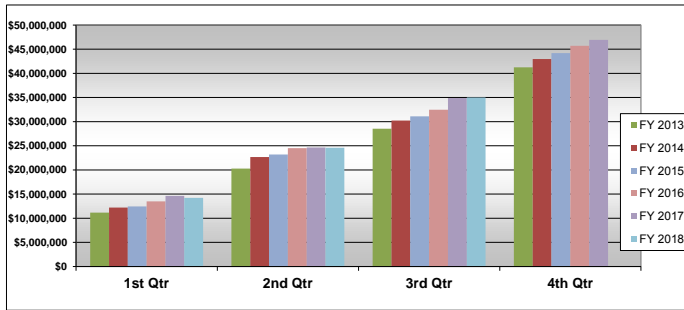
CUMULATIVE TRENDS FOR FUND 8000
ACTUAL CUMULATIVE REVENUE TRENDS

qtr	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		
1st Qtr	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%	\$11,151,862	23.58%
2nd Qtr	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	41.39%	\$19,905,412	42.10%
3rd Qtr	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	66.59%	\$32,699,790	69.15%
4th Qtr	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	100.00%	\$0	0.00%



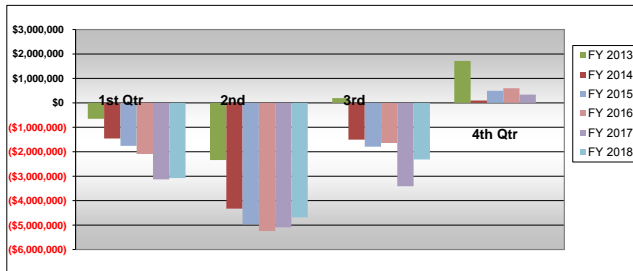
ACTUAL CUMULATIVE EXPENDITURE TRENDS

qtr	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		
1st Qtr	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	31.15%	\$14,228,679	30.31%
2nd Qtr	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	52.53%	\$24,590,978	52.38%
3rd Qtr	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	74.33%	\$35,014,317	74.58%
4th Qtr	100.00%	\$41,243,440	100.00%	\$42,956,665	100.00%	\$44,183,823	100.00%	\$45,718,482	100.00%	\$46,949,598	100.00%		



ACTUAL CUMULATIVE NET REVENUE TRENDS

qtr	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
1st Qtr		(\$652,215)		(\$1,461,424)		(\$1,760,243)		(\$2,095,215)		(\$3,127,660)		(\$3,076,817)
2nd Qtr		(\$2,341,131)		(\$4,326,841)		(\$4,968,468)		(\$5,245,729)		(\$5,091,561)		(\$4,685,566)
3rd Qtr		\$194,198		(\$1,506,790)		(\$1,792,444)		(\$1,643,411)		(\$3,411,702)		(\$2,314,527)
4th Qtr		\$1,714,453		\$98,448		\$494,874		\$597,553		\$335,716		



FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2018	790,445	3,354,495	(2,564,050)
	2017	472,861	3,245,742	(2,772,881)
VARIANCE		317,584	108,753	208,831
GOLF ENTERPRISES				
	2018	5,928,049	6,872,710	(944,661)
	2017	5,855,660	7,047,922	(1,192,262)
VARIANCE		72,389	(175,212)	247,601
REC ACTIVITIES				
	2018	24,128,212	23,218,012	910,200
	2017	23,484,195	23,042,196	441,999
VARIANCE		644,017	175,816	468,201
RESOURCE MANAGEMENT				
	2018	1,853,083	1,569,101	283,982
	2017	1,674,024	1,562,585	111,439
VARIANCE		179,059	6,516	172,543
COMBINED TOTAL				
	2018	32,699,789	35,014,318	(2,314,529)
	2017	31,486,740	34,898,446	(3,411,706)
VARIANCE		1,213,049	115,872	1,097,177
GOLF ENTERPRISES				
Administration				
	2018	32,567	325,840	(293,273)
	2017	60,676	409,516	(348,840)
VARIANCE		(28,109)	(83,676)	55,567
Burke Lk. Golf Course				
	2018	701,862	794,200	(92,338)
	2017	406,816	593,186	(186,370)
VARIANCE		295,046	201,014	94,032
Greendale Golf Course				
	2018	764,465	698,867	65,598
	2017	773,701	722,885	50,816
VARIANCE		(9,236)	(24,018)	14,782
Jefferson Golf Course				
	2018	611,686	646,187	(34,501)
	2017	631,220	724,849	(93,629)
VARIANCE		(19,534)	(78,662)	59,128
Pinecrest Golf Course				
	2018	388,420	573,911	(185,491)
	2017	418,670	625,522	(206,852)
VARIANCE		(30,250)	(51,611)	21,361
Twin Lakes Golf Course				
	2018	1,282,480	1,764,760	(482,280)
	2017	1,472,234	1,830,435	(358,201)
VARIANCE		(189,754)	(65,675)	(124,079)
Oak Marr Golf Course				
	2018	633,341	618,777	14,564
	2017	659,283	602,352	56,931
VARIANCE		(25,942)	16,425	(42,367)
Laurel Hill Golf Course				
	2018	1,513,228	1,450,169	63,059
	2017	1,433,060	1,539,177	(106,117)
VARIANCE		80,168	(89,008)	169,176

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2018	65,572	1,586,293	(1,520,721)
	2017	234,858	1,877,187	(1,642,329)
VARIANCE		(169,286)	(290,894)	121,608
George Washington Rec Ctr	2018	275,076	437,343	(162,267)
	2017	261,793	407,868	(146,075)
VARIANCE		13,283	29,475	(16,192)
Lee Rec Ctr	2018	2,739,472	2,583,247	156,225
	2017	2,762,724	2,484,705	278,019
VARIANCE		(23,252)	98,542	(121,794)
Oak Marr Rec Ctr	2018	3,049,622	2,390,645	658,977
	2017	3,035,742	2,351,926	683,816
VARIANCE		13,880	38,719	(24,839)
Providence Rec Ctr	2018	2,010,650	1,853,136	157,514
	2017	1,876,149	1,832,625	43,524
VARIANCE		134,501	20,511	113,990
South Run Rec Ctr	2018	2,716,280	2,072,794	643,486
	2017	2,642,798	2,039,714	603,084
VARIANCE		73,482	33,080	40,402
Springhill Rec Ctr	2018	3,028,917	2,133,868	895,049
	2017	2,722,925	2,096,816	626,109
VARIANCE		305,992	37,052	268,940
Audrey More Recenter	2018	2,675,467	2,032,751	642,716
	2017	2,582,892	2,122,589	460,303
VARIANCE		92,575	(89,838)	182,413
Cub Run Recenter	2018	2,048,256	2,164,802	(116,546)
	2017	2,117,791	2,115,010	2,781
VARIANCE		(69,535)	49,792	(119,327)
Mt Vernon Rec Ctr	2018	2,089,079	1,805,507	283,572
	2017	2,010,085	1,759,665	250,420
VARIANCE		78,994	45,842	33,152
Marketing	2018	0	209,438	(209,438)
	2017	0	202,457	(202,457)
VARIANCE		0	6,981	(6,981)
Business Office	2018	0	768,834	(768,834)
	2017	0	750,215	(750,215)
VARIANCE		0	18,619	(18,619)
Production Services	2018	0	819,346	(819,346)
	2017	0	840,318	(840,318)
VARIANCE		0	(20,972)	20,972
Clemyjontri	2018	98,093	79,213	18,880
	2017	87,509	38,035	49,474
VARIANCE		10,584	41,178	(30,594)
Rec Activities Admin	2018	955,568	427,738	527,830
	2017	742,671	373,316	369,355
VARIANCE		212,897	54,422	158,475
Burke Lake Park	2018	782,693	436,681	346,012
	2017	686,463	382,255	304,208
VARIANCE		96,230	54,426	41,804

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF March 31, 2018

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2018	1,462,480	1,258,500	203,980
	2017	1,572,592	1,228,641	343,951
VARIANCE		(110,112)	29,859	(139,971)
Lake Accotink	2018	130,986	157,866	(26,880)
	2017	147,203	138,854	8,349
VARIANCE		(16,217)	19,012	(35,229)
RESOURCE MANAGEMENT				
Administration	2018	18,622	190,999	(172,377)
	2017	16,934	185,069	(168,135)
VARIANCE		1,688	5,930	(4,242)
Colvin Run Mill	2018	43,971	30,757	13,214
	2017	40,050	24,964	15,086
VARIANCE		3,921	5,793	(1,872)
E.C. Lawrence	2018	64,991	65,002	(11)
	2017	69,075	65,255	3,820
VARIANCE		(4,084)	(253)	(3,831)
Frying Pan Farm Park	2018	709,411	605,986	103,425
	677308	677,308	601,815	75,493
VARIANCE		32,103	4,171	27,932
Green Spring Gardens	2018	332,099	224,647	107,452
	261628	261,528	245,401	16,127
VARIANCE		70,571	(20,754)	91,325
Hidden Oaks Nature Ctr	2018	140,827	85,470	55,357
	2017	120,210	86,010	34,200
VARIANCE		20,617	(540)	21,157
Hidden Pond Nature Ctr	2018	91,170	67,973	23,197
	2017	71,986	63,266	8,720
VARIANCE		19,184	4,707	14,477
Huntley Meadows Park	2018	139,102	70,119	68,983
	2017	127,112	58,403	68,709
VARIANCE		11,990	11,716	274
Riverbend Park	2018	236,430	129,594	106,836
	2017	225,194	151,483	73,711
VARIANCE		11,236	(21,889)	33,125
Sully	2018	76,460	94,061	(17,601)
	2017	64,627	75,100	(10,473)
VARIANCE		11,833	18,961	(7,128)
Historic Prop. Rent & Services	2018	0	4,494	(4,494)
	2017	0	5,819	(5,819)
VARIANCE		0	(1,325)	1,325