



# 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 16, 2019

### *Agenda*

**Budget Committee  
(Committee of the Whole)  
Wednesday, May 22, 2019 – 6:30 p.m.  
Boardroom – Herrity Building  
Chairman: Ken Quincy  
Vice Chair: Maggie Godbold**

1. FY 2019 Third Quarter Status Review, Fund 10001, General Fund – Information\*
2. FY 2019 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

Board Agenda Item  
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**INFORMATION**

FY 2019 Third Quarter Budget Review, Fund 10001, General Fund

<b>Category</b>	<b>3/31/19</b>	<b>3/31/18</b>	<b>Variance</b>	<b>Reasons</b>
<b>Total Revenue</b>	<b>\$194,200</b>	<b>\$210,692</b>	<b>(\$16,492)</b>	Revenue is down as a result of providing increased RecPAC scholarships.
Personnel Services	\$14,719,403	\$14,937, 505	(\$218,102)	The decrease is due to more vacancies and fewer leave payouts.
Operating Expenditures	\$3,688,316	\$3,452,395	\$235,921	The increase in expenses is due to increased grounds & maintenance costs, and rising fuel costs. Additionally, the Drive Cam license fee (\$90k) hit and the FCPA purchased smart tablets (\$6K) for field maintenance workers.
Capital Equipment	\$32,848	\$329,076	(\$296,228)	This decrease is a result of capital equipment purchases that occurred in FY18 that aren't occurring in FY19.
Recovered Cost	(\$2,423,292)	(\$2,500,758)	\$77,466	Recovered Costs are lower due to increased vacant positions.
<b>Total Expenditures</b>	<b>\$16,017,275</b>	<b>\$16,218,218</b>	<b>(\$200,943)</b>	
<b>Total Cost to the County (Rev-Exp)</b>	<b>\$15,823,076</b>	<b>\$16,007,526</b>	<b>(\$184,450)</b>	

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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 2019 Third Quarter Budget Review, Fund 80000, Park Authority Revenue and Operating Fund

Revenue

Third Quarter Fund 80000 revenue is \$31,170,361 as compared to \$32,699,789 last year, a decrease of \$1,529,427 or 4.68 percent. The FY 2019 revenue revised budget is \$49,725,873 and the third quarter actual revenue represents 62.7 percent of the budget versus 66.5 percent of the total budget in the prior year. Overall, FY19 has endured tremendous revenue challenges posed by the wettest year on record causing cancelations of outdoor camps and classes, reduced Lake Park attendance, as well as direct impact to golf play.

**Revenue**

<b>Divisions</b>	<b>3/31/19</b>	<b>3/31/18</b>	<b>Variance</b>	<b>Reasons</b>
Admin	\$582,677	\$790,445	(\$207,768)	Revenue is down due to fewer gifts and donations received in this quarter than for the same quarter of FY18.
Golf	\$5,279,977	\$5,928,049	(\$648,072)	Revenue is down mainly due to weather (3X the average rainfall) affecting greens fees, pass purchases, and cart rentals. Additionally, the Oak Marr driving range was closed for renovations from 07/02/2018 to 10/28/2018.
Rec Activities	\$3,265,437	\$3,429,819	(\$164,382)	Revenue is down due to poor weather conditions resulting in fewer admissions, amusement ticket sales, events, and rentals at the Lake Parks.
RECenters	\$20,123,099	\$20,698,393	(\$575,294)	Revenue is down due to continued downward trends in non-camp class registrations especially in the aquatics area.
Resource Management	\$1,919,171	\$1,853,083	\$66,088	Program revenue is up primarily due to the timing of posting revenue from contracted vendor camps. This revenue is now posting throughout the year rather than a single year end posting.
<b>Total Revenue</b>	<b>\$31,170,361</b>	<b>\$32,699,789</b>	<b>(\$1,529,427)</b>	

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Expenditures

Third Quarter Fund 80000 expenditures are \$35,802,493 as compared to \$35,014,319 last year, an increase of \$788,174, or 2.3 percent.

**Expenditures**

<b>Divisions</b>	<b>3/31/19</b>	<b>3/31/18</b>	<b>Variance</b>	<b>Reasons</b>
Golf	\$6,728,818	\$6,872,710	(\$143,892)	Savings are as a result of holding all operational and personnel expenses down since January. Operating costs associated with customer activity (cart expenses, food & beverage, and pro shop) all down as a result of decrease in play (revenue down correspondingly).
Rec Activities	\$4,277,440	\$4,157,626	\$119,814	Increases in expenditures are mainly due to higher leave payouts, fringe benefit increases, and the timing of payment of Parktakes postage.
RECENTERS	\$20,037,715	\$19,060,386	\$977,329	Increase in expenditures are due to salary and fringe benefit increases, higher leave payouts, and increases in contracted vendor camp program costs.
Resource Management	\$1,453,966	\$1,569,102	(\$115,136)	The decrease is due to timing of vendor contracted payments (\$74,750), a reduction in spending on resale items (\$20,200), and reducing staff costs (\$8,160)
<b>Total Expenditures</b>	<b>\$35,802,493</b>	<b>\$35,014,319</b>	<b>\$788,174</b>	
<b>Net Revenue</b>	<b>(\$4,632,132)</b>	<b>(\$2,314,533)</b>	<b>(\$2,317,599)</b>	

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ENCLOSED DOCUMENTS:

Attachment 1: Quarterly Trends for Fund 80000

Attachment 2: Cumulative Trends for Fund 80000

Attachment 3: FY 2019 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

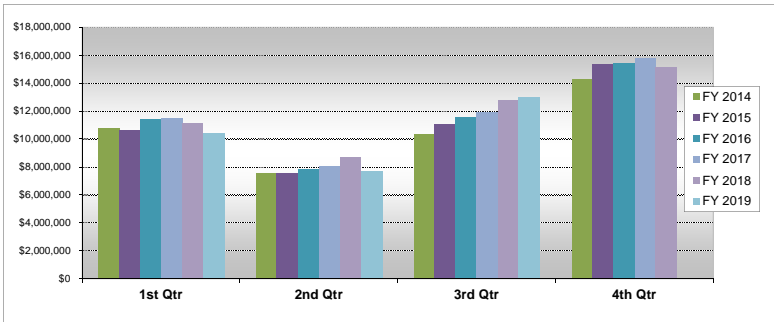
Janet Burns, Senior Fiscal Administrator

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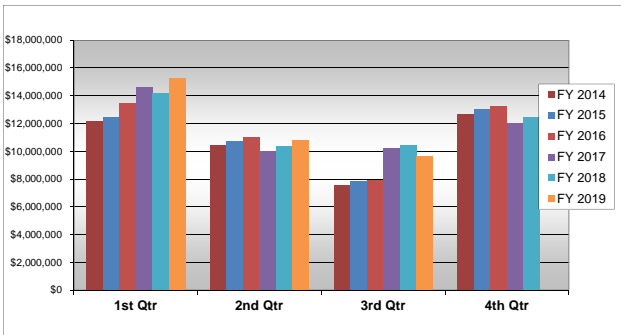
**FY 2019 QUARTERLY TRENDS FOR FUND 80000**  
**ACTUAL REVENUE TRENDS**

Qtr		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$10,446,625	22.09%
2nd Qtr	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%	\$7,733,119	16.35%
3rd Qtr	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%	\$12,990,618	27.47%
4th Qtr	33.09%	\$14,319,183	33.26%	\$15,371,063	34.40%	\$15,482,944	33.43%	\$15,798,875	33.41%	\$15,143,976	32.03%	\$0	0.00%
Actual	100.00%	<b>\$43,055,113</b>		<b>\$44,678,697</b>		<b>\$46,316,035</b>		<b>\$47,285,314</b>		<b>\$47,843,766</b>		<b>\$31,170,362</b>	
Budget													



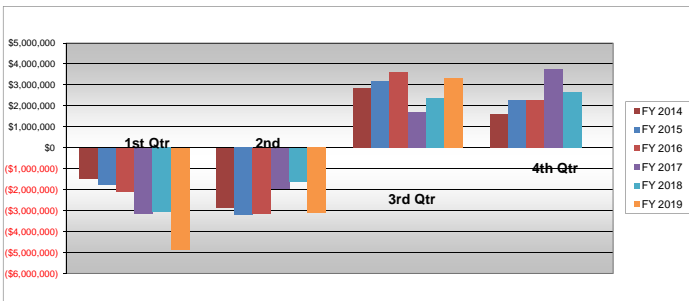
**ACTUAL EXPENDITURE TRENDS**

Qtr		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$15,290,168	32.57%
2nd Qtr	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%	\$10,853,850	23.12%
3rd Qtr	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%	\$9,658,481	20.57%
4th Qtr	30.78%	\$12,713,945	29.60%	\$13,083,745	29.61%	\$13,241,980	28.96%	\$12,051,457	25.67%	\$12,509,660	26.64%	\$0	0.00%
Actual	100.00%	<b>\$42,956,665</b>		<b>\$44,183,823</b>		<b>\$45,718,482</b>		<b>\$46,949,598</b>		<b>\$47,523,977</b>		<b>\$35,802,499</b>	
Budget													



**ACTUAL NET REVENUE TRENDS**

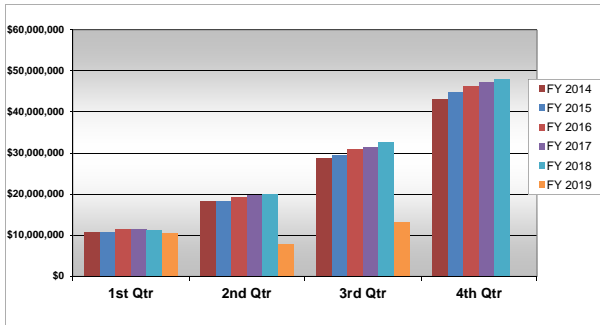
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
1st Qtr	(\$1,461,425)	(\$1,760,243)	(\$2,095,215)	(\$3,127,660)	(\$3,076,817)	(\$4,843,543)
2nd Qtr	(\$2,865,416)	(\$3,208,225)	(\$3,150,514)	(\$1,963,901)	(\$1,608,749)	(\$3,120,730)
3rd Qtr	\$2,820,051	\$3,176,024	\$3,602,318	\$1,679,859	\$2,371,039	\$3,332,137
4th Qtr	\$1,605,238	\$2,287,318	\$2,240,964	\$3,747,418	\$2,634,316	\$0
Actual	\$98,448	\$494,874	\$597,553	\$335,716	\$319,789	(\$4,632,136)
Budget						



**CUMULATIVE TRENDS FOR FUND 80000**

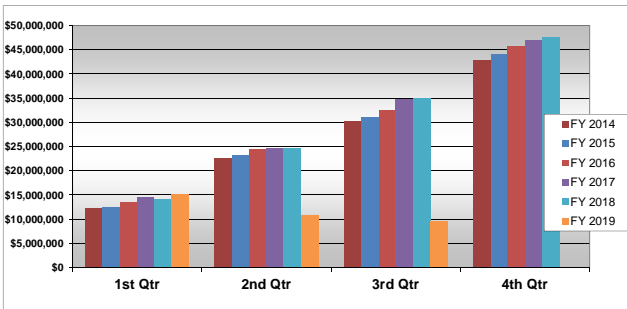
**ACTUAL CUMULATIVE REVENUE TRENDS**

qtr		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$10,446,625	22.09%
2nd Qtr	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%	\$7,733,119	16.35%
3rd Qtr	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%	\$12,990,618	27.47%
4th Qtr	100.00%	\$43,055,113	100.00%	\$44,678,697	100.00%	\$46,316,035	100.00%	\$47,285,314	100.00%	\$47,843,766	101.18%	\$0	0.00%



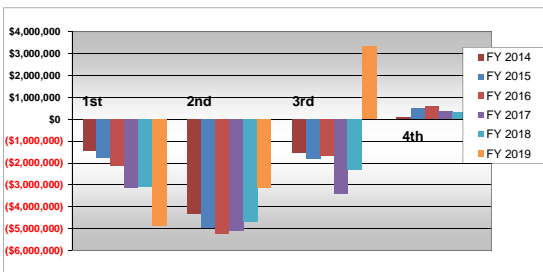
**ACTUAL CUMULATIVE EXPENDITURE TRENDS**

		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
1st Qtr	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%	\$15,290,168	32.57%
2nd Qtr	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%	\$10,853,850	23.12%
3rd Qtr	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%	\$9,658,481	20.57%
4th Qtr	100.00%	\$42,956,665	100.00%	\$44,183,823	100.00%	\$45,718,482	100.00%	\$46,949,598	100.00%	\$47,523,977	101.22%	\$0	0.00%



**ACTUAL CUMULATIVE NET REVENUE TRENDS**

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
1st Qtr	(\$1,461,424)	(\$1,760,243)	(\$2,095,215)	(\$3,127,660)	(\$3,076,817)	(\$4,843,543)
2nd Qtr	(\$4,326,841)	(\$4,968,468)	(\$5,245,729)	(\$5,091,561)	(\$4,685,566)	(\$3,120,730)
3rd Qtr	(\$1,506,790)	(\$1,792,444)	(\$1,643,411)	(\$3,411,702)	(\$2,314,527)	\$3,332,137
4th Qtr	\$98,448	\$494,874	\$597,553	\$335,716	\$319,789	\$0





FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF MARCH 31, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>OVERALL</b>				
ADMINISTRATION	2019	582,678	3,304,554	(2,721,877)
	2018	790,445	3,354,495	(2,564,050)
<b>VARIANCE</b>		(207,767)	(49,941)	(157,827)
<b>GOLF ENTERPRISES</b>				
	2019	5,279,977	6,728,819	(1,448,842)
	2018	5,928,049	6,872,710	(944,661)
<b>VARIANCE</b>		(648,072)	(143,891)	(504,181)
<b>REC ACTIVITIES</b>				
	2019	23,388,536	24,315,159	(926,622)
	2018	24,128,212	23,218,012	910,200
<b>VARIANCE</b>		(739,676)	1,097,147	(1,836,822)
<b>RESOURCE MANAGEMENT</b>				
	2019	1,919,171	1,453,967	465,205
	2018	1,853,083	1,569,101	283,982
<b>VARIANCE</b>		66,088	(115,134)	181,223
<b>COMBINED TOTAL</b>				
	2019	31,170,363	35,802,499	(4,632,136)
	2018	32,699,789	35,014,318	(2,314,529)
<b>VARIANCE</b>		(1,529,426)	788,181	(2,317,607)
<b><u>GOLF ENTERPRISES</u></b>				
<b>Administration</b>				
	2019	20,666	339,953	(319,287)
	2018	32,567	325,840	(293,273)
<b>VARIANCE</b>		(11,901)	14,113	(26,014)
<b>Burke Lk. Golf Course</b>				
	2019	812,253	780,168	32,085
	2018	701,862	794,200	(92,338)
<b>VARIANCE</b>		110,391	(14,032)	124,423
<b>Greendale Golf Course</b>				
	2019	571,735	710,899	(139,164)
	2018	764,465	698,867	65,598
<b>VARIANCE</b>		(192,730)	12,032	(204,762)
<b>Jefferson Golf Course</b>				
	2019	546,171	629,910	(83,739)
	2018	611,686	646,187	(34,501)
<b>VARIANCE</b>		(65,515)	(16,277)	(49,238)
<b>Pinecrest Golf Course</b>				
	2019	365,026	608,690	(243,664)
	2018	388,420	573,911	(185,491)
<b>VARIANCE</b>		(23,394)	34,779	(58,173)
<b>Twin Lakes Golf Course</b>				
	2019	1,193,771	1,595,261	(401,490)
	2018	1,282,480	1,764,760	(482,280)
<b>VARIANCE</b>		(88,709)	(169,499)	80,790
<b>Oak Marr Golf Course</b>				
	2019	340,132	644,531	(304,399)
	2018	633,341	618,777	14,564
<b>VARIANCE</b>		(293,209)	25,754	(318,963)
<b>Laurel Hill Golf Course</b>				
	2019	1,430,222	1,419,407	10,815
	2018	1,513,228	1,450,169	63,059
<b>VARIANCE</b>		(83,006)	(30,762)	(52,244)

FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF MARCH 31, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>RECenters</b>				
<b>Admin Rec Ctr</b>	2019	0	1,930,023	(1,930,023)
	2018	65,572	1,586,293	(1,520,721)
<b>VARIANCE</b>		(65,572)	343,730	(409,302)
<b>George Washington Rec Ctr</b>	2019	273,142	420,474	(147,331)
	2018	275,076	437,343	(162,267)
<b>VARIANCE</b>		(1,934)	(16,869)	14,936
<b>Lee Rec Ctr</b>	2019	2,888,051	2,611,252	276,799
	2018	2,739,472	2,583,247	156,225
<b>VARIANCE</b>		148,579	28,005	120,574
<b>Oak Marr Rec Ctr</b>	2019	3,015,385	2,585,760	429,625
	2018	3,049,622	2,390,645	658,977
<b>VARIANCE</b>		(34,237)	195,115	(229,352)
<b>Providence Rec Ctr</b>	2019	1,933,315	1,988,518	(55,203)
	2018	2,010,650	1,853,136	157,514
<b>VARIANCE</b>		(77,335)	135,382	(212,717)
<b>South Run Rec Ctr</b>	2019	2,638,055	2,165,922	472,133
	2018	2,716,280	2,072,794	643,486
<b>VARIANCE</b>		(78,225)	93,128	(171,353)
<b>Springhill Rec Ctr</b>	2019	2,956,409	2,253,447	702,962
	2018	3,028,917	2,133,868	895,049
<b>VARIANCE</b>		(72,508)	119,579	(192,087)
<b>Audrey More Recenter</b>	2019	2,494,007	2,053,529	440,478
	2018	2,675,467	2,032,751	642,716
<b>VARIANCE</b>		(181,460)	20,778	(202,238)
<b>Cub Run Recenter</b>	2019	1,939,906	2,125,252	(185,346)
	2018	2,048,256	2,164,802	(116,546)
<b>VARIANCE</b>		(108,350)	(39,550)	(68,800)
<b>Mt Vernon Rec Ctr</b>	2019	1,984,831	1,903,541	81,290
	2018	2,089,079	1,805,507	283,572
<b>VARIANCE</b>		(104,248)	98,034	(202,282)
<b>Marketing</b>	2019	0	196,213	(196,213)
	2018	0	209,438	(209,438)
<b>VARIANCE</b>		0	(13,225)	13,225
<b>Business Office</b>	2019	0	893,960	(893,960)
	2018	0	768,834	(768,834)
<b>VARIANCE</b>		0	125,126	(125,126)
<b>Production Services</b>	2019	0	785,862	(785,862)
	2018	0	819,346	(819,346)
<b>VARIANCE</b>		0	(33,484)	33,484
<b>Clemyjontri</b>	2019	100,128	51,861	48,268
	2018	98,093	79,213	18,880
<b>VARIANCE</b>		2,035	(27,352)	29,388
<b>Rec Activities Admin</b>	2019	972,978	508,207	464,771
	2018	955,568	427,738	527,830
<b>VARIANCE</b>		17,410	80,469	(63,059)
<b>Burke Lake Park</b>	2019	625,077	484,235	140,842
	2018	782,693	436,681	346,012
<b>VARIANCE</b>		(157,616)	47,554	(205,170)

FY 2019 REVENUE AND EXPENDITURES ANALYSIS BY SITE FUND 80000  
AS OF MARCH 31, 2019

	FY	YTD REVENUE	YTD EXPENSE	YTD NET
<b>Lake Fairfax Park</b>	2019	1,465,868	1,240,118	225,750
	2018	1,462,480	1,258,500	203,980
<b>VARIANCE</b>		3,388	(18,382)	21,770
<b>Lake Accotink</b>	2019	101,385	116,986	(15,601)
	2018	130,986	157,866	(26,880)
<b>VARIANCE</b>		(29,601)	(40,880)	11,279
<b>RESOURCE MANAGEMENT</b>				
<b>Administration</b>	2019	10,949	221,589	(210,640)
	2018	18,622	190,999	(172,377)
<b>VARIANCE</b>		(7,673)	30,590	(38,263)
<b>Colvin Run Mill</b>	2019	41,526	23,486	18,041
	2018	43,971	30,757	13,214
<b>VARIANCE</b>		(2,445)	(7,271)	4,827
<b>E.C. Lawrence</b>	2019	68,184	68,897	(714)
	2018	64,991	65,002	(11)
<b>VARIANCE</b>		3,193	3,895	(703)
<b>Frying Pan Farm Park</b>	2019	814,659	504,055	310,603
	2018	709,411	605,986	103,425
<b>VARIANCE</b>		105,248	(101,931)	207,178
<b>Green Spring Gardens</b>	2019	323,080	208,167	114,913
	2018	332,099	224,647	107,452
<b>VARIANCE</b>		(9,019)	(16,480)	7,461
<b>Hidden Oaks Nature Ctr</b>	2019	149,051	85,421	63,631
	2018	140,827	85,470	55,357
<b>VARIANCE</b>		8,224	(49)	8,274
<b>Hidden Pond Nature Ctr</b>	2019	95,881	63,324	32,558
	2018	91,170	67,973	23,197
<b>VARIANCE</b>		4,711	(4,649)	9,361
<b>Huntley Meadows Park</b>	2019	164,227	63,868	100,359
	2018	139,102	70,119	68,983
<b>VARIANCE</b>		25,125	(6,251)	31,376
<b>Riverbend Park</b>	2019	190,478	155,330	35,148
	2018	236,430	129,594	106,836
<b>VARIANCE</b>		(45,952)	25,736	(71,688)
<b>Sully</b>	2019	61,136	59,732	1,404
	2018	76,460	94,061	(17,601)
<b>VARIANCE</b>		(15,324)	(34,329)	19,005
<b>Historic Prop. Rent &amp; Services</b>	2019	0	99	(99)
	2018	0	4,494	(4,494)
<b>VARIANCE</b>		0	(4,395)	4,395