



FAIRFAX COUNTY PARK AUTHORITY



M E M O R A N D U M

TO: Chairman and Members
Park Authority Board

VIA: Jai Cole, Executive Director

FROM: Sara Baldwin, Deputy Director/COO

DATE: October 21, 2021

Agenda

**Budget Committee
(Committee of the Whole)
Wednesday, October 27, 2021 – 5:30 pm
Boardroom – Herrity Building
Chairman: Ken Quincy
Vice Chair: Maggie Godbold**

1. FY 2022 First Quarter Budget Review, Fund 10001, General Fund – Information
2. FY 2022 First Quarter 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

Board Agenda Item
October 27, 2021

INFORMATION – 1

FY 2022 First Quarter Budget Review, Fund 10001, General Fund

Expenditures

Total FY 2022 first quarter expenditures in the General Fund (10001) are \$5,694,433. This represents an increase of \$825,862/16.96% over FY 2021 first quarter (\$4,868,571) and a decrease of \$279,459/4.68% compared to FY 2019 first quarter (\$5,973,892).

Category	2022	2021	2019	Variance (FY22 to FY19)
Total Revenue	\$ 44,550	\$ -	\$ 198,587	\$ (154,037)
Personnel Services	\$ 4,705,430	\$ 4,293,354	\$ 4,990,446	\$ (285,016)
Capital Equipment	\$ 7,046	\$ -	\$ 53	\$ 6,993
Operating Expenditures	\$ 1,693,626	\$ 1,261,813	\$ 1,795,474	\$ (101,848)
Recovered Costs	\$ (711,669)	\$ (686,596)	\$ (812,081)	\$ 100,412
Total Expenditures	\$ 5,694,433	\$ 4,868,571	\$ 5,973,892	\$ (279,459)
Net Cost to the County	\$ 5,649,883	\$ 4,868,571	\$ 5,775,305	\$ (125,422)

ENCLOSED DOCUMENTS:

None

STAFF:

Jai Cole, Executive Director
Sara Baldwin, Deputy Director/COO
Aimee L. Vosper, Deputy Director/CBD
Michael Peter, Director, Administration Division
Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch
Nicole Varnes, Senior Budget Analyst

INFORMATION – 2

FY 2022 First Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund

Revenue

The total FY 2022 first quarter revenue in the Revenue and Operating Fund (80000) is \$10,991,811. The first quarter total is \$5,135,245, 87.7% higher than FY 2021 first quarter (\$10,446,624) and is \$545,187, 5.2% higher than FY 2019 first quarter (\$10,446,624).

Revenue				
Division	2022	2021	2019	Variance (FY22 to FY19)
Administration	\$ 31,905	\$ 24,041	\$ 212,702	\$ (180,797)
Golf	\$ 4,293,066	\$ 4,084,637	\$ 2,557,472	\$ 1,735,594
RECenters	\$ 4,071,879	\$ 704,909	\$ 5,300,334	\$ (1,228,455)
Rec Activities	\$ 2,215,901	\$ 821,342	\$ 1,892,675	\$ 323,226
Resource Management	\$ 379,060	\$ 221,637	\$ 483,441	\$ (104,381)
Total	\$ 10,991,811	\$ 5,856,566	\$ 10,446,624	\$ 545,187

Expenditures

The total FY 2022 first quarter expenditures in the Revenue and Operating Fund (80000) are \$11,940,919. The first quarter total is \$3,696,561, 44.8% over FY 2021 first quarter (\$8,244,358) and is \$3,709,248, 23.7% lower than FY 2019 first quarter (\$15,650,167).

Expenditures				
Division	2022	2021	2019	Variance (FY22 to FY19)
Administration	\$ 1,903,651	\$ 1,957,235	\$ 2,509,531	\$ (605,880)
Golf	\$ 2,456,010	\$ 2,415,028	\$ 2,581,471	\$ (125,461)
RECenters	\$ 5,894,738	\$ 3,035,056	\$ 7,975,706	\$ (2,080,968)
Rec Activities	\$ 1,228,060	\$ 579,441	\$ 2,040,131	\$ (812,071)
Resource Management	\$ 458,460	\$ 257,598	\$ 543,328	\$ (84,868)
Total	\$ 11,940,919	\$ 8,244,358	\$ 15,650,167	\$ (3,709,248)

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ENCLOSED DOCUMENTS:

Attachment 1: FY2022 1st Qtr Trends-Fund 80000

Attachment 2: FY2022 Revenue and Expenditure Analysis By Site, Fund 80000

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

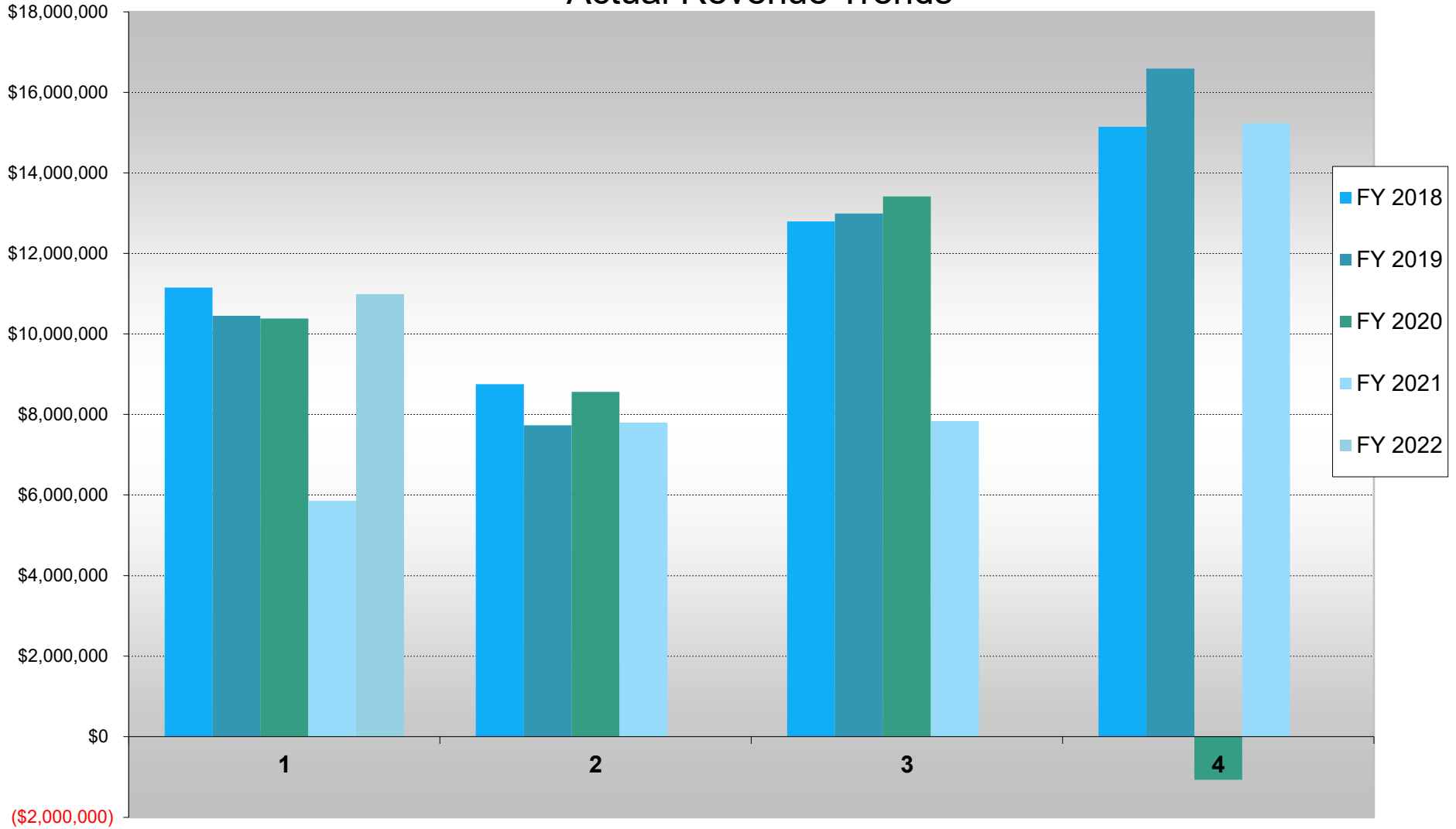
Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

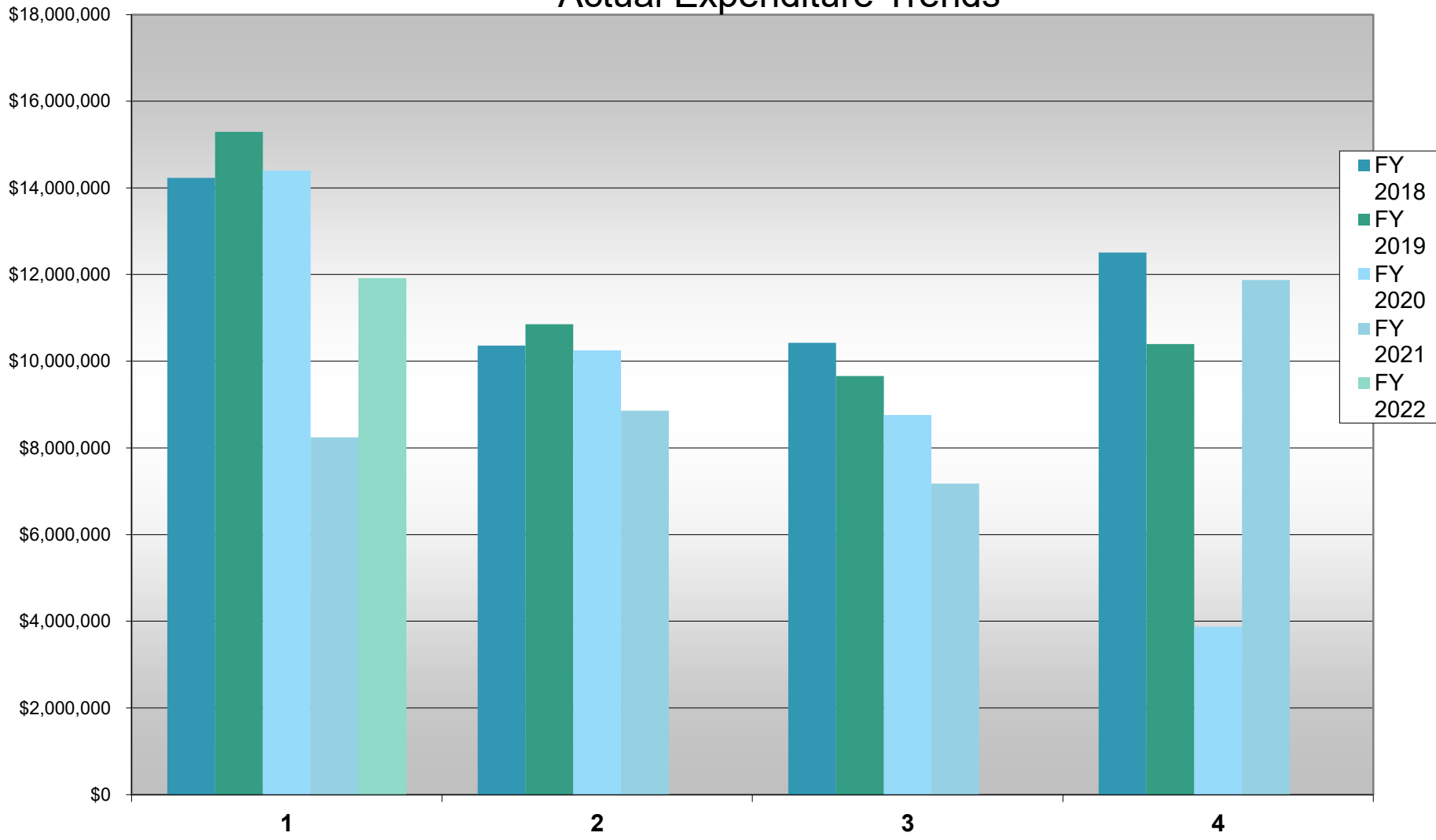
Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

Nicole Varnes, Senior Budget Analyst, Financial Management Branch

Revenue Fund Actual Revenue Trends



Revenue Fund Actual Expenditure Trends



FY 2022 REVENUE AND EXPENDITURES ANALYSIS FUND 80000
CUMULATIVE AMOUNTS BY SITE
As of September 30, 2021

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	31,905	24,038	212,702	(180,797)
	Expense	1,903,651	1,957,235	2,509,531	(605,880)
	Net	<u>\$ (1,871,746)</u>	<u>\$ (1,933,197)</u>	<u>\$ (2,296,829)</u>	<u>\$ 425,083</u>
Golf Enterprises	Revenue	4,293,066	4,084,637	2,557,472	1,735,594
	Expense	2,456,010	2,415,028	2,581,471	(125,461)
	Net	<u>\$ 1,837,056</u>	<u>\$ 1,669,609</u>	<u>\$ (23,999)</u>	<u>\$ 1,861,055</u>
RECenters	Revenue	4,071,879	704,909	5,300,335	(1,228,456)
	Expense	5,894,738	3,035,055	7,975,706	(2,080,968)
	Net	<u>\$ (1,822,859)</u>	<u>\$ (2,330,146)</u>	<u>\$ (2,675,371)</u>	<u>\$ 852,512</u>
REC Activities	Revenue	2,215,901	821,342	1,892,675	323,226
	Expense	1,228,060	579,441	2,040,132	(812,072)
	Net	<u>\$ 987,841</u>	<u>\$ 241,901</u>	<u>\$ (147,457)</u>	<u>\$ 1,135,298</u>
Resource Management	Revenue	379,060	221,637	483,441	(104,381)
	Expense	458,460	257,598	543,327	(84,867)
	Net	<u>\$ (79,400)</u>	<u>\$ (35,961)</u>	<u>\$ (59,886)</u>	<u>\$ (19,514)</u>
Combined Total	Revenue	10,991,811	5,856,563	10,446,625	545,186
	Expense	11,940,919	8,244,358	15,650,167	(3,709,248)
	Net	<u>\$ (949,108)</u>	<u>\$ (2,387,795)</u>	<u>\$ (5,203,542)</u>	<u>\$ 4,254,434</u>

GOLF ENTERPRISES

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	(615)	12,828	5,545	(6,160)
	Expense	(3,935)	58,874	63,204	(67,139)
	Net	\$ 3,320	\$ (46,046)	\$ (57,659)	\$ 60,979
Burke Lake Golf	Revenue	620,844	641,762	436,946	183,898
	Expense	268,000	295,101	306,286	(38,286)
	Net	\$ 352,844	\$ 346,661	\$ 130,660	\$ 222,184
Greendale Golf	Revenue	454,013	488,669	321,975	132,038
	Expense	258,686	282,438	268,742	(10,056)
	Net	\$ 195,327	\$ 206,231	\$ 53,233	\$ 142,094
Jefferson Golf	Revenue	416,959	303,271	308,100	108,859
	Expense	239,169	215,857	276,279	(37,110)
	Net	\$ 177,790	\$ 87,414	\$ 31,821	\$ 145,969
Pinecrest Golf	Revenue	352,115	333,678	185,978	166,137
	Expense	225,091	179,323	233,733	(8,642)
	Net	\$ 127,024	\$ 154,355	\$ (47,755)	\$ 174,779
Twin Lakes Golf	Revenue	1,090,980	1,042,110	683,943	407,037
	Expense	670,565	627,175	657,088	13,477
	Net	\$ 420,415	\$ 414,935	\$ 26,855	\$ 393,560
Oak Marr Golf	Revenue	690,329	602,705	107,163	583,166
	Expense	290,140	238,426	226,082	64,058
	Net	\$ 400,189	\$ 364,279	\$ (118,919)	\$ 519,108
Laurel Hill Golf	Revenue	668,441	659,614	507,821	160,620
	Expense	508,294	517,834	550,056	(41,762)
	Net	\$ 160,147	\$ 141,780	\$ (42,235)	\$ 202,382

RECENTERS

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	-	-	-	-
	Expense	1,037,514	492,068	994,925	42,589
	Net	\$ (1,037,514)	\$ (492,068)	\$ (994,925)	\$ (42,589)
George Washington RC	Revenue	67,092	7,704	87,421	(20,329)
	Expense	101,352	69,973	133,204	(31,852)
	Net	\$ (34,260)	\$ (62,269)	\$ (45,783)	\$ 11,523
Lee RC	Revenue	605,393	(66,959)	751,668	(146,275)
	Expense	717,777	365,503	993,431	(275,654)
	Net	\$ (112,384)	\$ (432,462)	\$ (241,763)	\$ 129,379
Oak Marr RC	Revenue	617,853	141,912	866,365	(248,512)
	Expense	669,146	417,103	941,121	(271,975)
	Net	\$ (51,293)	\$ (275,191)	\$ (74,756)	\$ 23,463
Providence RC	Revenue	431,790	87,550	470,933	(39,143)
	Expense	559,481	283,712	899,785	(340,304)
	Net	\$ (127,691)	\$ (196,162)	\$ (428,852)	\$ 301,161
South Run RC	Revenue	548,627	155,136	607,051	(58,424)
	Expense	578,527	250,031	825,172	(246,645)
	Net	\$ (29,900)	\$ (94,895)	\$ (218,121)	\$ 188,221
Spring Hill RC	Revenue	596,246	88,072	678,720	(82,474)
	Expense	677,986	299,821	885,865	(207,879)
	Net	\$ (81,740)	\$ (211,749)	\$ (207,145)	\$ 125,405
Audrey Moore RC	Revenue	486,570	157,531	719,882	(233,312)
	Expense	568,916	271,870	844,286	(275,370)
	Net	\$ (82,346)	\$ (114,339)	\$ (124,404)	\$ 42,058
Cub Run RC	Revenue	332,528	33,540	614,862	(282,334)
	Expense	528,377	280,819	761,158	(232,781)
	Net	\$ (195,849)	\$ (247,279)	\$ (146,296)	\$ (49,553)
Mount Vernon RC	Revenue	385,780	100,423	503,432	(117,652)
	Expense	455,662	304,155	696,757	(241,095)
	Net	\$ (69,882)	\$ (203,732)	\$ (193,325)	\$ 123,443

REC Activities

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Marketing	Revenue	-	-	-	-
	Expense	54,336	54,379	59,984	(5,648)
	Net	\$ (54,336)	\$ (54,379)	\$ (59,984)	\$ 5,648
Business Office	Revenue	-	-	-	-
	Expense	187,041	188,820	239,373	(52,332)
	Net	\$ (187,041)	\$ (188,820)	\$ (239,373)	\$ 52,332
Production Services	Revenue	-	-	-	-
	Expense	91,249	96,754	240,638	(149,389)
	Net	\$ (91,249)	\$ (96,754)	\$ (240,638)	\$ 149,389
Clemjjontri	Revenue	72,497	18,944	66,558	5,939
	Expense	19,053	18,261	25,952	(6,899)
	Net	\$ 53,444	\$ 683	\$ 40,606	\$ 12,838
REC Activities Admin	Revenue	468,340	305,159	332,076	136,264
	Expense	128,857	48,033	147,145	(18,288)
	Net	\$ 339,483	\$ 257,126	\$ 184,931	\$ 154,552
Burke Lake Park	Revenue	462,800	288,572	347,994	114,806
	Expense	140,992	109,854	256,719	(115,727)
	Net	\$ 321,808	\$ 178,718	\$ 91,275	\$ 230,533
Lake Fairfax Park	Revenue	216,885	131,689	1,041,513	(824,628)
	Expense	70,659	4,982	261,966	(191,307)
	Net	\$ 146,226	\$ 126,707	\$ 779,547	\$ (633,321)
Lake Accotink Park	Revenue	70,467	76,978	40,502	29,965
	Expense	28,348	61,201	68,080	(39,732)
	Net	\$ 42,119	\$ 15,777	\$ (27,578)	\$ 69,697
The Water Mine	Revenue	924,912	-	64,032	860,880
	Expense	507,525	(2,843)	740,274	(232,749)
	Net	\$ 417,387	\$ 2,843	\$ (676,242)	\$ 1,093,629

Resource Management

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	1,668	282	-	1,668
	Expense	43,838	47,283	65,141	(21,303)
	Net	\$ (42,170)	\$ (47,001)	\$ (65,141)	\$ 22,971
Colvin Run Mill	Revenue	4,364	2,269	4,191	173
	Expense	16,799	4,411	8,173	8,626
	Net	\$ (12,435)	\$ (2,142)	\$ (3,982)	\$ (8,453)
EC Lawrence	Revenue	12,661	9,841	17,671	(5,010)
	Expense	27,522	11,128	29,468	(1,946)
	Net	\$ (14,861)	\$ (1,287)	\$ (11,797)	\$ (3,064)
Frying Pan Farm Park	Revenue	216,596	94,650	267,851	(51,255)
	Expense	187,606	77,597	156,743	30,863
	Net	\$ 28,990	\$ 17,053	\$ 111,108	\$ (82,118)
Green Spring Gardens	Revenue	52,273	45,471	64,383	(12,110)
	Expense	58,549	41,103	78,325	(19,776)
	Net	\$ (6,276)	\$ 4,368	\$ (13,942)	\$ 7,666
Hidden Oaks Nature Center	Revenue	15,310	8,868	28,193	(12,883)
	Expense	15,206	4,604	30,198	(14,992)
	Net	\$ 104	\$ 4,264	\$ (2,005)	\$ 2,109
Hidden Pond Nature Center	Revenue	9,697	10,540	22,437	(12,740)
	Expense	24,135	7,772	31,215	(7,080)
	Net	\$ (14,438)	\$ 2,768	\$ (8,778)	\$ (5,660)
Huntley Meadows Park	Revenue	26,037	6,727	25,500	537
	Expense	8,144	11,526	27,735	(19,591)
	Net	\$ 17,893	\$ (4,799)	\$ (2,235)	\$ 20,128
Riverbend Park	Revenue	32,858	41,719	34,573	(1,715)
	Expense	71,779	42,511	86,666	(14,887)
	Net	\$ (38,921)	\$ (792)	\$ (52,093)	\$ 13,172
Sully Historic House	Revenue	7,596	1,270	18,641	(11,045)
	Expense	4,882	9,663	29,663	(24,781)
	Net	\$ 2,714	\$ (8,393)	\$ (11,022)	\$ 13,736