



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, Director

FROM: Cindy Messinger, Deputy Director/CFO

DATE: May 8, 2014

Agenda

Administration, Management and Budget Committee
Wednesday, May 14, 2014 –8 p.m.
(or immediately following the Board meeting)

Boardroom – Herrity Building

Chairman: Ken Quincy

Vice Chair: Harold L. Strickland

Members: Edward R. Batten, Sr., Richard C. (Rip) Sullivan, Jr., Michael Thompson, Jr.

1. FY 2014 Third Quarter Status Review, Fund 10001, General Fund – Information*
2. FY 2014 Third Quarter Status Review, Fund 80000, Park Authority Revenue Fund – Information*
3. FY 2015 Adopted Budget Plan – Fund : 2222, RctmTgxgpgw Fund – Cevkpp*
4. FY 2015 Adopted Budget Plan – Fund 32223, I gpgtenFund – Kphqto cvkpp*
5. FY 2015 Adopted Budget Plan – Fund 30010, General County Construction – Information*
6. Telecommunications Spending Process-Update – Information*

*Enclosures



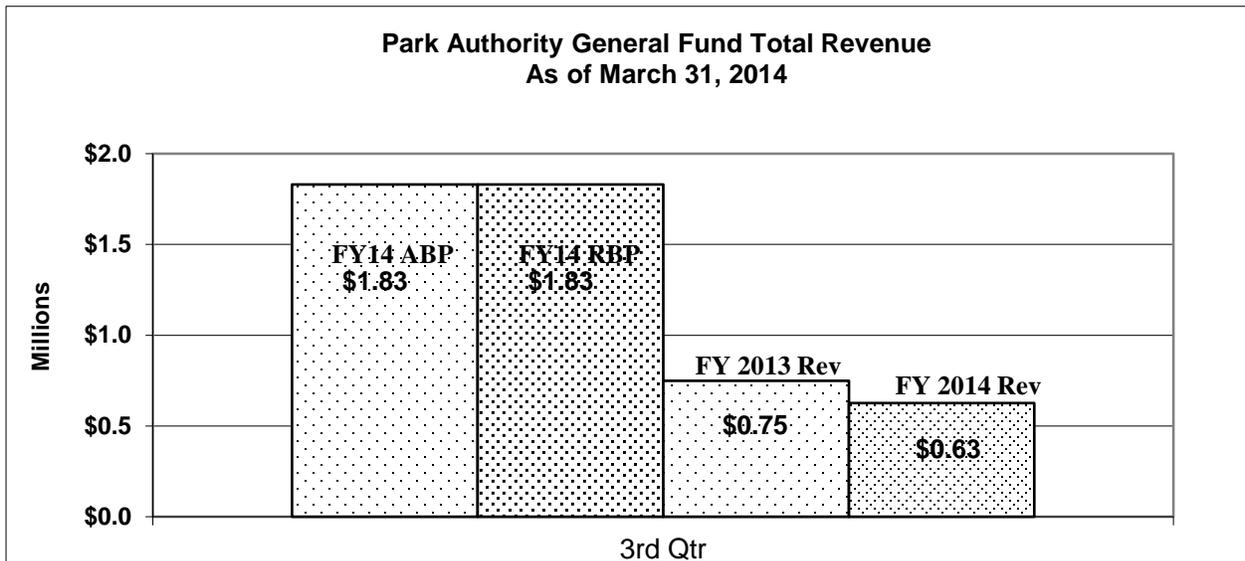
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INFORMATION

FY 2014 Third Quarter Budget Review, Fund 10001, Park Authority General Fund

Revenue:

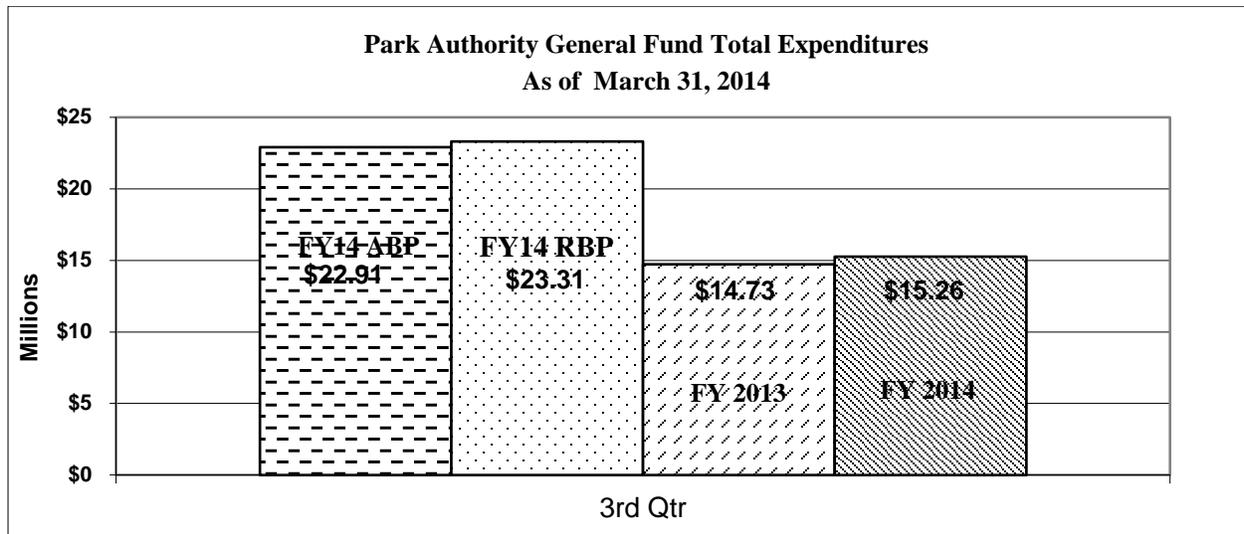
Third Quarter General Fund revenue is \$625,648 as compared to \$748,187 last year at the third quarter. The FY 2014 revenue budget is \$1,830,093. Revenue is down by \$122,539, or 16.38 percent due to reduced enrollment in RecPAC.



Expenditures:

General Fund expenditures are \$15,264,404 as compared to \$14,733,234 last year at this time, an increase of \$531,170, or 3.6 percent.

Board Agenda Item
May 28, 2014



Personnel Services are \$14,116,299 as compared to \$13,810,610 in the previous year, an increase of \$305,689 or 2.21 percent. This increase is due to market rate adjustment increases of 2.5% and one-time bonuses approved by the Board of Supervisors for all County employees.

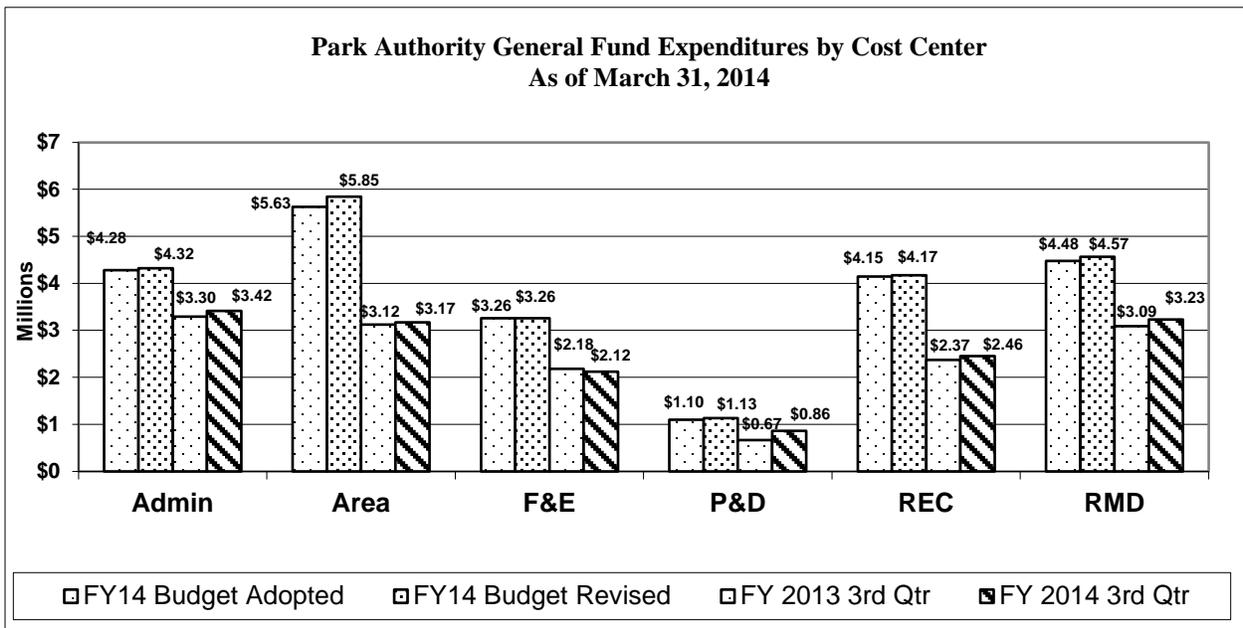
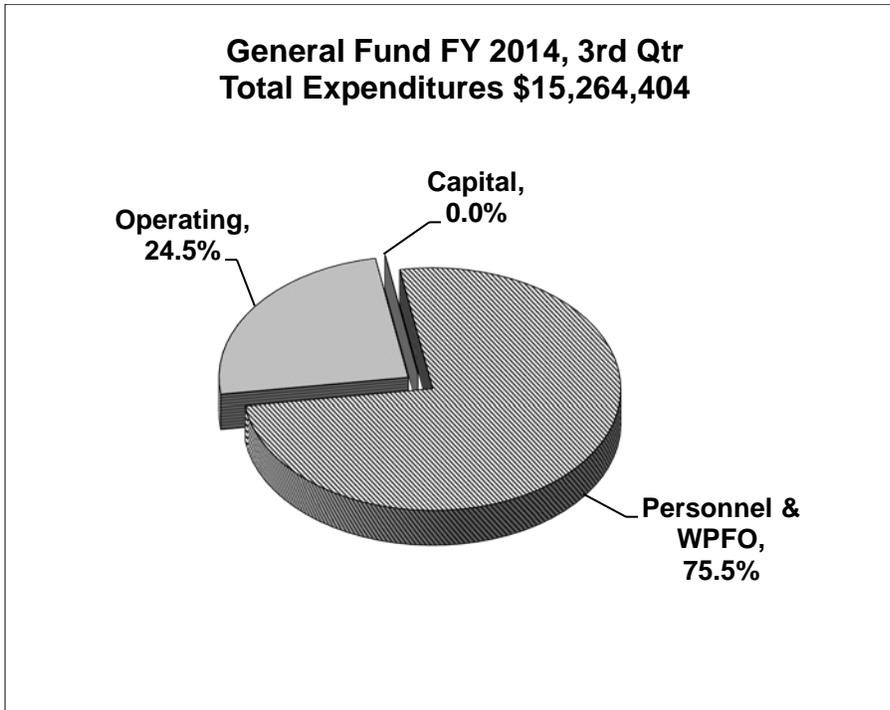
Operating Expenditures are \$3,732,607 as compared to \$3,649,579 in the previous year, an increase of \$82,728 or 2.27 percent.

Recovered Costs are \$2,584,502 as compared to \$2,727,254 in the previous fiscal year, a decrease of \$142,752, or 5.23 percent. Recovered costs include recovery for the Athletic Field Project, Planning and Development bond projects, 30 percent of the salary for the Director of the Park Foundation, salaries for educational programs and services for Resource Management Division, Public-Private Venture Support, the Survey Crew, and for capital project management salaries. All required Recovered Cost charges will be made prior to the end of the Fiscal Year.

Capital Equipment expenditures are \$0 since the FY 2012 budget reduction.

The Park Authority will continue to monitor and manage expenses to come in at the Revised Budget Plan.

Board Agenda Item
 May 28, 2014



Board Agenda Item
May 28, 2014

ENCLOSED DOCUMENTS:

Attachment 1: Fairfax County Park Authority, General Fund, Fund 10001, Revenue and Expenditures, as of March 31, 2014

STAFF:

Kirk W. Kincannon, Director

Cindy Messinger, Deputy Director/CFO

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Manager

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND10001
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	FY 2014 (Y-T-D)			2013	INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE	Y-T-D ACTUAL			% Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
TOTAL AGENCY										
Authorized Positions /Staff Years		355/353				356/354		(1/1)		
Expenditures:										
Personnel Services*	21,847,022	22,148,772	14,116,299	0	8,032,473	13,810,610	305,689	2.21%	63.73%	63.88%
Operating Expenses**	4,789,283	4,885,283	3,732,607	598,479	554,197	3,649,879	82,728	2.27%	76.41%	77.34%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Subtotal	26,636,305	27,034,055	17,848,906	598,479	8,586,670	17,460,490	388,416	2.22%	66.02%	66.29%
Less: Recovered Costs	(3,726,605)	(3,726,605)	(2,584,502)	0	(1,142,103)	(2,727,254)	142,752	-5.23%	69.35%	74.27%
Total Expenditure	22,909,700	23,307,450	15,264,404	598,479	7,444,567	14,733,234	531,170	3.61%	65.49%	65.00%
Revenue	1,830,093	1,830,093	625,648	0	1,204,445	748,187	(122,539)	-16.38%	34.19%	38.48%
Net Cost to the County	21,079,607	21,477,357	14,638,756	598,479	6,240,122	13,985,047	653,709	4.67%	68.16%	67.49%

The Revised Budget Plan includes:

*\$301,750 bonuses approved at carryover

** \$96,000 Carryover from FY 2013 is included in the FY 2014 Revised Operating Budget Plan

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND10001
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	FY 2014 (Y-T-D)		BALANCE	2013	INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL			% Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
ADMINISTRATION										
Expenditures:										
Personnel Services*	3,198,718	3,236,968	2,230,991		1,005,977	2,203,520	27,471	1.25%	68.92%	69.66%
Operating Expenses	1,128,170	1,128,170	1,208,705	87,818	(168,353)	1,124,643	84,062	7.47%	107.14%	99.69%
Capital Equipment	0	0		0	0	0	0	N/A	N/A	N/A
Subtotal	4,326,888	4,365,138	3,439,696	87,818	837,624	3,328,163	111,533	3.35%	78.80%	77.56%
Less: Recovered Costs	(42,790)	(42,790)	(21,394)	0	(21,396)	(32,092)	10,698	-33.34%	50.00%	75.00%
Total Expenditures	4,284,098	4,322,348	3,418,302	87,818	816,228	3,296,071	122,231	3.71%	79.08%	77.58%

The Revised Budget Plan includes:
*\$38,250 bonuses approved at carryover

Area Management										
	BUDGET ADOPTED	BUDGET REVISED	FY 2014 (Y-T-D)		BALANCE	2013	INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL			% Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
Expenditures:										
Personnel Services*	6,692,580	6,833,680	4,015,679	0	2,818,001	3,959,939	55,740	1.41%	58.76%	66.83%
Operating Expenses **	720,770	800,770	536,110	121,099	143,561	548,587	(12,477)	-2.27%	66.95%	68.51%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Subtotal	7,413,350	7,634,450	4,551,789	121,099	2,961,562	4,508,526	43,263	0.96%	59.62%	66.17%
Less: Recovered Costs	(1,784,606)	(1,784,606)	(1,377,833)	0	(406,773)	(1,386,446)	8,613	-0.62%	77.21%	77.69%
Total Expenditures	5,628,744	5,849,844	3,173,956	121,099	2,554,789	3,122,080	51,876	1.66%	54.26%	62.08%

The Revised Budget Plan includes:
*\$141,000 bonuses approved at carryover
** \$80,000 Carryover from FY 2013 is included in the FY 2014 Revised Operating Budget Plan

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND10001
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	FY 2014 (Y-T-D)			2013 Y-T-D ACTUAL	INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS	BALANCE				% Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
F & E MAINTENANCE										
Expenditures:										
Personnel Services*	1,503,518	1,503,518	1,016,772	0	486,746	1,040,799	(24,027)	-2.31%	67.63%	67.06%
Operating Expenses	1,759,706	1,759,706	1,105,150	81,680	572,876	1,140,432	(35,282)	-3.09%	62.80%	64.16%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Total Expenditures	3,263,224	3,263,224	2,121,922	81,680	1,059,622	2,181,231	(59,309)	-2.72%	65.03%	65.51%

F&E Bonuses are loaded in Area Management

PLANNING & DEVELOPMENT										
Expenditures:										
Personnel Services*	2,764,238	2,793,138	2,024,388	0	768,750	1,909,586	114,802	6.01%	72.48%	69.92%
Operating Expenses	32,488	32,488	23,152	41	9,295	21,960	1,192	5.43%	71.26%	67.59%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Subtotal	2,796,726	2,825,626	2,047,540	41	778,045	1,931,546	115,994	6.01%	72.46%	69.89%
Less: Recovered Costs	(1,693,453)	(1,693,453)	(1,185,275)	0	(508,178)	(1,261,736)	76,461	-6.06%	69.99%	76.99%
Total Expenditures	1,103,273	1,132,173	862,265	41	269,867	669,810	192,455	28.73%	76.16%	59.55%

The Revised Budget Plan includes:
*\$28,900 bonuses approved at carryover

FAIRFAX COUNTY PARK AUTHORITY
GENERAL FUND, FUND10001
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	FY 2014 (Y-T-D)		BALANCE	2013	INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES ACTUAL	ENCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL			% Of BUDGET SPENT/ COLLECTED	% Of BUDGET SPENT/ COLLECTED
REC ACTIVITIES										
Expenditures:										
Personnel Services*	3,115,310	3,137,410	1,886,585		1,250,825	1,833,948	52,637	2.87%	60.13%	59.25%
Operating Expenses	1,034,085	1,034,085	568,746	189,747	275,592	536,013	32,733	6.11%	55.00%	51.83%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Total Expenditures	4,149,395	4,171,495	2,455,331	189,747	1,526,417	2,369,961	85,370	3.60%	58.86%	57.16%
Revenue	1,830,093	1,830,093	625,648	0	1,204,445	748,187	(122,539)	-16.38%	34.19%	38.48%
Net Cost to the County	2,319,302	2,341,402	1,829,683	189,747	321,972	1,621,774	207,909	12.82%	78.14%	73.65%

The Revised Budget Plan includes:
*\$22,100 bonuses approved at carryover

RESOURCE MANAGEMENT

EXPENDITURES:										
Personnel Services*	4,572,658	4,644,058	2,941,884		1,702,174	2,862,819	79,065	2.76%	63.35%	67.13%
Operating Expenses**	114,064	130,064	290,744	118,094	(278,774)	278,242	12,502	4.49%	223.54%	243.93%
Capital Equipment	0	0	0	0	0	0	0	N/A	N/A	N/A
Subtotal	4,686,722	4,774,122	3,232,628	118,094	1,423,400	3,141,061	91,567	2.92%	67.71%	71.74%
Less: Recovered Costs	(205,756)	(205,756)	0	0	(205,756)	(46,980)	46,980	-100.00%	0.00%	22.83%
TOTAL EXPENDITURES	4,480,966	4,568,366	3,232,628	118,094	1,217,644	3,094,081	138,547	4.48%	70.76%	74.15%

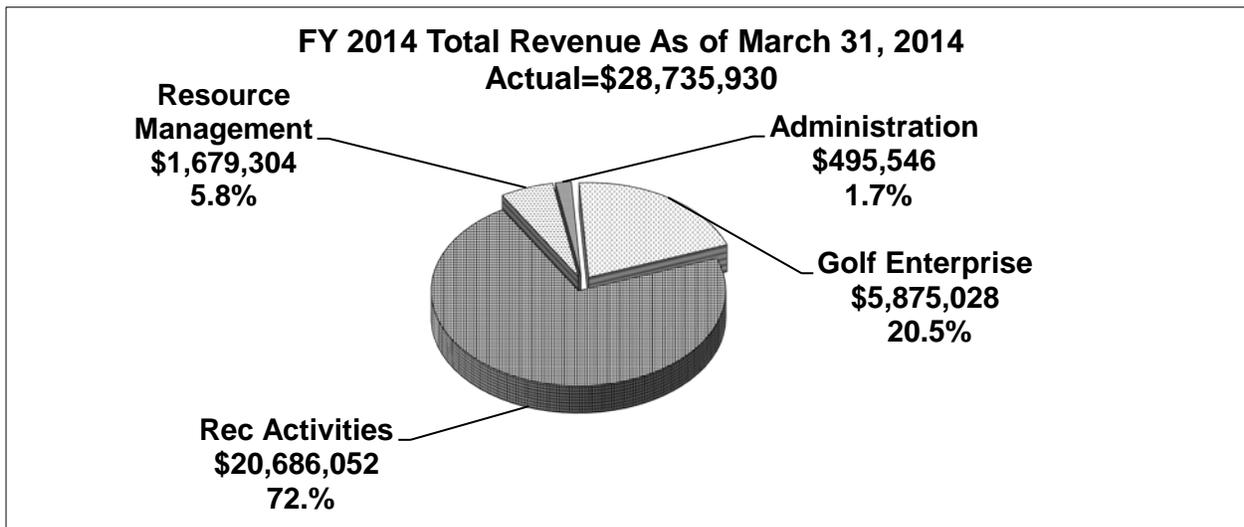
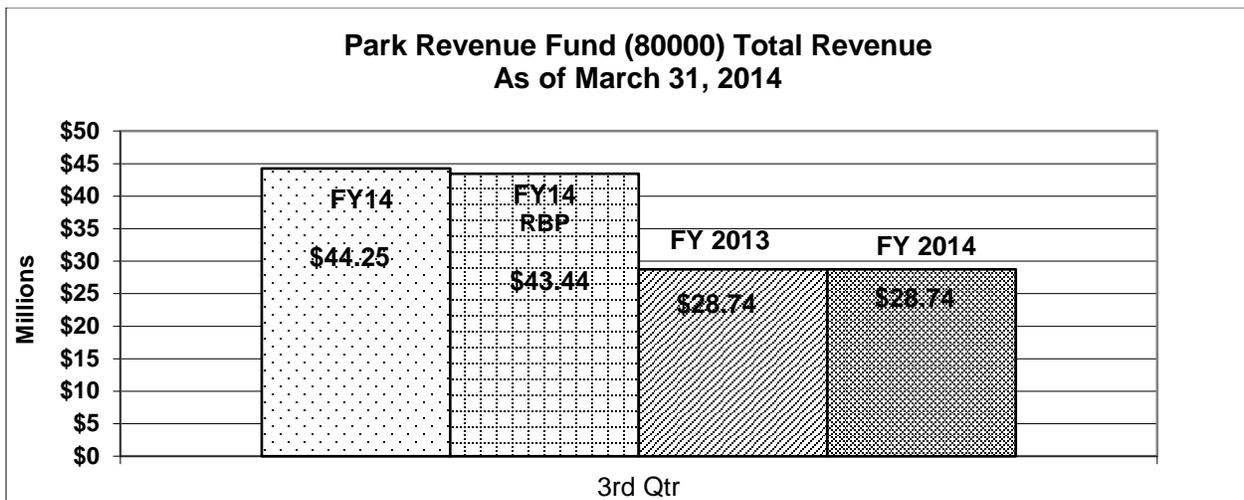
The Revised Budget Plan includes:
*\$71,400 bonuses approved at carryover
** \$16,000 Carryover from FY 2013 is included in the FY 2014 Revised Operating Budget Plan for archeological preservation

INFORMATION

FY 2014 Third Quarter Budget Review, Fund 80000, Park Authority Revenue Fund

Revenue

Third Quarter Fund 80000 revenue is \$28,735,930 as compared to \$28,744,842 last year representing a decrease of \$8,912 or 0.03 percent. The FY 2014 revenue budget is \$43,435,269 and the third quarter actual revenue represents 66.2 percent of the budget versus 67.6 percent of the total budget in the prior year.



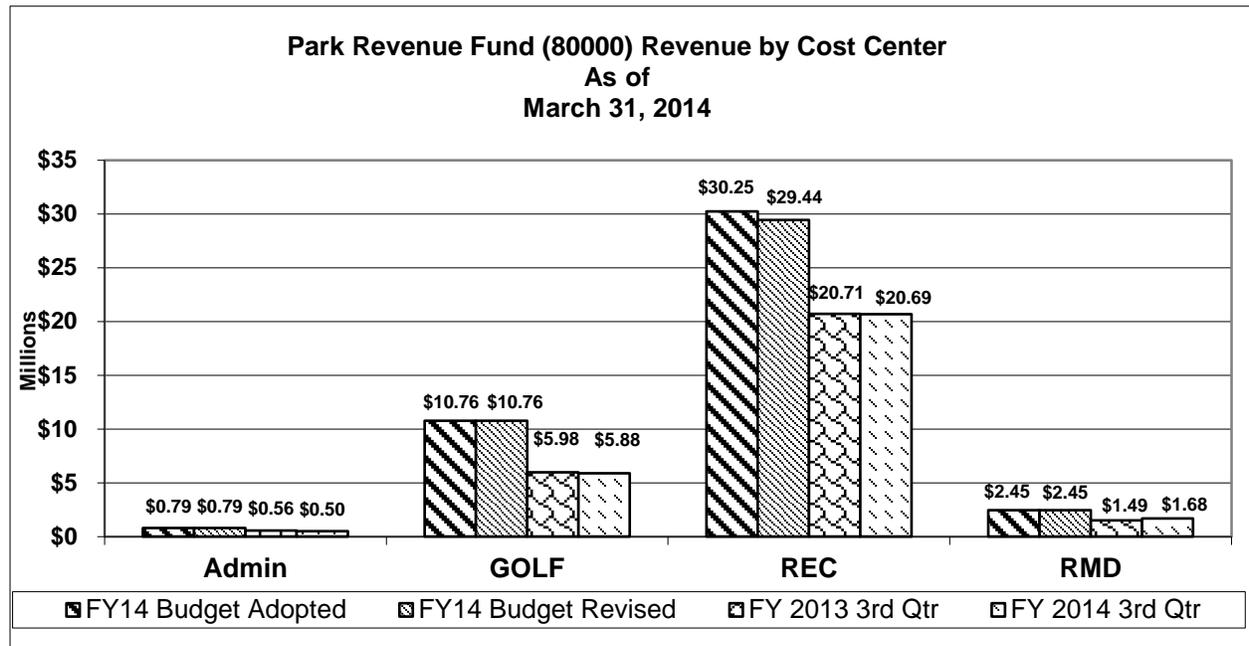
Board Agenda Item
 May 28, 2014

Administration revenue is \$495,546 representing 1.7 percent of the total actual fund revenue receipts. Administration revenue is down \$66,165, or 11.8 percent, from the third quarter of last fiscal year. This is due to decreases of \$25,380 in rental properties, \$23,746 in interest in pooled cash, and \$11,692 in gifts and donations.

Golf revenue is \$5,875,028 representing 20.5 percent of the total actual fund revenue receipts. Golf revenue is down by \$106,861, or 1.8 percent from the third quarter of last fiscal year. Revenue is down \$190,552 in greens fees, which is partially offset by increases in driving range fees of \$20,283, miniature golf and class fees of \$25,681, program growth of \$22,816, and miscellaneous from the addition of beer sales at Jefferson and Burke Lake Golf Courses of \$61,371.

Rec Activities (RECenters, Lake Front Parks, and Park Services Administration) revenue is \$20,686,052 representing 72 percent of the total actual fund revenue receipts. Rec Activities revenue decreased by \$24,207, or 0.1 percent from the third quarter of last fiscal year.

Resource Management revenue is \$1,679,304 representing 5.8 percent of the total fund revenue receipts. Resource Management revenue increased by \$188,321 or 12.6 from the third quarter of last fiscal year. Revenue increased \$145,330 in programs, and \$34,392 in facility rentals.



Board Agenda Item
May 28, 2014

Expenditures

Overall expenditures are \$30,242,720 as compared to \$28,550,644 last year. This increase of \$1,692,076, or 5.9 percent, is primarily due to the following events:

- \$289,965 in Laurel Hill Debt Services which is a result of refinancing in FY 2013
- \$1,050,584 in Personnel Services primarily due to one-time bonuses, pay increases and rising health care costs
- \$424,200 in Operating Expenditures primarily due to the growth in programs
- \$775,000 as a result of the new Indirect Cost to the County to support central services

The increases are partially offset by a decrease of \$874,847 in debt services due to refunding of the Twin Lakes and Oak Marr debt.

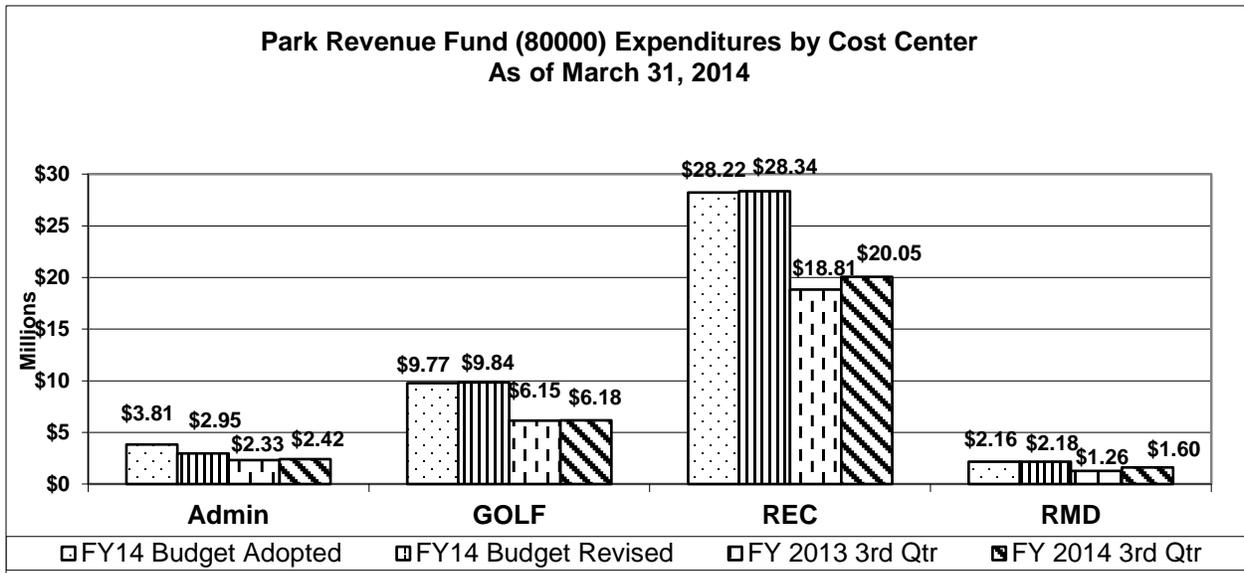
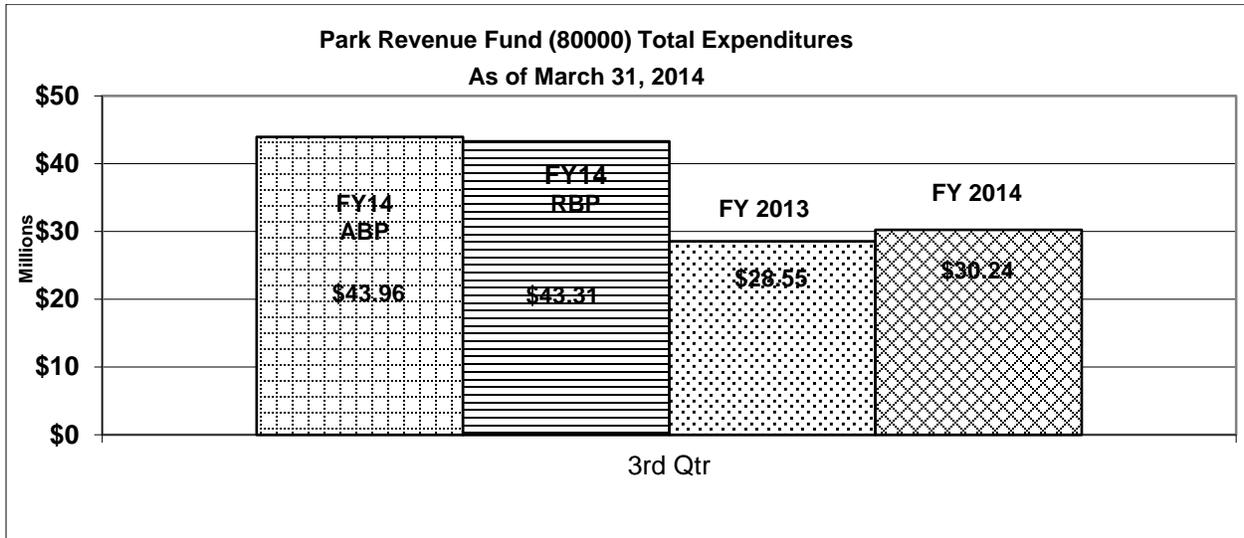
Administration total expenditures are \$2,420,163, reflecting an increase of \$89,243 or 3.8 percent, as compared to last year third quarter. Impacting Administration expenditures is \$775,000 for Indirect Cost. That increase is off-set by an \$874,847 decrease in debt service associated with a large one-time savings with the 2013 series refunding of the Twin Lakes and Oak Marr debt. Additionally, donation account expenditures have increased.

Golf total expenditures are \$6,176,333, an increase of \$28,035, or 0.5 percent, as compared to last year. This is due to an increase of \$149,815 for employee raises, one-time bonuses, and higher health care costs. Operating expenses continued to be closely managed resulting in a \$252,517 decrease compared to the prior year. Capital Equipment expenses were up \$130,737 due to the purchase of essential maintenance equipment during the first half of the year.

Rec Activities total expenditures are \$20,047,850, an increase of \$1,235,830, or 6.6 percent, as compared to last year at this time. Rec Activities personnel expenditures are up by \$655,317 which is a result of the market rate adjustment, bonuses, increase in fringe benefits, and program growth. Operating expenditures are up by \$531,823 due to a significant increase in the contracted Camps and Classes.

Resource Management total expenditures are \$1,598,374, an increase of \$338,968 or 26.9 percent as compared to last year. Personnel Expenditures are up by \$261,348 which is partially due to the conversion to the new FOCUS system in which personnel services were incorrectly coded to the General Fund and timing issues for programs transferring to Revenue Fund, market rate adjustment, bonuses, and increase in fringe benefits, and vacant positions being filled. Operating expenditures are up by \$58,040 which is mainly due to results from the growth in programs. Capital equipment is higher by \$19,580 due to purchase of a tractor at Sully.

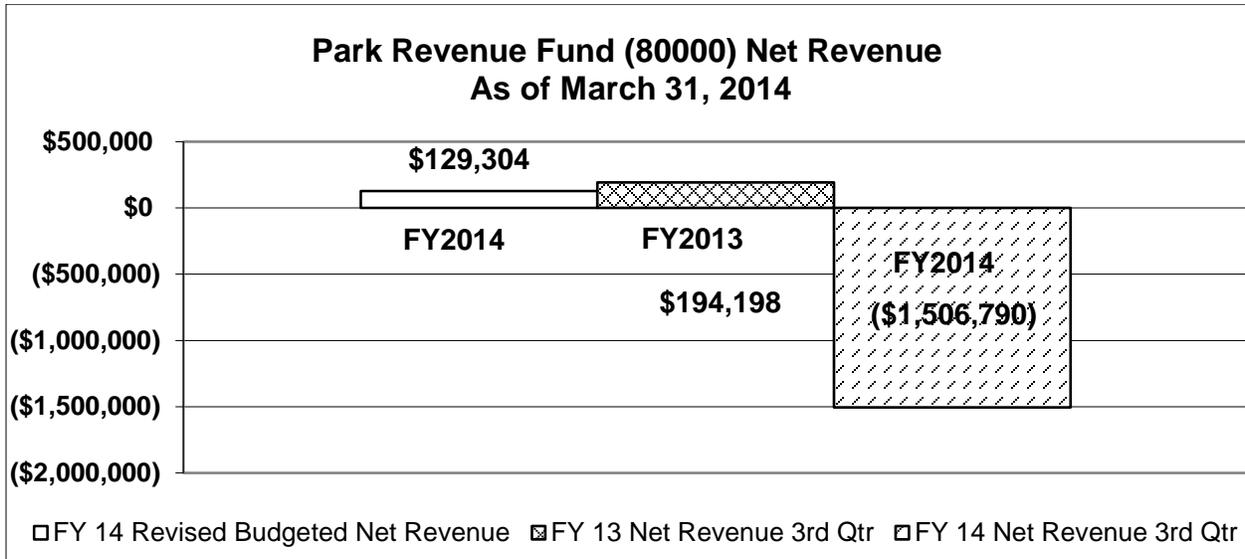
Board Agenda Item
 May 28, 2014



Net Revenue

Net revenue is (\$1,506,790) as compared to \$194,198 last year at this time, a decrease of \$1,700,988. For historical comparison, FY 2011 third quarter net revenue was (\$1,214,342). The decrease is primarily due to the construction of the Oak Marr Fitness Room Expansion, and increase in contracted camps. Offsetting revenue is projected to be realized in the fourth quarter. Staff is closely reviewing expenses and monitoring revenues. The cross divisional team (RATS) continues to meet regularly with the Deputies and the Director to monitor fund performance.

Board Agenda Item
 May 28, 2014



ENCLOSED DOCUMENTS:

- Attachment 1: Quarterly Trends for Fund 80000
- Attachment 2: Cumulative Trends for Fund 80000
- Attachment 3: Fairfax County Park Authority, Park Revenue Fund, Fund 80000, Revenue and Expenditures, as of March 31, 2014 (Third Quarter FY2014)
- Attachment 4: FY 2014 Revenue Fund 80000 Third Quarter Status, Division Reports
- Attachment 5: FY 2014 Revenue and Expenditure Analysis- By Site Fund 80000

STAFF:

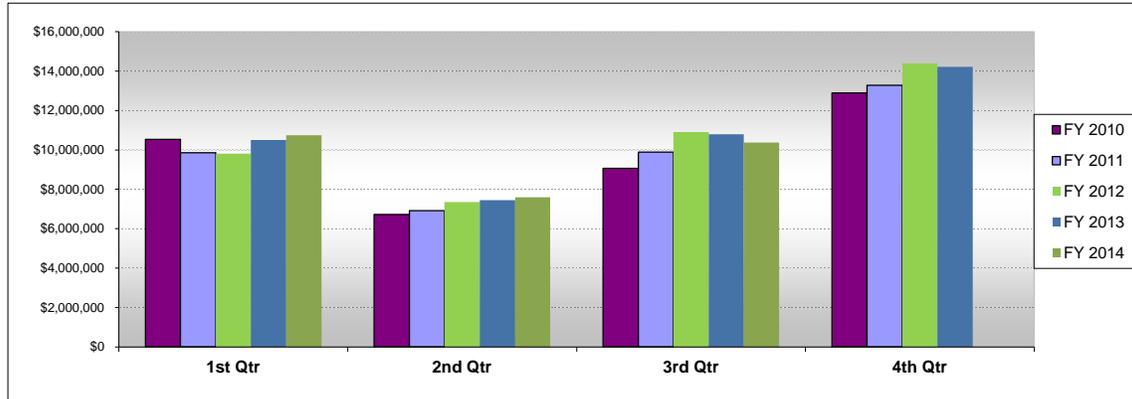
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FY 2014 QUARTERLY TRENDS FOR FUND 80000

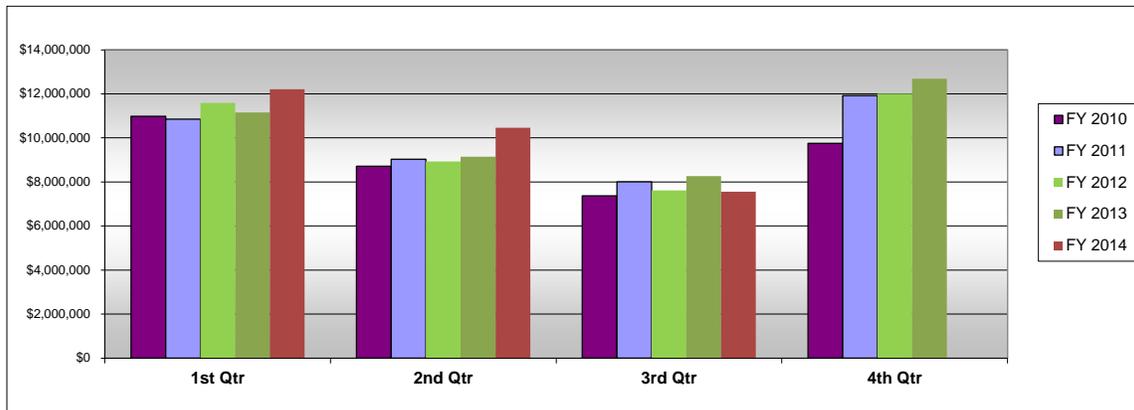
ACTUAL REVENUE TRENDS

Qtr	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	\$10,539,980	26.88%	\$9,864,208	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	24.76%
2nd Qtr	\$6,720,219	17.14%	\$6,916,002	17.31%	\$7,347,940	17.30%	\$7,451,186	17.35%	\$7,601,697	17.50%
3rd Qtr	\$9,063,703	23.11%	\$9,893,922	24.77%	\$10,909,076	25.69%	\$10,797,265	25.13%	\$10,381,622	23.90%
4th Qtr	\$12,889,434	32.87%	\$13,276,058	33.23%	\$14,402,440	33.91%	\$14,213,051	33.09%		
Actual	\$39,213,336	100.00%	\$39,950,190	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%	\$43,435,269	
Budget										



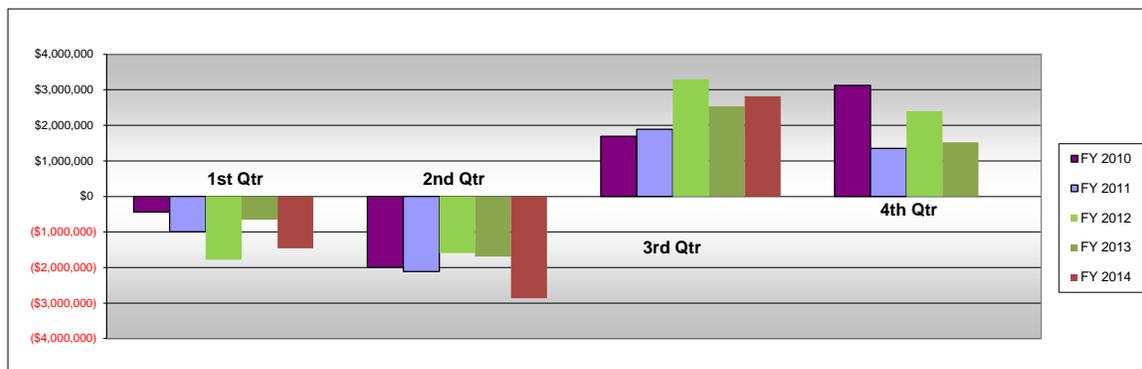
ACTUAL EXPENDITURE TRENDS

Qtr	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	\$10,979,486	29.39%	\$10,858,789	29.49%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	\$0
2nd Qtr	\$8,711,966	23.32%	\$9,027,838	24.52%	\$8,936,602	22.26%	\$9,140,101	22.16%	\$10,467,113	\$0
3rd Qtr	\$7,373,664	19.74%	\$8,001,847	21.73%	\$7,611,759	18.96%	\$8,261,936	20.03%	\$7,561,571	\$0
4th Qtr	\$9,760,631	26.13%	\$11,919,294	32.37%	\$12,002,810	29.90%	\$12,692,796	30.78%		
Actual	\$36,825,747	98.57%	\$39,807,768	108.10%	\$40,138,519	100.00%	\$41,243,440	100.00%	\$43,305,965	
Budget										



ACTUAL NET REVENUE TRENDS

	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	(\$439,505)	-34.74%	(\$994,580)	-698.32%	(\$1,776,944)	-76.22%	(\$652,216)	-38.04%	(\$1,461,425)	-85.24%
2nd Qtr	(\$1,991,747)	-157.43%	(\$2,111,835)	-88.45%	(\$1,588,662)	-68.14%	(\$1,688,915)	-98.51%	(\$2,865,416)	-167.13%
3rd Qtr	\$1,690,039	133.58%	\$1,892,075	79.25%	\$3,297,317	141.43%	\$2,535,329	147.88%	\$2,820,051	164.49%
4th Qtr	\$3,128,803	247.31%	\$1,356,764	56.83%	\$2,399,630	102.93%	\$1,520,255	88.67%	\$0	
Actual	\$2,387,590	188.72%	\$142,424	5.97%	\$2,331,341	100.00%	\$1,714,453	100.00%	\$129,304	
Budget										

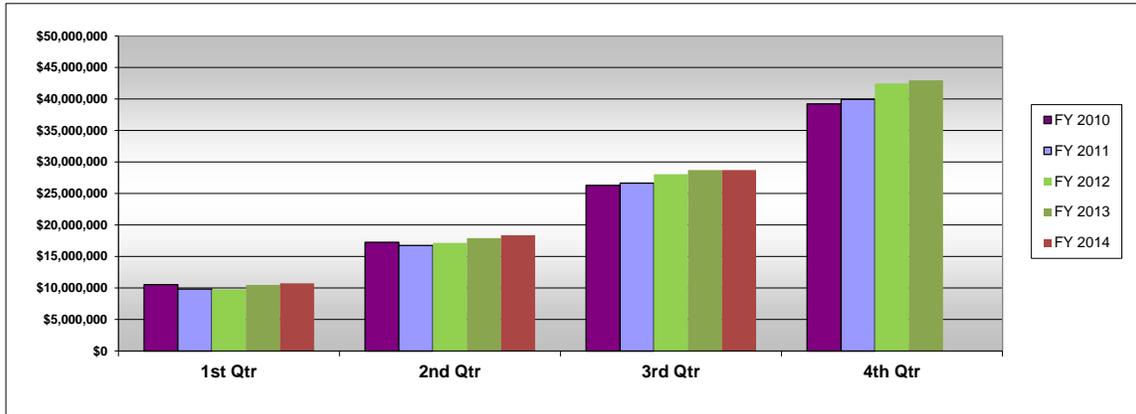


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CUMULATIVE TRENDS FOR FUND 80000

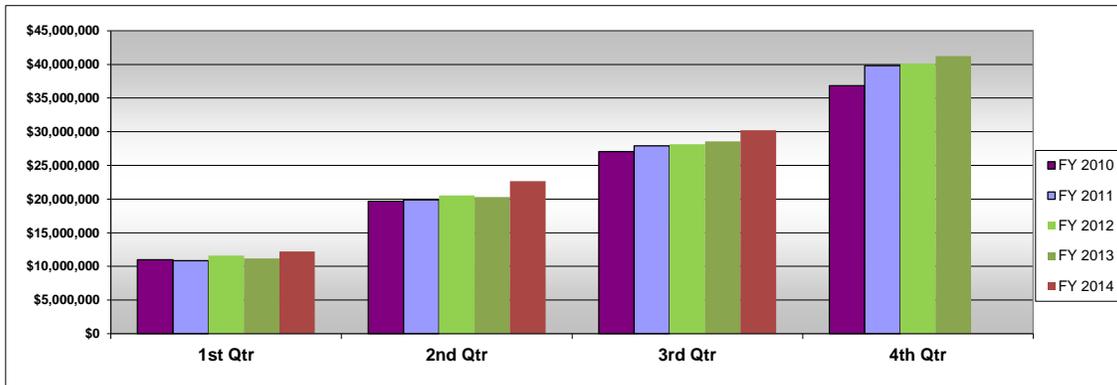
ACTUAL CUMULATIVE REVENUE TRENDS

qtr	Actual FY 2010		Actual FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	\$10,539,980	26.88%	\$9,864,208	24.69%	\$9,810,404	23.10%	\$10,496,391	24.43%	\$10,752,611	25.03%
2nd Qtr	\$17,260,199	44.02%	\$16,780,210	42.00%	\$17,158,344	40.40%	\$17,947,577	41.78%	\$18,354,308	42.73%
3rd Qtr	\$26,323,902	67.13%	\$26,674,132	66.77%	\$28,067,420	66.09%	\$28,744,842	66.91%	\$28,735,930	66.89%
4th Qtr	\$39,213,336	100.00%	\$39,950,190	100.00%	\$42,469,860	100.00%	\$42,957,893	100.00%		



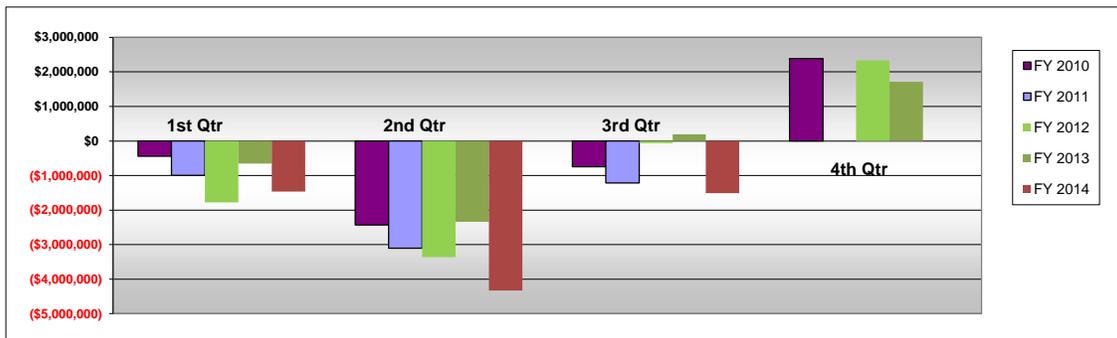
ACTUAL CUMULATIVE EXPENDITURE TRENDS

	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	\$10,979,486	29.81%	\$10,858,789	27.28%	\$11,587,348	28.87%	\$11,148,607	27.03%	\$12,214,036	29.61%
2nd Qtr	\$19,691,452	53.47%	\$19,886,627	49.96%	\$20,523,950	51.13%	\$20,288,708	49.19%	\$22,681,149	54.99%
3rd Qtr	\$27,065,116	73.50%	\$27,888,474	70.06%	\$28,135,709	70.10%	\$28,550,644	69.22%	\$30,242,720	73.33%
4th Qtr	\$36,825,747	100.00%	\$39,807,768	100.00%	\$40,138,519	100.00%	\$41,243,440	100.00%		



ACTUAL CUMULATIVE NET REVENUE TRENDS

	FY 2010		FY 2011		FY 2012		FY 2013		FY 2014	
1st Qtr	(\$439,505)		(\$994,580)		(\$1,776,943)		(\$652,215)		(\$1,461,424)	
2nd Qtr	(\$2,431,253)		(\$3,106,417)		(\$3,365,606)		(\$2,341,131)		(\$4,326,841)	
3rd Qtr	(\$741,214)		(\$1,214,342)		(\$68,289)		\$194,198		(\$1,506,790)	
4th Qtr	\$2,387,589				\$2,331,341		\$1,714,453			



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FAIRFAX COUNTY PARK AUTHORITY
REVENUE FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2014

			FY 2014		BALANCE	FY 2013		INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
	BUDGET	BUDGET	REVENUE/	NCUMBRANCES/		Y-T-D	%Of BUDGET			% Of BUDGET	
	ADOPTED	REVISED	EXPENDITURES	RESERVATIONS		ACTUAL	SPENT/ COLLECTED			SPENT/ COLLECTED	
			ACTUAL								
TOTAL AGENCY											
Authorized Positions /Staff Years	245/ 245				245/245						
REVENUE*	\$44,245,269	\$43,435,269	\$28,735,930	\$0	\$14,699,339	\$28,744,842	(\$8,912)	-0.03%	66.2%	67.6%	
EXPENDITURES:											
Personnel Services**	\$27,883,928	\$28,108,109	\$19,344,093	\$0	\$8,764,016	\$18,293,509	\$1,050,584	5.7%	68.8%	66.0%	
Operating Expenses	\$13,956,598	\$13,956,598	\$9,669,838	\$2,554,403	\$1,732,357	\$9,245,638	\$424,200	4.6%	69.3%	69.7%	
Capital Equipment	\$593,000	\$593,000	\$246,571	\$0	\$346,429	\$14,060	\$232,511	N/A	41.6%	3.2%	
Recovered Cost	(\$1,053,315)	(\$1,053,315)	(\$616,622)	\$0	(\$436,693)	(\$519,630)	(\$96,992)	18.7%	58.5%	49.3%	
Subtotal	\$41,380,211	\$41,604,392	\$28,643,880	\$2,554,403	\$10,406,109	\$27,033,577	\$1,610,303	5.96%	68.8%	67.0%	
DEBT SERVICE:***	\$1,058,286	\$183,439	\$80,706	\$0	\$102,733	\$1,063,898	(\$983,192)	-92.4%	44.0%	99.5%	
Expenditures	\$42,438,497	\$41,787,831	\$28,724,586	\$2,554,403	\$10,508,842	\$28,097,475	\$627,111	2.2%	68.7%	67.8%	
Indirect Cost	\$775,000	\$775,000	\$775,000	\$0	\$0	\$0	\$775,000	N/A	100.0%	N/A	
Laurel Hill Debt Svc	\$743,134	\$743,134	\$743,134	\$0	\$0	\$453,169	\$289,965	64.0%	100.0%	100.0%	
Total Expenditures	\$43,956,631	\$43,305,965	\$30,242,720	\$2,554,403	\$10,508,842	\$28,550,644	\$1,692,076	5.9%	69.8%	68.2%	
NET REVENUE(LOSS)	\$288,638	\$129,304	(\$1,506,790)	(\$2,554,403)	\$4,190,497	\$194,198	(\$1,700,988)	875.9%	N/A	N/A	
Deferred Revenue Impact	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	
NET REVENUE(LOSS)	\$288,638	\$129,304	(\$1,506,790)	(\$2,554,403)	\$4,190,497	\$194,198	(\$1,700,988)	875.9%	N/A	N/A	

The Revised Budget Plan includes:

*(\$810,000) Oakmarr renovation approved at carryover

**\$224,181 bonuses approved at carryover

*** (\$874,847) refunding of the Twin Lakes and Oak Marr debt.

FAIRFAX COUNTY PARK AUTHORITY
REVENUE FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2014

			FY 2014		BALANCE	FY 2013		INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
	BUDGET	BUDGET	REVENUE/	NCUMBRANCES/		Y-T-D	%Of BUDGET			% Of BUDGET	
	ADOPTED	REVISED	EXPENDITURES	RESERVATIONS		ACTUAL	SPENT/ COLLECTED			SPENT/ COLLECTED	
			ACTUAL								
Administration											
REVENUE	\$792,054	\$792,054	\$495,546	\$0	\$296,508	\$561,711		(\$66,165)	-11.8%	62.6%	70.9%
EXPENDITURES:											
Personnel: Salaries*	\$1,411,471	\$1,425,196	\$861,751	\$0	\$563,445	\$877,647		(\$15,896)	-1.8%	60.5%	64.3%
Operating	\$875,444	\$875,444	\$542,690	\$69,216	\$263,538	\$455,836		\$86,854	19.1%	62.0%	54.7%
Capital Equipment	\$0	\$0	\$33,504	\$0	(\$33,504)	\$0		\$33,504	N/A	N/A	N/A
Recovered Cost	(\$1,053,315)	(\$1,053,315)	(\$616,622)		(\$436,693)	(\$519,630)		(\$96,992)	-18.7%	58.5%	49.3%
Subtotal	\$1,233,600	\$1,247,325	\$821,323	\$69,216	\$356,786	\$813,853		\$7,470	0.9%	65.8%	71.1%
DEBT SERVICE:**	\$1,058,286	\$183,439	\$80,706	\$0	\$102,733	\$1,063,898		(\$983,192)	-92.4%	44.0%	99.5%
Expenditures	\$2,291,886	\$1,430,764	\$902,029	\$69,216	\$459,519	\$1,877,751		(\$975,722)	-52.0%	63.0%	84.8%
Indirect Cost	\$775,000	\$775,000	\$775,000	\$0	\$0	\$0		\$775,000	N/A	100.0%	N/A
Laurel Hill Debt Service	\$743,134	\$743,134	\$743,134	\$0	\$0	\$453,169		\$289,965	64.0%	100.0%	100.0%
Total Expenditures	\$3,810,020	\$2,948,898	\$2,420,163	\$69,216	\$459,519	\$2,330,920		\$89,243	3.8%	82.1%	87.4%
NET REVENUE(LOSS)	(\$3,017,966)	(\$2,156,844)	(\$1,924,617)	(\$69,216)	(\$163,011)	(\$1,769,209)		(\$155,408)	-8.8%	89.2%	94.4%

The Revised Budget Plan includes:
 *\$13,725 bonuses approved at carryover
 ** (\$874,847) refunding of the Twin Lakes and Oak Marr debt.

FAIRFAX COUNTY PARK AUTHORITY
REVENUE FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	FY 2014		BALANCE	FY 2013		INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			REVENUE/ EXPENDITURES	NCUMBRANCES/ RESERVATIONS		Y-T-D ACTUAL	%Of BUDGET SPENT/ COLLECTED			% Of BUDGET SPENT/ COLLECTED	
			ACTUAL								
GOLF ENTERPRISES											
REVENUE	\$10,756,505	\$10,756,505	\$5,875,028		\$4,881,477	\$5,981,889		(\$106,861)	-1.8%	54.6%	58.3%
EXPENDITURES:											
Personnel*	\$6,292,444	\$6,365,646	\$4,112,505	\$0	\$2,253,141	\$3,962,690		\$149,815	3.8%	64.6%	65.2%
Operating	\$3,213,800	\$3,213,800	\$1,919,031	\$521,110	\$773,659	\$2,171,548		(\$252,517)	-11.6%	59.7%	67.8%
Capital Equipment	\$263,000	\$263,000	\$144,797	\$0	\$118,203	\$14,060		\$130,737	N/A	55.1%	10.2%
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A	N/A	N/A
Total Expenditures	\$9,769,244	\$9,842,446	\$6,176,333	\$521,110	\$3,145,003	\$6,148,298		\$28,035	0.5%	62.8%	65.3%
NET REVENUE(LOSS)	\$987,261	\$914,059	(\$301,305)	(\$521,110)	\$1,736,474	(\$166,409)		(\$134,896)	-81.1%	-33.0%	-19.9%
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A	N/A	N/A
NET REVENUE(LOSS)	\$987,261	\$914,059	(\$301,305)	(\$521,110)	\$1,736,474	(\$166,409)		(\$134,896)	-81.1%	-33.0%	-19.9%

The Revised Budget Plan includes:
*\$73,202 bonuses approved at carryover

FAIRFAX COUNTY PARK AUTHORITY
REVENUE FUND, FUND 80000
REVENUE AND EXPENDITURES
As of March 31, 2014

	BUDGET ADOPTED	BUDGET REVISED	<u>FY 2014</u>		BALANCE	<u>FY 2013</u>		INC/DEC OVER PR YEAR	% INC/DEC	FY 2014	FY 2013
			<u>REVENUE/</u>	<u>VCUMBRANCES/</u>		<u>Y-T-D</u>	<u>ACTUAL</u>			%Of BUDGET	% Of BUDGET
			<u>EXPENDITURES</u>	<u>RESERVATIONS</u>		<u>ACTUAL</u>	<u>ACTUAL</u>			SPENT/ COLLECTED	SPENT/ COLLECTED

REC ACTIVITIES											
REVENUE*	\$30,246,700	\$29,436,700	\$20,686,052	\$0	\$8,750,648	\$20,710,259	(\$24,207)	-0.1%	70.27%	71.07%	
EXPENDITURES:											
Personnel**	\$18,505,807	\$18,626,591	\$13,174,784	\$0	\$5,451,807	\$12,519,467	\$655,317	5.2%	70.73%	66.19%	
Operating	\$9,381,578	\$9,381,578	\$6,824,376	\$1,863,359	\$693,843	\$6,292,553	\$531,823	8.5%	72.74%	71.96%	
Capital Equipment	\$330,000	\$330,000	\$48,690	\$0	\$281,310	\$0	\$48,690	N/A	14.75%	0.00%	
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	
Total Expenditures	\$28,217,385	\$28,338,169	\$20,047,850	\$1,863,359	\$6,426,960	\$18,812,020	\$1,235,830	6.6%	70.7%	67.3%	
NET REVENUE(LOSS)	\$2,029,315	\$1,098,531	\$638,202	(\$1,863,359)	\$2,323,688	\$1,898,239	(\$1,260,037)	-66.4%	58.1%	160.5%	
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	
NET REVENUE(LOSS)	\$2,029,315	\$1,098,531	\$638,202	(\$1,863,359)	\$2,323,688	\$1,898,239	(\$1,260,037)	-66.4%	58.1%	160.5%	

The Revised Budget Plan includes:
*(\$810,000) Oakmarr renovation approved at carryover
**\$120,784 bonuses approved at carryover

RESOURCE MANAGEMENT											
REVENUE	\$2,450,010	\$2,450,010	\$1,679,304	\$0	\$770,706	\$1,490,983	\$188,321	12.6%	68.54%	64.19%	
EXPENDITURES:											
Personnel*	\$1,674,206	\$1,690,676	\$1,195,053	\$0	\$495,623	\$933,705	\$261,348	28.0%	70.68%	68.99%	
Operating	\$485,776	\$485,776	\$383,741	\$100,718	\$1,317	\$325,701	\$58,040	17.8%	79.00%	66.78%	
Capital Equipment	\$0	\$0	\$19,580	\$0	(\$19,580)	\$0	\$19,580	N/A	N/A	N/A	
Recovered Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	N/A	N/A	
Total Expenditures	\$2,159,982	\$2,176,452	\$1,598,374	\$100,718	\$477,360	\$1,259,406	\$338,968	26.9%	73.44%	68.41%	
NET REVENUE(LOSS)	\$290,028	\$273,558	\$80,930	(\$100,718)	\$293,346	\$231,577	(\$150,647)	-65.1%	29.6%	48.1%	

The Revised Budget Plan includes:
*\$16,470 bonuses approved at carryover

DIVISION SUMMARY
FY 2014 REVENUE FUND 3rd QUARTER STATUS

GOLF ENTERPRISES

Golf Revenue

- Total golf revenues at third quarter were down \$106,861 or 1.8% less than the previous year as multiple snow events and lingering snow cover on the courses depressed overall play. Operating days through third quarter are down a total of 284 days representing a 15.8% decrease from prior year. News media reported that this March was the coldest on record at Dulles airport.
- Year-to-date total golf rounds were down 3,452, about 2%, after having been up 3.7% at mid-year, illustrating the impact of the poor weather in the third quarter.
- Revenue performance decreased correspondingly in the key golf revenue streams of greens fees (\$190,552) and equipment/cart rental (\$33,944). Revenue increased in only a couple of areas, including driving range \$20,283, programs \$22,816, miniature golf \$25,681, and miscellaneous other items \$61,371, which includes beer and wine sales.
- Net revenue for the golf section decreased \$134,896 from the prior year.

Golf Expenditures

- Golf expenses were closely managed to a slight 0.5% increase compared to the prior year, an increase of \$28,035.
- Personnel expenses increased 3.8% or \$149,815. Specifically, employee raises, one-time bonuses of \$69,000, and higher health care costs contributed to this increase.
- Operating expenses were curtailed resulting in an 11.6% or \$252,517 decrease compared to the prior year.
- Capital Equipment expenses were up \$130,737 over the prior year as some much needed and long-deferred equipment was purchased.

PARK SERVICES DIVISION

Lakefronts Revenue

- Revenue increased, \$151,230 or 9.9% YTD, and is at 55.9% of budget compared to FY13 at 50.8%.
- Growth was seen in the following areas:
 - Camping, \$59,895 or 48.3%
 - Amusements, \$39,879 or 15.1%
 - Marina, \$27,166 or 38.6%
 - Pool, \$15,459 or 3.0%
 - Classes, \$11,653 or 5.7%
- Decreases were seen in the following areas:
 - Food Services, \$31,934 or 27.2% (Revenues and corresponding expenses have shifted from FCPA to a private vendor)
 - Programs, \$5,515 or 16.9%
- Net Revenue is \$191,568 or 112.9% compared to FY13 at \$164,382 or 112.1%.

Lakefronts Expenditures

- Combined expenses increased, \$124,054 or 9.1% YTD. Expenses are at 69.9% of budget, compared to FY13 at 66.3%.
- Personnel Services expenses increased, \$26,364 or 2.8%, including \$9,700 in one-time bonuses paid, and are at 72.3% of budget, compared to FY13 at 69.1%.
 - Merit Salaries, down \$885; Seasonal Salaries, up \$24,437; Extra Pay, down \$1,576 and Fringe Benefits, up \$4,388.
- Operating expenses increased \$97,690 or 23.7% YTD; and are at 65.9% of budget, compared to FY13 at 60.7%.
 - Resale – Food is down, \$30,985 or 84.1%; Combined Repair and Maintenance is down, \$31,561 or 28.4%; Combined Utilities is up, \$48,834 or 81.3% (Partially due to a credit received in FY 2013); Grounds, Recreational & Park Area Services is up, \$70,853 or 163.4% (Expanded contracted camps); all other Character 30s are up, \$34,718 or 29.8%.

RECenters Revenue

- Revenues decreased \$136,752 or 0.7% YTD, and are at 71.8% of budget compared to FY13 at 71.4%.
- Growth was seen the following areas:
 - Programs, \$246,440 or 2.6%
 - Rentals, \$123,402 or 5.4%
- Decreases were seen in the following areas:
 - Passes, \$481,450 or 9.5%
 - Admissions, \$28,587 or 1.8%
- Net Revenue is at \$1,988,834 or 112.0% compared to FY13 at \$3,124,031 or 120.0%.
 - The revenue lost as a result of the renovation project at Oak Marr RECenter has contributed \$585,712 to the decrease. Pass Sales, down \$468,653; Classes, down \$65,827; and General Admissions, down \$59,858.

RECenters Expenditures

- Combined expenses increased, \$998,445 or 6.4% YTD, and are at 69.5% of budget, compared to FY13 at 68.2%.
- Personnel Services have increased \$594,175 or 5.7%, and are at 69.8% of budget, compared to FY13 at 66.3%. The increase includes \$160,300 in one-time bonuses paid.
 - Increases include Merit Salaries, \$219,099; Seasonal Salaries, \$262,554; Shift Differential, \$3,100; Extra Pay, \$10,906; and Fringe Benefits, \$98,516.
- Operating Expenditures increased \$375,223 or 7.3% YTD, and are at 71.5% of budget, compared to FY13 at 73.6%.
 - Increases include Repair and Maintenance of RECenters, \$25,150 or 3.0%; Combined Utilities, \$16,404 or 1.0%; Grounds, Recreational & Park Area Services (Expanded contracted camps), \$453,776 or 36.0%; all other expenses are down, \$95,755 or 8.6%.

Park Services Administration Revenue and Expenditures

- Revenue is up \$1,657 or 0.4%, virtually no change from the prior year.
- Personnel expenses are up 6.4% due in part to one-time bonuses of \$15,250, employee raises, and increases in health care costs.

- Operating expenses are up \$64,322 or 8.8%, almost entirely due to contracted camp and class vendor expenses.

RESOURCE MANAGEMENT DIVISION

Summary –Net Revenue, Revenue and Expenditures

- Net Revenue is \$80,931 vs. \$231,581 in FY13
- Net Revenue is at 29.6% of budget whereas last year Division Net Revenue was at 81.8% of budget. The Budgeted Net Revenue for FY14 is \$290,028 as compared to FY13 of \$283,100.

Revenue

- Revenue is at 68.54% of budget as compared to 64.2% last year.
- Overall revenue increased \$188,321 or 12.6% as compared to last year. Revenue is up in every category but resale. Most significantly in programs by \$145,330 and rentals by \$34,392. Cost Recovery is 105% whereas last year it was at 118%.

Expenditures

- Expenses are up \$338,968, a 26.9% increase from last year. Expenses are at 73.44% of budget, compared to 68.41% last year.
- Personnel Services expenses are up \$261,348, a 28% increase over last year at this time, and are at 70.68% of budget compared to 68.99% last year. This is due to changes in vacant positions being filled and FOCUS coding for two merit staff, pay increases, and the discretionary bonus accounts for \$37,469.
- Operating expenses are up \$58,040 as compared to last year. Operating expenses increased by 17.8% over last year at this time, and are at 79% of budget as compared to 66.8% last year.
- Capital Equipment expenses are at \$19,580 for the purchase of the tractor at Sully for the hayrides.

ADMINISTRATION DIVISION

Revenue

- Administration revenue is \$495,546, reflecting a decrease of \$66,165 or 11.8% from the third quarter of last fiscal year. This is due to a decrease of \$25,380 in rental properties, \$23,746 in interest in pooled cash, and \$11,692 in gifts and donations.

Expenditures

- Administration total expenditures are \$2,420,163, reflecting an increase of \$89,243, or 3.8%, as compared to last year third quarter. Factors impacting Administration includes \$775,000 for Indirect Cost. Indirect Cost is a new line item assessed by the County to partially offset central support services provided by the General Fund. That increase is off-set by an \$874,847 decrease in debt service associated with a large one-time savings with the 2013 series refunding of the Twin Lakes and Oak Marr debt. Operating expenditures are up due to increased expenditures in the donation account that is housed in Administration.

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FY 2014 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF MARCH 31, 2014

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2014	495,546	2,420,163	(1,924,617)
	2013	561,711	2,330,920	(1,769,209)
VARIANCE		(66,165)	89,243	(155,408)
GOLF ENTERPRISES				
	2014	5,875,028	6,176,333	(301,305)
	2013	5,981,889	6,148,298	(166,409)
VARIANCE		(106,861)	28,035	(134,896)
REC ACTIVITIES				
	2014	20,686,052	20,047,850	638,202
	2013	20,710,259	18,812,020	1,898,239
VARIANCE		(24,207)	1,235,830	(1,260,037)
RESOURCE MANAGEMENT				
	2014	1,679,304	1,598,373	80,931
	2013	1,490,983	1,259,406	231,577
VARIANCE		188,321	338,967	(150,646)
COMBINED TOTAL				
	2014	28,735,930	30,242,719	(1,506,789)
	2013	28,744,842	28,550,644	194,198
VARIANCE		(8,912)	1,692,075	(1,700,987)
GOLF ENTERPRISES				
Administration				
	2014	68,041	206,810	(138,769)
	2013	62,175	224,671	(162,496)
VARIANCE		5,866	(17,861)	23,727
Burke Lk. Golf Course				
	2014	597,105	556,147	40,958
	2013	604,197	517,546	86,651
VARIANCE		(7,092)	38,601	(45,693)
Greendale Golf Course				
	2014	803,280	723,517	79,763
	2013	822,271	678,283	143,988
VARIANCE		(18,991)	45,234	(64,225)
Jefferson Golf Course				
	2014	589,748	607,657	(17,909)
	2013	534,205	576,817	(42,612)
VARIANCE		55,543	30,840	24,703
Pinecrest Golf Course				
	2014	412,372	539,023	(126,651)
	2013	406,088	553,125	(147,037)
VARIANCE		6,284	(14,102)	20,386
Twin Lakes Golf Course				
	2014	1,485,922	1,727,394	(241,472)
	2013	1,626,338	1,740,752	(114,414)
VARIANCE		(140,416)	(13,358)	(127,058)
Oak Marr Golf Course				
	2014	681,412	527,287	154,125
	2013	656,949	462,025	194,924
VARIANCE		24,463	65,262	(40,799)
Laurel Hill Golf Club				
	2014	1,237,149	1,288,498	(51,349)
	2013	1,269,666	1,395,080	(125,414)
VARIANCE		(32,517)	(106,582)	74,065

FY 2014 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF MARCH 31, 2014

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin	2014	173,766	810,895	(637,129)
	2013	151,929	894,448	(742,519)
VARIANCE		21,837	(83,553)	105,390
George Washington RECenters				
	2014	343,322	381,756	(38,434)
	2013	352,713	385,262	(32,549)
VARIANCE		(9,391)	(3,506)	(5,885)
Lee RECenters				
	2014	2,604,440	2,469,091	135,349
	2013	2,583,356	2,158,121	425,235
VARIANCE		21,084	310,970	(289,886)
Oak Marr RECenters				
	2014	2,041,753	2,114,875	(73,122)
	2013	2,627,460	2,297,045	330,415
VARIANCE		(585,707)	(182,170)	(403,537)
Providence RECenters				
	2014	1,887,111	1,651,112	235,999
	2013	1,705,770	1,526,435	179,335
VARIANCE		181,341	124,677	56,664
South Run RECenters				
	2014	2,886,313	1,816,972	1,069,341
	2013	2,847,958	1,679,233	1,168,725
VARIANCE		38,355	137,739	(99,384)
Springhill RECenters				
	2014	1,934,277	1,735,715	198,562
	2013	1,827,950	1,581,707	246,243
VARIANCE		106,327	154,008	(47,681)
Audrey Moore RECenters				
	2014	2,527,570	2,062,596	464,974
	2013	2,589,668	1,901,307	688,361
VARIANCE		(62,098)	161,289	(223,387)
Cub Run RECenters				
	2014	2,101,932	1,959,963	141,969
	2013	2,121,176	1,790,532	330,644
VARIANCE		(19,244)	169,431	(188,675)
Mt Vernon RECenters				
	2014	2,079,921	1,628,931	450,990
	2013	1,949,408	1,441,002	508,406
VARIANCE		130,513	187,929	(57,416)
Marketing				
	2014	0	182,384	(182,384)
	2013	0	173,753	(173,753)
VARIANCE		0	8,631	(8,631)
Business Office				
	2014	0	552,578	(552,578)
	2013	0	567,994	(567,994)
VARIANCE		0	(15,416)	15,416
Production Services				
	2014	0	750,223	(750,223)
	2013	120	723,876	(723,756)
VARIANCE		(120)	26,347	(26,467)
Clemyjontri				
	2014	81,870	94,137	(12,267)
	2013	79,920	98,286	(18,366)
VARIANCE		1,950	(4,149)	6,099
Rec Activities Admin				
	2014	431,657	462,077	(30,420)
	2013	430,000	333,379	96,621
VARIANCE		1,657	128,698	(127,041)
Burke Lake Park				
	2014	511,942	335,025	176,917
	2013	469,498	391,942	77,556
VARIANCE		42,444	(56,917)	99,361

FY 2014 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF MARCH 31, 2014

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2014	952,065	904,131	47,934
	2013	854,541	718,247	136,294
VARIANCE		97,524	185,884	(88,360)
Lake Accotink	2014	128,115	135,388	(7,273)
	2013	118,792	149,451	(30,659)
VARIANCE		9,323	(14,063)	23,386
RESOURCE MANAGEMENT				
Administration	2014	20,726	148,413	(127,687)
	2013	8,889	78,316	(69,427)
VARIANCE		11,837	70,097	(58,260)
Colvin Run Mill	2014	45,934	22,326	23,608
	2013	53,318	33,711	19,607
VARIANCE		(7,384)	(11,385)	4,001
E.C. Lawrence	2014	57,785	67,968	(10,183)
	2013	48,110	58,096	(9,986)
VARIANCE		9,675	9,872	(197)
Frying Pan Farm Park	2014	616,767	576,771	39,996
	2013	558,340	425,339	133,001
VARIANCE		58,427	151,432	(93,005)
Green Spring Gardens	2014	269,411	204,249	65,162
	2013	226,002	194,362	31,640
VARIANCE		43,409	9,887	33,522
Hidden Oaks Nature Ctr	2014	109,512	81,567	27,945
	2013	94,192	53,274	40,918
VARIANCE		15,320	28,293	(12,973)
Hidden Pond Nature Ctr	2014	97,518	84,450	13,068
	2013	84,705	41,728	42,977
VARIANCE		12,813	42,722	(29,909)
Huntley Meadows Park	2014	90,254	26,134	64,120
	2013	64,483	32,710	31,773
VARIANCE		25,771	(6,576)	32,347
Riverbend Park	2014	203,331	169,590	33,741
	2013	197,849	125,895	71,954
VARIANCE		5,482	43,695	(38,213)
Sully	2014	55,424	67,949	(12,525)
	2013	47,455	68,755	(21,300)
VARIANCE		7,969	(806)	8,775
Historic Prop. Rent & Services	2014	112,644	148,957	(36,313)
	2013	107,640	147,222	(39,582)
VARIANCE		5,004	1,735	3,269

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Board Agenda Item
 May 28, 2014

ACTION

FY 2015 Adopted Budget Plan, Park Revenue Fund 80000

ISSUE:

Approval of the FY 2015 Adopted Budget Plan, Park Revenue Fund 80000.

RECOMMENDATION:

The Park Authority Director recommends adoption of the FY 2015 budget for the Park Revenue Fund, Fund 80000.

TIMING:

Park Authority Board action is requested on May 28, 2014. The Board of Supervisors adopted the FY 2015 Budget for the Park Revenue Fund, Fund 80000, on April 29, 2014.

BACKGROUND:

On Tuesday, April 29, 2014, the County Board of Supervisors approved the FY 2015 Adopted Budget. The FY 2015 budget for the Park Revenue Fund 80000 reflects projected revenues of \$44,285,055 and expenditures of \$44,956,023. An increase of \$262,941 has been made between the FY 2015 Advertised Budget to the FY 2015 Adopted Budget to include a 1% across the board increase, in addition to the included 1.29% market rate adjustment.

Category	FY 2014 Adopted	FY 2015 Advertised	FY 2015 Adopted	Adopted Budget Variance FY14-FY15
Revenue	\$44,245,269	\$46,285,055	\$46,285,055	\$2,039,786
Compensation	\$27,883,928	\$28,561,392	\$28,824,333 (+ \$262,941)	\$940,405
Operating Expenditures	\$13,956,598	\$14,286,882	\$14,286,882	\$330,284
Capital Equipment	\$593,000	\$543,000	\$543,000	(\$50,000)
Debt Service –Twin Lakes and Oak Marr	\$1,058,286	\$809,774	\$809,774	(\$248,512)
Debt Service – Laurel Hill	\$743,134	\$770,349	\$770,349	\$27,215
Indirect Cost Transfer	\$775,000	\$775,000	\$775,000	\$0
Recovered Cost	(\$1,053,315)	(\$1,053,315)	(\$1,053,315)	\$0

Board Agenda Item
May 28, 2014

FISCAL IMPACT:

The FY 2015 Adopted Budget reflects projected revenues of \$46,285,055 and expenditures of \$44,956,023. The net revenue is projected at \$1,329,032.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Cindy Messinger, Deputy Director/CFO

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Manager

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

Board Agenda Item
May 28, 2014

INFORMATION

FY 2014 Adopted Budget Plan, General Fund 10001

On Tuesday, April 29, 2014, the Board of Supervisors approved the FY 2015 Adopted Budget Plan for the General Fund 10001. The General Fund Budget reflects revenue appropriations of \$1,532,166 and expenditure appropriations of \$23,400,286. An increase of \$218,360 has been made between the FY 2015 Advertised Budget to the FY 2015 Adopted Budget to include a 1% across the board increase, in addition to the included 1.29% market rate adjustment.

Category	FY 2014 Adopted	FY 2015 Advertised	FY 2015 Adopted	Adopted Budget Variance FY14-FY15
Revenue	\$1,830,093	\$1,532,166	\$1,532,166	(\$297,927)
Compensation	\$21,847,022	\$22,203,248	\$22,421,608 (+\$218,360)	\$574,586
Operating Expenditures	\$4,789,283	\$4,705,283	\$4,705,283	(\$84,000)
Capital Equipment	\$0	\$0	\$0	\$0
Recovered Cost	(3,726,605)	(3,726,605)	(3,726,605)	\$0

FISCAL IMPACT:

The FY 2015 Adopted Budget reflects total revenue appropriations of \$1,532,166 and total expenditure appropriations of \$23,400,286.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director
Cindy Messinger, Deputy Director/CFO
Sara Baldwin, Deputy Director/COO
Janet Burns, Senior Fiscal Manager
Michael P. Baird, Manager, Capital and Fiscal Services
Susan Tavallai, Senior Budget Analyst

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Board Agenda Item
 May 28, 2014

INFORMATION

FY 2015 Adopted Budget Plan, General County Construction Fund 30010

On Tuesday, April 29, 2014, the Board of Supervisors approved the FY 2015 Adopted Budget Plan for the General County Construction Fund 30010. The General County Construction Fund Budget reflects expenditure appropriations of \$9,939,534. A decrease of \$368,000 was made between the FY 2015 Advertised Budget and the FY 2015 Adopted Budget. The Board of Supervisors eliminated the proposed increase of \$368,000 to synthetic turf field replacement.

Category	FY 2014 Adopted	FY 2015 Advertised	FY 2015 Adopted	Adopted Budget Variance FY14-FY15
PR-00083 – ADA Retrofit	\$1,085,000	\$1,950,000	\$1,950,000	\$865,000
2G51-005-000- Parks General Maintenance	\$213,000	\$425,000	\$425,000	\$212,000
2G51-006-000 – Parks Grounds Maintenance	\$787,076	\$787,076	\$787,076	\$0
2G51-007-000 – Parks Facility Maintenance	\$470,000	\$470,000	\$470,000	\$0
2G51-008-000 – Laurel Hill	\$297,120	\$297,120	\$297,120	\$0
2G51-001-000 – Park Maint of FCPS Athletic Fields	\$722,535	\$860,338	\$860,338	\$137,803
2G51-002-000 – Athletic Field Maintenance	\$2,500,000	\$2,700,000	\$2,700,000	\$200,000
2G51-003-000) – Athletic Services Fee – Field Maintenance	\$1,000,000	\$1,000,000	\$1,000,000	\$0
PR-000080) – Synthetic Turf Development	\$350,000	\$200,000	\$200,000	(\$150,000)
2G51-004-000 – Synthetic Turf Replacement	\$500,000	\$1,618,000	\$1,250,000 (-\$368,000)	\$750,000

Board Agenda Item
May 28, 2014

FISCAL IMPACT:

The FY 2015 Adopted Budget Plan appropriation for the County Construction Fund 30010, is \$9,939,534.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Cindy Messinger, Deputy Director/CFO

Sara Baldwin, Deputy Director/COO

Janet Burns, Senior Fiscal Manager

Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

INFORMATION

Telecommunications Spending Process - Update

At the January 29, 2014, meeting the Park Authority Board approved an annual review and distribution process for telecommunications revenues on a countywide basis with the following framework:

- 20% of the current FY 2014 balance of unobligated telecommunications revenues in all districts will be dedicated to funding CRMP or NRMP projects.
- 20% of the annual telecom revenue will be dedicated to funding CRMP and NRMP projects on a countywide basis.

Annual telecom revenues after costs associated with existing projects, ongoing activities and program administration deducted will be split with 80% of the balance reserved for projects within the district where the telecom facility is located and 20% of the balance reserved to fund CRMP and NRMP related projects countywide. All telecom revenues generated by telecom facilities located in Mason District Park will remain restricted for use in improvements and activities at Mason District Park only.

To align the annual process for gathering projects and priorities for the board's approval, staff has developed an internal standard operating procedure and is currently developing a listing of project needs for consideration for both Resource Management Projects (20%) and the balance of the Telecommunications funds.

The Director will share the two consideration lists via email with the Park Authority Board in early June for input. The final list of projects will be submitted for formal approval through the Administration, Management and Budget Committee on July 9, 2014, as a part of the regular FY 2014 carryover budget process which is scheduled for approval on July 23, 2014, and funds would then be available for expensing in late September.

To take advantage of the new dedicated funding source for stewardship related items in FY 2014, Resource Management Division staff is currently reviewing Resource Management plan opportunities. A Resource Management Project has also been established in the Capital Improvement Fund (80300) to track those projects and \$311,484 is now available to fund CRMP or NRMP projects based on 20% as described above. Staff estimates an additional \$140,000 per year will be available for Resource Management projects annually based on existing contracts. Due to the schedule of committees and timing to get a couple of Resource Management projects underway,

Committee Agenda Item
May 14, 2014

staff will prepare an Action Item which will be presented at the Resource Management Committee on May 28, 2014, for consideration.

ENCLOSED DOCUMENTS:

None

STAFF:

Kirk W. Kincannon, Director

Cindy Messinger, Deputy Director/CFO

Sara Baldwin, Deputy Director/COO

Dave Bowden, Division Director, Planning and Development

Todd Johnson, Division Director, Park Operations

Barbara Nugent, Division Director, Park Services

Cindy Walsh, Division Director, Resource Management

Peter Furey, Manager, Golf Enterprises

Janet Burns, Senior Fiscal Administrator

Michael P. Baird, Manager, Capital Support Services