



# 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:** Mike Peter, Division Director  
Business Administration Division

**DATE:** May 31, 2024

### *Agenda*

**Budget Committee  
(Committee of the Whole)  
Wednesday, June 5, 2024 – 6:10 pm  
Boardroom, Herrity Building  
Chairman: Ken Quincy  
Vice Chair: Tim Hackman**

1. FY 2024 Third Quarter Budget Review, Fund 10001, General Fund (with presentation) – Information
2. FY 2024 Third 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  
June 5, 2024

## **INFORMATION – 1**

### FY 2024 Third Quarter Budget Review, Fund 10001, General Fund

#### Expenditures

Total FY 2024 third quarter expenditures in the General Fund (10001) are \$24,695,228. This represents an increase of \$3,254,344/15.18% over FY 2023 third quarter (\$21,440,884).

Category	2024	2023	Variance
<b>Total Revenue</b>	<b>\$ 484,546</b>	<b>\$ 13,821</b>	<b>\$ 470,725</b>
Personnel Services	\$ 20,947,684	\$ 17,365,688	\$ 3,581,996
Capital Equipment	\$ 242,534	\$ 442,128	\$ (199,594)
Operating Expenditures	\$ 5,513,438	\$ 5,631,282	\$ (117,844)
Recovered Costs	\$ (2,008,428)	\$ (1,998,214)	\$ (10,214)
<b>Total Expenditures</b>	<b>\$ 24,695,228</b>	<b>\$ 21,440,884</b>	<b>\$ 3,254,344</b>
<b>Net Cost to the County</b>	<b>\$ 24,210,682</b>	<b>\$ 21,427,063</b>	<b>\$ 2,783,619</b>

#### ENCLOSED DOCUMENTS:

None

#### STAFF:

Jai Cole, Executive Director  
Sara Baldwin, Deputy Director/COO  
Aimee L. Vosper, Deputy Director/CBD  
Michael Peter, Director, Administration Division  
Tonya Mills, Senior Fiscal Administrator, Financial Management Branch  
Nicole Varnes, Budget and Procurement Manager

## INFORMATION – 2

### FY 2024 Third Quarter Budget Review, Fund 80000, Park Services Revenue and Operating Fund

#### Revenue

The total FY 2024 third quarter revenue in the Revenue and Operating Fund (80000) is \$44,963,454. The third quarter total is \$3,977,963/9.7% higher than FY 2023 third quarter (\$40,985,491).

Revenue			
Division	2024	2023	Variance
Administration	\$ 412,916	\$ 320,416	\$ 92,500
Golf	\$ 11,399,887	\$ 10,761,353	\$ 638,534
RECenters	\$ 25,922,434	\$ 22,140,082	\$ 3,782,352
Rec Activities	\$ 2,519,353	\$ 3,282,444	\$ (763,091)
Resource Management	\$ 4,708,864	\$ 4,481,196	\$ 227,668
<b>Total</b>	<b>\$ 44,963,454</b>	<b>\$ 40,985,491</b>	<b>\$ 3,977,963</b>

#### Expenditures

The total FY 2024 third quarter expenditures in the Revenue and Operating Fund (80000) are \$41,567,776. The third quarter total is \$5,679,035/15.8% higher FY 2023 third quarter (\$35,888,741).

Expenditures			
Division	2024	2023	Variance
Administration	\$ 5,405,080	\$ 3,900,466	\$ 1,504,614
Golf	\$ 8,807,489	\$ 8,195,866	\$ 611,623
RECenters	\$ 21,615,059	\$ 19,151,546	\$ 2,463,513
Rec Activities	\$ 2,995,295	\$ 2,276,117	\$ 719,178
Resource Management	\$ 2,744,853	\$ 2,364,746	\$ 380,107
<b>Total</b>	<b>\$ 41,567,776</b>	<b>\$ 35,888,741</b>	<b>\$ 5,679,035</b>

Board Agenda Item  
June 5, 2024

ENCLOSED DOCUMENTS:

Attachment 1: FY2024 3rd Qtr Trends-Fund 80000

Attachment 2: FY2024 Revenue and Expenditure Analysis By Site, Fund 80000

STAFF:

Jai Cole, Executive Director

Sara Baldwin, Deputy Director/COO

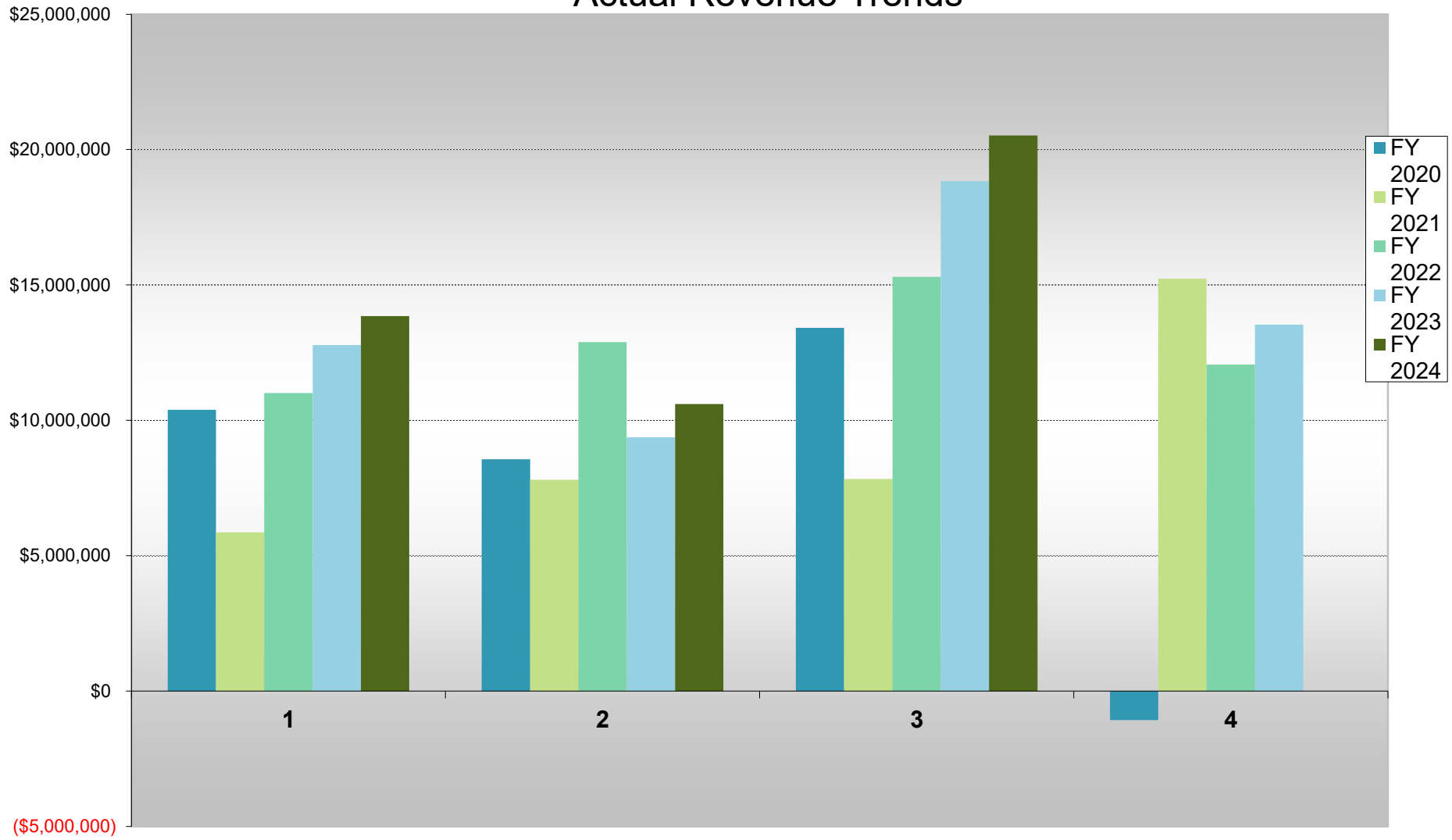
Aimee L. Vosper, Deputy Director/CBD

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Tonya Mills, Senior Fiscal Administrator, Financial Management Branch

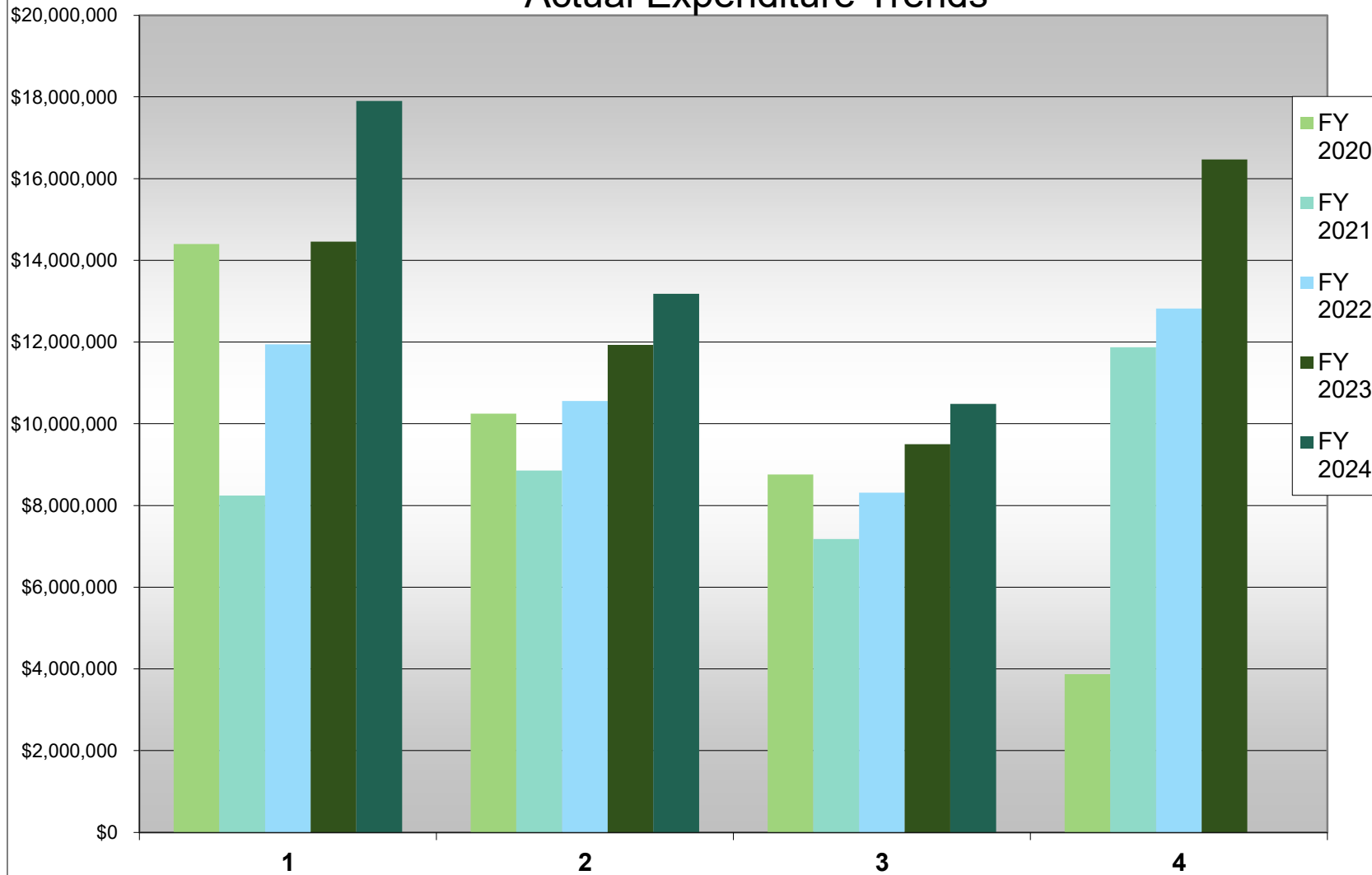
Nicole Varnes, Budget and Procurement Manager, Financial Management Branch

# Revenue Fund Actual Revenue Trends



# Revenue Fund

## Actual Expenditure Trends



**FY 2024 REVENUE AND EXPENDITURES ANALYSIS FUND 80000**  
**CUMULATIVE AMOUNTS BY SITE**  
**As of March 31, 2024**

	<b>Category</b>	<b>FY2024</b>	<b>FY2023</b>	<b>Variance</b>
Administration	Revenue	412,916	320,416	92,500
	Expense	5,405,080	3,900,466	1,504,614
	Net	<u>\$ (4,992,164)</u>	<u>\$ (3,580,050)</u>	<u>\$ (1,412,114)</u>
Golf Enterprises	Revenue	11,399,887	10,761,353	638,534
	Expense	8,807,489	8,195,866	611,623
	Net	<u>\$ 2,592,398</u>	<u>\$ 2,565,487</u>	<u>\$ 26,911</u>
RECenters	Revenue	25,922,434	22,140,082	3,782,352
	Expense	21,615,059	19,151,546	(525,023)
	Net	<u>\$ 4,307,375</u>	<u>\$ 2,988,536</u>	<u>\$ 4,307,375</u>
REC Activities	Revenue	2,519,353	3,282,444	(763,091)
	Expense	2,995,295	2,276,117	719,178
	Net	<u>\$ (475,942)</u>	<u>\$ 1,006,327</u>	<u>\$ (1,482,269)</u>
Resource Management	Revenue	4,708,864	4,481,196	227,668
	Expense	2,744,853	2,364,746	380,107
	Net	<u>\$ 1,964,011</u>	<u>\$ 2,116,450</u>	<u>\$ (152,439)</u>
Combined Total	Revenue	44,963,454	40,985,491	3,977,963
	Expense	41,567,776	35,888,741	5,679,035
	Net	<u>\$ 3,395,678</u>	<u>\$ 5,096,750</u>	<u>\$ (1,701,072)</u>

## GOLF ENTERPRISES

	Category	FY2024	FY2023	Variance
Administration	Revenue	67,483	60,091	7,392
	Expense	286,332	191,222	95,110
	Net	\$ (218,849)	\$ (131,131)	\$ (87,718)
Burke Lake Golf	Revenue	1,569,055	1,466,003	103,052
	Expense	1,170,055	1,182,790	(12,735)
	Net	\$ 399,000	\$ 283,213	\$ 115,787
Greendale Golf	Revenue	1,380,770	1,214,590	166,180
	Expense	955,037	945,269	9,768
	Net	\$ 425,733	\$ 269,321	\$ 156,412
Jefferson Golf	Revenue	973,984	933,207	40,777
	Expense	715,852	699,075	16,777
	Net	\$ 258,132	\$ 234,132	\$ 24,000
Pinecrest Golf	Revenue	940,830	882,156	58,674
	Expense	830,732	846,648	(15,916)
	Net	\$ 110,098	\$ 35,508	\$ 74,590
Twin Lakes Golf	Revenue	2,875,303	2,641,992	233,311
	Expense	2,254,191	1,988,083	266,108
	Net	\$ 621,112	\$ 653,909	\$ (32,797)
Oakmont Golf	Revenue	1,563,336	1,517,897	45,439
	Expense	966,698	771,060	195,638
	Net	\$ 596,638	\$ 746,837	\$ (150,199)
Laurel Hill Golf	Revenue	2,029,125	2,045,418	(16,293)
	Expense	1,628,591	1,571,719	56,872
	Net	\$ 400,534	\$ 473,699	\$ (73,165)



## RECENTERS

	Category	FY2024	FY2023	Variance
Administration	Revenue	-	-	-
	Expense	2,066,589	1,105,263	961,326
	Net	\$ (2,066,589)	\$ (1,105,263)	\$ (961,326)
George Washington RC	Revenue	608,801	328,417	280,384
	Expense	712,367	495,531	216,836
	Net	\$ (103,566)	\$ (167,114)	\$ 63,548
Franconia RC	Revenue	4,236,941	3,817,753	419,188
	Expense	3,219,581	2,810,788	408,793
	Net	\$ 1,017,360	\$ 1,006,965	\$ 10,395
Oakmont RC	Revenue	4,380,534	3,381,285	999,249
	Expense	3,065,459	2,340,879	724,580
	Net	\$ 1,315,075	\$ 1,040,406	\$ 274,669
Providence RC	Revenue	2,329,939	1,864,367	465,572
	Expense	1,925,011	1,876,685	48,326
	Net	\$ 404,928	\$ (12,318)	\$ 417,246
South Run RC	Revenue	3,466,194	2,793,540	672,654
	Expense	2,476,873	2,205,940	270,933
	Net	\$ 989,321	\$ 587,600	\$ 401,721
Spring Hill RC	Revenue	4,220,845	3,504,619	716,226
	Expense	2,689,013	2,439,927	249,086
	Net	\$ 1,531,832	\$ 1,064,692	\$ 467,140
Audrey Moore RC	Revenue	4,123,168	3,151,439	971,729
	Expense	2,879,681	2,394,480	485,201
	Net	\$ 1,243,487	\$ 756,959	\$ 486,528
Cub Run RC	Revenue	2,529,796	2,205,930	323,866
	Expense	2,301,404	1,970,682	330,722
	Net	\$ 228,392	\$ 235,248	\$ (6,856)
Mount Vernon RC	Revenue	26,217	1,092,731	(1,066,514)
	Expense	279,080	1,511,369	(1,232,289)
	Net	\$ (252,863)	\$ (418,638)	\$ 165,775

## REC Activities

	Category	FY2024	FY2023	Variance
Marketing	Revenue	-	-	-
	Expense	324,895	193,375	131,520
	Net	<u>\$ (324,895)</u>	<u>\$ (193,375)</u>	<u>\$ (131,520)</u>
Business Office	Revenue	-	-	-
	Expense	839,225	679,395	159,830
	Net	<u>\$ (839,225)</u>	<u>\$ (679,395)</u>	<u>\$ (159,830)</u>
Production Services	Revenue	-	-	-
	Expense	436,222	310,226	125,996
	Net	<u>\$ (436,222)</u>	<u>\$ (310,226)</u>	<u>\$ (125,996)</u>
REC Activities Admin	Revenue	1,285,074	2,397,101	(1,112,027)
	Expense	589,647	474,679	114,968
	Net	<u>\$ 695,427</u>	<u>\$ 1,922,422</u>	<u>\$ (1,226,995)</u>
The Water Mine	Revenue	1,234,278	885,343	348,935
	Expense	805,305	618,442	186,863
	Net	<u>\$ 428,973</u>	<u>\$ 266,901</u>	<u>\$ 162,072</u>

## Resource Management

	Category	FY2024	FY2023	Variance
Administration	Revenue	15,141	32,580	(17,439)
	Expense	176,846	107,397	69,449
	Net	\$ (161,705)	\$ (74,817)	\$ (86,888)
Colvin Run Mill	Revenue	76,694	82,082	(5,388)
	Expense	75,244	62,132	13,112
	Net	\$ 1,450	\$ 19,950	\$ (18,500)
EC Lawrence	Revenue	195,317	129,009	66,308
	Expense	86,732	75,596	11,136
	Net	\$ 108,585	\$ 53,413	\$ 55,172
Frying Pan Farm Park	Revenue	1,327,197	1,211,069	116,128
	Expense	786,058	623,018	163,040
	Net	\$ 541,139	\$ 588,051	\$ (46,912)
Green Spring Gardens	Revenue	428,532	382,895	45,637
	Expense	318,538	292,310	26,228
	Net	\$ 109,994	\$ 90,585	\$ 19,409
Hidden Oaks Nature Centr	Revenue	174,114	158,755	15,359
	Expense	100,239	89,946	10,293
	Net	\$ 73,875	\$ 68,809	\$ 5,066
Hidden Pond Nature Centr	Revenue	107,134	103,795	3,339
	Expense	73,499	60,811	12,688
	Net	\$ 33,635	\$ 42,984	\$ (9,349)
Huntley Meadows Park	Revenue	183,751	181,635	2,116
	Expense	74,016	80,879	(6,863)
	Net	\$ 109,735	\$ 100,756	\$ 8,979
Riverbend Park	Revenue	284,772	255,879	28,893
	Expense	185,091	206,879	(21,788)
	Net	\$ 99,681	\$ 49,000	\$ 50,681
Sully Historic House	Revenue	28,497	44,651	(16,154)
	Expense	37,597	47,957	(10,360)
	Net	\$ (9,100)	\$ (3,306)	\$ (5,794)
Clemyjontri	Revenue	77,248	110,454	(33,206)
	Expense	71,688	77,409	(5,721)
	Net	\$ 5,560	\$ 33,045	\$ (27,485)
Burke Lake Park	Revenue	729,672	827,147	(97,475)
	Expense	358,458	416,009	(57,551)
	Net	\$ 371,214	\$ 411,138	\$ (39,924)
Lake Fairfax Park	Revenue	793,487	723,786	69,701
	Expense	223,401	135,384	88,017
	Net	\$ 570,086	\$ 588,402	\$ (18,316)
Lake Accotink Park	Revenue	287,307	237,459	49,848
	Expense	177,445	89,019	88,426
	Net	\$ 109,862	\$ 148,440	\$ (38,578)





# FAIRFAX COUNTY PARK AUTHORITY



## Financial Update

Michael Peter  
Park Authority Board Budget Committee  
June 5, 2024



# Information Item 1

## FY 2024 Third Quarter Budget Review

Fund 1001 – General Fund





# FY 2024 Third Quarter Review – General Fund

	FY 2023		FY 2024			
	Actuals		Current Budget	Actuals	Variance to FY 2023	Variance Budget to Actuals
Revenue	\$13,821		\$679,000	\$484,546	\$470,725	(\$194,454)
<b>Total Revenue</b>	<b>\$13,821</b>		<b>\$679,000</b>	<b>\$484,546</b>	<b>\$470,725</b>	<b>(\$194,454)</b>
Merit Salaries	\$15,695,381		\$27,092,319	\$18,525,155	\$2,829,774	(\$8,567,164)
Non-Merit Salaries	\$1,670,307		\$3,160,134	\$2,422,529	\$752,222	(\$737,605)
Operating Expenditures	\$5,631,282		\$8,259,361	\$5,513,438	(\$117,844)	(\$2,745,923)
Capital Equipment	\$442,128		\$1,734,232	\$242,534	(\$199,594)	(\$1,491,698)
Recovered Costs	(\$1,998,214)		(\$3,876,161)	(\$2,008,428)	(\$10,214)	\$1,867,733
<b>Total Expenditures</b>	<b>\$21,440,884</b>		<b>\$36,369,885</b>	<b>\$24,695,228</b>	<b>\$3,254,344</b>	<b>(\$11,674,657)</b>



# Information Item 2

## FY 2024 Third Quarter Budget Review

Fund 80000 – Park Revenue and Operating Fund



# Fourth Quarter Budget Adjustment

- Third Quarter Revenue Estimate Decreased by \$1.3 Million (6%)
  - Lower Than Anticipated
  - Predictions Based on January Actuals
- Expenditure Authority Increased by \$1.1 Million
  - Merit and Seasonal Staff Increased Costs
  - Increased Staffing for Overall Increased Volume
- Decrease Estimated Net Revenue by \$2.4 Million



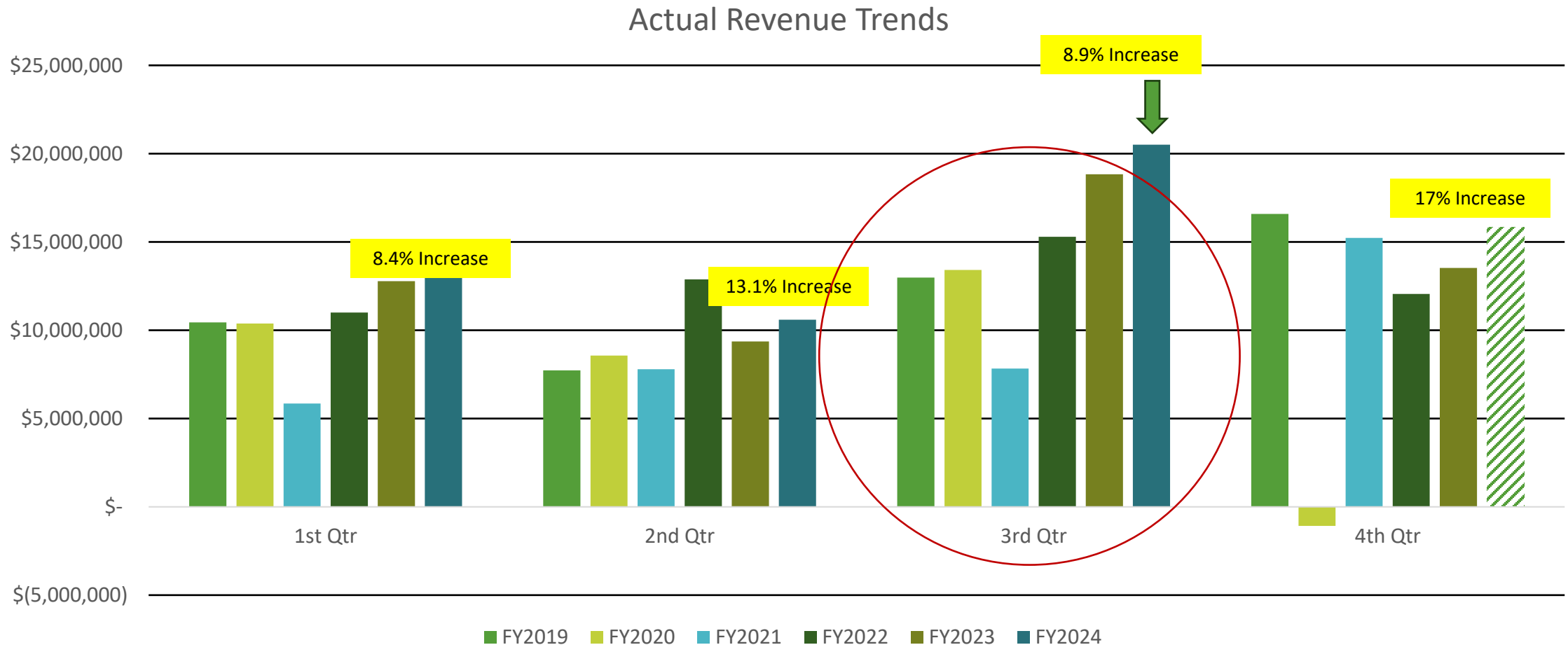


# FY 2024 Third Quarter Review – Revenue Fund

	Rec Activities	Rec Centers	RMD	Golf	Admin	TOTALS
Revenue/Transfers In	\$2,519,353	\$25,922,434	\$4,708,864	\$11,399,887	\$412,916	<b>\$44,963,454</b>
Merit Salaries	\$1,180,447	\$3,702,385	\$190,552	\$2,670,728	\$1,032,606	<b>\$8,776,718</b>
Non-Merit Salaries	\$686,454	\$6,558,457	\$1,223,297	\$1,722,589	\$107,779	<b>\$10,298,576</b>
Benefits	\$563,553	\$2,566,886	\$263,457	\$1,611,211	\$525,418	<b>\$5,530,525</b>
Operating Expenditures	\$564,841	\$8,785,147	\$1,073,181	\$2,886,191	\$322,004	<b>\$13,631,364</b>
Recovered Costs	\$-	\$2,184	(\$5,634)	(\$83,230)	(\$248,286)	<b>(\$334,966)</b>
<b>Total Expenditures</b>	<b>\$2,995,295</b>	<b>\$21,615,059</b>	<b>\$2,744,853</b>	<b>\$8,807,489</b>	<b>\$1,739,521</b>	<b>\$37,902,217</b>
<b>Net Position</b>	<b>(\$475,942)</b>	<b>\$4,307,375</b>	<b>\$1,964,011</b>	<b>\$2,592,398</b>	<b>(\$1,326,605)</b>	<b>\$7,061,237</b>
Debt Service and Transfer Out	\$-	\$-	\$-	\$-	\$3,665,559	<b>\$3,665,559</b>

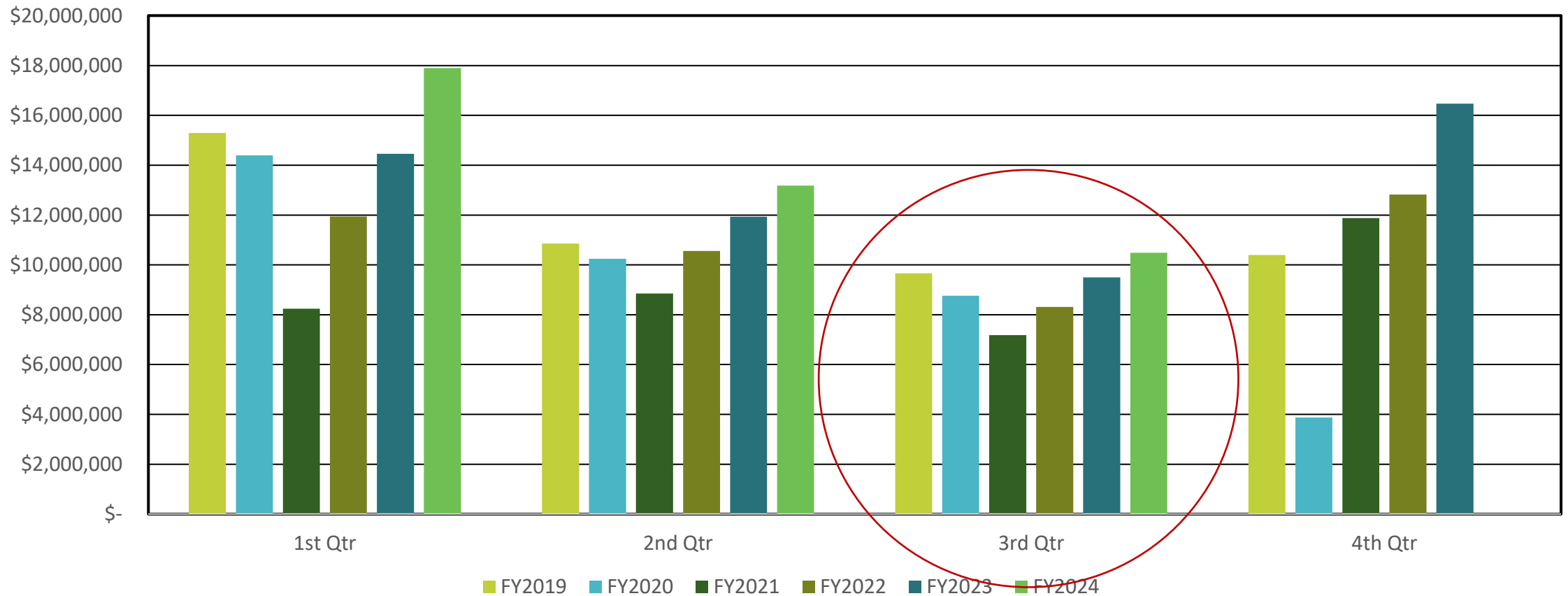


# FY 2024 Actual Revenue – Revenue Fund



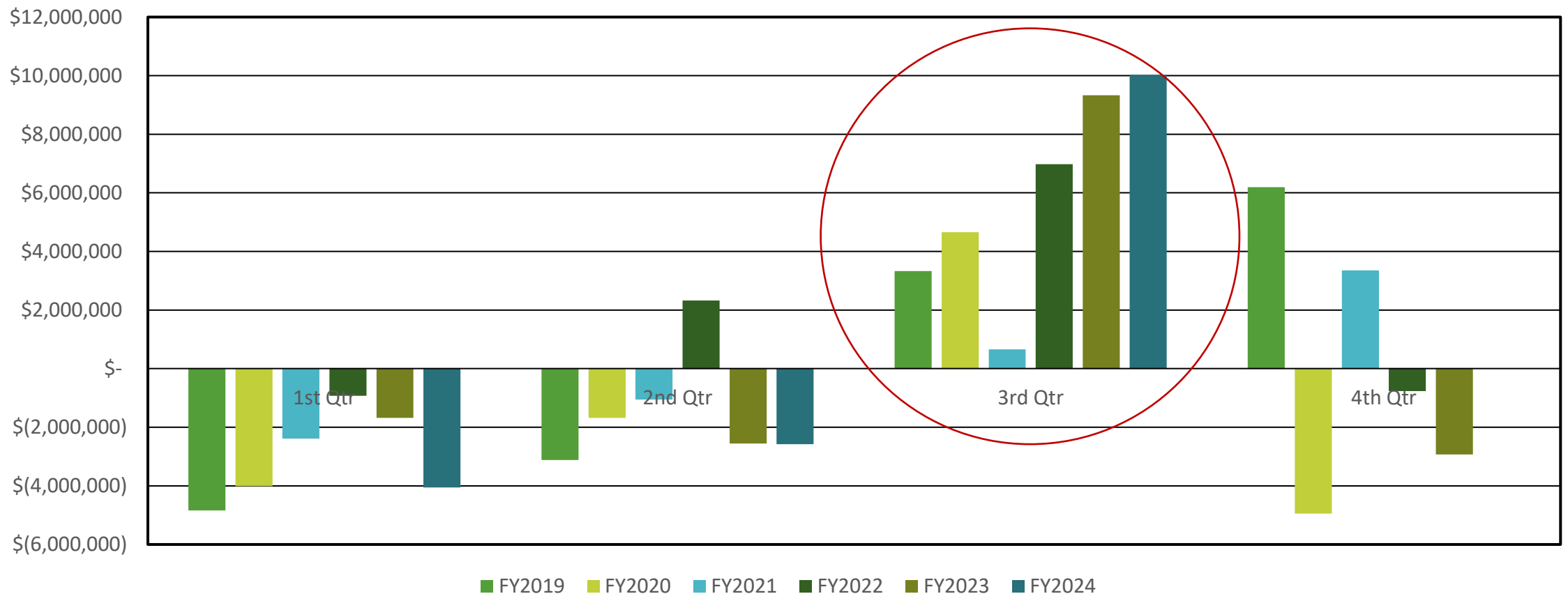
# FY 2024 Actual Expenditures – Revenue Fund

Actual Expenditure Trends



# FY 2024 Net Revenue – Revenue Fund

Net Revenue Trends



# FY 2024 Third Quarter Review – Revenue Fund

	FY 2023		FY 2024		
	Actuals		Current Budget	Actuals	Variance to FY 2023 Variance Budget to Actuals
Revenue/Transfer In	\$40,985,491		\$60,800,000	\$44,963,454	\$3,977,963 (\$15,836,549)
<b>Total Revenue</b>	<b>\$40,985,491</b>		<b>\$60,800,000</b>	<b>\$44,963,454</b>	<b>\$3,977,963 (\$15,836,546)</b>
Merit Salaries	\$7,555,418		\$12,689,993	\$8,776,718	\$1,221,300 (\$3,913,275)
Non-Merit Salaries	8,964,051		15,709,159	10,298,576	1,334,525 (5,410,583)
Benefits	4,877,549		8,889,280	\$5,530,525	652,796 (3,358,755)
Operating/Xfers	14,751,285		22,596,537	17,200,128	2,448,843 (5,396,409)
Capital Equipment	328,111		130,879	\$96,795	(231,316) (34,084)
Recovered Costs	(587,673)		(635,000)	(334,966)	\$252,707 (300,034)
<b>Total Expenditures</b>	<b>\$35,888,741</b>		<b>\$59,380,848</b>	<b>\$41,567,776</b>	<b>\$5,679,035 (\$17,813,072)</b>
<b>Net Revenue</b>	<b>\$5,096,750</b>		<b>\$1,419,152</b>	<b>\$3,395,678</b>	<b>(\$8,492,428) \$1,976,526</b>







# FAIRFAX COUNTY PARK AUTHORITY



## Financial Update

Michael Peter  
Park Authority Board Budget Committee  
June 5, 2024

