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:** May 19, 2022

#### Agenda

Budget Committee (Committee of the Whole) Wednesday, May 25, 2022 – 6:45 pm Virtual – Via Zoom Chairman: Ken Quincy Vice Chair: Maggie Godbold

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

\*Enclosures



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#### **INFORMATION – 1**

#### FY 2022 Third Quarter Budget Review, Fund 10001, General Fund

#### Expenditures

Total FY 2022 second quarter expenditures in the General Fund (10001) are \$18,466,010. This represents an increase of \$1,382,519/8.09% over FY 2021 second quarter (\$17,083,491) and an increase of \$2,448,424/15.3% compared to FY 2019 second quarter (\$10,902,04216,017,586).

Category		2022	2021	2019	(F	Variance Y22 to FY19)
Total Revenue	\$	47,590	\$ 9,626	\$ 194,262	\$	(146,672)
Personnel Services	\$1	15,622,638	\$ 14,209,852	\$ 14,719,405	\$	903,233
Capital Equipment	\$	(3,984)	\$ 132,250	\$ 32,848	\$	(36,832)
Operating						
Expenditures	\$	4,802,939	\$ 4,579,273	\$ 3,688,625	\$	1,114,314
Recovered Costs	\$	(1,955,583)	\$ (1,837,884)	\$ (2,423,292)	\$	467,709
Total Expenditures	\$1	8,466,010	\$ 17,083,491	\$ 16,017,586	\$	2,448,424
Net Cost to the County	\$1	8,418,420	\$ 17,073,865	\$ 15,823,324	\$	2,595,096

#### ENCLOSED DOCUMENTS: None

#### STAFF:

Jai Cole, Executive Director Sara Baldwin, Deputy Director/COO Aimee L. Vosper, Deputy Director/CBD Michael Peter, Director, Administration Division Nicole Varnes, Senior Budget Analyst Board Agenda Item October 27, 2021

#### **INFORMATION – 2**

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

#### **Revenue**

The total FY 2022 third quarter revenue in the Revenue and Operating Fund (80000) is \$39,190,697. The third quarter total is \$17,700,234/82.4% higher than FY 2021 third quarter (\$21,490,463) and is \$8,020,334/25.7% higher than FY 2019 third quarter (\$31,170,363).

		R	lev	venue				
Division		2022		2021		2019	(F	Variance Y22 to FY19)
Administration *	\$	4,018,053	\$	1,852,792	\$	582,678	\$	3,435,375
Golf	\$	9,790,850	\$	9,367,554	\$	5,279,976	\$	4,510,874
RECenters	\$	18,759,636	\$	6,806,757	\$2	20,123,101	\$	(1,363,465)
Rec Activities	\$	4,400,598	\$	2,239,215	\$	3,265,436	\$	1,135,162
Resource								
Management	\$	2,221,560	\$	1,224,145	\$	1,919,172	\$	302,388
Total	\$	39,190,697	\$2	21,490,463	\$3	31,170,363	\$	8,020,334
* Administration revenue	inc	ludes transfers i	n ar	nounts from C	arry	over. The amo	ount	s are \$3.9M in
FY 2022, \$1.7M in FY 20	21 a	nd \$0 in FY 2019	Э.					

#### Expenditures

The total FY 2022 third quarter expenditures in the Revenue and Operating Fund (80000) are \$30,814,202. The third quarter total is \$6,536,528/26.9% over FY 2021 third quarter (\$24,277,674) and is \$5,348,297/14.8% lower than FY 2019 third quarter (\$36,162,499).

	Exp	oenditures	1	
Division	2022	2021	2019	Variance (FY22 to FY19)
Administration	\$ 2,531,840	\$ 3,002,344	\$ 3,664,554	\$ (1,132,714)
Golf	\$ 7,772,759	\$ 7,023,723	\$ 6,728,819	\$ 1,043,940
RECenters	\$ 16,700,940	\$11,640,693	\$20,037,718	\$ (3,336,778)
Rec Activities	\$ 2,568,272	\$ 1,774,075	\$ 4,277,442	\$ (1,709,170)
Resource				
Management	\$ 1,240,391	\$ 836,839	\$ 1,453,966	\$ (213,575)
Total	\$ 30,814,202	\$24,277,674	\$36,162,499	\$ (5,348,297)

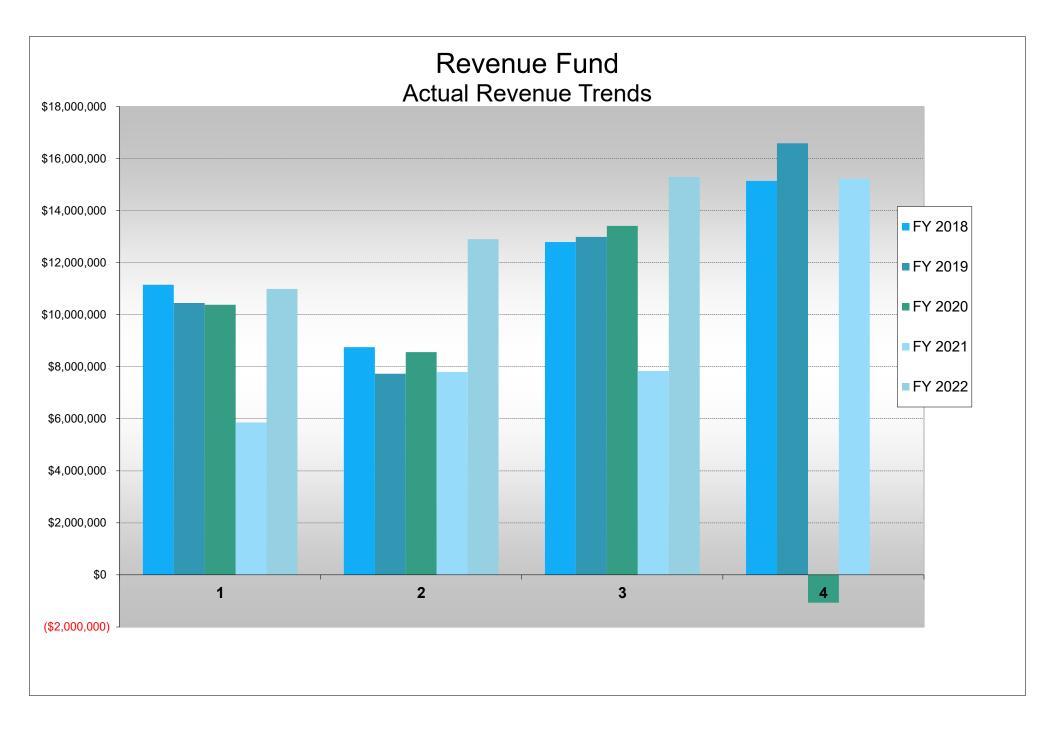
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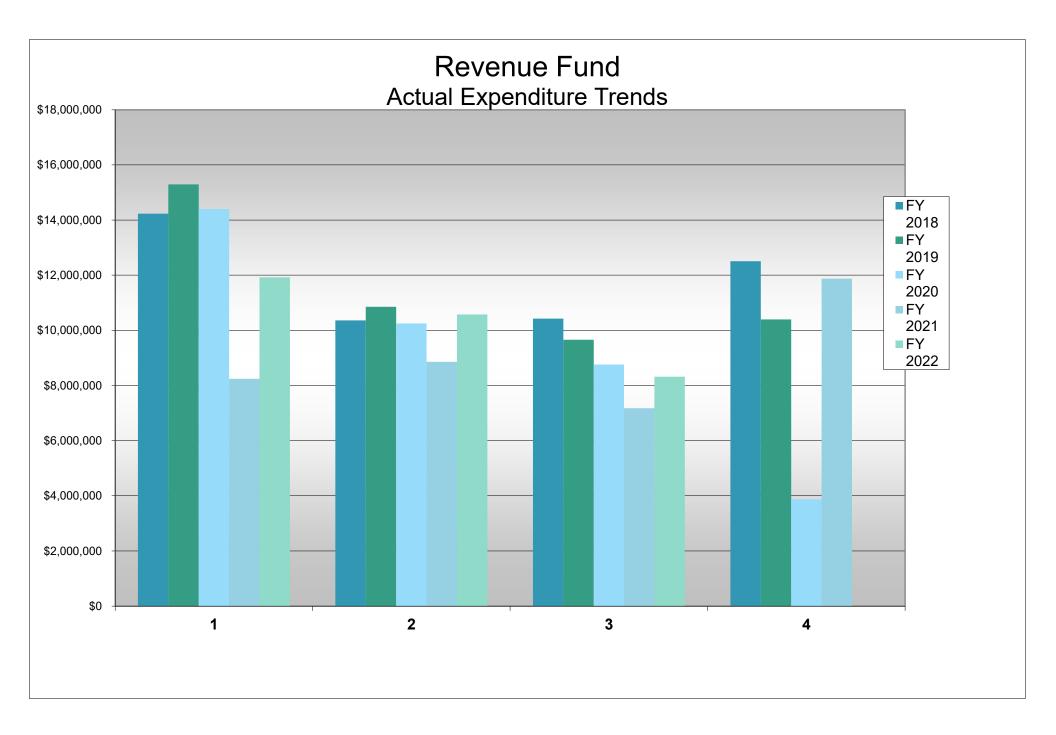
<u>ENCLOSED DOCUMENTS</u>: Attachment 1: FY2022 3<sup>rd</sup> Qtr Trends - Fund 80000 Attachment 2: FY2022 3<sup>rd</sup> Qtr Revenue and Expenditure Analysis By Site, Fund 80000

STAFF:

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

Attachment 1





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

	Category	FY2022	FY2021	FY2019	v	ariance FY2022 to/ FY2019
Administration	Revenue *	4,018,053	1,852,792	582,678		3,435,375
	Expense	2,531,840	3,002,344	3,664,554		(1,132,714)
	Net	\$ 1,486,213	\$ (1,149,552)	\$ (3,081,876)	\$	4,568,089
Golf Enterprises	Revenue	9,790,850	9,367,554	5,279,976		4,510,874
·	Expense	7,772,759	7,023,723	6,728,819		1,043,940
	Net	\$ 2,018,091	\$ 2,343,831	\$ (1,448,843)	\$	3,466,934
RECenters	Revenue	18,759,636	6,806,757	20,123,101		(1,363,465)
	Expense	16,700,940	11,640,693	20,037,718		(3,336,778)
	Net	\$ 2,058,696	\$ (4,833,936)	\$ 85,383	\$	1,973,313
REC Activities	Revenue	4,400,598	2,239,215	3,265,436		1,135,162
	Expense	2,568,272	1,774,075	4,277,442		(1,709,170)
	Net	\$ 1,832,326	\$ 465,140	\$ (1,012,006)	\$	2,844,332
Resource Management	Revenue	2,221,560	1,224,145	1,919,172		302,388
	Expense	1,240,391	836,839	1,453,966		(213,575)
	Net	\$ 981,169	\$ 387,306	\$ 465,206	\$	515,963
Combined Total	Revenue	39,190,697	21,490,463	31,170,363		8,020,334
	Expense	30,814,202	24,277,674	36,162,499		(5,348,297)
	Net	\$ 8,376,495	\$ (2,787,211)	\$ (4,992,136)	\$	13,368,631

\* 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	Varia	nce FY2022 to FY2019
Administration	Revenue	61,225		57,069	20,666		40,559
	Expense	357,807		314,515	339,953		17,854
	Net	\$ (296,582)	\$	(257,446)	\$ (319,287)	\$	22,705
Burke Lake Golf	Revenue	1,333,664		1,506,053	812,253		521,411
	Expense	841,109		930,890	780,168		60,941
	Net	\$ 492,555	\$	575,163	\$ 32,085	\$	460,470
Greendale Golf	Revenue	998,494		1,010,392	571,735		426,759
	Expense	769,008		777,821	710,899		58,109
	Net	\$ 229,486	\$	232,571	\$ (139,164)	\$	368,650
Jefferson Golf	Revenue	832,157		664,320	546,171		285,986
	Expense	698,135		597,758	629,910		68,225
	Net	\$ 134,022	\$	66,562	\$ (83,739)	\$	217,761
Pinecrest Golf	Revenue	843,033		728,048	365,026		478,007
	Expense	629,788		575,963	608,690		21,098
	Net	\$ 213,245	\$	152,085	\$ (243,664)	\$	456,909
Twin Lakes Golf	Revenue	2,356,070		2,217,469	1,193,771		1,162,299
	Expense	2,097,454		1,707,623	1,595,261		502,193
	Net	\$ 258,616	\$	509,846	\$ (401,490)	\$	660,106
Oak Marr Golf	Revenue	1,470,822		1,424,024	340,132		1,130,690
	Expense	840,368		696,764	644,531		195,837
	Net	\$ 630,454	\$	727,260	\$ (304,399)	\$	934,853
Laurel Hill Golf	Revenue	1,895,385		1,760,179	1,430,222		465,163
	Expense	1,539,090		1,422,389	1.419.407		119,683
	Net	\$ 356,295	\$	337,790	\$ 10,815	\$	345,480
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#### RECENTERS

Administration         Revenue Expense Net         -         <		Category	FY2022	FY2021	FY2019	Variance FY2022 to FY2019
Net $$ (2,074,797) $ (1,271,268) $ (1,930,023) $ (144,774)George Washington RCRevenueExpenseNet224,631104,616273,142(48,511)Lee RCRevenueExpenseNet2,982,4411,077,1372,888,05194,3902.131,5811,445,7382,611,252(479,671)Net$ (156,776) $ (209,819) $ (147,332) $ (9,444)Oak Marr RCRevenueExpenseNet2,982,4411,077,1372,888,05194,3902,131,5811,445,7382,611,252(479,671)South Run RCRevenueExpenseNet2,725,032948,7783,015,385(290,353)South Run RCRevenueExpenseNet1,763,114636,2441,933,315(170,201)South Run RCRevenueExpenseNet2,500,5641,046,8832,638,055(137,491)Spring Hill RCRevenueExpenseNet2,809,4521,005,6832,638,055(137,491)1,722,8661,227,3632,494,00711,228278,428Audrey Moore RCRevenueExpenseNet2,505,235878,3932,494,00711,2282ub Run RCRevenueExpenseNet1,526,220444,6471,939,906(437,086)$ 732,369$ (343,973) $ 440,478$ 291,891Cub Run RCRevenueExpenseNet1,526,220444,6471,939,906(437,086)$ 732,369$ (343,973) $ (145,346) $ 16,029$ (258,484)$ (258,484)$ 1,722,866$	Administration	Revenue	-	-	-	-
George Washington RC         Revenue Expense Net         224,631         104,616         273,142         (48,511)           Lee RC         Revenue Expense Net         224,631         104,616         273,142         (48,511)           Lee RC         Revenue Expense Net         2,982,441         1,077,137         2,888,051         94,390           Coak Marr RC         Revenue Expense         2,982,441         1,077,137         2,888,051         94,390           Oak Marr RC         Revenue Expense         2,725,032         948,778         3,015,385         (290,353)           Providence RC         Revenue Expense         2,711,721         1,561,911         2,565,760         (574,039)           Net $\frac{5}{206,258}$ 1,075,793         1,988,518         (431,662)           Net $\frac{1,763,114}{5}$ 613,133) \$         429,625 \$         283,686           Providence RC         Revenue Net $\frac{1,763,514}{5}$ (290,353)         (170,201)           South Run RC         Revenue Expense $\frac{1,720,852}{1,120,466}$ (165,922         (445,070)           Net $\frac{2,505,5235}{1,720,466}$ $\frac{2,638,055}{1,720,466}$ (146,957)           Spring Hill RC         Revenue Expense $\frac{2,505,235}{1,720,46$		Expense	2,074,797	1,271,268	1,930,023	144,774
Expense Net         381,407         314,435         420,474         (39,067)           Lee RC         Revenue Expense         2,131,581         (147,332)         \$ (147,332)         \$ (9,444)           Lee RC         Revenue Expense         2,982,441         1,077,137         2,888,051         94,390           Oak Marr RC         Revenue Expense         2,131,581         1,445,738         2,611,252         (479,671)           Oak Marr RC         Revenue Expense         2,725,032         948,778         3,015,385         (290,353)           Oak Marr RC         Revenue Expense         2,725,032         948,778         3,015,385         (290,353)           Providence RC         Revenue Expense         1,763,114         636,244         1,933,315         (170,201)           South Run RC         Revenue Expense Net         1,556,656         1,075,793         1,988,518         (431,662)           Spring Hill RC         Revenue Expense Net         2,500,564         1,046,883         2,638,055         (137,491)           Spring Hill RC         Revenue Expense Net         2,502,525         878,393         2,494,007         11,228           Audrey Moore RC         Revenue Expense         2,505,235         878,393         2,494,007         11,228 <tr< td=""><td></td><td>Net</td><td>\$ (2,074,797) \$</td><td>(1,271,268) \$</td><td>(1,930,023)</td><td>\$ (144,774)</td></tr<>		Net	\$ (2,074,797) \$	(1,271,268) \$	(1,930,023)	\$ (144,774)
Net $$ (156,776) $ (200,819) $ (147,332) $ (9.444)$ Lee RCRevenue Expense Net $2,982,441$ $1,077,137$ $2,888,051$ $94,390$ Oak Marr RCRevenue Expense Net $2,131,581$ $1,445,738$ $2,611,252$ $(479,671)$ Oak Marr RCRevenue Expense Net $2,725,032$ $948,778$ $3,015,385$ $(290,353)$ Providence RCRevenue Expense Net $2,725,032$ $948,778$ $3,015,385$ $(290,353)$ Providence RCRevenue Expense Net $1,763,114$ $636,244$ $1,933,315$ $(170,201)$ South Run RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ South Run RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Audrey Moore RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Audrey Moore RCRevenue Expense Net $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Cub Run RCRevenue Expense Net $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Net $1,520,820$ $444,647$ $1,939,906$ $(437,086)$ Cub Run RCRevenue Expense Net $1,722,852$ $(446,477)$ $1,939,906$ $(437,086)$ Surgers $1,722,861$ $1,622,137$ $1,183,734$ $2,125,252$ $(453,115)$	George Washington RC	Revenue	224,631	104,616	273,142	(48,511)
Lee RC         Revenue Expense Net $2,982,441$ $1,077,137$ $2,888,051$ $94,390$ Oak Marr RC         Revenue Expense Net $2,131,581$ $1,445,738$ $2,611,252$ $(479,671)$ Oak Marr RC         Revenue Expense Net $2,725,032$ $948,778$ $3,015,385$ $(290,353)$ Providence RC         Revenue Net $2,713,11$ $(613,133)$ $429,625$ $283,686$ Providence RC         Revenue Net $1,763,114$ $(613,133)$ $429,625$ $283,686$ South Run RC         Revenue Net $1,763,114$ $(613,133)$ $429,625$ $(170,201)$ South Run RC         Revenue Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ South Run RC         Revenue Expense Net $2,500,564$ $1,046,883$ $2,956,409$ $(146,957)$ Spring Hill RC         Revenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RC         Revenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RC         Revenue Net $1,5$		Expense	381,407	314,435	420,474	(39,067)
Expense Net         2,131,581         1,445,738         2,611,252         (479,671)           Oak Marr RC         Revenue Expense Net         2,725,032         948,778         3,015,385         (290,353)           Providence RC         Revenue Expense Net         2,725,032         948,778         3,015,385         (290,353)           Providence RC         Revenue Expense Net         1,763,114         636,244         1,933,315         (170,201)           1,556,856         1,075,793         1,988,518         (431,662)         (443,662)         (443,662)           South Run RC         Revenue Expense Net         2,500,564         1,046,883         2,638,055         (137,491)           Spring Hill RC         Revenue Expense Net         2,609,452         1,005,683         2,956,409         (146,957)           Spring Hill RC         Revenue Expense Net         2,505,235         878,393         2,494,007         11,228           Audrey Moore RC         Revenue Expense Net         2,505,235         878,393         2,494,007         11,228           Cub Run RC         Revenue Expense Net         1,502,820         444,647         1,939,906         (437,086)           Sold Run RC         Revenue Expense         1,672,137         1,183,734         2,125,252         (45		Net	\$ (156,776) \$	(209,819) \$	(147,332)	\$ (9,444)
Net $$$ 850,860 $$ (368,601) $$ 276,799 $$ 574,061$Oak Marr RCRevenueExpenseNet2,725,032 948,778 3,015,385 (290,353)2,011,721 1,561,911 2,585,760 (574,039)$$ 713,311 $$ (613,133) $$ 429,625 $$ 283,686$Providence RCRevenueExpenseNet1,763,114 636,244 1,933,315 (170,201)$$ 206,258 $$ (439,549) $$ (55,203) $$ 261,461$South Run RCRevenueExpenseNet2,500,564 1,046,883 2,638,055 (137,491)$$ (73,583) $$ 472,133 $$ 307,579$Spring Hill RCRevenueExpenseNet2,500,564 1,046,883 2,956,409 (146,957)$$ 981,390 $$ (225,847) $$ 702,962 $$ 278,428$Audrey Moore RCRevenueExpenseNet2,505,235 878,393 2,494,007 11,228$$ 732,369 $$ (343,973) $$ 440,478 $$ 291,891$Cub Run RCRevenueExpenseNet2,505,235 878,393 2,494,007 11,228$$ (732,366 2,053,529 (280,663))$$$$ 732,369 $$ (343,973) $$ 440,478 $$ 291,891$Cub Run RCRevenueExpenseNet1,502,820 444,647 1,939,906 (437,086)$$ (185,346) $$ 16,029$Mount Vernon RCRevenueExpenseNet1,502,820 444,647 1,939,906 (437,086)$$ (169,317) $$ (739,087) $$ (185,346) $$ 16,029$$	Lee RC	Revenue	2,982,441	1,077,137	2,888,051	94,390
Oak Marr RC         Revenue Expense $2,725,032$ 948,778 $3,015,385$ $(290,353)$ Providence RC         Revenue Expense $2,713,311$ $5$ $(613,133)$ $5$ $429,625$ $5$ $283,686$ Providence RC         Revenue Expense $1,763,114$ $636,244$ $1,933,315$ $(170,201)$ Net $5$ $206,258$ $(439,549)$ $5$ $(55,203)$ $261,461$ South Run RC         Revenue Expense $1,720,852$ $1,120,466$ $2,165,922$ $(445,070)$ Net $5$ $779,712$ $(73,583)$ $472,133$ $307,579$ Spring Hill RC         Revenue Expense $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Net $5$ $981,390$ $(225,847)$ $5$ $702,962$ $276,428$ Audrey Moore RC         Revenue Expense $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Net $5$ $732,369$ $(343,973)$ $440,478$ $291,891$ Cub Run RC         Revenue Expense		Expense	2,131,581	1,445,738	2,611,252	(479,671)
Expense Net $2,011,721$ $1,561,911$ $2,585,760$ $(574,039)$ Providence RCRevenue Expense Net $1,763,114$ $636,244$ $1,933,315$ $(170,201)$ $1,556,856$ $1,075,793$ $1,988,518$ $(431,662)$ South Run RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ $1,720,852$ $1,120,466$ $2,165,922$ $(445,070)$ $(445,070)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ $1,828,062$ $1,231,530$ $2,253,447$ $(425,385)$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ $1,672,137$ $1,183,734$ $2,125,252$ $(453,115)$ $(160,317)$ $(165,346)$ $(1629)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$		Net	\$ 850,860 \$	(368,601) \$	276,799	\$ 574,061
Net $$$ 713,311 $$ (613,133) $$ 429,625 $$ 283,686Providence RCRevenue1,763,114 $$ (613,133) $$ 429,625 $$ 283,686Net$$ 713,311 $$ (613,133) $$ 429,625 $$ 283,686Net$$ 1,763,114 $$ (636,244 $1,933,315 $$ (170,201) $$ 1,556,856 $1,075,793 $1,988,518 $$ (431,662) $$ 206,258 $$ (439,549) $$ (55,203) $$ 261,461South Run RCRevenue$$ 2,500,564 $1,046,883 $2,638,055 $$ (137,491) $$ 1,720,852 $1,120,466 $2,165,922 $$ (445,070) $$ 779,712 $$ (73,583) $$ 472,133 $$ 307,579Spring Hill RCRevenue$2,809,452 $1,005,683 $2,956,409 $$ (146,957) $$ 1,828,062 $1,231,530 $2,253,447 $$ (425,385) $$ NetAudrey Moore RCRevenue$2,505,235 $878,393 $2,494,007 $$ (11,228 $$ 1,772,866 $1,222,366 $2,053,529 $$ (280,663) $$ $$ 732,369 $$ $$ (343,973) $$ 440,478 $$ 291,891Cub Run RCRevenue$1,502,820 $$ 444,647 $1,939,906 $$ (437,086) $$ $$ (169,317) $$ (739,087) $$ (185,346) $$ 16,029Mount Vernon RCRevenue$1,774,6347 $$ 664,376 $1,984,831 $$ (228,484) $$ $$ 1,213,452 $1,903,541 $$ (238,484) $$ $$ 1,213,452 $1,903,541 $$ (238,484) $$ $$ 1,223,661 $$ 1,213,452 $1,903,541 $$ (238,484) $$ $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ $$ 1,223,661 $$ 1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,484) $$ 1,550,661 $1,213,452 $1,903,541 $$ (238,48$	Oak Marr RC	Revenue	2,725,032	948,778	3,015,385	(290,353)
Providence RCRevenue Expense Net $1,763,114$ $636,244$ $1,933,315$ $(170,201)$ $1,556,856$ South Run RCRevenue Expense Net $2,500,564$ $1,075,793$ $1,988,518$ $(431,662)$ $(55,203) $South Run RCRevenueExpenseNet2,500,5641,046,8832,638,055(137,491)(170,201)(170,201) $Spring Hill RCRevenueExpenseNet2,809,4521,005,6832,956,409(146,957)(125,385)Audrey Moore RCRevenueExpenseNet2,505,235878,3932,494,00711,228(225,847)Audrey Moore RCRevenueExpenseNet2,505,235878,3932,494,00711,228(226,847)Cub Run RCRevenueExpenseNet1,502,820444,6471,939,906(437,086)(453,115)Cub Run RCRevenueExpense1,672,1371,183,7342,125,252(453,115)(169,317)(139,317)Mount Vernon RCRevenueExpense1,746,347664,3761,984,831(228,484)(352,880)$		Expense	2,011,721	1,561,911	2,585,760	( , ,
Expense Net $1,556,856$ $1,075,793$ $1,988,518$ $(431,662)$ South Run RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ Spring Hill RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$		Net	\$ 713,311 \$	(613,133) \$	429,625	\$ 283,686
Expense Net $1,556,856$ $1,075,793$ $1,988,518$ $(431,662)$ South Run RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ Spring Hill RCRevenue Expense Net $2,500,564$ $1,046,883$ $2,638,055$ $(137,491)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$	Providence RC	Revenue	1.763.114	636.244	1.933.315	(170.201)
Net $$$ 206,258 $$ (439,549) $$ (55,203) $$ 261,461South Run RCRevenueExpenseNet2,500,564 1,046,883 2,638,055 (137,491)1,720,852 1,120,466 2,165,922 (445,070)$ 779,712 $$ (73,583) $$ 472,133 $$ 307,579Spring Hill RCRevenueExpenseNet2,809,452 1,005,683 2,956,409 (146,957)1,828,062 1,231,530 2,253,447 (425,385)$ 981,390 $$ (225,847) $$ 702,962 $$ 278,428Audrey Moore RCRevenueExpenseNet2,505,235 878,393 2,494,007 11,228$ 732,369 $$ (343,973) $$ 440,478 $$ 291,891Cub Run RCRevenueExpenseNet1,502,820 444,647 1,939,906 (437,086)$ (169,317) $$ (739,087) $$ (185,346) $$ 16,029Mount Vernon RCRevenueExpense1,550,661 1,213,452 1,903,5412,238,484)(238,484)$				,	, ,	( , ,
Expense Net $1,720,852$ $1,120,466$ $2,165,922$ $(445,070)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ Met $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ $1,828,062$ $1,231,530$ $2,253,447$ $(425,385)$ Net $$981,390$ $$(225,847)$ $$702,962$ $$278,428$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Net $$732,369$ $$(343,973)$ $$440,478$ $$291,891$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ $1,672,137$ $1,183,734$ $2,125,252$ $(453,115)$ Net $$(169,317)$ $$(739,087)$ $$(185,346)$ $$16,029$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ $1,550,661$ $1,213,452$ $1,903,541$ $(352,880)$						
Expense Net $1,720,852$ $1,120,466$ $2,165,922$ $(445,070)$ Spring Hill RCRevenue Expense Net $2,809,452$ $1,005,683$ $2,956,409$ $(146,957)$ $1,828,062$ $1,231,530$ $2,253,447$ $(425,385)$ Net $$981,390$ $$(225,847)$ $$702,962$ $$278,428$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Net $$732,369$ $$(343,973)$ $$440,478$ $$291,891$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ $1,672,137$ $1,183,734$ $2,125,252$ $(453,115)$ Net $$(169,317)$ $$(739,087)$ $$(185,346)$ $$16,029$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ $1,550,661$ $1,213,452$ $1,903,541$ $(352,880)$	South Run RC	Revenue	2.500.564	1.046.883	2.638.055	(137.491)
Net $$ 779,712 $ (73,583) $ 472,133 $ 307,579$ Spring Hill RCRevenue Expense Net $2,809,452 $ 1,005,683 $ 2,956,409 $ (146,957) $ (425,385) $ 981,390 $ (225,847) $ 702,962 $ 278,428$Audrey Moore RCRevenueExpenseNet2,505,235 $ 878,393 $ 2,494,007 $ 11,228 $ (280,663) $ (225,847) $ 702,962 $ (280,663) $ (225,847) $ 702,962 $ (280,663) $ (225,847) $ (225,366 $ 2,053,529 $ (280,663) $ (225,847) $ (291,891) $ (200,100 $ (200,1$		Expense		, ,		( , ,
Expense Net $1,828,062$ $1,231,530$ $2,253,447$ $(425,385)$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RCRevenue Expense Net $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ Cub Run RCRevenue Expense Net $1,672,137$ $1,183,734$ $2,125,252$ $(453,115)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ Mount Vernon RCRevenue Expense $1,550,661$ $1,213,452$ $1,903,541$ $(352,880)$		•	\$ 779,712 \$		472,133	
Expense Net $1,828,062$ $1,231,530$ $2,253,447$ $(425,385)$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Audrey Moore RCRevenue Expense Net $2,505,235$ $878,393$ $2,494,007$ $11,228$ Cub Run RCRevenue Expense Net $1,772,866$ $1,222,366$ $2,053,529$ $(280,663)$ Cub Run RCRevenue Expense Net $1,502,820$ $444,647$ $1,939,906$ $(437,086)$ Cub Run RCRevenue Expense Net $1,672,137$ $1,183,734$ $2,125,252$ $(453,115)$ Mount Vernon RCRevenue Expense $1,746,347$ $664,376$ $1,984,831$ $(238,484)$ Mount Vernon RCRevenue Expense $1,550,661$ $1,213,452$ $1,903,541$ $(352,880)$	Spring Hill RC	Revenue	2.809.452	1.005.683	2.956.409	(146.957)
Net $$ 981,390 $ (225,847) $ 702,962 $ 278,428$ Audrey Moore RCRevenue $2,505,235 $ 878,393 $ 2,494,007 $ 11,228 $ (280,663) $ 1,222,366 $ 2,053,529 $ (280,663) $ 732,369 $ (343,973) $ 440,478 $ 291,891Cub Run RCRevenue1,502,820 $ 444,647 $ 1,939,906 $ (437,086) $ 1,672,137 $ 1,183,734 $ 2,125,252 $ (453,115) $ (169,317) $ (739,087) $ (185,346) $ 16,029Mount Vernon RCRevenue1,746,347 $ 664,376 $ 1,984,831 $ (238,484) $ 1,550,661 $ 1,213,452 $ 1,903,541 $ (352,880)$	1 0	Expense	1,828,062	1,231,530	2,253,447	( , ,
Expense Net         1,772,866         1,222,366         2,053,529         (280,663)           S         732,369         \$         (343,973)         \$         440,478         \$         291,891           Cub Run RC         Revenue Expense Net         1,502,820         444,647         1,939,906         (437,086)         (437,086)           Net         1,672,137         1,183,734         2,125,252         (453,115)         (453,115)         (469,317)         \$         (739,087)         \$         (185,346)         \$         16,029         (438,484)         (238,484)         (238,484)         (352,880)		•	\$ 981,390 \$		702,962	
Expense Net         1,772,866         1,222,366         2,053,529         (280,663)           S         732,369         \$         (343,973)         \$         440,478         \$         291,891           Cub Run RC         Revenue Expense Net         1,502,820         444,647         1,939,906         (437,086)         (437,086)           Net         1,672,137         1,183,734         2,125,252         (453,115)         (453,115)         (469,317)         \$         (739,087)         \$         (185,346)         \$         16,029         (438,484)         (238,484)         (238,484)         (352,880)	Audrev Moore RC	Revenue	2.505.235	878.393	2.494.007	11.228
Net         \$ 732,369 \$ (343,973) \$ 440,478 \$ 291,891           Cub Run RC         Revenue         1,502,820         444,647         1,939,906         (437,086)           Low Run RC         Revenue         1,672,137         1,183,734         2,125,252         (453,115)           Net         \$ (169,317) \$ (739,087) \$ (185,346) \$ 16,029         \$ 16,029           Mount Vernon RC         Revenue         1,746,347         664,376         1,984,831         (238,484)           Expense         1,550,661         1,213,452         1,903,541         (352,880)	,	Expense		,	, ,	,
Expense Net         1,672,137         1,183,734         2,125,252         (453,115)           \$         (169,317) \$         (739,087) \$         (185,346) \$         16,029           Mount Vernon RC         Revenue         1,746,347         664,376         1,984,831         (238,484)           1,550,661         1,213,452         1,903,541         (352,880)		•	\$ 732,369 \$		440,478	
Expense Net         1,672,137         1,183,734         2,125,252         (453,115)           \$         (169,317) \$         (739,087) \$         (185,346) \$         16,029           Mount Vernon RC         Revenue         1,746,347         664,376         1,984,831         (238,484)           1,550,661         1,213,452         1,903,541         (352,880)	Cub Run RC	Revenue	1.502.820	444.647	1.939.906	(437.086)
Net         \$ (169,317) \$ (739,087) \$ (185,346) \$ 16,029           Mount Vernon RC         Revenue         1,746,347         664,376         1,984,831         (238,484)           Expense         1,550,661         1,213,452         1,903,541         (352,880)				,		
Expense 1,550,661 1,213,452 1,903,541 (352,880)		•				
Expense 1,550,661 1,213,452 1,903,541 (352,880)	Mount Vernon RC	Revenue	1.746.347	664.376	1.984.831	(238,484)
			, -,-	,	, ,	
···· · · ···· · · ···· · · ···· · · ····				, ,	81,290	\$ 114,396

#### **REC Activities**

	Category		FY2022		FY2021		FY2019	Variance FY2 FY2019	
Marketing	Revenue		-		-		-		-
J.	Expense		200,784		189,144		196,213		4,571
	Net	\$	(200,784)	\$	(189,144)	\$	(196,213)	\$	(4,571)
Business Office	Revenue		-		-		-		-
	Expense		591,176		661,539		893,960	(3	802,784)
	Net	\$	(591,176)	\$	(661,539)	\$	(893,960)	\$ 3	802,784
Production Services	Revenue		-		-		-		-
	Expense		248,435		330,382		785,862	(5	537,427)
	Net	\$	(248,435)	\$	(330,382)	\$	(785,862)		537,427
Clemyjontri	Revenue		125.800		41.525		100,128		25,672
Cloniyjonan	Expense		43,464		36,846		51,861		(8,397)
	Net	\$	82,336	\$	4,679	\$	48,267	\$	34,069
REC Activities Admin	Revenue		1,444,719		1,037,022		972,978		71,741
NEC Activities Admin	Expense		462,922		190,781		508,207		(45,285)
	Net	\$	981,797	\$	846,241	\$	464,771		517,026
Burke Lake Park	Revenue		899.978		572.304		625,077	~	274,901
Burke Lake Fark	Expense		221,954		208,519		484,235		262,281)
	Net	\$	678,024	\$	363,785	\$	140,842	· ·	537,182
Lake Fairfax Park	Revenue		740.231		420.218		535.991	~	204,240
Lake Faillax Faik	Expense		161,685		420,218		477,684		15,999)
	Net	\$	578,546	\$	342,065	\$	58,307	1	520,239
Lake Accotink Park	Revenue		000 400		400 440		404 205	4	05.004
Lake Accolink Park			266,406		168,146		101,385		65,021
	Expense Net	\$	75,461	\$	74,914 93,232	\$	116,986 (15,601)		(41,525) 206,546
		Ψ		Ψ	00,202	Ŧ	(,)		
The Water Mine	Revenue		923,465		-		929,877		(6,412)
	Expense		562,391		3,797		762,434	1	200,043)
	Net	\$	361,074	\$	(3,797)	\$	167,443	\$ 1	93,631

#### **Resource Management**

	Category		FY2022		FY2021		FY2019	Variance FY2022 to FY2019
Administration	Revenue		32,145		2,111		10,949	21,196
	Expense		123,706		144,379		221,687	(97,981)
	Net	\$	(91,561)	\$	(142,268)	\$	(210,738)	\$ 119,177
Colvin Run Mill	Revenue		62,481		18,392		41,526	20,955
	Expense		37,621		19,710		23,486	14,135
	Net	\$	24,860	\$	(1,318)	\$	18,040	\$ 6,820
EC Lawrence	Revenue		105,474		50,856		68,184	37,290
	Expense		64,801		38,730		68,897	(4,096)
	Net	\$	40,673	\$	12,126	\$	(713)	
Frying Pan Farm Park	Revenue		1,044,995		521,530		814,659	230,336
	Expense		509,851		286,826		504,055	5,796
	Net	\$	535,144	\$	234,704	\$	310,604	\$ 224,540
Green Spring Gardens	Revenue		298,530		209,056		323,080	(24,550)
Creen opining Cardens	Expense		185,298		106,712		208,167	(22,869)
	Net	\$	113,232	\$	102,344	\$	114,913	\$ (1,681)
Hidden Oaks Nature Center	Revenue		92,769		68,246		149,051	(56,282)
	Expense		53,855		14,919		85,421	(31,566)
	Net	\$	38,914	\$	53,327	\$	63,630	\$ (24,716)
Hidden Pond Nature Center	Revenue		89,995		75,876		95,881	(5,886)
	Expense		54,742		23,835		63,324	(8,582)
	Net	\$	35,253	\$	52,041	\$	32,557	\$ 2,696
Huntley Meadows Park	Revenue		189,888		83,816		164,227	25,661
	Expense		48,489		64.196		63.868	(15,379)
	Net	\$	141,399	\$	19,620	\$	100,359	\$ 41,040
Riverbend Park	Revenue		275,597		182,673		190,478	85,119
Riverbeild Faik			144,835		102,073		155,330	,
	Expense Net	\$	130,762	\$	80,364	\$	35,148	(10,495) \$ 95,614
Sully Historia House	Revenue		20 697		11 500		61 100	(24.440)
Sully Historic House			29,687		11,590 35,223		61,136	(31,449)
	Expense Net	¢	<u>17,194</u> 12,493	\$	(23,633)	¢	59,732 1,404	(42,538) \$ 11,089
	INEL	\$	12,493	φ	(23,033)	φ	1,404	φ 11,089

# Third Quarter Financial Update

Fairfax Count Park Authority

### Michael Peter Park Authority Board Budget Committee May 25, 2022



# Information Item 1 FY 2022 3rd Quarter Budget Review

Fund 1001 – General Fund



### FY22 Third Quarter Review – General Fund

Fairfax County Park Authority

	FY 2019	FY 2021	FY 2022							
	Actuals	Actuals	Current Budget	Actuals		Variance to FY19	Variance Budget to Actuals			
Revenue	\$194,262	\$9,626	\$411,000	\$47,590		(\$146,672)	(\$363,410)			
Merit Salaries	\$12,849,614	\$13,097,265	\$22,101,356	\$14,208,000		\$1,358,386	(\$7,893,356)			
Non-Merit Salaries	1,869,791	1,112,587	2,830,078	1,414,638		(455,153)	(1,415,440)			
Operating Expenditures	3,688,625	4,579,273	6,886,167	4,802,939		1,114,314	(2,083,228)			
Capital Equipment	32,848	132,250	379,633	(3,984)		(36,832)	(383,617)			
Recovered Costs	(2,425,292)	(1,837,884)	(3,876,161)	(1,955,583)		467,709	1,920,578			
Total Expenditures	\$16,017,586	\$17,083,491	\$28,321,073	\$18,466,010		\$2,448,424	(\$9,855,063)			
Net Cost to County	\$15,823,324	\$17,073,865	\$27,910,073	\$18,418,420		\$2,595,096	(\$9,491,653)			
May 22							3			

# Information Item 2 FY 2022 3rd Quarter Budget Review

Fund 80000 – Park Revenue and Operating Fund

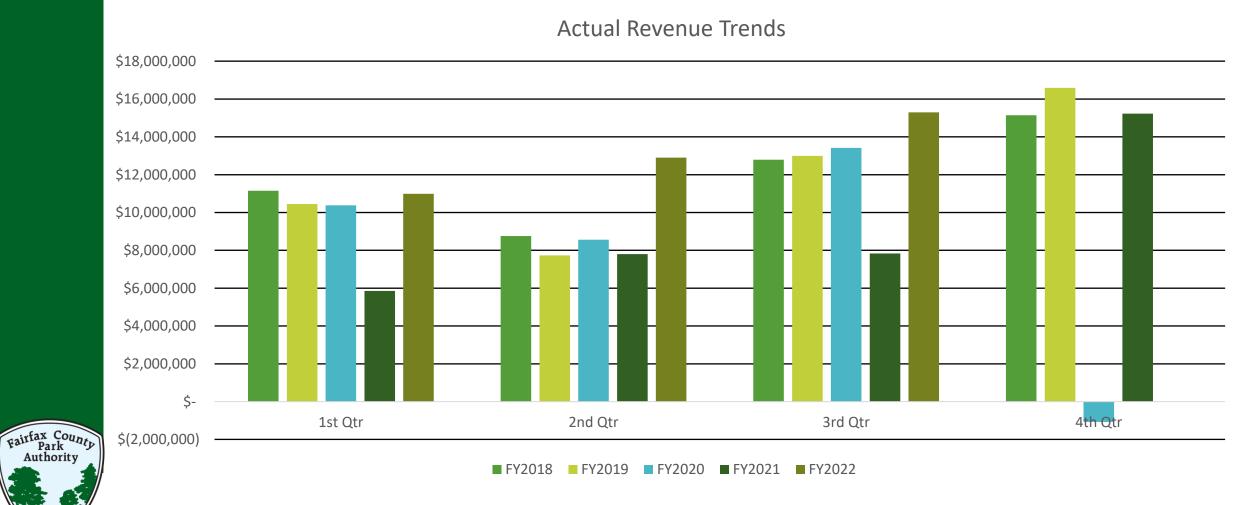


### FY22 Third Quarter Review – Revenue Fund

	<b>REC Activities</b>	Rec Centers	RMD	Golf	Admin	TOTALS*
Revenue/Transfers In	\$4,400,598	\$18,759,636	\$2,221,560	\$9,790,850	\$4,018,053	\$39,190,697
Merit Salaries	\$746,346	\$3,689,685	\$116,222	\$2,247,017	\$824,272	\$7,623,542
Non-Merit Salaries	819,072	4,894,114	663,760	1,367,263	91,247	7,835,456
Benefits	354,757	2,353,480	160,256	1,294,548	390,572	4,553,613
Operating Expenditures	648,097	5,763,661	300,153	2,468,156	101,379	9,281,446
Capital Expenditures	-			395,775		395,775
Recovered Costs	-	-	-	-	(678,724)	(678,724)
Total Expenditures	\$2,568,272	\$16,700,940	\$1,240,390	\$7,772,759	\$728,746	\$29,011,108
Net Position	\$1,832,326	\$2,058,696	\$981,169	\$2,018,091	\$3,289,307	\$10,179,589
Debt Service and Transfer Out	\$-	\$-	\$-	\$-	\$1,803,094	\$1,803,094



## FY22 Actual Revenue – Revenue Fund



May 2022

## FY22 Actual Expenditures – Revenue Fund

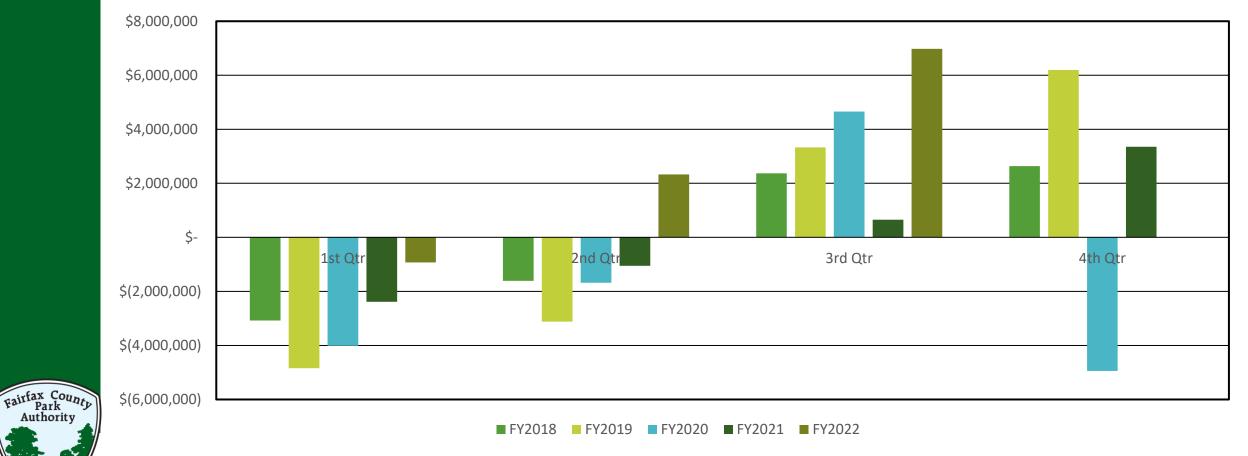
Actual Expenditure Trends





### FY22 Net Revenue – Revenue Fund

Net Revenue Trends



May 2022

### FY22 Third Quarter Review – Revenue Fund

.,490,463 \$45,3	rent Actuals dget 37,966 \$39,190,697		FY19 8,020,334	Variance Budget to Actuals
	37,966 \$39,190,697	7 \$8	3,020,334	160 447 200
			-	(\$6,147,269)
,363,884 \$9,52	26,440 \$7,623,542	(\$	5232,737)	(\$1,902,898)
954,276 10,33	3,649 7,835,455	(1,	,974,953)	(2,498,194)
483,399 7,010	0,512 4,553,614	(5	566,526)	(2,456,898)
407,583 15,74	11,084,540	(3,	,118,543)	(4,658,907)
- 793	,455 395,775	3	344,011	(397,680)
31,468) (1,303	3,137) (678,724)	2	200,451	624,413
,277,674 \$42,10	04,366 \$30,814,202	2 (\$5	5,348,297)	(\$11,290,164)
787 211) \$2.25	\$3,600 \$8,376,495	\$1.	3,368,631	\$5,142,895
	- 793 31,468) (1,30 <b>,277,674 \$42,1</b>	-       793,455       395,775         31,468)       (1,303,137)       (678,724) <b>\$42,104,366 \$30,814,202</b>	- 793,455 395,775 3 31,468) (1,303,137) (678,724) 3 <b>\$42,104,366 \$30,814,202</b> (\$5	-       793,455       395,775       344,011         31,468)       (1,303,137)       (678,724)       200,451 <b>42,777,674 \$42,104,366 \$30,814,202</b> (\$5,348,297)

May 2022

Fairfax County Park Authority

> \* 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.

# Third Quarter Financial Update

Fairfax Count Park Authority

### Michael Peter Park Authority Board Budget Committee May 25, 2022

