



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: March 4, 2022

Agenda

**Budget Committee
(Committee of the Whole)
Wednesday, March 9, 2022 – 5:40 pm
Virtual – Via Zoom
Chairman: Ken Quincy
Vice Chair: Maggie Godbold**

1. FY 2022 Second Quarter Budget Review, Fund 10001, General Fund (with presentation) – Information
2. FY 2022 Second Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund (with presentation) – Information*

*Enclosures



If accommodations and/or alternative formats are needed, please call (703) 324-8563. TTY (703) 803-3354

Board Agenda Item
March 9, 2022

INFORMATION – 1

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

Expenditures

Total FY 2022 second quarter expenditures in the General Fund (10001) are \$12,982,765. This represents an increase of \$1,570,186/13.8% over FY 2021 second quarter (\$11,412,579) and an increase of \$2,230,111/19.1% compared to FY 2019 second quarter (\$10,902,042).

Category	2022	2021	2019	Variance (FY22 to FY19)
Total Revenue	\$ 44,812	\$ 60	\$ 194,200	\$ (149,388)
Personnel Services	\$ 10,816,034	\$ 9,468,644	\$ 9,631,485	\$ 1,184,549
Capital Equipment	\$ (18,732)	\$ 124,500	\$ -	\$ (18,732)
Operating Expenditures	\$ 3,400,321	\$ 2,787,390	\$ 2,899,723	\$ 500,598
Recovered Costs	\$ (1,214,858)	\$ (967,955)	\$ (1,629,166)	\$ 414,308
Total Expenditures	\$12,982,765	\$ 11,412,579	\$ 10,902,042	\$ 2,080,723
Net Cost to the County	\$12,937,953	\$ 11,412,519	\$ 10,707,842	\$ 2,230,111

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, Financial Management Branch

INFORMATION – 2

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

Revenue

The total FY 2022 second quarter revenue in the Revenue and Operating Fund (80000) is \$23,894,403. The second quarter total is \$10,236,637/74.9% higher than FY 2021 second quarter (\$13,657,766) and is \$5,714,658/31.4% higher than FY 2019 second quarter (\$18,179,745).

Revenue				
Division	2022	2021	2019	Variance (FY22 to FY19)
Administration *	\$ 3,977,756	\$ 1,812,367	\$ 394,423	\$ 3,583,333
Golf	\$ 7,749,735	\$ 7,507,029	\$ 4,129,115	\$ 3,620,620
RECenters	\$ 8,627,470	\$ 2,486,037	\$10,309,943	\$ (1,682,473)
Rec Activities	\$ 2,741,773	\$ 1,436,996	\$ 2,403,573	\$ 338,200
Resource Management	\$ 797,669	\$ 415,337	\$ 942,691	\$ (145,022)
Total	\$ 23,894,403	\$13,657,766	\$18,179,745	\$ 5,714,658
* Administration revenue includes transfers in amounts from Carryover. The amounts are \$3.9M in FY 2022, \$1.7M in FY 2021 and \$0 in FY 2019.				

Expenditures

The total FY 2022 second quarter expenditures in the Revenue and Operating Fund (80000) are \$22,497,537. The second quarter total is \$5,397,577/31.6% over FY 2021 second quarter (\$17,099,960) and is \$4,006,480/15.1% lower than FY 2019 second quarter (\$26,504,017).

Board Agenda Item
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Expenditures				
Division	2022	2021	2019	Variance (FY22 to FY19)
Administration	\$ 2,328,872	\$ 2,841,913	\$ 3,493,502	\$ (1,164,630)
Golf	\$ 5,539,204	\$ 4,957,015	\$ 4,854,848	\$ 684,356
RECenters	\$ 11,817,000	\$ 7,570,373	\$13,995,585	\$ (2,178,585)
Rec Activities	\$ 1,883,483	\$ 1,220,535	\$ 3,139,410	\$ (1,255,927)
Resource Management	\$ 928,978	\$ 510,124	\$ 1,020,672	\$ (91,694)
Total	\$ 22,497,537	\$17,099,960	\$26,504,017	\$ (4,006,480)

ENCLOSED DOCUMENTS:

Attachment 1: FY2022 2nd Quarter Trends-Fund 80000

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

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

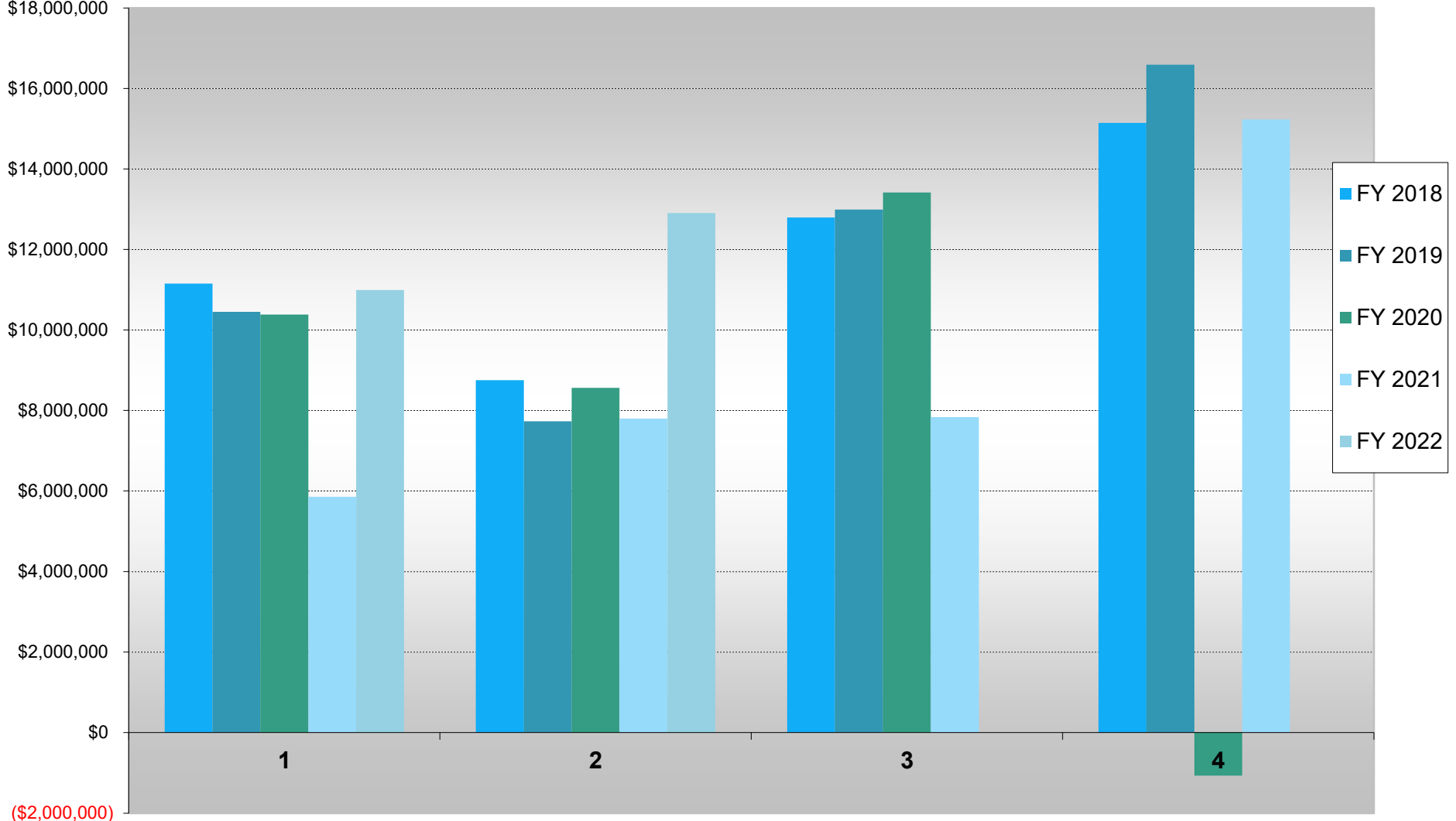
Aimee L. Vosper, Deputy Director/CBD

Michael Peter, Director, Administration Division

Jessica Tadlock, Senior Fiscal Administrator, Financial Management Branch

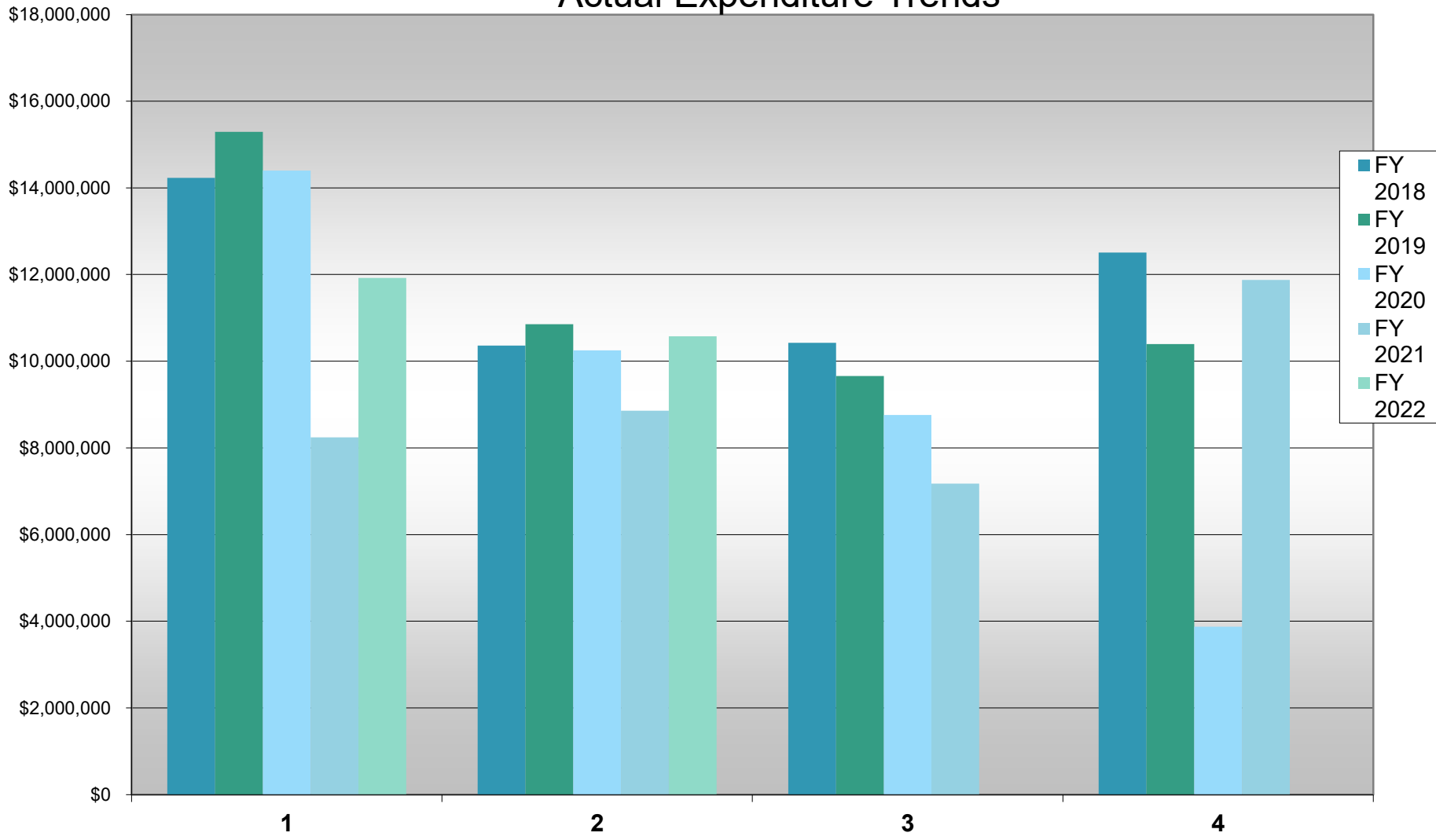
Nicole Varnes, Senior Budget Analyst, Financial Management Branch

Revenue Fund Actual Revenue Trends



(\$2,000,000)

Revenue Fund Actual Expenditure Trends



FY 2022 REVENUE AND EXPENDITURES ANALYSIS FUND 80000
CUMULATIVE AMOUNTS BY SITE
As of December 31, 2021

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue *	3,977,756	1,812,367	394,423	3,583,333
	Expense	2,328,872	2,841,913	3,493,502	(1,164,630)
	Net	\$ 1,648,884	\$ (1,029,546)	\$ (3,099,079)	\$ 4,747,963
Golf Enterprises	Revenue	7,749,735	7,507,029	4,129,115	3,620,620
	Expense	5,539,204	4,957,015	4,854,848	684,356
	Net	\$ 2,210,531	\$ 2,550,014	\$ (725,733)	\$ 2,936,264
RECenters	Revenue	8,627,470	2,486,037	10,309,943	(1,682,473)
	Expense	11,817,000	7,570,373	13,995,585	(2,178,585)
	Net	\$ (3,189,530)	\$ (5,084,336)	\$ (3,685,642)	\$ 496,112
REC Activities	Revenue	2,741,773	1,436,996	2,403,573	338,200
	Expense	1,883,483	1,220,535	3,139,410	(1,255,927)
	Net	\$ 858,290	\$ 216,461	\$ (735,837)	\$ 1,594,127
Resource Management	Revenue	797,669	415,337	942,691	(145,022)
	Expense	928,978	510,124	1,020,672	(91,694)
	Net	\$ (131,309)	\$ (94,787)	\$ (77,981)	\$ (53,328)
Combined Total	Revenue	23,894,403	13,657,766	18,179,745	5,714,658
	Expense	22,497,537	17,099,960	26,504,017	(4,006,480)
	Net	\$ 1,396,866	\$ (3,442,194)	\$ (8,324,272)	\$ 9,721,138

* Administration revenue includes transfers in amounts from Carryover. The amounts are \$3.9M in FY 2022, \$1.7M in FY 2021 and \$0 in FY 2019.

GOLF ENTERPRISES

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	59,712	47,060	13,597	46,115
	Expense	169,398	141,422	256,553	(87,155)
	Net	\$ (109,686)	\$ (94,362)	\$ (242,956)	\$ 133,270
Burke Lake Golf	Revenue	1,060,823	1,182,603	666,688	394,135
	Expense	590,288	665,839	557,098	33,190
	Net	\$ 470,535	\$ 516,764	\$ 109,590	\$ 360,945
Greendale Golf	Revenue	836,876	860,152	499,009	337,867
	Expense	553,645	570,426	510,823	42,822
	Net	\$ 283,231	\$ 289,726	\$ (11,814)	\$ 295,045
Jefferson Golf	Revenue	730,317	576,852	492,061	238,256
	Expense	531,901	435,942	464,422	67,479
	Net	\$ 198,416	\$ 140,910	\$ 27,639	\$ 170,777
Pinecrest Golf	Revenue	643,015	587,101	300,459	342,556
	Expense	463,241	397,800	424,873	38,368
	Net	\$ 179,774	\$ 189,301	\$ (124,414)	\$ 304,188
Twin Lakes Golf	Revenue	2,043,339	1,937,916	1,080,586	962,753
	Expense	1,501,527	1,218,750	1,165,308	336,219
	Net	\$ 541,812	\$ 719,166	\$ (84,722)	\$ 626,534
Oak Marr Golf	Revenue	1,183,231	1,145,365	223,622	959,609
	Expense	615,097	500,651	438,876	176,221
	Net	\$ 568,134	\$ 644,714	\$ (215,254)	\$ 783,388
Laurel Hill Golf	Revenue	1,192,422	1,169,981	853,093	339,329
	Expense	1,114,106	1,026,184	1,036,896	77,210
	Net	\$ 78,316	\$ 143,797	\$ (183,803)	\$ 262,119

RECENTERS

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	-	-	-	-
	Expense	1,667,248	842,452	1,499,186	168,062
	Net	<u>\$ (1,667,248)</u>	<u>\$ (842,452)</u>	<u>\$ (1,499,186)</u>	<u>\$ (168,062)</u>
George Washington RC	Revenue	143,354	56,144	156,115	(12,761)
	Expense	244,174	199,176	276,823	(32,649)
	Net	<u>\$ (100,820)</u>	<u>\$ (143,032)</u>	<u>\$ (120,708)</u>	<u>\$ 19,888</u>
Lee RC	Revenue	1,264,256	375,538	1,432,918	(168,662)
	Expense	1,494,373	933,458	1,825,330	(330,957)
	Net	<u>\$ (230,117)</u>	<u>\$ (557,920)</u>	<u>\$ (392,412)</u>	<u>\$ 162,295</u>
Oak Marr RC	Revenue	1,246,713	332,513	1,656,471	(409,758)
	Expense	1,393,817	1,046,350	1,746,738	(352,921)
	Net	<u>\$ (147,104)</u>	<u>\$ (713,837)</u>	<u>\$ (90,267)</u>	<u>\$ (56,837)</u>
Providence RC	Revenue	887,418	214,730	914,183	(26,765)
	Expense	1,122,802	695,187	1,448,429	(325,627)
	Net	<u>\$ (235,384)</u>	<u>\$ (480,457)</u>	<u>\$ (534,246)</u>	<u>\$ 298,862</u>
South Run RC	Revenue	1,131,649	412,830	1,251,396	(119,747)
	Expense	1,177,108	718,123	1,467,253	(290,145)
	Net	<u>\$ (45,459)</u>	<u>\$ (305,293)</u>	<u>\$ (215,857)</u>	<u>\$ 170,398</u>
Spring Hill RC	Revenue	1,282,880	294,065	1,398,756	(115,876)
	Expense	1,328,797	810,603	1,530,090	(201,293)
	Net	<u>\$ (45,917)</u>	<u>\$ (516,538)</u>	<u>\$ (131,334)</u>	<u>\$ 85,417</u>
Audrey Moore RC	Revenue	1,085,524	315,621	1,340,528	(255,004)
	Expense	1,213,159	793,229	1,484,415	(271,256)
	Net	<u>\$ (127,635)</u>	<u>\$ (477,608)</u>	<u>\$ (143,887)</u>	<u>\$ 16,252</u>
Cub Run RC	Revenue	662,032	171,525	1,107,805	(445,773)
	Expense	1,131,051	744,903	1,425,043	(293,992)
	Net	<u>\$ (469,019)</u>	<u>\$ (573,378)</u>	<u>\$ (317,238)</u>	<u>\$ (151,781)</u>
Mount Vernon RC	Revenue	923,644	313,072	1,051,771	(128,127)
	Expense	1,044,471	786,892	1,292,277	(247,806)
	Net	<u>\$ (120,827)</u>	<u>\$ (473,820)</u>	<u>\$ (240,506)</u>	<u>\$ 119,679</u>

REC Activities

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Marketing	Revenue	-	-	-	-
	Expense	128,652	127,382	125,538	3,114
	Net	\$ (128,652)	\$ (127,382)	\$ (125,538)	\$ (3,114)
Business Office	Revenue	-	-	-	-
	Expense	401,746	425,184	550,755	(149,009)
	Net	\$ (401,746)	\$ (425,184)	\$ (550,755)	\$ 149,009
Production Services	Revenue	-	-	-	-
	Expense	177,144	224,158	479,687	(302,543)
	Net	\$ (177,144)	\$ (224,158)	\$ (479,687)	\$ 302,543
Clemyjontri	Revenue	105,542	31,515	88,664	16,878
	Expense	35,783	29,355	44,879	(9,096)
	Net	\$ 69,759	\$ 2,160	\$ 43,785	\$ 25,974
REC Activities Admin	Revenue	552,117	681,582	464,570	87,547
	Expense	233,702	104,670	268,532	(34,830)
	Net	\$ 318,415	\$ 576,912	\$ 196,038	\$ 122,377
Burke Lake Park	Revenue	632,000	394,054	507,751	124,249
	Expense	184,023	181,452	411,618	(227,595)
	Net	\$ 447,977	\$ 212,602	\$ 96,133	\$ 351,844
Lake Fairfax Park	Revenue	446,855	239,502	357,739	89,116
	Expense	118,477	50,410	408,517	(290,040)
	Net	\$ 328,378	\$ 189,092	\$ (50,778)	\$ 379,156
Lake Accotink Park	Revenue	81,758	90,342	54,972	26,786
	Expense	59,004	77,595	95,542	(36,538)
	Net	\$ 22,754	\$ 12,747	\$ (40,570)	\$ 63,324
The Water Mine	Revenue	923,502	-	929,877	(6,375)
	Expense	544,951	328	754,343	(209,392)
	Net	\$ 378,551	\$ (328)	\$ 175,534	\$ 203,017

Resource Management

	Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Administration	Revenue	8,247	643	5,040	3,207
	Expense	122,097	79,953	147,079	(24,982)
	Net	\$ (113,850)	\$ (79,310)	\$ (142,039)	\$ 28,189
Colvin Run Mill	Revenue	20,432	8,174	26,668	(6,236)
	Expense	26,492	10,415	17,868	8,624
	Net	\$ (6,060)	\$ (2,241)	\$ 8,800	\$ (14,860)
EC Lawrence	Revenue	37,618	16,467	35,650	1,968
	Expense	48,402	28,720	50,401	(1,999)
	Net	\$ (10,784)	\$ (12,253)	\$ (14,751)	\$ 3,967
Frying Pan Farm Park	Revenue	443,747	223,830	449,129	(5,382)
	Expense	381,391	171,627	348,174	33,217
	Net	\$ 62,356	\$ 52,203	\$ 100,955	\$ (38,599)
Green Spring Gardens	Revenue	77,309	53,111	122,525	(45,216)
	Expense	128,507	67,693	129,505	(998)
	Net	\$ (51,198)	\$ (14,582)	\$ (6,980)	\$ (44,218)
Hidden Oaks Nature Center	Revenue	38,340	20,697	73,332	(34,992)
	Expense	37,337	1,287	55,503	(18,166)
	Net	\$ 1,003	\$ 19,410	\$ 17,829	\$ (16,826)
Hidden Pond Nature Center	Revenue	26,352	16,943	48,301	(21,949)
	Expense	42,246	17,684	50,669	(8,423)
	Net	\$ (15,894)	\$ (741)	\$ (2,368)	\$ (13,526)
Huntley Meadows Park	Revenue	57,429	20,407	69,555	(12,126)
	Expense	22,665	24,625	47,610	(24,945)
	Net	\$ 34,764	\$ (4,218)	\$ 21,945	\$ 12,819
Riverbend Park	Revenue	66,027	48,650	69,000	(2,973)
	Expense	110,153	84,089	129,582	(19,429)
	Net	\$ (44,126)	\$ (35,439)	\$ (60,582)	\$ 16,456
Sully Historic House	Revenue	22,168	6,416	43,490	(21,322)
	Expense	9,688	24,030	44,281	(34,593)
	Net	\$ 12,480	\$ (17,614)	\$ (791)	\$ 13,271



Second Quarter Financial Update

Michael Peter
Park Authority Board Budget Committee
March 9, 2022



Information Item 1

FY 2022 2nd Quarter Budget Review

Fund 1001 – General Fund



FY22 Second Quarter Review – General Fund

	FY 2019	FY 2021	FY 2022			
	Actuals	Actuals	Current Budget	Actuals	Variance to FY19	Variance Budget to Actuals
Revenue	\$194,200	\$60	\$238,000	\$44,812	(\$149,388)	(\$193,188)
Merit Salaries	\$8,102,955	\$8,712,670	\$23,616,356	\$9,597,107	\$1,494,512	(\$14,019,249)
Non-Merit Salaries	1,528,530	755,974	2,830,078	1,218,927	(309,603)	(1,611,151)
Operating Expenditures	2,899,723	2,787,390	5,386,167	3,400,321	500,598	(1,985,846)
Capital Equipment	-	124,500	364,633	(18,732)	(18,732)	(383,365)
Recovered Costs	(1,629,166)	(967,955)	(3,876,161)	(1,214,858)	414,308	2,661,303
Total Expenditures	\$10,902,042	\$11,412,579	\$28,321,073	\$12,982,765	\$2,080,723	(\$15,338,308)
Net Cost to County	\$10,707,842	\$11,412,519	\$28,083,073	\$12,937,953	\$2,230,111	(\$15,145,120)



Information Item 2

FY 2022 2nd Quarter Budget Review

Fund 80000 – Park Revenue and Operating Fund



FY22 Second Quarter Review – Revenue Fund

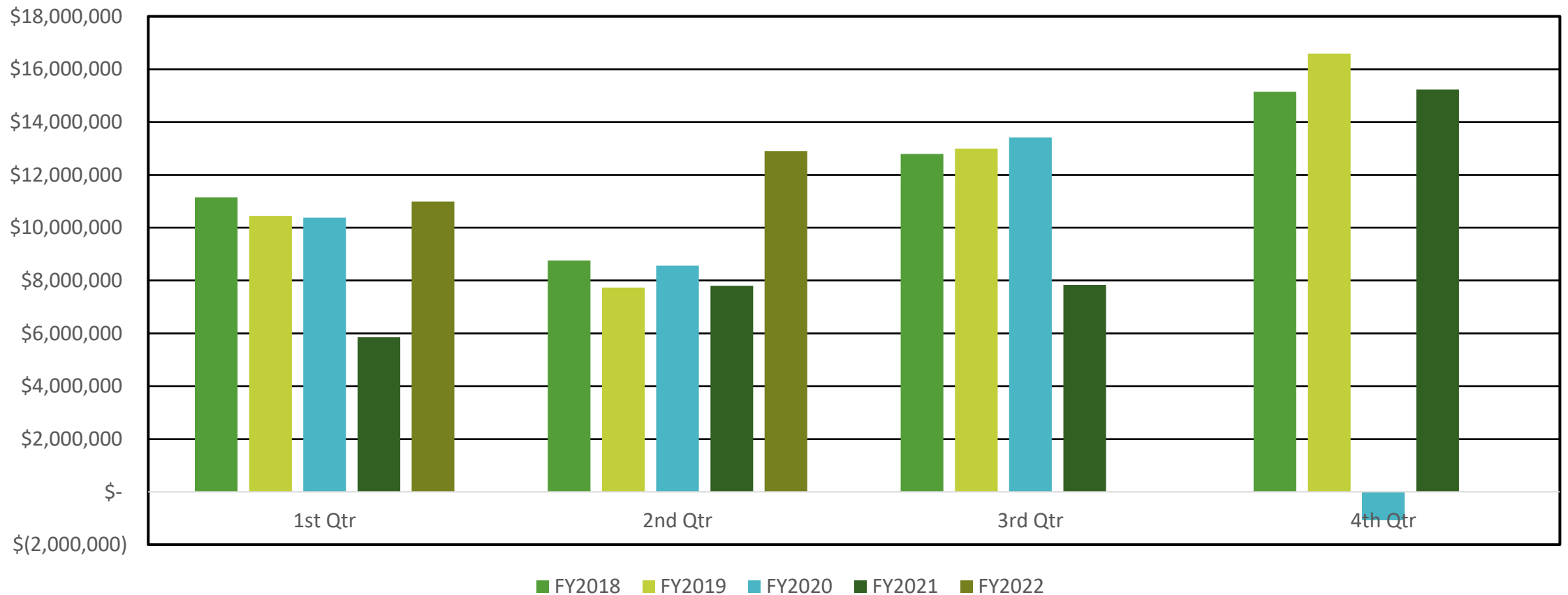
	REC Activities	Rec Centers	RMD	Golf	Admin	TOTALS*
Revenue/Transfers In	\$2,741,773	\$8,662,470	\$797,669	\$7,749,735	\$3,997,756	\$23,894,403
Merit Salaries	\$522,041	\$2,609,342	\$92,839	\$1,599,050	\$557,768	\$5,381,040
Non-Merit Salaries	741,947	3,353,240	499,445	1,061,643	53,665	5,709,940
Benefits	253,552	1,626,622	113,380	901,976	260,947	3,156,077
Operating Expenditures	365,943	4,228,196	223,314	1,664,131	96,523	6,558,107
Recovered Costs	-	-	-	-	(443,125)	(443,125)
Total Expenditures	\$1,883,483	\$11,817,000	\$928,975	\$5,539,204	\$525,778	\$20,694,443
Net Position	\$858,290	(\$3,189,530)	(\$131,309)	\$2,210,531	\$3,451,978	\$3,199,960
Debt Service and Transfer Out	\$-	\$-	\$-	\$-	\$1,803,094	\$1,803,094

* Administration revenue/transfers in includes a transfer in amount of \$3.9M from Carryover.



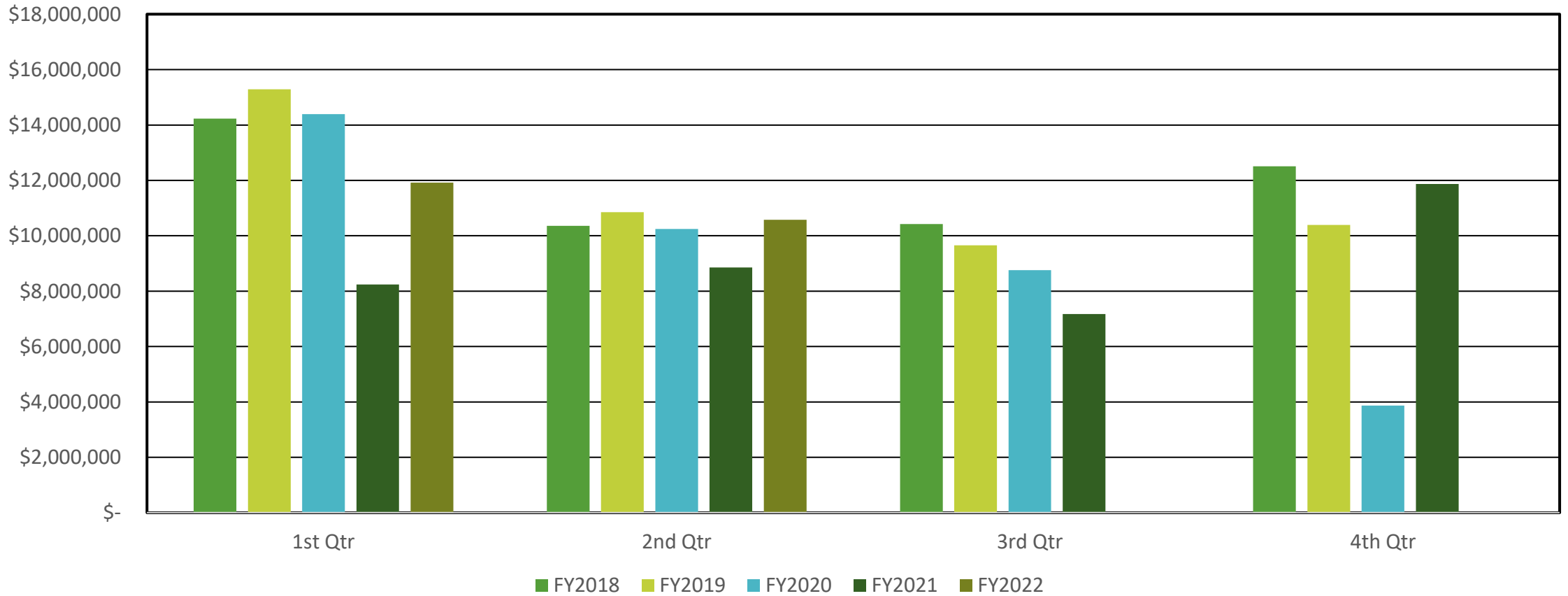
FY22 Actual Revenue – Revenue Fund

Actual Revenue Trends



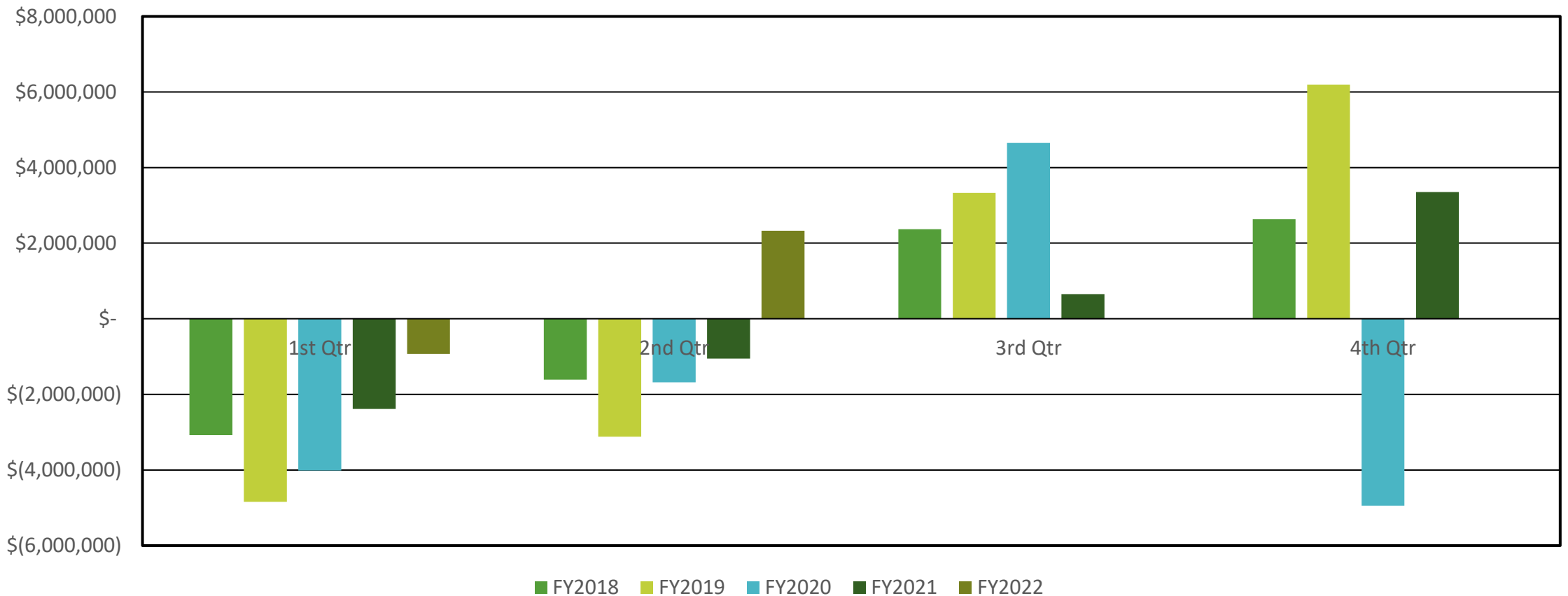
FY22 Actual Expenditures – Revenue Fund

Actual Expenditure Trends



FY22 Net Revenue – Revenue Fund

Net Revenue Trends



FY22 Second Quarter Review – Revenue Fund

	FY 2019	FY 2021	FY 2022			
	Actuals	Actuals	Current Budget	Actuals	Variance to FY19	Variance Budget to Actuals
Revenue/Transfers In	\$18,179,745	\$13,657,766	\$45,337,966	\$23,894,403	\$5,714,658	(\$21,443,563)
Merit Salaries	\$4,900,662	\$4,958,956	\$9,526,440	\$5,381,039	\$480,377	(\$4,145,401)
Non-Merit Salaries	7,113,206	\$,244,404	10,333,649	5,709,940	(1,403,266)	(4,623,709)
Benefits	3,418,486	2,826,597	7,010,512	3,156,077	(262,409)	(3,854,435)
Operating Expenditures/Transfers	11,580,333	5,692,887	15,743,447	8,361,202	(3,219,131)	(7,382,245)
Capital Equipment	46,701	-	793,455	332,404	285,703	(461,051)
Recovered Costs	(553,371)	(622,884)	(1,303,137)	(443,125)	110,246	860,012
Total Expenditures	\$26,504,017	\$17,099,960	\$42,104,366	\$22,497,537	(\$4,006,480)	(\$19,606,829)
Net Revenue	(\$8,324,272)	(\$3,442,194)	\$3,233,600	\$1,396,866	\$9,721,138	(\$1,836,734)

* Administration Revenue/Transfers In include transfers in amounts from Carryover. The amounts are \$3.9M in FY 2022, \$1.7M in FY 2021 and \$0 in FY 2019.





Second Quarter Financial Update

Michael Peter
Park Authority Board Budget Committee
March 9, 2022

