



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: February 8, 2018

Agenda

Budget Committee
Wednesday, February 14, 2018 – 5:30 p.m.
Boardroom – Herrity Building
Chairman: vacant
Vice Chair: Ken Quincy
Members: Maggie Godbold, Michael Thompson

1. FY 2018 Mid-Year Budget Review, Fund 10001, General Fund – Information*
2. FY 2018 Mid-Year 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

INFORMATION

FY 2018 Second Quarter Budget Review, Fund 10001, General Fund

Category	12/31/17	12/31/16	Variance	Reasons
Total Revenue	\$210,692	\$236,048	(\$25,356)	Revenue is down as a result of providing increased scholarships to our residents.
Personnel Services	\$9,797,716	\$9,692,723	\$104,993	The increase in personnel expenses is due to pay increases.
Operating Expenditures	\$2,583,172	\$2,667,969	(\$84,797)	This decrease mainly is due to purchase of equipment and furniture for boardroom, cubicle renovations in FY 2017, and are not expected to incur in FY 2018.
Capital Equipment	\$329,076	\$13,620	\$315,456	This increase is due to \$123,076 for capital equipment purchases. Funding was carried over into FY 2018. Further, 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	(\$1,643,770)	(\$1,557,572)	(\$86,198)	Recovered Costs are higher due to a higher WPFO value per hour based on the pay increase.
Total Expenditures	\$11,066,194	\$10,816,740	\$249,454	
Total Cost to the County (Rev-Exp)	\$10,855,502	\$10,580,692	\$274,810	

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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 Second Quarter Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Second Quarter Fund 80000 revenue is \$19,905,412 as compared to \$19,569,332 last year, an increase of \$336,085 or 1.72 percent. The FY 2018 revenue revised budget is \$49,200,800 and the second quarter actual revenue represents 40.5 percent of the budget versus 40.5 percent of the total budget in the prior year.

Revenue

Divisions	12/31/17	12/31/16	Variance	Reasons
Admin	\$592,917	\$250,210	\$342,707	The increase is due to additional donations received for the Concert Series, Lee District carousel, and timing (more frequent) of foundation transfers.
Golf	\$4,812,132	\$4,690,063	\$122,069	The increase is due to an increase at Burke Lake Golf due to the driving range expansion, one week of pass sales in November; which is partially offset by a decrease at Twin Lakes Golf Course due to the bunker renovation.
Rec Activities	\$2,616,009	\$2,694,463	(\$78,454)	The decrease is due to a loss of one week of Water Mine pool admissions due to public schools opening one week earlier than in the past. This decrease is partially offset by increases in campground rentals, special events such as Winter Wonderland at Burke Lake, and The Glow at Lake Fairfax.
RECenters	\$10,805,222	\$10,944,691	(\$139,469)	The decrease is due to a loss of one week of summer camp revenue due to public schools opening one week earlier than in the past and the effect of multiple large-pool shutdowns in the fall.
Resource Management	\$1,079,131	\$989,905	\$89,226	This increase is due to the collection of greater program revenues including educational programs (MWEE), Special Event at Sully (KORUS), and the Farmers Market.
Total Revenue	\$19,905,411	\$19,569,332	\$336,079	

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Expenditures

Second Quarter Fund 80000 expenditures are \$24,590,978 as compared to \$24,660,891 last year, a decrease of \$69,909, or 0.3 percent.

Expenditures

Divisions	12/31/17	12/31/16	Variance	Reasons
Admin	\$2,975,664	\$2,944,224	\$31,440	The increase is due to an increase 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	\$4,730,482	\$4,826,473	(\$95,991)	The decrease is due to lower maintenance supplies purchased.
Rec Activities	\$2,985,840	\$2,814,126	\$171,714	The increase is due to filling vacant merit positions.
RECENTERS	\$12,854,530	\$13,007,204	(\$152,674)	The decrease is due to vacancies, reduced seasonal staff costs (loss of one week of summer camp and pool shutdowns), and lower repair and maintenance expenses.
Resource Management	\$1,044,462	\$1,068,864	(\$24,402)	The decrease is mainly due to timing of salary transfers, and vendor contracted payments.
Total Expenditures	\$24,590,978	\$24,660,891	(\$69,909)	
Net Revenue	(\$4,685,567)	(\$5,091,559)	\$405,997	

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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

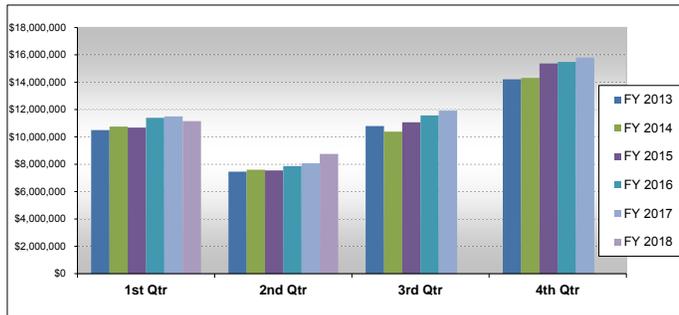
Michael P. Baird, Manager, Capital and Fiscal Services

Susan Tavallai, Senior Budget Analyst

FY 2018 QUARTERLY TRENDS FOR FUND 80000

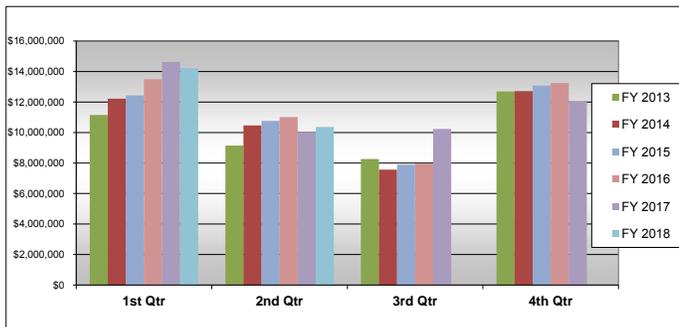
ACTUAL REVENUE TRENDS

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%					
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%					
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%							
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%							
Actual	100.00%	\$42,957,893	100.00%	\$43,055,113		\$44,678,697		\$46,316,035		\$47,285,314		\$49,200,800						
Budget																		



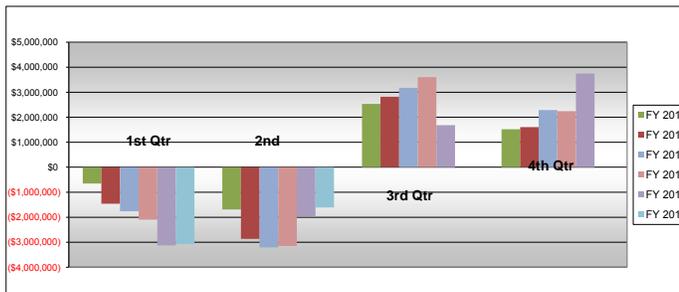
ACTUAL EXPENDITURE TRENDS

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%					
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%					
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%							
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%							
Actual	100.00%	\$41,243,440	100.00%	\$42,956,665		\$44,183,823		\$45,718,482		\$46,949,598		\$48,609,604						
Budget																		



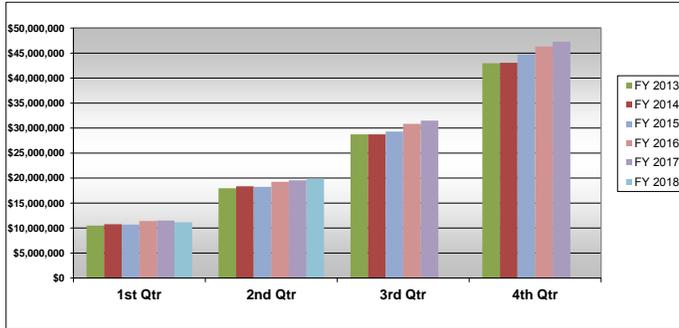
ACTUAL NET REVENUE TRENDS

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)						
2nd Qtr		(\$1,688,915)		(\$2,865,416)		(\$3,208,225)		(\$3,150,514)		(\$1,963,901)		(\$1,608,749)						
3rd Qtr		\$2,635,329		\$2,820,051		\$3,176,024		\$3,602,318		\$1,679,859								
4th Qtr		\$1,520,255		\$1,605,238		\$2,287,318		\$2,240,964		\$3,747,418								
Actual		\$1,714,453		\$98,448		\$494,874		\$597,553		\$335,716		\$591,196						
Budget																		



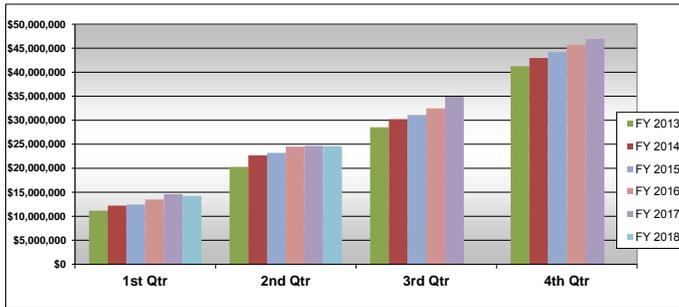
CUMULATIVE TRENDS FOR FUND 8000
ACTUAL CUMULATIVE REVENUE TRENDS

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%	\$0	0.00%
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%



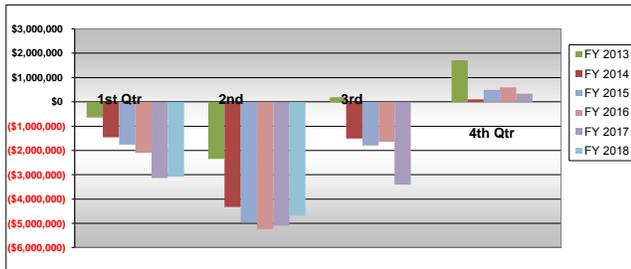
ACTUAL CUMULATIVE EXPENDITURE TRENDS

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%		
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)		
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 December 31, 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
OVERALL				
ADMINISTRATION	2018	592,917	2,975,663	(2,382,746)
	2017	250,210	2,944,226	(2,694,016)
VARIANCE		342,707	31,437	311,270
GOLF ENTERPRISES	2018	4,812,132	4,730,482	81,650
	2017	4,690,063	4,826,473	(136,410)
VARIANCE		122,069	(95,991)	218,060
REC ACTIVITIES	2018	13,421,231	15,840,370	(2,419,139)
	2017	13,639,154	15,821,330	(2,182,176)
VARIANCE		(217,923)	19,040	(236,963)
RESOURCE MANAGEMENT	2018	1,079,131	1,044,462	34,669
	2017	989,905	1,068,864	(78,959)
VARIANCE		89,226	(24,402)	113,628
COMBINED TOTAL	2018	19,905,411	24,590,977	(4,685,566)
	2017	19,569,332	24,660,894	(5,091,562)
VARIANCE		336,079	(69,917)	405,996
GOLF ENTERPRISES				
Administration	2018	28,251	143,749	(115,498)
	2017	53,679	183,129	(129,450)
VARIANCE		(25,428)	(39,380)	13,952
Burke Lk. Golf Course	2018	567,377	533,334	34,043
	2017	354,022	389,430	(35,408)
VARIANCE		213,355	143,904	69,451
Greendale Golf Course	2018	675,844	495,083	180,761
	2017	648,807	532,292	116,515
VARIANCE		27,037	(37,209)	64,246
Jefferson Golf Course	2018	547,973	443,209	104,764
	2017	547,572	519,879	27,693
VARIANCE		401	(76,670)	77,071
Pinecrest Golf Course	2018	320,513	415,744	(95,231)
	2017	333,711	426,316	(92,605)
VARIANCE		(13,198)	(10,572)	(2,626)
Twin Lakes Golf Course	2018	1,142,358	1,234,744	(92,386)
	2017	1,250,124	1,254,574	(4,450)
VARIANCE		(107,766)	(19,830)	(87,936)
Oak Marr Golf Course	2018	537,975	419,977	117,998
	2017	529,890	386,320	143,570
VARIANCE		8,085	33,657	(25,572)
Laurel Hill Golf Course	2018	991,841	1,044,640	(52,799)
	2017	972,257	1,134,533	(162,276)
VARIANCE		19,584	(89,893)	109,477

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF December 31, 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
RECenters				
Admin Rec Ctr	2018	68,060	995,044	(926,984)
	2017	79,754	1,389,378	(1,309,624)
VARIANCE		(11,694)	(394,334)	382,640
George Washington Rec Ctr	2018	161,415	288,690	(127,275)
	2017	157,778	259,311	(101,533)
VARIANCE		3,637	29,379	(25,742)
Lee Rec Ctr	2018	1,370,232	1,760,768	(390,536)
	2017	1,447,542	1,691,793	(244,251)
VARIANCE		(77,310)	68,975	(146,285)
Oak Marr Rec Ctr	2018	1,610,425	1,620,185	(9,760)
	2017	1,740,408	1,561,981	178,427
VARIANCE		(129,983)	58,204	(188,187)
Providence Rec Ctr	2018	1,011,816	1,277,345	(265,529)
	2017	1,015,018	1,271,546	(256,528)
VARIANCE		(3,202)	5,799	(9,001)
South Run Rec Ctr	2018	1,399,073	1,452,584	(53,511)
	2017	1,327,176	1,385,658	(58,482)
VARIANCE		71,897	66,926	4,971
Springhill Rec Ctr	2018	1,539,234	1,493,819	45,415
	2017	1,385,353	1,425,444	(40,091)
VARIANCE		153,881	68,375	85,506
Audrey More Recenter	2018	1,414,205	1,365,980	48,225
	2017	1,454,568	1,434,875	19,693
VARIANCE		(40,363)	(68,895)	28,532
Cub Run Recenter	2018	1,135,953	1,416,553	(280,600)
	2017	1,261,040	1,435,877	(174,837)
VARIANCE		(125,087)	(19,324)	(105,763)
Mt Vernon Rec Ctr	2018	1,094,809	1,183,563	(88,754)
	2017	1,076,053	1,151,341	(75,288)
VARIANCE		18,756	32,222	(13,466)
Marketing	2018	0	135,917	(135,917)
	2017	0	122,317	(122,317)
VARIANCE		0	13,600	(13,600)
Business Office	2018	0	473,184	(473,184)
	2017	0	452,314	(452,314)
VARIANCE		0	20,870	(20,870)
Production Services	2018	0	497,911	(497,911)
	2017	0	507,061	(507,061)
VARIANCE		0	(9,150)	9,150
Clemyjontri	2018	80,899	67,488	13,411
	2017	68,689	31,946	36,743
VARIANCE		12,210	35,542	(23,332)
Rec Activities Admin	2018	461,693	246,350	215,343
	2017	494,846	203,151	291,695
VARIANCE		(33,153)	43,199	(76,352)
Burke Lake Park	2018	688,724	343,359	345,365
	2017	595,897	309,832	286,065
VARIANCE		92,827	33,527	59,300

FY 2018 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000
AS OF December 31, 2017

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
Lake Fairfax Park	2018	1,289,811	1,112,346	177,465
	2017	1,433,485	1,081,427	352,058
VARIANCE		(143,674)	30,919	(174,593)
Lake Accotink	2018	94,883	109,285	(14,402)
	2017	101,545	106,078	(4,533)
VARIANCE		(6,662)	3,207	(9,869)
RESOURCE MANAGEMENT				
Administration	2018	18,622	120,908	(102,286)
	2017	16,210	109,495	(93,285)
VARIANCE		2,412	11,413	(9,001)
Colvin Run Mill	2018	27,171	18,499	8,672
	2017	26,717	15,475	11,242
VARIANCE		454	3,024	(2,570)
E.C. Lawrence	2018	34,036	45,966	(11,930)
	2017	32,709	45,586	(12,877)
VARIANCE		1,327	380	947
Frying Pan Farm Park	2018	452,909	395,792	57,117
	2017	448,151	405,765	42,386
VARIANCE		4,758	(9,973)	14,731
Green Spring Gardens	2018	140,443	144,668	(4,225)
	2017	128,364	166,472	(38,108)
VARIANCE		12,079	(21,804)	33,883
Hidden Oaks Nature Ctr	2018	73,727	55,733	17,994
	2017	62,173	55,930	6,243
VARIANCE		11,554	(197)	11,751
Hidden Pond Nature Ctr	2018	52,213	47,238	4,975
	2017	35,442	46,118	(10,676)
VARIANCE		16,771	1,120	15,651
Huntley Meadows Park	2018	75,134	49,358	25,776
	2017	62,000	35,783	26,217
VARIANCE		13,134	13,575	(441)
Riverbend Park	2018	130,589	105,559	25,030
	2017	127,477	135,972	(8,495)
VARIANCE		3,112	(30,413)	33,525
Sully	2018	74,286	57,876	16,410
	2017	50,660	46,825	3,835
VARIANCE		23,626	11,051	12,575
Historic Prop. Rent & Services	2018	0	2,865	(2,865)
	2017	0	5,443	(5,443)
VARIANCE		0	(2,578)	2,578