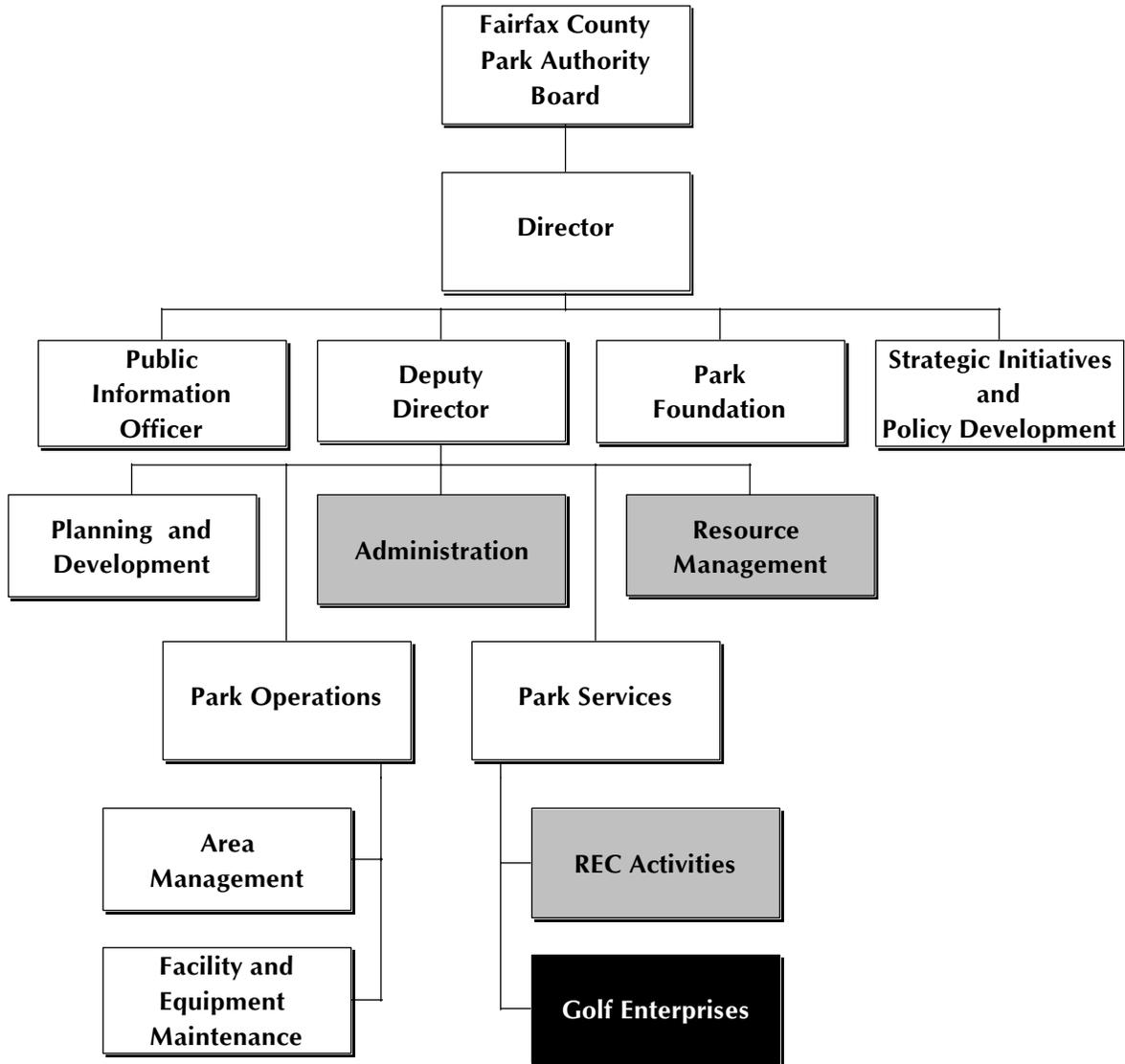


Fund 170 Park Revenue Fund



Denotes Cost Centers that are included in both the General Fund and Fund 170, Park Revenue Fund.

Denotes Cost Center that is only in Fund 170, Park Revenue Fund.

Fund 170

Park Revenue Fund

Mission

To set aside public spaces for and assist citizens in the protection and enhancement of environmental values, diversity of natural habitats and cultural heritage; to guarantee that these resources will be available to both present and future generations; to create and sustain quality facilities and services that offer citizens opportunities for recreation, improvement of their physical and mental well-being and enhancement of their quality of life.

Focus

The Fairfax County Park Authority (the Authority), created by legislative action in 1950, serves the most populous jurisdiction in both the Virginia and Washington D.C. metropolitan area with over 1 million people. Under the direction of a Board of Supervisor appointed 12-member Park Authority Board, the Authority works collaboratively with constituents, partners, stakeholders, and government leaders and appointees to implement Board policies, champion the preservation and protection of natural and cultural resources, and facilitate the development of park and recreation programs and facilities. The Authority oversees operation and management of a 22,600-acre County park system with 417 parks, nine recreation centers, eight golf courses, an ice skating rink, 220 playgrounds, 668 public gardens, five nature centers, an equestrian center, 796 athletic fields, 10 historic sites, two waterparks, a horticultural center, and more than 300 miles of trails. The Authority has balanced the dual roles of providing recreational and fitness opportunities to citizens and serving as stewards and interpreters of Fairfax County's natural and cultural resources.

The Authority offers leisure and recreational opportunities through an array of programmed and un-programmed resources which enrich the quality of life for County residents. This is accomplished through the protection and preservation of open space and natural areas, nature centers, RECenters, historic sites, golf courses, athletic fields, public gardens, horticulture sites, trails, and neighborhood, community, district and countywide parks, as well as stewardship education, park programs, classes, camps and tours. Delivering high-quality service in parks is an important focus for the Park Authority as demand and usage continue to grow. The Authority seeks to provide quality recreational opportunities through construction, development, operation, and maintenance of a wide variety of facilities to meet the varied needs and interests of the County's residents. The Authority strives to improve the quality of life for the residents of the County by keeping pace with residents' interests, by continually enhancing the park system, and by demonstrating stewardship for parkland. Notable enhancements include increased open space through land acquisition, protection of critical natural and cultural resources, expanded trails, new inclusive features, and upgraded playability of outdoor facilities.

In FY 2009, the Authority acquired 114 acres of land. These acquisitions included additional acreage for Poplar Ford Park, a resource based park located in Sully District and extending north from the Manassas National Battlefield, and the addition of the Braddock Pickwick property as an addition to historic Centreville Park. In FY 2009, synthetic turf field installation continued with the completion of seven fields. Six existing natural turf rectangular fields were converted to synthetic turf which included two fields at Spring Hill Park, one at Franconia Park, one at Bryant Alternative High School, one at Bailey's Elementary School, and one at Braddock Park. To increase the availability of fields for baseball, a 60' diamond field at Nottoway Park was also converted to synthetic turf. Also completed in FY 2009 was the construction of Ox Hill Battlefield Park on West Ox Road. The Battle of Ox Hill was the only major Civil War battle fought in Fairfax County. Efforts continued to convert the former Lorton Prison grounds into Laurel Hill Park. Giles Run Meadow at Laurel Hill was opened in FY 2009 featuring a fishing area, disc golf, sustainable mountain biking trails, a picnic and play area, interpretive features and an expansion of the Laurel Hill Greenway, which extends the Cross County Trail. The Cross County Trail connects all nine magisterial districts along the County's two largest stream valleys. FY 2009 saw continued improvements to several sections of the northern portion of the Cross County Trail. In addition, several other park trail improvements were made, highlighted by approximately one mile of new stream valley trail and three crossings in Holmes Run Stream Valley near the City of Alexandria border.

In addition, in FY 2009 South Run RECenter was expanded to include a two-story 7,000 square foot state of the art fitness center, with additional parking. New facilities and facility upgrades are a critical ingredient of the Park Authority's Fund 170 growth strategy. The South Run RECenter is an example of successful growth – by

Fund 170

Park Revenue Fund

the end of FY 2009, the expansion was responsible for a 30 percent increase in attendance over the previous year.

During 2004, to address the growing and changing park and recreation desires of County residents, the Authority implemented a comprehensive Needs Assessment process that resulted in a 10-Year Action Plan including a phased-in 10-year Capital Improvement Plan. Indexed for inflation and adjusted land values, completion of this Plan requires \$435 million. The 10-Year Action Plan is supported by the 2004, 2006, and 2008 voter approved park bond referendums totaling \$155 million. "Great Parks Great Communities", a two-year comprehensive park planning effort to develop district-level long range plans, was initiated in 2007 and will serve as a guide for future park development and resource protection to better address changing needs and growth forecasts through 2020.



The Park Revenue Fund is supported from user fees and charges generated at the Authority's revenue supported facilities and is supplemented by donations and grants. Revenue generating facilities include recreation centers, golf courses, lake parks, nature centers, historic sites and various other major parks. The Authority's enabling legislation states that revenues must be spent exclusively for park purposes. Revenue received from recreation centers and golf courses are designed to fully recover the annual operating and maintenance costs of programs and services at these facilities, while the revenue received from the lake parks, nature centers, historic sites and various other major parks only cover a portion

of the annual costs. The Authority strives to achieve an overall positive net cost recovery in order to contribute to capital repairs for revenue funded facilities necessary to maintain and adapt facilities to meet County residents' service expectations.

Some park operations are funded from both the General Fund and the Park Revenue Fund. For example, the General Fund supports some camps, trips and tours, lakefront park operations and resource management sites and programs. The General Fund also pays for the policy, communication and leadership activities of the Director's Office, the requirements of the Public Information Office, and funds administrative costs for purchasing, accounting, budgeting, and payroll and risk management procedural compliance.

The FY 2010 reductions and proposed FY 2011 reductions result in the elimination of staff and Operating Expenses and will impact a variety of park programs and events. In order to preserve as many services as possible, some costs have been shifted from the General Fund to the Park Revenue Fund. It is noted that the Park Revenue Fund has limited capacity to absorb additional costs.

Park Board

The Authority operates under the policy oversight of a Board of Supervisors' appointed 12-member Park Authority Board, in accordance with a Memorandum of Understanding with the County's Board of Supervisors. The Authority manages acquisition, preservation, development, maintenance and operation of its assets and activities through five funds: the Parks General Fund Operating Budget, Park Revenue Fund, County Construction Fund, Park Authority Bond Construction Fund and Park Capital Improvement Fund. The Park Authority Board has direct fiduciary responsibility for the Park Revenue Fund and the Park Capital Improvement Fund, while the County has fiduciary responsibility for the three other funds. The Authority aggressively seeks management initiatives and alternate funding sources to sustain the delivery of quality services and facilities.

Fund 170

Park Revenue Fund

Current Trends

The Park Revenue Fund is facing financial challenges due to the general economic downturn. In addition to the absorption of new costs into the fund due to General Fund budget reductions, expenditures continue to increase with escalating costs for goods, utilities and fuel, and repair and maintenance. At the same time, revenue pressures mount due to the reduction in residents' discretionary dollars as part of the declining economic situation. This presents a challenge to the Authority's delivery of desired recreational programs and facilities to meet changing interests and needs. To achieve the cost recovery target for the Revenue Fund, a series of cost-containment initiatives and revenue enhancement strategies were implemented in FY 2010. For instance, the loss of \$188,000 in General Fund support in FY 2010 for the production of *Parktakes* magazine (the Authority's quarterly guide to parks and recreation programs, facilities and events) accelerated an initiative to create an e-version of the magazine and begin a campaign to convert hard-copy subscribers to the e-version. On the revenue side, a series of new fees were implemented, including a processing fee for class scholarship requests, a class cancellation fee, a reduction in the early registration discount, and an increase in non-County resident program fees. Other continued challenges include growing and changing demands from a diverse population, a continued high level of customer expectations, and, as identified by residents, a shortage of recreation facilities.

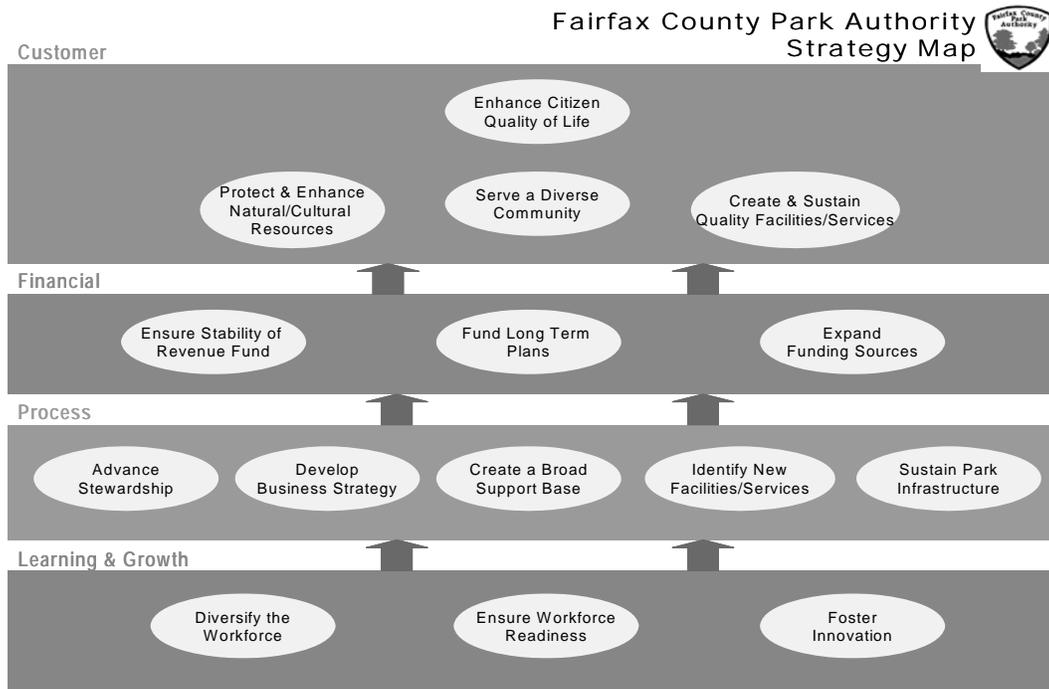
In managing facilities the Authority must quickly respond to changing expectations in order to maintain customer loyalty and stability in the revenue base. Examples of the application of Park Revenue Fund revenue to benefit citizens and customers include development of Pilates studios at two RECenters, implementation of indoor cycling programs, conversion of an old ball field concession facility to a supplemental class and camp building, creation of a fall prevention program for seniors, installation of ultraviolet light systems in swimming pools to improve water quality, upgraded irrigation pump stations at golf courses, on-course restroom facilities on golf courses, development of a mini-golf course at Burke Lake Park, all-weather covers for the driving range at Twin Lakes Golf Course, and a refreshment station for park users at Jefferson District Park. In addition, revenue supports other operational needs such as information technology, improving both service delivery and management. Recent or near-term initiatives include enabling customer-oriented services such as online pass sales/renewals, e-mail classes and camp surveys, electronic distribution of camp registration packets, updated concert series web pages that include new search capability for citizens to find programs, and development of an enhanced *Parktakes* online web portal.

The desire of the community to preserve and maintain existing parks was evident in the qualitative and quantitative data gleaned from the Needs Assessment process. However, the Facility Condition Assessment (totaling \$435 million) of existing facilities and infrastructure, completed as part of the Needs Assessment, indicated that the portion for capital requirements for repairs and renovations could cost up to \$120 million over the next 10 years. The decline of these facilities and infrastructure is largely attributable to age, usage, and limited resources to perform required life-cycle maintenance. To help address issues of aging infrastructure and rising energy costs, the Park Authority has established a progressive energy management program. The Authority is also developing a long-term plan to manage both the growing costs for maintenance needs for the park facilities, as well as the debt service requirements associated with the addition of Laurel Hill Park.

Fund 170 Park Revenue Fund

Strategic Plan

The following Strategy Map serves as a model of how the Park Authority creates value for County citizens. It contains the agency's 2006-2010 strategic objectives, identified within the learning and growth, process, financial and customer perspectives. Collectively, these objectives help to meet the Park Authority's overarching goal of improving citizen quality of life.



The Authority has extended its FY 2006-2010 Balanced Scorecard Strategic Plan by one year through FY 2011 to allow time to evaluate the impact of FY 2010 and FY 2011 budget reductions. The Authority is preparing to develop its next five year strategic plan and scorecard measures for FY 2012-2016.

The customer perspective contains the overarching objectives of the Authority's current Strategic Plan, which is to "Enhance Citizen Quality of Life." The agency accomplishes this through its two-dimensional mission statement ("Protect and Enhance Natural and Cultural Resources" and "Create and Sustain Quality Facilities and Services"). In addition, the Authority aims to provide programs, facilities and services that engage and meet the needs to "Serve a Diverse Community."

The strategic objectives contained in the other three perspectives of the Map (Learning and Growth, Process, and Financial) position the Park Authority to successfully meet the overarching objectives contained in the Customer Perspective.

The Park Authority 2006-2010 Balanced Scorecard Strategic Plan can be accessed at the Fairfax County Park Authority website at <http://www.fairfaxcounty.gov/parks/>.

Fund 170 Park Revenue Fund

Budget and Staff Resources

Agency Summary					
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	236/ 236	236/ 236	237/ 237	237/ 237	237/ 237
Expenditures:					
Personnel Services	\$23,801,042	\$25,362,311	\$25,473,299	\$26,762,527	\$26,762,527
Operating Expenses	12,717,170	14,360,740	14,458,514	14,710,283	14,710,283
Recovered Costs	(1,114,051)	(1,302,599)	(1,302,599)	(1,302,599)	(1,302,599)
Capital Equipment	113,516	542,500	467,500	579,500	579,500
Bond Costs	1,067,645	1,069,158	1,069,158	1,064,291	1,064,291
Total Expenditures	\$36,585,322	\$40,032,110	\$40,165,872	\$41,814,002	\$41,814,002

FY 2011 Funding Adjustments

The following funding adjustments from the FY 2010 Adopted Budget Plan are necessary to support the FY 2011 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on April 27, 2010.

- ◆ **Employee Compensation** **\$0**
 It should be noted that no funding is included for pay for performance or market rate adjustments in FY 2011.
- ◆ **Personnel Services** **\$768,661**
 An increase of \$768,661 in Personnel Services is primarily associated with an increase in additional instructional hours for recreation programs, affecting limited term costs for associated instructors. It is noted that these class costs are fully recovered through fees.
- ◆ **Other Post-Employment Benefits** **\$631,555**
 An increase of \$631,555 reflects the cost of providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. Historically, costs related to these benefits have been paid by the General Fund; however, beginning in FY 2011, these annual costs will be spread to other funds in order to more appropriately reflect benefit-related expenses within each fund. For more information on Other Post-Employment Benefits, please refer to Fund 603, OPEB Trust Fund, in Volume 2 of the FY 2011 Adopted Budget Plan.
- ◆ **Operating Expenses** **\$349,543**
 An increase of \$349,543 in Operating Expenses is associated with increases in repairs, maintenance and rising utility costs at Park Authority facilities. The increase also aligns the Fund 170 budget with the current array of programming.
- ◆ **Capital Equipment** **\$579,500**
 Funding in the amount of \$579,500 is included for Capital Equipment for the replacement of exercise equipment and golf course maintenance equipment, such as mowers and aerators that have outlived their useful life.
- ◆ **Bond Costs** **(\$4,867)**
 A decrease of \$4,867 in Bond Costs consistent with principal and interest requirements for FY 2011.

Fund 170

Park Revenue Fund

Changes to FY 2010 Adopted Budget Plan

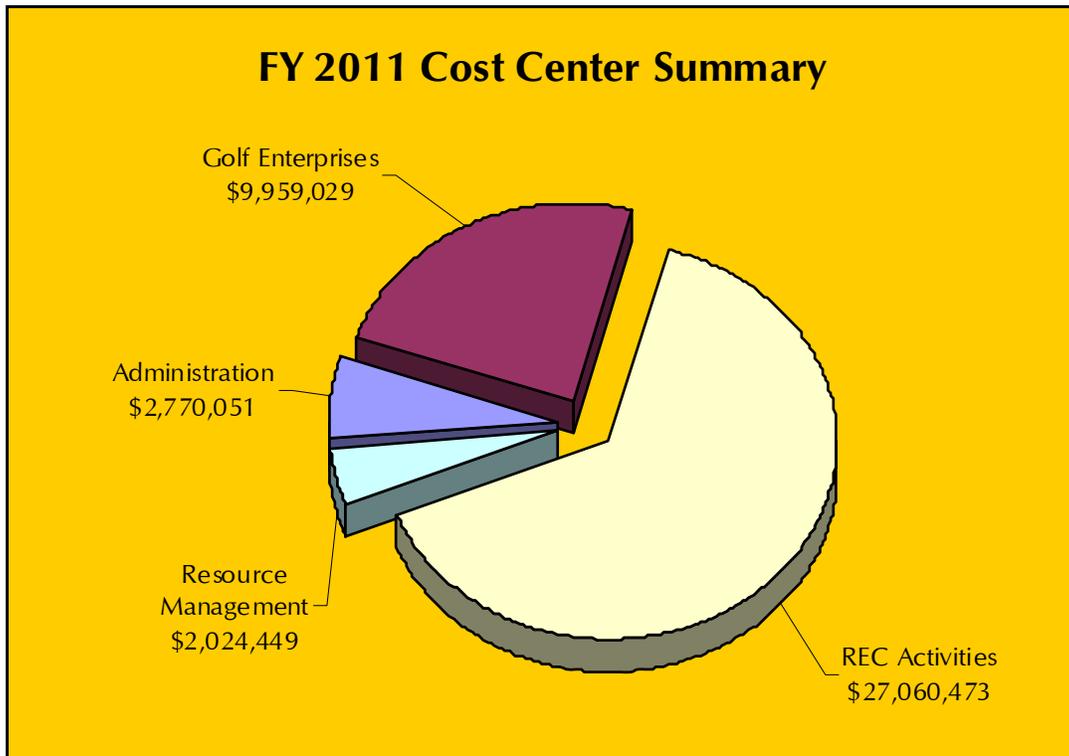
The following funding adjustments reflect all approved changes in the FY 2010 Revised Budget Plan since passage of the FY 2010 Adopted Budget Plan. Included are all adjustments made as part of the FY 2009 Carryover Review, FY 2010 Third Quarter Review, and all other approved changes through April 20, 2010.

- ◆ **Carryover Adjustments** **\$133,762**
As part of the FY 2009 Carryover Review, the Board of Supervisors approved an increase of \$133,762 to reflect expenses reduced from the General Fund as part of the FY 2010 Adopted Budget Plan that were approved by the Park Authority Board to be funded by the Park Revenue Fund. Existing available revenue supports this increase.

- ◆ **Position Adjustment** **\$0**
An increase of 1/1.0 SYE position resulting from of an out-of-cycle adjustment to reflect a new Park and Recreation Specialist position in Fund 170. This position was created to support CLEMYJONTRI Park as a result of the FY 2010 elimination of a CLEMYJONTRI position in the General Fund. The position supports programming and monitors the operation of CLEMYJONTRI Park. The Park Authority Board approved the creation of this position on May 13, 2009.

Cost Centers

The four Cost Centers of the Park Revenue Fund are Administration, Golf Enterprises, REC Activities and Resource Management. The Cost Centers work together to fulfill the mission of the Fund and carry out the key initiatives for the Fiscal Year.



Fund 170 Park Revenue Fund

Administration



Funding Summary					
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	13/ 13	13/ 13	13/ 13	13/ 13	13/ 13
Total Expenditures	\$2,182,103	\$2,739,981	\$2,739,981	\$2,770,051	\$2,770,051

Position Summary	
1 Network Telecom Analyst I	2 Engineers IV
1 Network Telecom Analyst II	7 Engineers III
1 Internet/Intranet Architect I	1 Senior Right-of-Way Agent
TOTAL POSITIONS	
13 Positions / 13.0 Staff Years	

Key Performance Measures

Goal

To implement Park Authority Board policies and provide high quality administrative and business support to all levels of the Park Authority in order to assist division management in achieving Park Authority mission-related objectives.

Objectives

- ◆ To manage expenditures, revenues, and personnel and to provide safety and information technology services for the Park Authority, with at least 90 percent customer satisfaction, while achieving at least 75 percent of the approved administration division's work plan objectives.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate/Actual	FY 2010	FY 2011
Output:					
Annual budget expenditures administered	\$30,178,066	\$30,497,647	\$32,826,739 / \$26,214,391	\$33,129,318	\$27,514,857
Employees (regular merit and limited term)	3,326	3,237	3,300 / 3,284	3,236	3,159
PC's, servers, and printers	695	708	716 / 716	716	724
Efficiency:					
Expenditure per Purchasing/Finance SYE	\$1,341,247	\$1,355,451	\$1,458,966 / \$1,165,084	\$1,472,414	\$1,279,761
Agency employees served per HR SYE	391	341	388 / 383	381	451
IT Components per IT SYE	115.83	118.00	119.33 / 119.00	119.00	145.00
Service Quality:					
Customer satisfaction	97%	92%	90% / 92%	90%	90%
Outcome:					
Percent of annual work plan objectives achieved	75%	80%	75% / 86%	75%	75%

Fund 170 Park Revenue Fund

Performance Measurement Results

Workloads continued to increase as a result of the opening of several facilities over the last several years as well as increased audit requirements. Customer satisfaction for FY 2009 was at 92 percent. This figure is not anticipated to increase as a result of continual increased workload demands without increases to administrative support staff. The division accomplished 86 percent of its work plan objectives for FY 2009, and will continue to make every effort to achieve its objective target of 75 percent for both FY 2010 and FY 2011.

Golf Enterprises

Funding Summary					
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	78 / 78	78 / 78	78 / 78	78 / 78	78 / 78
Total Expenditures	\$8,720,251	\$10,181,138	\$10,181,138	\$9,959,029	\$9,959,029

Position Summary					
3	Park/Rec Specialists IV	1	Administrative Assistant III	4	Motor Equip. Operators
3	Park/Rec Specialists III	5	Facility Attendants II	2	Automotive Mechanics II
3	Park/Rec Specialists II	1	Park Management Specialist II	3	Golf Course Superintendents III
7	Park/Rec Specialists I	10	Senior Maintenance Workers	1	Golf Course Superintendent II
9	Park/Rec Assistants	22	Maintenance Workers	4	Golf Course Superintendents I
TOTAL POSITIONS					
78 Positions / 78.0 Staff Years					

Key Performance Measures

Goal

To operate and maintain quality golf facilities, programs and services for the use and enjoyment of Fairfax County citizens and visitors; plan for future golf needs countywide; and provide opportunities and programs that enhance the growth of the sport as a life-long leisure activity.

Objectives

- ◆ To maintain the number of golf rounds played at 310,000.
- ◆ To achieve cost recovery of 122 percent.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate/Actual	FY 2010	FY 2011
Output:					
Rounds played	318,117	322,184	325,000 / 298,631	310,000	310,000
Gross revenue	\$10,797,501	\$11,403,317	\$11,956,481 / \$10,520,811	\$12,388,376	\$11,890,882
Efficiency:					
Expense/rounds played	\$28.07	\$28.93	\$31.28 / \$29.12	\$32.84	\$31.45
Revenue per round	\$33.94	\$35.39	\$36.79 / \$35.23	\$39.96	\$38.36

Fund 170 Park Revenue Fund

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate/Actual	FY 2010	FY 2011
Service Quality:					
Percent "Very" Satisfied (1)	59%	NA	NA / NA	NA	NA
Outcome:					
Percent change in rounds played	(0.5%)	1.3%	0.9% / (7.3%)	3.8%	0.0%
Cost recovery percentage	120.90%	122.30%	117.60% / 120.90%	121.70%	122.00%

(1) No survey has been conducted since FY 2007 due to budget constraints. Therefore Service Quality measures are not available.

Performance Measurement Results

In FY 2009, rounds played decreased by 7.3 percent from FY 2008, as a combination of poor golf weather and the effects of the economic recession impacted overall play. Rounds are expected to remain flat from FY 2010 to FY 2011 due to the continuing economic downturn.

The actual cost recovery of 120.9 percent for FY 2009 was achieved with aggressive cost containment efforts by site managers and the deferral of replacement course maintenance equipment.

REC Activities

Funding Summary					
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	134 / 134	134 / 134	134 / 134	134 / 134	134 / 134
Total Expenditures	\$24,340,469	\$25,599,401	\$25,733,163	\$27,060,473	\$27,060,473

Position Summary					
1 Recreation Division Supervisor I	1 Publications Assistant	8 Prevent. Maintenance Specs.			
2 Park Management Specialists II	2 Communications Specialists I	1 Maintenance Crew Chief			
2 Park Management Specialists I	1 Communication Specialist II	7 Custodians II			
9 Park/Rec Specialists IV	1 Management Analyst III	4 Custodians I			
2 Park/Rec Specialists III	3 Management Analysts II	1 Electronic Equipment Tech. II			
32 Park/Rec Specialists II	1 Facility Attendant I	1 Painter II			
5 Park/Rec Specialists I	12 Administrative Assistants III	1 Producer/Director			
35 Park/Rec Assistants	1 Naturalist/Historian Senior Interpreter	1 Business Analyst II			
TOTAL POSITIONS					
134 Positions / 134.0 Staff Years					

Key Performance Measures

Goal

To provide financially self-sufficient recreational facilities and services that meet the expectations of the citizens of Fairfax County in order to enhance their quality of life by providing opportunities to develop lifetime leisure pursuits.

Fund 170 Park Revenue Fund

Objectives

- ◆ To achieve and maintain a rate of 5.60 service contacts per household in order to provide opportunities for Fairfax County citizens to enhance their recreational, fitness, health, and leisure activities while learning about linkages between these resources and a healthy community and personal life.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate/Actual	FY 2010	FY 2011
Output:					
Service contacts	2,213,913	2,194,563	2,160,732 / 2,297,479	2,174,413	2,197,110
Efficiency:					
Service contacts per household	5.66	5.72	5.60 / 5.96	5.60	5.60
Service Quality:					
Percent "very" satisfied (1)	76%	NA	NA / NA	NA	NA
Outcome:					
Percent of households indicating parks/recreation services are "very" important or "extremely" important to their quality of life (1)	77%	NA	NA / NA	NA	NA

(1) No survey has been conducted since FY 2007 due to budget constraints. Therefore Service Quality and Outcome measures are not available.

Performance Measurement Results

In FY 2009, The Park Authority achieved a rate of 5.96 service contacts per household, higher than the goal of 5.60, demonstrating the continuing popularity of Park Authority programs. Service contacts measure the number of individuals who enter a Park Authority facility such as a RECenter and receive a service. The Authority will strive to maintain the 5.60 goal for FY 2010 and FY 2011.

Resource Management

Funding Summary					
Category	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	11/ 11	11/ 11	12/ 12	12/ 12	12/ 12
Total Expenditures	\$1,342,499	\$1,511,590	\$1,511,590	\$2,024,449	\$2,024,449

Position Summary					
1	Historian II	1	Park/Rec Specialist III	1	Administrative Assistant V
2	Historians I	1	Park/Rec Specialist II	1	Administrative Assistant III
1	Facility Attendant II	3	Park/Rec Specialists I	1	Custodian II
TOTAL POSITIONS					
12 Positions / 12.0 Staff Years					

Fund 170

Park Revenue Fund

Key Performance Measures

Goal

To maintain and expand the availability of division services, programs, publications and facilities for citizens of Fairfax County and visitors of our parks in order to provide opportunities for education and appreciation of their natural and cultural heritage.

Objectives

- ◆ To increase visitor contacts by 3.5 percent.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimate/Actual	FY 2010	FY 2011
Output:					
Visitor contacts	203,861	226,960	234,904 / 199,799	206,792	214,030
Efficiency:					
Visitors contacts per household	0.52	0.57	0.58 / 0.52	0.55	0.55
Service Quality:					
Percent of visitors "very" satisfied with programs and services (1)	78%	NA	NA / NA	NA	NA
Outcome:					
Percent of households indicating that natural, cultural and horticultural resources, facilities and services are "extremely" or "very" important to quality of life (1)	70%	NA	NA / NA	NA	NA
Percent change in number of visitor contacts	(7.3%)	11.3%	3.5% / (13.6%)	3.5%	3.5%

(1) No survey has been conducted since FY 2007 due to budget constraints. Therefore Service Quality and Outcome measures are not available.

Performance Measurement Results

In FY 2009, The Park Authority achieved a rate of 0.52 service contacts per household, lower than the goal of 0.58. Service contacts measure the number of individuals who enter a Park Authority facility such as a nature center and receive a service. The Authority will strive to maintain the 0.55 goal for FY 2010 and FY 2011.

Fund 170 Park Revenue Fund

FUND STATEMENT

Fund Type P17, Non-Appropriated Funds

Fund 170, Park Revenue Fund

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan	FY 2011 Advertised Budget Plan	FY 2011 Adopted Budget Plan
Beginning Balance	\$7,181,841	\$7,706,648	\$8,437,658	\$9,299,922	\$9,299,922
Revenue:					
Interest on Bond Proceeds	\$9,680	\$52,488	\$52,488	\$52,488	\$52,488
Park Fees	38,194,272	41,338,471	41,338,471	41,985,585	41,985,585
Interest	115,552	248,240	248,240	248,241	248,241
Donations	305,698	355,500	355,500	355,500	355,500
Total Revenue¹	\$38,625,202	\$41,994,699	\$41,994,699	\$42,641,814	\$42,641,814
Total Available	\$45,807,043	\$49,701,347	\$50,432,357	\$51,941,736	\$51,941,736
Expenditures:					
Personnel Services	\$23,801,042	\$25,362,311	\$25,473,299	\$26,762,527	\$26,762,527
Operating Expenses	12,717,170	14,360,740	14,458,514	14,710,283	14,710,283
Recovered Costs	(1,114,051)	(1,302,599)	(1,302,599)	(1,302,599)	(1,302,599)
Capital Equipment	113,516	542,500	467,500	579,500	579,500
Subtotal	\$35,517,677	\$38,962,952	\$39,096,714	\$40,749,711	\$40,749,711
Debt Service: ²					
Fiscal Agent Fee	\$3,233	\$3,233	\$3,233	\$3,233	\$3,233
Accrued Bond Interest Payable	1,064,412	1,065,925	1,065,925	1,061,058	1,061,058
Total Expenditures	\$36,585,322	\$40,032,110	\$40,165,872	\$41,814,002	\$41,814,002
Transfers Out:					
County Debt Service (200) ³	\$784,063	\$806,563	\$806,563	\$827,813	\$827,813
Park Capital Improvement Fund (371)	0	0	160,000	0	0
Total Transfers Out	\$784,063	\$806,563	\$966,563	\$827,813	\$827,813
Total Disbursements	\$37,369,385	\$40,838,673	\$41,132,435	\$42,641,815	\$42,641,815
Ending Balance⁴	\$8,437,658	\$8,862,674	\$9,299,922	\$9,299,921	\$9,299,921
Debt Service Reserve	\$1,850,475	\$1,850,475	\$1,850,475	\$1,937,368	\$1,937,368
Managed Reserve ⁵	6,427,183	7,012,199	7,449,447	7,362,553	7,362,553
Set Aside Reserve ⁶	160,000	0	0	0	0
Unreserved Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund 170

Park Revenue Fund

¹This fund statement reflects cash basis accounting. This method differs from the Park Authority's Comprehensive Annual Financial report (CAFR-FAMIS) which records revenue for unused Park passes in order to be in compliance with Generally Accepted Accounting Principles. The difference in the amount of revenue recognized under the cash basis accounting method used above and not recognized in the Park Authority's CAFR is \$4,004,126. The net effect of deferred revenue is that the FY 2009 Actual Column shown above is \$242,525 higher than reflected in the County's accounting system using accrual basis. This impact is included in the Managed Reserve.

²Debt service represents principle and interest on Park Revenue Bonds which supported the construction of the Twin Lakes Golf Course.

³Debt service payments for the Note Payable which supported the development of the Laurel Hill Golf Club will be made from Fund 200, County Debt Service.

⁴The Park Revenue Fund maintains fund balances at adequate levels relative to projected operation and maintenance expenses, as well as debt service requirements. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

⁵The Managed Reserve includes set aside cash flow and emergency reserves for operations as a contingency for unanticipated operating expenses or a disruption in the revenue stream, as well as revenue set aside as part of the deferred liability plan scheduled to eventually convert to a full accrual fund statement.

⁶The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.