Fairfax County Park Authority

FY 2013 – FY 2015 Financial Sustainability Plan

Presented to the Park Authority Board

December 14, 2011

Fairfax County Park Authority

FY 2013 – FY 2015 Financial Sustainability Plan

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Fairfax County Park Authority

FY 2013 – FY 2015 Financial Sustainability Plan

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Fairfax County Park Authority

FY 2013–FY 2015 Financial Sustainability Plan

I. Executive Summary

In June of 2010, the Fairfax County Park Authority (the Park Authority) Board determined that it would address growing concerns about the future fiscal stability of the organization's operations by producing a "Business Plan" and complete a "Core Services Assessment." As a result of the national economic downturn which began in FY 2007, impacts were being felt on the Park Authority's operations, with reduced tax-supported funds received from the Fairfax County Board of Supervisors and some reduction in the volume of business in the Park Authority's own revenue operations. During this time period (FY 2007 – FY 2012) funding was reduced for core park services typically funded from tax dollars, and many of those services were now being funded from the revenue funds resulting in an extra burden placed on those funds. Approximately $900,000 worth of program expenses (personnel and operating) was absorbed into the Park Revenue Fund (Fund 170) from the General Fund (001) without offsetting revenue streams. If this trend were to continue, the ability of the revenue fund to meet all of its financial obligations would be severely challenged. With the five-year trend of reduced capacity of the Park Revenue Fund (170), having sufficient fund capacity to pay for capitalized expenses and modest operational expansions is critically diminished.

In July of 2010, the Park Authority Board's Funding Policy and Bond Committee directed the development of a tool that would contain the following:

- A review of the Park Authority's core programs and services
- Development of a "sustainability model" that can be applied to all programs and services
- Development of a "cost recovery" target for the overall operations of the Park Authority

To review the Park Authority's core programs and services, staff needed to develop a programmatic organizational structure for defining what programs and services were core to the Park Authority. The services of Mr. Leon Younger from Pros Consulting were retained to develop the list of core programs and services. Taking the results of that work, staff developed a detailed hierarchy and structure of programs and services that were not defined by facility type.

The second and most critical of all the steps necessary to review the core programs and services as well as developing the "sustainability model" was to determine the true cost of each of the program and service areas. Costs (direct, indirect and overhead) were categorically assigned to the appropriate core program area and, where appropriate, capitalized expense and Golf Program debt service factors were applied. The development of the "sustainability model" will allow the Park Authority Board to make a determination of how much cost recovery would be necessary on a program by program and core service by core service basis to be able to meet the overall Park Revenue Fund (170) needs and obligations.

The Park Authority Board met again in May of 2011 to review the results of the core program and services analysis and the application of the "sustainability model" to the existing array of programs and services. The Board made a determination as to which programs were to be considered "core" and what the primary funding source (General Fund [001] or Park Revenue Fund [170]) will be for each of the programs. This cleared the path for the determination of a "cost recovery" target for the overall operation of the Park Authority.

To structure the funds to meet the current obligations and to build in the financial capacity to be able to fund capitalized repairs, new or stronger net-revenue streams must be developed. In addition, the "cost recovery" target assumes that there would not be any reduction in the level of funding support received from the General Fund (001).

This plan provides the Park Authority with a series of initiatives that will address the June 2010 directives and, when implemented, will begin to stabilize the Park Revenue Fund (170) and permit the Park Authority Board to set aside funding for capitalized repairs and/or other funding priorities. The recommended FY 2015 cost recovery target is the minimum necessary for the establishment of a funding stream for the capitalized repairs.

To achieve the goals of this plan, initiatives have been developed that address the Core Services; that invest approximately $19.3 million of future 2012 Park Bond Funds for existing facility expansions that have a projected annual measurable net operating revenue return of $1.8 million by FY 2015; that launch new revenue generating programs and services that would have an annual measurable net operating revenue return of $1.7 million by FY 2015; that has operating cost savings initiatives that will free up $550,000 annually in FY 2015; and that has policy, organizational structure and strategy actions that will position the Park Authority for a stabilized, controlled, and financially sustainable future.

II. Introduction

The Park Authority has realized extraordinary service and financial performance from its line of core business for the past 34 years. With the advent of the indoor "Super Center" in 1977 (a.k.a. Audrey Moore RECenter), the Park Authority has learned to grow and refine the nature and delivery of all its core services. Realizing the critical nature of the future funding models set forth in the county budget process, the groundwork was established for many of the Park Authority's operations to become financially self-sufficient to minimize the burden on the tax-supported funds. Over the course of the past 34 years much has changed in both the level and nature of the core services as well as the challenges and limitations of tax-supported funding assigned to the Park Authority.

The Financial Sustainability Plan focuses on the evaluation of core services and options and opportunities for improving the overall cost recovery of the Park Authority and contains clearly defined initiatives that when collectively implemented will position the Park Authority to reach a cost recovery target that is greater than the present day. In addition to the focus on sustainable operations, capital investments in our facilities and stewardship efforts are also significant to future growth and sustainability.

Key steps in the development of the Financial Sustainability Plan were the identification, review and analysis of all core services and programs, determining full costs for each of the core program areas, and constructing a sustainability model that accounts for all costs (direct, indirect, and overhead), as well as annualized capitalized expenses for ongoing system repair and replacement. This funding model will be applied to all programs and services for the ongoing close management of Park Authority operations. This plan contains a clear strategy for ongoing investment in new and renewed revenue generating facilities and programs through the CIP with regularly scheduled bond referenda. Finally, a cost-recovery target has been developed for each of the core programs and service areas.

The Financial Sustainability Plan is designed for the three year period of FY 2013-FY 2015 and implemented through an annual implementation strategy (Initiatives that were identified in the course of the plan development were included due to their overall impact on the future success of the plan). The 26 initiatives are distributed between three categories: Core Services; Business Growth, and Organizational Structure/Policy. The Financial Sustainability Plan initiatives are designed to be updated annually.

Successful implementation of the Financial Sustainability Plan will enable the Park Authority to begin to address many of its critical maintenance, operational, and stewardship program shortfalls by providing more latitude in funding options and decisions. By having more flexibility with financial resources, the Park Authority can meet its mission responsibilities and surpass the citizens' expectations of value and quality.

III. Purpose & Concept

The purpose of the Financial Sustainability Plan is to create a 'road map' to enable the Park Authority to stabilize its operations and position itself to better serve and meet the needs of the citizens of Fairfax County through a business model that enables the Park Authority to be more financially sustainable. The key goals for the Financial Sustainability Plan are:

1. Review all programs and services and identify the core services of the Park Authority.
2. Build a sustainability model that can be applied to all current and future services and programs.
3. Develop a sustainability target for the Park Authority as a whole.

Key steps in the development of the Financial Sustainability Plan were the identification, review, and analysis of all core services and programs, determining the full costs for each of the core program areas while accounting for all sources of funds, and developing a sustainability model that incorporates all costs and capitalized expenses. Finally, a cost-recovery target has been developed for each of the core programs and service areas that in turn will determine an overall cost-recovery target for the Park Authority. The cost recovery targets are for the cumulative net impact realized at the end of the three-year timeframe of the Financial Sustainability Plan.

The Financial Sustainability Plan shows how the funding sources and structure are interlaced and critical to the delivery of the services and programs of the Park Authority. The sources are Park Revenue Fund (170), Park Capital Improvement Fund (371), General Fund (001), and County Construction Fund (303). The Financial Sustainability Plan takes into account the relationships of how these funds support the core services. And in turn how as funding levels change, there is a corresponding impact on the remaining funds that support a particular core service.

The Financial Sustainability Plan is designed as a three-year plan covering fiscal years 2013, 2014, and 2015. The initiatives contained are targeted to begin implementation within the plan timeframe. In some cases the net impact may not be realized during the plan timeframe but will be realized in subsequent years (FY 2016 and FY 2017) and roll into future Financial Sustainability Plans. An annual review of the plan with updates to the cost-recovery targets and initiatives is necessary to complete an annual implementation strategy.

The Financial Sustainability Plan supports and represents the overall vision of the Park Authority's current Strategic Plan and is directly in support of two of the key strategic objectives of that plan: Ensure Stability of the Revenue Fund and Develop a Business Strategy. The plan will have a direct impact upon projects in the Capital Improvement Plan as well as directly influencing the annual operating plans for all Park Authority divisions.

The Park Revenue Funds Financial Management Plan, which is approved annually by the Park Authority Board, will be the key fund planning document for implementation of revenue funds and operational initiatives contained within the Financial Sustainability Plan.

IV. Background

In June 2010 staff joined the Park Authority Board at a retreat to review and consider how the Park Authority was going to move forward following a series of critical reductions in the support from the tax-supported funds and the absorption of a number of staff and programs into the Park Authority's Revenue Fund which began in FY 2007 and continued into FY 2012. The General Fund (001) cuts that were absorbed into the Park Revenue Fund (170) were selected because they represented program services critical to the Park Authority's core mission. The cumulative value of all the programs and services absorbed into the Park Revenue Fund from the General Fund is approximately $900,000. These reductions and transfers were a direct result of the local economic downturn and the reduced level of tax funding support.

Over time, the share of the overall General Fund (001) support dedicated to the Park Authority has declined steadily. This led to a greater dependency upon the Park Revenue Fund (170) to support a larger portion of the core services while reducing or deferring necessary expenses for operations and maintenance. In the 10-year time period from 2001–2011, the number of parks increased by 15%, an additional 54 parks for a total of 2,675 acres, while the number of staff assigned to maintain the parks decreased by 8%, a reduction of 23 positions.

Chart 1 shows the ratio of Park Authority General Fund Budget share to the overall County General Fund (001) budget over the past 20 years:

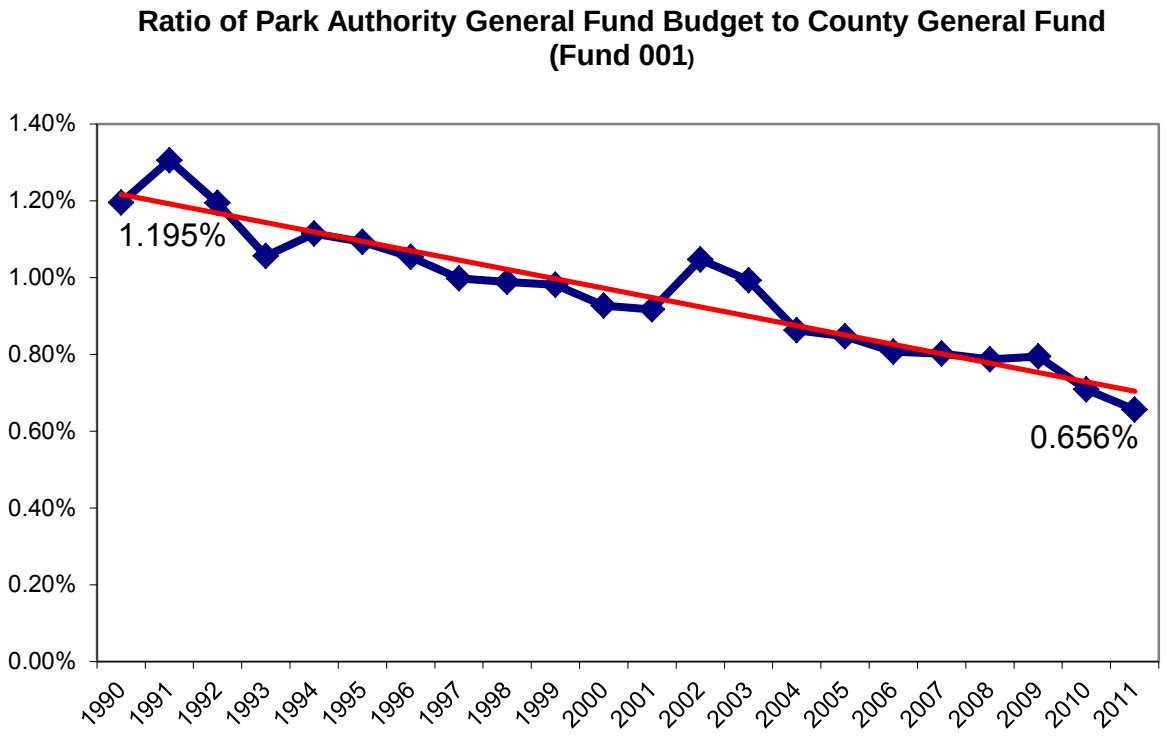


Chart 1

Chart 2 shows the level of tax supported funding for the Park Authority for the past 10years. Since FY 2002, the amount of annual combined support from both tax fund sources (Fund 001) and (Fund 303) has fluctuated. It is important to note that while the funding level in FY 2012 is relatively similar to that of FY 2002, the growth in the CPI (Consumer Product Index) for this time period was 29%.

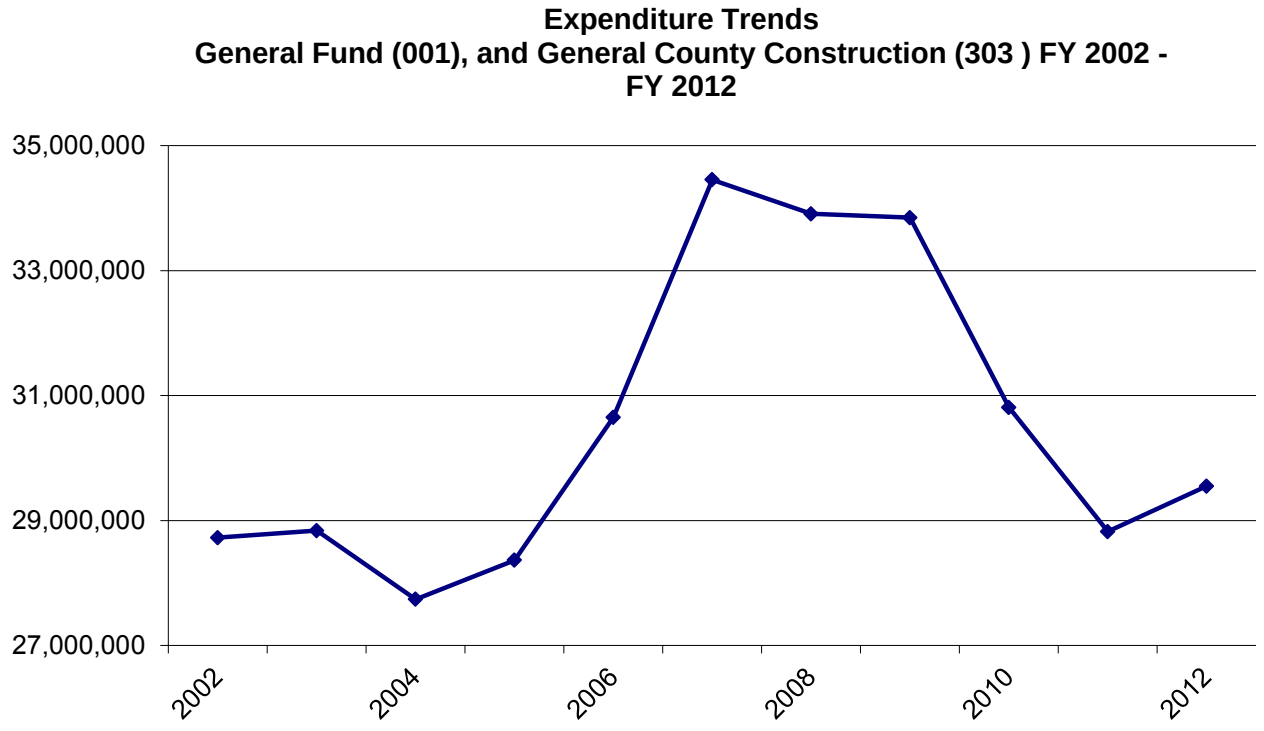


Chart 2

Conversely, the core services of the Park Authority have become more dependent upon support from the Park Revenue Fund (170). This has occurred through natural growth of the programs as well as the aforementioned transfers of program costs from the General Fund (001). Historically, growth in the Revenue Fund has occurred when new revenue streams were introduced into the system either through new facilities or new programs. The last introduction of a new revenue facility into the Revenue Fund was in FY 2005/2006, with the opening of the Cub Run RECenter and the Laurel Hill Golf Club. This Laurel Hill Golf Club also included an annual debt obligation of approximately $900,000 through FY 2033.

Chart 3 depicts the revenue and expense trend history for the Park Revenue Fund (170) from FY 1980 through FY 2011. When new revenue generating facilities were added to the system, revenue, expenses, and net revenue grew for a period of time before leveling off. Examples of that include four new RECenters in 1988; Twin-Lakes (expansion) and Oak Marr golf courses in 1997; Laurel Hill Golf Club and Cub Run RECenter in 2005/2006. A gap between the expenditure and revenue lines depicts net revenue gains and, conversely, when the lines are almost touching, minimal to no net revenue was earned.

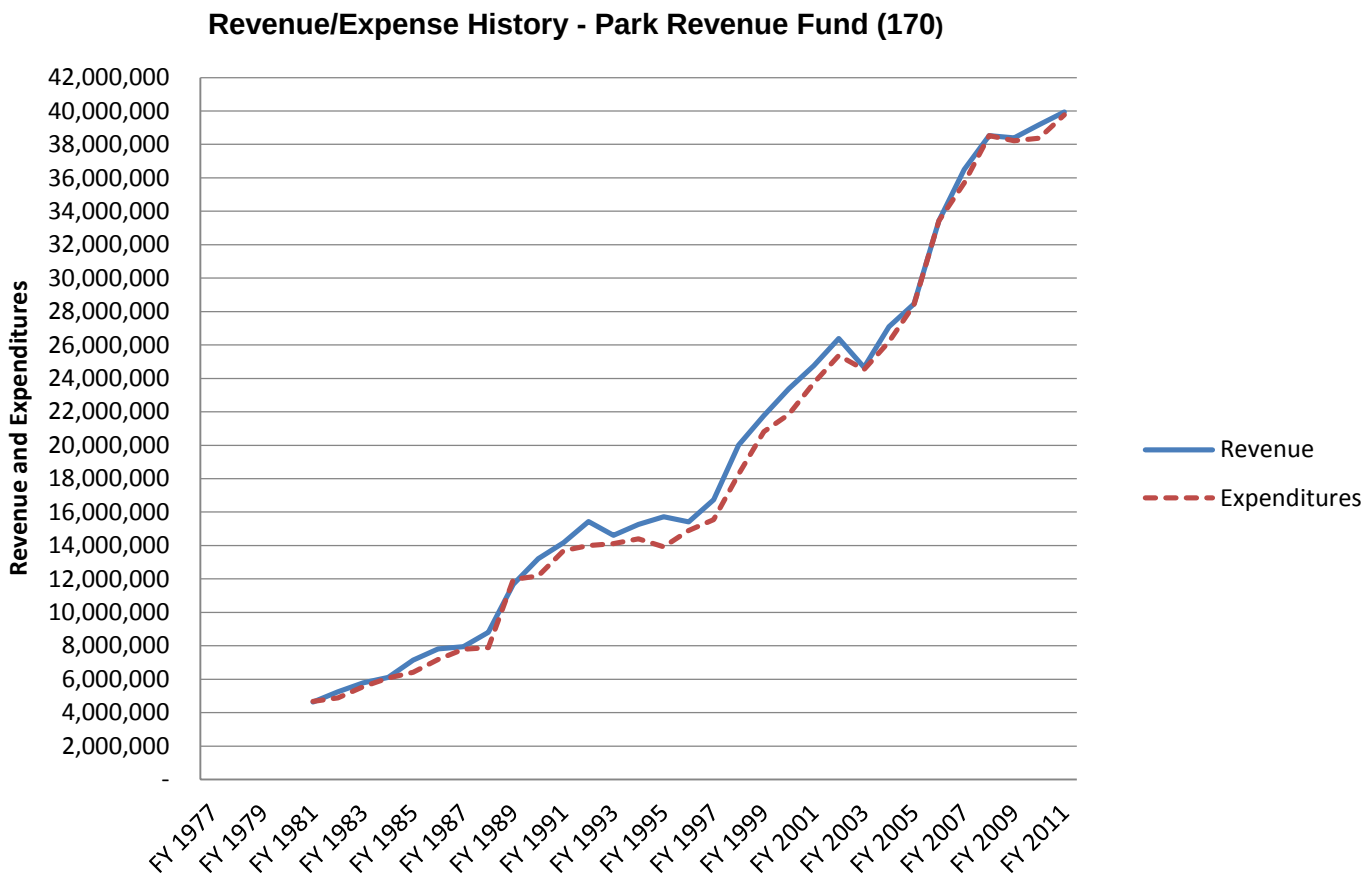


Chart 3

In addition to the impact on the budgets of the Park Authority, the economic downturn has had an impact on the day-to-day business of the Authority with many of the organization's lines of business experiencing downturns. This too has placed additional stress on the Park Revenue Fund. In particular, the Golf program has experienced a moderate and measurable decline in play. According to the National Golf Foundation, for the time period of January through June 2010, golf play declined 5.6% in the South Atlantic region while the Park Authority Golf play declined 3.7%. RECenter general admission and pass attendance actually grew a moderate amount (3.5%) in 2010 compared to 2009. Through careful and deliberate management actions and control of programs and operating expenses, the Park Revenue Fund has remained stable and met all obligations but has not been able to grow its reserves for capitalized repairs and renovations.

Following the review of this information during their retreat, the Park Authority Board agreed to an action plan which contained a series of Options and Opportunities that were created to position the Park Authority to reach a more stable financial foundation (Appendix A). Contained within the Options and Opportunities document were specific items calling for the review of

core and non-core services; development of a Financial Sustainability Plan for the Park Authority, and the creation of a Sustainable Funding Model. These three items encompassed most, if not all, of the items identified in the original Options and Opportunities list and they have all been incorporated into this Financial Sustainability Plan.

V. Fiscal Environment

Due to the current economic situation, the business and financial environment for the Park Authority is guarded. While the Park Authority is meeting all obligations and continues to provide the programs and services determined to be core and essential to the citizens of Fairfax County, the Park Authority has limited financial capacity to invest in capitalized repairs and maintenance; to launch business and revenue growth opportunities, and fully fund strategic initiatives. The Park Revenue Fund (170) has had a long standing Park Authority Board approved target to set aside $800,000 annually for these types of initiatives and has only been able to achieve that once in the last five years. As a result of the local economic downturn, the availability of new additional tax supported funding is very limited and increasingly competitive with other critical countywide priorities.

In addition, there are a number of other looming challenges to the funds supporting the Park Authority:

- Employee Compensation – All employee compensation adjustments have been frozen for three years. If there were to be a standard cost of living adjustment for employees, the impact to the Park Revenue Fund is estimated to be between $1M and $1.5M. In the General Fund the impact would be in the approximate range of $800K to $1M.
- Health Care Benefits – Due to the new Federal health care legislation, health care benefits will soon be available to eligible seasonal employees. The exact impact of this new expense is not known, but it will have a direct impact on the Park Revenue Fund.
- Capitalized Expenses – There has not been the capacity in any of the Park Authority funding streams to set aside funds for ongoing capitalized expenses. Based upon formulas, the current funding needed to catch-up on capitalized repairs and maintenance exceeds $15M.
- Underfunded Programs – The result of the incremental reduction in funding support for maintenance and natural and cultural resource management has created a situation where maintenance standards have been reduced to meet funding levels. Resource (natural and cultural) management plans remain almost entirely unfunded for annual operations.
- Golf Program Debt Service – The impact of the golf revenue bond debt service on the revenue fund operations has become more significant. In FY 2000 the Park Revenue Fund debt service obligation was 13.9% of Golf gross revenue. In FY 2011 it had grown to 19.08% of Golf gross revenue.
- General Fund, Fund 001 Outlook – For FY 2013 the County Executive has asked all General Fund supported agencies to provide reduction scenarios for increments of 1%, 3%, and 5% of the total General Fund budget. The Financial Sustainability Plan does not take into account any of those possible reductions. Depending upon which, if any, of those reductions are taken into the approved FY 2013 budget, the cost recovery targets may have to be adjusted.

With the economic outlook appearing to be uncertain for the foreseeable future, the Park Authority must consider working within its own funding structure to have the greatest flexibility and control over the delivery and quality of programs and services desired by the citizens of Fairfax County. This approach will have the greatest chance at success to enable the Park Authority to leverage its resources for continued program and service growth.

VI. Community Issues & Opportunities

The Park Authority has a strong history of using strategic planning as a tool to move the organization forward to better meet the needs of its citizens. The current array of programs, services, and facilities have all developed and evolved in direct response to citizen interest and value over the history of the Park Authority.

Citizen assessment and similar types of survey work was outside the scope of the Financial Sustainability Plan project. The Financial Sustainability Plan focuses solely on the evaluation of core services and options and opportunities for improving the overall cost recovery of the whole organization. The Park Authority recently completed the Great Parks, Great Communities Plan: A Park Comprehensive Plan which offers a long-range plan for the place-based, physical aspects of the park system, its land, its natural and cultural resources, and its facilities. Another connected project is the planned update to the Park Authority Needs Assessment. The renewal of the Needs Assessment will be a key tool for identifying community issues and opportunities and will have influence on the next iteration of the Financial Sustainability Plan beginning in FY 2016.

The Park Authority Director held a series of interviews with each member of the Board of Supervisors to hear directly from each elected official how they perceive the key community issues in his/her district and how the Park Authority could assist and participate in addressing these issues. There were a wide range of topics discussed at each of the meetings and the details from each interview are contained in Appendix B.

Below is a summary of the key themes that came from the Board of Supervisors' interviews:

- Recreational opportunities and activities for young people that are accessible and affordable.
- Needs for the growing senior population.
- Partnerships as a means to assist with service delivery and/or support.
- Balance the delivery of the mission: development vs. preservation (environment).
- Parks need to be maintained to standard and kept up.
- Increasing diversity of the county presents a challenge and opportunity.
- Invest in parkland redevelopment.
- More turf fields.
- Trails are an important community asset.
- Programs at parks to help community service issues.
- Space for community groups/meetings.
- Environment and stewardship Issues (of many types).
- Parks as central to a vibrant community.

- Preserving history.
- Energy conservation and management.

The key themes listed above along with the core services analysis confirmed that the array of programs and services that are considered to be of the highest value to the citizens of Fairfax County. At the present time, the Park Authority is not in a financial position to support the growing diverse needs of County residents. With a more stabilized funding structure incorporating all funds, the Park Authority could be positioned to better support the needs that are core to the mission and purpose of the Park Authority.

VII. Financial/Capital Improvement Plans

Concurrent with the Financial Sustainability Plan development was an initiative to review the existing Park Revenue Funds Financial Management Plan and the Park Authority's Financial Management Principles. The Financial Management Principles are specific guiding policy principles for the Park Authority Board and staff to follow when considering decisions regarding the use and management of the Park Revenue Funds.

The Financial Management Principles call for all future Park Authority operating budgets to be completed as a Program Based Budget. Currently the budgeting structure is organized around Cost Centers which are generally but not exclusively structured around groups of similar facilities or disciplines. While this type of structure is excellent for tracking and comparing performance at a facility or site level, it does not identify or track the costs or performance of significant program activities and service delivery. As an example, camp programs occur at literally dozens of locations and facilities managed by two operating divisions. There is no single element in the current structure that can capture and report out the performance of all camp programs. To better understand the service and financial performance of the camp program as a core service of the Park Authority, an analysis needs to take place looking at all services of the Park Authority by defined program areas.

On October 12, 2011, the FY 2011-2013 Park Revenue Funds Financial Management Plan was approved by the Board with an updated set of Financial Management Principles (Appendix - C). All future Park Revenue Fund Financial Management Plans will function as the directing document for the implementation of all Financial Sustainability Plan initiatives that have a direct impact upon the operating funds.

The Park Authority's Capital Improvement Plan will serve the same purpose for all Financial Sustainability Plan initiatives that require bond or capital fund investment.

VIII. Process & Approach: Core Program and Service Analysis – The Sustainability Model

To complete a review and analysis of the Park Authority's programs and services a restructuring of the current budget-based cost centers had to take place to identify the core programs and

services. In collaboration with agency staff, a revised list of Program Areas with a subset of Activity Areas was developed for all operations of the agency. These Program Areas will serve as the basis for benchmark comparisons for future performance of the Park Authority and will be used to measure the progress of specific Financial Sustainability Plan initiatives. Details of the Program Structure can be found in Appendix D.

After identifying the Program Areas, the next step was to assign full costs to each program and activity area. To assess and determine full costs, a number of assumptions were made in developing the final Sustainability Model.

The key assumptions were:

- Agency overhead would be assigned on a percentage basis to each activity within a program on a percentage of total expenses basis.
- Agency overhead for application in this model: 6.7%.
- All non-general obligation bond funding sources would be accounted for. Those funds include: Park Revenue Fund (170), Park Capital Improvement Fund (371), General Fund (001), and County Construction Fund (303).
- Within each program, division level indirect costs would be assigned to each activity.
- Within each program, indirect costs for support services performed by other divisions or support staff within the agency would be assigned to each activity.
- Direct costs would be assigned to the activity that they support.
- Volunteer support would be reported as a direct personnel cost at a value level equal to that if staff were to perform the duties represented.
- Park Revenue Fund debt service (Golf) would be assigned directly to the golf program area.
- Capitalized expenses were proportionally assigned to activity areas to capture the system replacement cost.
-

The following constitutes the structure of the Sustainability Model:

<u>Cost Recovery</u> = Income & Budget Support from all sources ÷ Total Costs + Capitalized Expenses + Revenue Bond Debt Service (where applicable)

Once all costs were developed and assigned to each program and activity area, the costs and performance data were examined to identify the core services for the Park Authority. The Core Services Analysis provides a full view of all cost and cost recovery data for each core program in Appendix E.

The analysis looked at a number of quantitative and qualitative factors for each core program. They included:

- Cost Recovery
- Distribution of funding support for the program.

- Examination of the percentage of the core program funded to standard. This applies to all maintenance core services where the Park Authority has adopted maintenance standards.
- Capitalized expense factor.
- Qualitative program factors that include program condition; program outlook and competitive position for each core program.
- Customer or user qualitative factors that include benefit and reach and depth of the program's audience.

Following the quantitative and qualitative analysis factors, a series of considerations were examined:

- The core funding criteria marks the source for funding for each of the core services on three levels: Public (tax funds), Merit (tax and revenue funds), Revenue (revenue funds), and each program's policy position.
- A cost recovery target has been established for each core program to achieve by the end of the term of the Financial Sustainability Plan. This cost recovery factor includes all net-revenue adjustments as presented in each of the Financial Sustainability Plan Initiatives.
- Recommended strategies for each core program are indicated and fall into one of the following categories:
    1. "Heart" – This is a core function or service of the Park Authority that is fundamental to the mission and purpose and is valued highly by the citizens.
    2. "Grow" – This is a core function or service that has good net-revenue growth potential.
    3. "Divest" – This is a non-essential core service or program that can be removed from the array of programs and services of the Park Authority with minimal impact or allowed to be provided outside the management of the organization.
    4. "Invest" – This is a core function or program that has strong net-revenue potential with an investment to provide growth or additional capacity.

The full set of definitions for the core analysis factors are contained in Appendix F.

IX. Key Findings

The development of the sustainability model and the core service analysis has yielded a number of findings that are critical to the future success of the Park Authority with implementation of the Financial Sustainability Plan.

- The revenue assumptions built into the sustainability model and the sustainability target are based upon current levels of support from the tax supported funds (001 & 303). Any change in the levels of support from the tax supported funds would have to be factored into the plan and the cost recovery targets revised. Based upon the proposed FY 2013 General Fund reduction potential of 1, 3, or 5 percent, future year's cost-recovery targets have been adjusted to reflect this possibility (See section X – Sustainability Target). It is critical if the plan is to reach its intended targets that there is stabilized level of funding from the tax supported funds.

- The core services analysis confirmed that the array of programs and services that are considered to be of the highest value to the citizens of Fairfax County are core to the mission and purpose of the Park Authority. The critical question for all core services that remains over time is: To what degree are the core programs and services supported in the Park Authority's funding structure? The principal funding source for each program area has been defined based upon the primary beneficiary of the program or service. Programs or services where the beneficiary was considered to be the public at large would be supported primarily through the tax supported funds and programs or services where the beneficiary is a unique individual or other type of private organization would be funded primarily through the revenue funds.

- The sustainability model analysis of the programs used point-in-time data to test the model and to perform the program cost analysis. The analysis was at the global program level and was not intended to step down into the detail level of individual program activities and components. As called for in the Financial Management Principals, the Park Authority needs to move to a program based budget structure. Due to the current countywide financial system transition to a new platform named Focus, it is uncertain at this time when the Park Authority can modify financial budgeting and financial reporting on a program basis.

- There is no system-wide mechanism to capture and build a reserve for capitalized expenses. The cost analysis does include a capitalized expenses factor as part of the overall cost to provide the service. There is a critical need to establish by policy a capitalized expenses set-aside and build those expenses into the cost analysis for every applicable program and service of the Park Authority.

- The existing revenue profile of the Park Authority shows that the overwhelming majority (85%) of the organization's revenue comes from the services provided in two areas: Golf and RECenters. One of the long term business strategy considerations should be to begin developing a diversified revenue stream that can supplement existing revenue streams. See chart 4 on the next page.

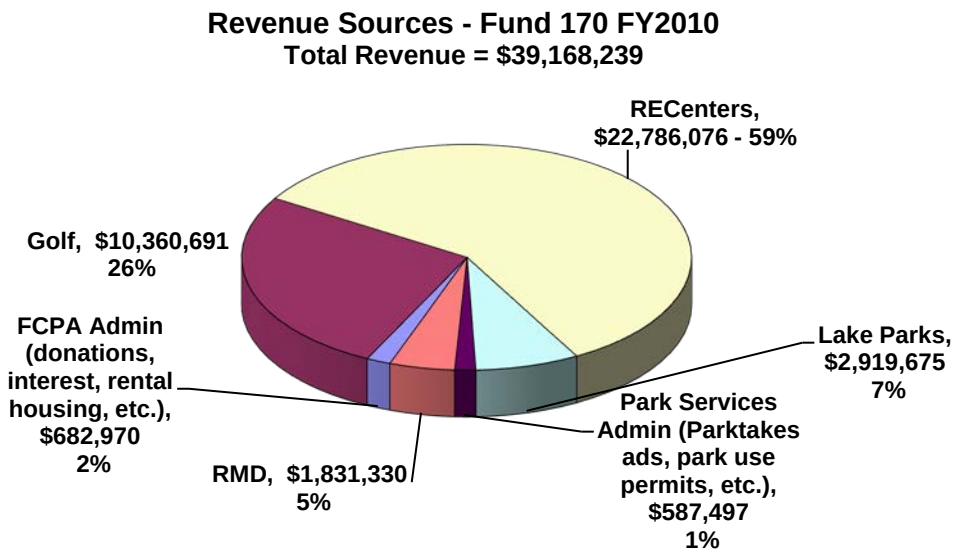


Chart 4

- The overall net-revenue performance of the Golf Program has been on decline for the past four fiscal years. Nationwide, golf play has declined or stagnated. With the overall cost recovery factor heavily dependent upon golf as a revenue stream, combined with the committed annual debt service obligations of the fund, additional study of the golf program should be undertaken.

- The Programs program area contributes significantly to the annual revenue stream ($14.7M in FY 2011). The overall cost recovery rate for this program is 86% including agency overhead and capitalized expenses. There appears to be great potential to apply the sustainability model in greater detail and depth for this program area to achieve increased cost recovery.

- There has not been an organizational strategy to plan for continued investment in new and existing lines of business. Over the history of the Park Authority when new revenue programs were developed, the additional net revenue performance was able to sustain the organization for a period of time until the new program reached capacity or matured beyond the point where growth could occur. (To illustrate see chart 2 on page 4. New businesses came online in FY 1988, 1997, and 2006.) To achieve a continuous level of financial sustainability and net-revenue performance, a long term program of investment should be established through the existing CIP process and supported by a regular schedule of Park Bond Referendums. This program should seek to add new or expanded revenue streams with existing programs as well as developing more diverse revenue streams. The investment initiatives contained in this Financial Sustainability Plan assume that there will be a park bond in 2012.

- The sustainability model provides a format and structure that should be used to evaluate any and all programs, acquisitions, plans, master pans, and facilities. The model's strength is in being able to isolate the true costs and cost recovery performance associated with a program or service that is being evaluated. Until the financial reporting systems has been transitioned to track all direct and indirect expenses by program area, the use of the model will be limited to point in time data.

- Feedback from the interviews with the members of the Board of Supervisors provided a strong level of confirmation that the Park Authority's array of core programs and services are what is expected and desired by the citizens of Fairfax County and that there are growth opportunities for the future direction of the Park Authority's programs.

- The brand identity of the Park Authority has not been a focus of the overall communications plan for the organization. There is much inconsistency in approach, design and messaging particularly with signage. Communication of the overall strategy and goals of the Financial Sustainability Plan should occur on a regular basis to both internal audiences and the public at-large. The Park Authority's communication strategy should incorporate this into the corporate communications plan along with an overall review and renewal of the organization's public brand identity.

- Operating expenses for most non-revenue producing programs are not at full funding due to prolonged budget growth restrictions and specific budget reductions. Existing programs that have had funding reductions and where operational or maintenance standards have been reduced are prevalent in the Park Authority's maintenance programs. When the Park Authority acquires new land holdings, there is no funding capacity to provide maintenance or management of the new resource. Two programs that have been adopted by the Park Authority Board as strategic priorities which are not funded are the Natural Resource Management Plan and the Cultural Resources Management Plan. Dedicated sources of funding remain unidentified for these mission-central organizational programs.

- The public investment in parks in Fairfax County is a relatively low investment that returns a high value for that investment:

Fairfax County Data (FY2012 Advertised Budget):	
Population:	1,056,435
# of Households:	388,600
Annual Residential	
Real Estate Tax per Household:	$4,776.00
Annual support for all Park Authority programs	
(From all fund sources: Funds 001, 303 & 170)*	
All sources of funds – per-capita:	$68.12
All sources of funds – per-household:	$185.20
Park Revenue Earned - per-capita (w/Golf)	$40.20
Park Revenue Earned – per-household (w/Golf)	$109.28
(Fund 170)	

Park Revenue Earned - per-capita (ex/Golf)	$28.94
Park Revenue Earned – per-household (ex/Golf)	$78.68
(Fund 170)	
General Fund support - per-capita	$27.28
General Fund support – per-household	$74.17
(Funds 001+303)	
General Fund Debt Service – per-capita	$18.83
General Fund Debt Service – per-household	$51.20
(Funds 001+303)	
To Increase Net Revenue Earned by $1,000,000 – per-capita	$0.94/yr
To Increase Net Revenue Earned by $1,000,000 – per-household	$2.57/yr

*Based on FY 2011 data

The tables below represent a comparison of data from the NRPA (National Recreation and Park Association) 2009 *Operating Ratio Study* to the approved budget for the Park Authority. The data is represented as dollars/ per-capita. The NRPA study studied 679 jurisdictions with 86 jurisdictions having a population of 250,000 or greater and made no distinction between sources of revenue. The comparisons are shown with and without golf. This is done because the revenue received for golf generally comes from a relatively lower number of individuals than other programs as a whole and the majority of jurisdictions in the study do not operate golf courses.

250,000+	25th percentile	Median	75th percentile	FCPA	FCPA w/o Golf
Operating Expenses	$22	$44	$65	$68	$57
Agency Revenues	*$6*	*$18*	*$35*	*$40*	*$29*

All Jurisdictions	25th percentile	Median	75th percentile	FCPA	FCPA w/o Golf
Operating Expenses	$37	$65	$115	$68	$57
Agency Revenues	$8	$28	$67	$40	$29

X. Recommended Initiatives

As a result of these findings a series of Financial Sustainability Plan Initiatives have been developed to address the purpose of the plan and the challenge of the findings. The Financial Sustainability Plan Initiatives are divided into one of three groupings:

- Core Service Strategy Initiatives – These are focused on the core services and programs and related to the overall establishment of the funding concept and philosophy for the Park Authority's core services. Any changes to the core services would be reflected in this section of the recommendations.

- Business Growth Initiatives – These are focused on core programs that have potential for improving net-revenue performance through expanded services and/or developing new lines of business opportunity within the existing core services. Many of the growth initiatives rely upon development fund investment from current or future bond programs.

- Organization Process and Policy Initiatives – These are focused on internal reviews of current process and policies that are critical for the successful implementation of the initiatives in the Financial Sustainability Plan as well as positioning the Park Authority for improved performance over the long term.

The detailed initiatives can be found in Appendix G. In support of the Financial Sustainability Plan Business Growth Initiatives, annual revenue and operating expense estimates (a.k.a. Pro forma) can be found in Appendix H.

XI. Sustainability Target

The sustainability target is the overall cost recovery percentage that the Park Authority aims to achieve by the end of the term of the Financial Sustainability Plan in FY 2015. It is calculated by taking the sum total of all tax fund support divided by the expenses for all fund. The overall sustainability target for this Financial Sustainability Plan is determined by a number of factors that included:

1. The level of support from the tax fund sources (Funds 001 & 303) remains constant and stable.
2. Cost recovery targets have been selected for each of the program activities and their collective performance equals the overall sustainability target.
3. New or expanded sources of net-revenue as proposed within the Financial Sustainability Plan Initiatives have been factored into the target.
4. Because of the distribution of completion dates for the new net-revenue projects contained in this plan's initiatives, sustainability targets have been projected for FY 2016 and FY 2017.
5. The FY 2012 cost-recovery factor based on budget: 61.3%.
6. The 2015 Financial Sustainability Plan target:

Additional Net-Revenue (in millions)	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Baseline cost recovery adj.		0.502	0.565	1.067	1.067	1.067
Projects:						
Entrance Fees		0.25	0.705	0.705	0.705	0.775
Energy Management			0.05	0.15	0.3	0.5
Athletic Field Lights*		0.2	0.4	0.4	0.4	0.425
Sports Tourneys		0.3	0.6	1.0	1.5	2.0
Burke Driving Range				0.125	0.185	0.25
Twin Lakes Room			0.15	0.275	0.35	0.35
Water Mine Expand				0.075	0.3	0.35
Spring Hill Expand				0.2	0.45	0.6
Oak Marr Expand				0.15	0.4	0.55
Additional Net Revenue	0	1.252	2.47	4.147	5.657	6.867
Sustainability Target				67.26%		

*Note: If for FY 2013 the proposed budget reduction of the Athletic Filed lighting is taken by the County, the net revenue impact will be shifted to begin in FY 2015 and the sustainability target will be reduced to 66.98%.

7. Future year's potential:
   FY 2015 Sustainability Target = 67.26%
   FY 2016 Sustainability Target = 69.433%
   FY 2017 Sustainability Target = 71.17%

8. Future year's potential: (adjusted for FY 2013 General Fund proposed reductions of 1%)
   FY 2015 Sustainability Target = 67.54%
   FY 2016 Sustainability Target = 69.72%
   FY 2017 Sustainability Target = 71.47%

9. Future year's potential: (adjusted for FY 2013 General Fund proposed reductions of 3%)
   FY 2015 Sustainability Target = 68.10%
   FY 2016 Sustainability Target = 70.30%
   FY 2017 Sustainability Target = 72.06%

10. Future year's potential: (adjusted for FY 2013 General Fund proposed reductions of 5%)
    FY 2015 Sustainability Target = 68.67%
    FY 2016 Sustainability Target = 70.88%
    FY 2017 Sustainability Target = 72.66%

XII. Conclusion

The funding for public services throughout Fairfax County remains one of the most difficult challenges for those charged with ensuring safe and effective public programs and services that contribute measurably to the overall quality of life. The Fairfax County Park Authority recognizes these realities and sought to address these funding issues for its vast array of programs, services, and facilities by developing this plan.

Prior to the 2008 economic downturn in the United States, the overall funding mix for annual operations of the Park Authority was well-balanced with approximately 50% of the annual funding received from tax-supported funds (Fund 001) and 50% of the annual fund being generated through Fairfax County Park Authority fees for programs, services and facilities (Fund 170). The present ratio between tax-supported funding and fee-based funding is now 39% for the tax-supported funds and 61% for the fee-based sources. The outlook for any increases in tax-supported funding is not promising with the possibility of another 1%, 3%, or 5% reduction in tax-supported funding coming in FY2013.

The Fairfax County Park Authority fee-based operations (Fund 170) have struggled with measurable downturn in the rate of play on golf courses, and increases in the costs of doing business to include health care benefits for employees; utility costs; and the absorption of core programs and services that once were paid for by the tax-supported funds (Fund 001 and Fund 303). These conditions, coupled with an ever growing

backlog of capitalized maintenance needs, are challenging the Park Authority's ability to meet its full financial obligations.

The FY 2013-FY 2015 Financial Sustainability Plan takes a critical first step to move the Fairfax County Park Authority in the direction of stabilizing its funding position and establishing a solid financial base. This is accomplished by an assortment of initiatives that will seek to invest $19.3 million of capital improvement funds into facility improvements and service expansion that both meet growing citizen needs but also will contribute significantly back to the Park Revenue Fund (170). In addition, a number of operational, policy and structural initiatives are included that will better position the Fairfax County Park Authority to have a more stabilized funding environment in the future. Having a strong financial base is essential before the Fairfax County Park Authority can address the longer term funding needs of the organization.

Funding of public services is about returning value for the investments made by taxpayers and the users of fee-based services. The Fairfax County Park Authority, recognized nationally as a leader in the management and delivery of public park and recreation services, does provide clear levels of value for the public investment. For example, the average household in Fairfax County invests approximately $185/year (from both taxes and user fees) in the operations of programs and services of the Fairfax County Park Authority.

There is no single solution to the issue of adequately funding public services in the economic environment that now exists. The implementation of this plan is critical to responsibly undertaking the steps necessary to position the Fairfax County Park Authority to achieve a more balanced share of the tax-based funding and support that is needed to maintain the programs, services and facilities that meet the needs of the citizens of Fairfax County.

APPENDIX A

FAIRFAX COUNTY PARK AUTHORITY

M E M O R A N D U M

TO: Funding Policy and Bond Committee
Park Authority Board

FROM: John W. Dargle, Jr., Director

DATE: May 11, 2011

SUBJECT: Mapping and Update 2010 Board Retreat Options and Opportunities

The design of the approach and process to deliver the Park Authority a Business Plan is incorporating a number of the policy options and strategic opportunities that the Board discussed during its retreat in June of 2010 (Attachment 1). This update reflects items completed since our last update on December 15, 2010. To clearly map those items to the Business Plan process that are currently underway, please note the following:

The Business Plan Assessment Phase (currently underway) – is taking into consideration all aspects of the Core Services Analysis; Existing Fees and Chagres; Present day Cost Analysis; Programs Based Budgeting; Market Trends; Community Issues and Business Growth Opportunities. The items identified at the June retreat that fall into this portion of the project are marked in Yellow.

The Business Plan Sustainable Funding Model Phase (currently underway) – is developing a formula based model to test the viability of a program/service cost recovery and it's total contribution to the overall fund structure. Specific performance feedback measures will be incorporated into this phase. The items identified at the June retreat that fall into this portion of the project are marked in Blue.

Items identified at the June retreat that are outside the development of the Business Plan, but are being addressed as independent staff actionable items are marked in Orange.

The update to the attached board initiated items (marked and numbered in orange) are as follows:

1. In February 2009 the Park Authority Board approved extending the 2008 Bond program through FY 2014. A draft revised 2008 Bond Program Project Development Schedule showing an additional one year extension of Bond Program through FY 2015 was provided to the Board on July 28, 2010. Committee deferred Action until future date. No further action required as the FY2012 Approved Budget reflects a scheduled Park Bond in 2012.

2. The Funding Policy and Bond Committee reviewed the current status of projects included in the 2008 Bond Program Project Development Schedule. Staff recommended waiting until FY 2012 (July) to make recommendations regarding reprogramming of any funded projects or the

reprogramming of remaining funding balances in specific projects. This should also reflect information generated as part of the Core Business Study.

8. Park Board agreed future bond funding strategy for sustaining quality services/facilities versus new facilities service needs are to be considered as described above and following core service analysis and development of business plan.

12. Staff assessment of land inventory is to be presented to the Executive Committee on December 15, 2010 for discussion. Further recommendations on this matter will be brought forward through the Planning and Development Committee. This item is a Business Plan Recommended Strategy (2012-2014) to be discussed at May 21 board retreat.

16.

- Chairman and Vice Chairman of the Park Board and staff met with Board of Supervisors Chairman, Deputy County Executive and DMB staff on July 29, 2010 to discuss relief or phasing for OPEB and the Laurel Hill Debt. Due to the economic situation the County has no capacity to assist Park Authority at this point, however, there was interest in Park Authority core services work and financial sustainable model and a desire for DMB and BOS to be kept up to date on process. Later, staff met with Deputy County Executive Long and Stalzer and DMB staff and provided update to cost analysis and funding principles. Staff to schedule another meeting with DMB staff in the next 30 days. Staff met with CEX on March 16, 2011.

- Staff provided NVRPA information to Park Board on September 8, 2010. No further action offered.

- Updating the Needs Assessment is scheduled in the FY 2012/2013 work plan. This work will need to be tied in and coordinated with the Core Services work & next five year Strategic Plan.

If you should have any questions, please do not hesitate to contact me.

Attachment 1: Policy Options and Strategic Opportunities

Fairfax County Park Authority Funding Policy and Bond Committee (July 28, 2010) **ATTACHMENT 1**
Fiscal Policy Option/Opportunities for Dealing with Current Budget Trends (June Retreat Notes/Discussion)
May 11, 2011 Update

	Item	Discussion	Possible Action/Initiatives
1	Extend 2008 Bond completion schedule of Capital Improvement Program (CIP) by one year	DMB requested this information for consideration.	• Funding Policy and Bond Committee July 28 presentation. • Extend Bond program. • Completed.
2	Adjust priorities of remaining CIP toward more sustainability and less new facilities.	Park infrastructure must be a priority. New revenue facilities are needed to offset costs. Define how land acquisition fits into the picture.	• Review existing CIP priorities. • Prioritize remaining projects and define projects for the uncommitted savings. • Ongoing and incorporating priorities in 2012 Park Bond.
3	Integrate life cycle cost of facilities into revenue fund fees – build reserve	Determine what the true costs are and consider if dollars aren't there to replace/remove. Consider new fees such as lighting. Raise fees and/or create a recovery fund for maintenance/replacement items.	• Develop Fund 170 Financial Management Plan and Agency Wide Business Plan. • Complete Core/Non-Core Services Assessment. • Review Fees and Charges Schedule. • Business Plan Recommended Strategy (2012-2014).
4	Add additional facilities/use for fee to enhance revenue, i.e. athletic field synthetic turf replacement fee added to user fee (i.e. FCPS recent action on $1 gym fee)	Affect the $5.50 fee. Is there an opportunity to use the remaining $150K grant and apply it to start the reserve/fund? Gradual increase and change of philosophy so that fees will cover use and replacement. Follow schools example of adding on fee to recover replacement costs. Assess our own fee on turf fields. Need for a business plan that will define what facilities and services have to recover their cost.	• Develop and implement a turf replacement program. • Coordinate efforts with NCS, AC, and DMB. • Discuss options with CEX and BOS. • FY2012 Approved Budget included a separate replacement fund to begin setting aside required dollars. DMB moved $150,000 from the mini-grant program to the replacement fund and has provided an additional $350,000 to support the replacement of turf fields for a total amount of $500,000 per fiscal year.

Fairfax County Park Authority Funding Policy and Bond Committee (July 28, 2010) **ATTACHMENT 1**
Fiscal Policy Option/Opportunities for Dealing with Current Budget Trends (June Retreat Notes/Discussion)
May 11, 2011 Update

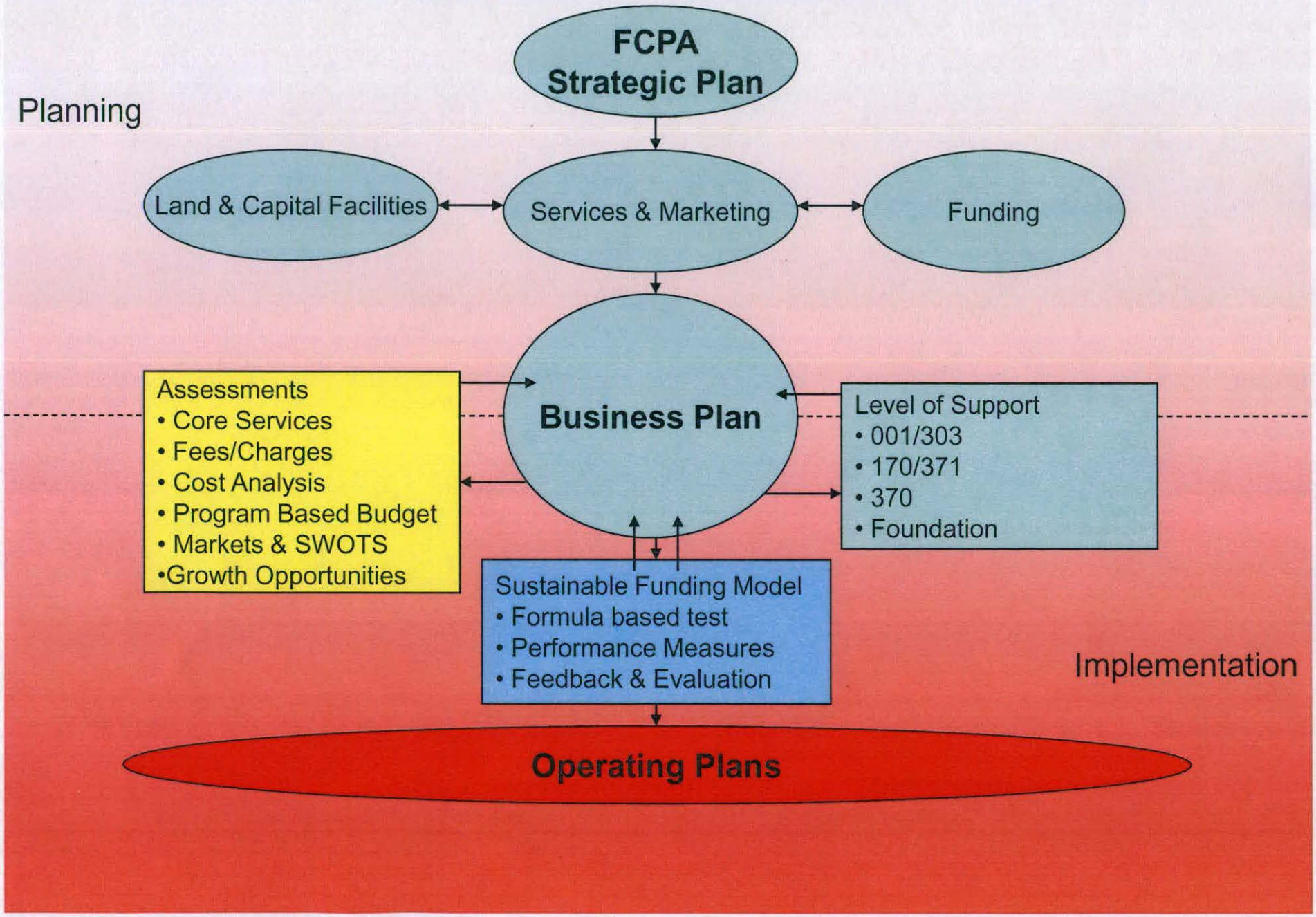
	Item	Discussion	Possible Action/Initiatives
5	Strictly fund strategic plan consistent with budget by adjusting goals	Obtain good measures and better understand the impacts. Present a better way to communicate how we aren't meeting the goals to our citizens and politicians. Look at what we can drop out of the existing plan and/or be more realistic with budget cuts.	• Continue budget impact updates to the PAB. • Maintain 2011 Implementation Plan. • Produce Business Plan and Complete Core Services Assessment. • Build a realistic Strategic Plan and Balanced Scorecard. • Kickoff to next Strategic Plan development is June 8/9, 2011.
6	Establish goals and policy for General Fund and Revenue Fund percentages/ratios	Decide what portion of our services should be tax supported, revenue based, or free.	• Complete Core/Non-Core Services Assessment. • Develop Sustainable Financial Model. • Communicate efforts with BOS. • Business Plan Recommended Strategy (2012-2014). To be discussed at May 21 retreat.
7.	Future Revenue bonds out year debt service management objectives.	Keep the option on the table but the Revenue Fund status would need to improve to qualify. Should be considered in sustainable financial model.	• Produce Sustainable Financial Model. • Investigate relief of Laurel Hill Debt. • Transition OPEB impacts. • No change. Needs further discussion.
8.	Future bond funding strategy for sustaining quality services/facilities versus new facilities service needs.	Conversations merged with numbers 1, 2, 3,4	Actions considered in the above.
9.	Administrative cost ratio ceiling management to protect core value skills.	Define what skills are necessary to continue to be a professional park system in light of the budget reductions and position loss. Make sure we have the right mix of staff in the right areas.	• Complete Core/Non-Core Assessment. • Identify core staff competencies. • Develop Sustainable Financial Model and Agency Business Plan. • No change

	Item	Discussion	Possible Action/Initiatives
10.	Innovative stewardship program partnerships/sponsorships to support resource management and supplement program /operations	Find alternative sources to support NRMP and CRMP. Need to continue to work with Friends groups and work closer with schools for education and support opportunities since they've been successful in getting grants. Foundation to set up an endowment. Explore stream bank mitigation opportunities such as Reston. Pursue public/private partnerships.	• Develop options for a Natural and Cultural Resource Capital Program. • Consider topic at next joint FCPS/PAB meeting. • Determine Park Foundation role. • No change.
11.	Evaluate existing reserve structure and look at potential for establishing additional set asides to further protect Fund 170 in bad economic times or in the event of an emergency.	Build a reserve fund within the revenue fund for added protection.	• Get input from CEX Office on standards for reserve levels and findings from recent research for the BOS. • Report applicable findings. • No change.
12.	Look closely at land inventory and identify what developers may truly be interested in for potential sales.	In general, consensus appeared that the sale of land was not an option but that we should be in a position to look at it on a case by case basis. Leasing land however did seem more of a possibility. Conversation resulted in questions relating to the status of the Vulcan dollars.	• Assess land inventory. • Examine availability of developable parkland. • Business Plan Recommended Strategy (2012-2014). To be discussed at May 21 retreat.
13.	Investigate privatization of the management/operation of some facilities/services.	Conversation focused around Core Services Exercise findings. Reviewed a couple of current operational examples (batting cages).	• Complete Core/Non-Core Services Assessment. • Investigate potential operations/services for contract services. • Participate in County outsourcing exercise. • Business Plan Recommended Strategy (2012-2014). To be discussed at May 21 retreat.

Fairfax County Park Authority Funding Policy and Bond Committee (July 28, 2010) **ATTACHMENT 1**
Fiscal Policy Option/Opportunities for Dealing with Current Budget Trends (June Retreat Notes/Discussion)
May 11, 2011 Update

	Item	Discussion	Possible Action/Initiatives
14.	Complete Core Services Exercise and determine items that can be eliminated to save dollars. Set cost recovery standards for facilities and programs. Eliminate those services that do not meet the standard.	Use the Core/Non-Core Assessment as a foundation for building the Sustainable Financial Model.	• Complete Core/Non-Core Service Assessment. • Produce Business Plan and Sustainable Financial Model. • Business Plan Recommended Strategy (2012-2014). To be discussed at May 21 retreat.
15.	Get philosophical commitment from the BOS and County staff (CEX/DMB) for General Fund support for essential services.	Consensus heard.	• Complete Core/Non-Core Service Assessment. • Set up a joint meeting with the PAB/BOS in late fall/winter. • Business Plan Recommended Strategy (2012-2014). To be discussed at May 21 retreat.
16.	Other discussion items		
	Seek relief or phasing for OPEB and the Laurel Hill Debt.		• Meeting set with BOS Chairman, Chairman Bouie, and DMB on July 29. • No further action.
	NVRPA	Inquiries on what Fairfax County supported in comparison to the FCPA. Has NVRPA's Fairfax County GF support dropped down in the same fashion as Park Authority?	• Provide background information for discussion. • NIP item provided to PAB on September 8, 2010.
	Needs Assessment is outdated	Need to address how we're going to do a new one that will provide us with the information needed.	• Place into work plan and include in Strategic Planning conversations. • Work Plan for 2012/2013.

Obtaining Fiscal Sustainability



APPENDIX B

Financial Sustainability Plan Interview
Bulova (Chairman Fairfax County Board of Supervisors) –May 26, 2011

The Chairman's Focus Areas as mentioned during her State of the County address in 2011 – Energy, Environmental, History (cultural/natural), Tourism, Transportation

Challenges

- Energy – private sector involvement in energy management and conservation. There are opportunities in the redevelopment areas such as Tysons, Baileys, and Reston to exploit energy initiatives as a result of building new communities. The schools have adopted energy saving initiatives with the state that replenishes energy costs to the schools based on their energy efficiencies/improvements (Dean Tistadt for more information).
- History – preserving/protecting history of Fairfax County. Chairman shared the soap stone experience at Villa Park.
- Fitness – for all ages; dance, workout, meeting needs of the disabled community.
- Aging community
- Transportation
- Urbanization
- Stream valleys – protection for water quality/stormwater improvements

Partnerships

- History Commission
- University (George Mason)
- INOVA Health Systems

Values

- RECenter programs
- Preserving/maintaining open space
- Trails
- Areas for people to enjoy passive leisure opportunities, and secondly the active recreation such as fields, RECenters, playgrounds.

Least valued

- Residential Rental Program

Financial Sustainability Plan Interview
Cook (Braddock District) – April 14, 2011

Issues

- Stormwater issues and the importance of Accotink and its impaired waterway. Stormwater detention watershed plans need to go to public lands.
- Telecommunications program. Conflicting reports of planning commission definitions and parks place of last resort. Growing need to strategically manage the program.
- Schools partnership needs to be three ways on these athletic fields. Communication and scheduling to maximize use.
- The districts population is increasing and will overcome park capacity.
- Maintenance and cleanliness of parks (clean, safe) and trails is critical issue especially in neighborhoods.
- Turf field replacement discussion in reference to the Tessie Wilson, FCPS, article.
- Discussed county business practices to include maintenance, replacement, and repair. The county needs to look for savings opportunities not business cuts. Used NVR Commission story about phone lines, physically disconnecting phone but still paying for the service. Other business practice savings in areas such as purchasing, utilities, phones, computers, desks, etc.
- County's vehicle maintenance and use. Winter use versus summer use and looking at schools combining fleets to reduce costs.
- Increase and improve the use of technology.
- Cell towers - wants "FCPA to have more flexible attitude on cell towers" .... you then explained FCPA position and he seemed satisfied, but wanted you to look into it.
- Cited need for community rooms - "never seems to be enough" Expand cooperation with DNCS to make use of FCPA facilities. Cited Annandale Community Center.
- Annandale - cited as minority / lower income but did not hear him say poverty ....

Value

- People in the district value the athletic fields, Wakefield RECenter, and Lakes (Royal Lake, Woodglen, Barton).
- Forest management and the deer population control measures. NYC tree bond example. They are planting and caring for their trees.
- Forest management "let it go". It is a big area to manage, let it go naturally.
- Golf is subjective.

Financial Sustainability Plan Interview
Foust (Dranesville District) – April 14, 2011

Issues

- Playing fields: need more turf fields (Great Falls / Nike / Langley Forks)
- Trails: the district would like to see more developed trails and connectivity to work, school, recreation, and other parks.
- The Grange: need better / less expensive access to the Grange for the community use. Community groups have no place to host meetings and conduct programs. Supervisor would like to see more activities at location and finding ways to allow groups to use the facility at low to no cost.
- Supervisor would like to see a Gymnasium at Spring Hill. This is in regard to recent discussions and negotiations with the McLean Community Center about adding a gymnasium to Spring Hill RECenter.
- Maximize value of the property at Salona. Community input is important and how we proceed to fund are issues that will become of the citizen task force. Need further discussion with CEX in terms of the purchase agreement of Salona as it impacts playing fields.
- Stream restoration: FCPA should continue Stormwater collaborations to restore our streams.
- Improved access to Tysons Corner and mitigation strategies due to the impact of Tysons development on surrounding neighborhoods.
- Parks in Tysons and serving the Tysons residents and businesses is a significant issue in the district.
- Preserve Georgetown Pike and historic scenic byway.
- Need a dog park in Dranesville District.
- Master plan Langley Forks and get a funding commitment. Athletic groups are interested in improving the fields at the park.
- Planning process is criticized the most. The FCPA process seems to be lengthy and not as streamlined as land use cases. Back and forth discussions and the community does not feel it has the same input as the land use planning process.
- Recent citizen complaint regarding Spring Hill pool conflicts with public use and the revenues (attached). Public use/memberships feel as though they are being bumped and/or impacted for groups and classes that they revenue.
- Need more pocket parks and fields in the district
- Mowing cycle changes the nature of the park. Supervisor understands the need to change mowing cycles due to budget, but cautions in the appearance and cleanliness of parks when we do not mow.

Value

- Value parks (nature, greenspace, natural and cultural resource value) to include Scotts Run and Riverbend.
- Partnerships with schools and MYS (Hutchinson, Herndon)

Financial Sustainability Plan Interview
Frey (Sully District) – April 15, 2011

Issues

- Dulles Transportation. Transportation is an issue in the district because of the cut through traffic from Prince William, Loudoun to Reston and Tysons.
- Youngest district with younger families
- Ethnic makeup of Asian and Hispanic populations has also grown which changes the makeup of the district to larger family units.
- Demands for parks especially athletic fields and gym space. Grow more turf fields.
- SACC and child care issues because of working families.
- Lots of teens that need something to do. Supervisor briefly discussed the three suicides in the schools and the Westfield HS teen who killed students at VT. Issues with young people and attention of school discipline. Saturday night in suburbia…problems that kids get into.
- Young kids in the district and issues/stresses/pressures that teens are facing.
- Growth is slowing based on student population and the demand will be slow.
- Aged schools. Old beyond there useful life. Western Fairfax has no CIP. People think its new, there is nothing out here. It is the wrong impression; we have older schools and neighborhoods.

Partnerships

- CSB and schools partner to meet social issue needs (mental and emotional concerns of the youth)
- Athletic groups (CYA, SYA) and other civic organizations to keep kids and teens engaged and active.
- Human Services presence is needed in the district to engage youth, young families, and ethnic groups.
- NCS for allocation of fields and reaching out to community.
- NPS is working on a general management plan for a Visitors Center on the Fairfax County side of the Manassas Battlefield. (Ed Clark, superintendent)

Value

- Athletic fields
- Sully woodlands & sully historic sight (need to look into shuttle from Dulles to air and space to include historic sight)
- Sully historic site is popular.
- Historic district in Centreville
- Summer movie series – family oriented event/entertainment.

Financial Sustainability Plan Interview
Gross (Mason District) – April 15, 2011

Issue

- The parks are not a mandated service.
- Need to have a balance of fee based services and free programs.
- Maintenance/conditions of parks. Wear and tear and aging facilities and parks to include impacts to our natural habitat and trees.
- Increasing diversity issue. Growing population of ethnic groups and age breaks inside the beltway. More affordable housing options inside the beltway.
- Less park acreage available. Challenges of space to build/acquire new parks. More pocket parks. Supervisor used skyline park example (?) describing the bundling of park amenities in an urban setting. We can not fit everything into one park. Need to balance the passive and active recreation throughout the system.
- Friction that can occur between soccer and football teams competing for use of playing fields.
- High numbers of students in the district are on the free and reduced lunch program, so programs with youth fees is an issue. Need to have affordable activities for kids to get involved.
- All about the fields, not holistic.
- NIMBY mentality
- Supervisor asked about the make-up of the Park Board in terms of diversity.

Value

- Parks not everything to everyone. Supervisor mentioned pearl district in Portland, Oregon as a shining example of urban renewal and block parks.
- Invasive management and forestry maintenance of our green environment. Mentioned the wildlife habitat designation, county's environmental committee, and shared a story of the damaged trees in some of the parks that fell onto neighbors yards.
- Free concerts, Dog parks, farmers markets, green springs gardens, and access to fields and work with organized teams.
- People really value their parks, trails, pinecrest golf.
- Parks have environmental importance. It is hard for people to understand the practice of keeping natural areas versus maintenance of park areas such as taking out trees. Public complaint in policy versus maintenance standards to include invasive removal.
- Staff does a good job in answering and responding to the public.

Financial Sustainability Plan Interview
Herrity (Springfield District) – April 25, 2011

Issues

- Shortages of fields
- Trails. Need more recreational trails
- Hidden pond. Constituents complained to Supervisors Office because it was on the proposed chopping block for budget cuts.
- Lyme disease. Important role of the health department and the wildlife biologist.
- Clifton elementary closing of historic school sites
- Tax and fee burden on citizens
- Transportation. There are no commuters in the district
- Protecting suburban neighborhoods and holding developers accountable. The reason why Fairfax County is special is because of our suburban neighborhoods.
- Smaller parks not being taken care of.
- Aging neighborhoods

Value

- Fields, RECenters, golf courses (twin lakes, burke lake)
- Hidden Pond Nature Center
- Burke Lake most valued for all the activities

Least valued

- Residential rental program
- Parktakes. Residents complaining why we produce because of the costs.

What can the Park Authority do to better serve

- Be more efficient, we can all improve, not that we are not.
- Services of the elderly will be growing along with an increase in demand. The Supervisor recognized the success of the County's 50+ Plan and Senior Centers without walls program.

Other discussion items

- Proffers for Patriot Park (provide scoping study)
- Batting Cages and mini-golf (Voyten) agreements
- BOS land transfers
- Rolling Valley West (lights and future development of turf fields)

Financial Sustainability Plan Interview
Hudgins (Hunter Mill District) – April 19, 2011

Issues

- Urban development – build around the parks and greenspaces to include trails.
- Fear and excitement era. Supervisor used example of the transportation committee in which they identified needs, looked at out of the box transportation items but the group being fearful of the unknown but at the same time, excited about the possibilities/impacts to the district.
- Affordable services for families. How to help families with margins of differences in economics, youth, seniors, and employees.
- Homelessness item. In order to maintain quality of the community, county needs to continue working to resolve homelessness. Human services responsibility. Supervisor mentioned our efforts in offering campground as temporary housing for groups in the past.
- North County planning – bring everybody to the table to plan.
- Ability to keep up with the older parks (freedom hill).
- Arts in Reston. Reston led the way for the arts master plan. South Lakes renovation, county missed opportunity to develop/renovate theater. We need to incorporate arts in Tysons, Vienna, and Herndon.
- The Hunter Mill District is an international community. Seniors are growing fast along with young families. Community services will need to be available and accessible to these groups.

Roles & needs

- Parks that thrive in community. Parks are elements for a community to thrive. What we need is a combined model of schools, parks, county services, creating more community to connect people and provide better services. The community school model where people can walk to school, the school becomes a focal point for as many families as possible to participate.
- Land values are going up in urban areas. Share in the land acquisition that benefits all. Partnerships with schools, libraries, parks, and community services to improve services.
- There is a need for a skatepark especially in the urbanized development of the district.
- Curatorship program – resource piece is the challenge
- Balance of parks/environment and revenue fund items. Protect resources and provide athletic fields but seek out balance of your mission.
- Centralized registration system for all parks and recreation. Universal registration between Reston, McLean, and FCPA for classes and programs.

Financial Sustainability Plan Interview
Hyland (Mt. Vernon District) – April 20, 2011

Issues

- Supervisor opened up with mentioning of an email he received from a student in regards to a need in the South County area for recreation opportunities for young people.
- Mt. Vernon district is the fastest growing part of the county.
- There is a flood of young people in need of a place to go to recreate in South County HS. There is nothing in the southern part of the district for young people to do. Need something down there to happen. Supervisor mentioned Hagan (sp) circle area (?).
- Lamond property. What are we doing with the property/park? What is the use? Accessibility? Linwood says the "market is soft" for rentals. Supervisor said knock it down or use it. Capital monies to make it accessible. Fort Hunt road challenge.
- Meeting the needs of our young people.
- North Hill development to include housing and a park
- Equestrian forces and their interests in Laurel Hill.
- Seniors are highest percentage of people in district and young families.
- Serving people of North Kings (?).
- When Hyland first ran for office, he focused on the following issues. Controlling growth, transportation, and infrastructure. He strived to get more citizens involved in decision making by creating land use task force and opening the process up of governing. Supervisor likes involving people in decisions especially as decisions directly impact the community. Outreach to communities that are impacted. Town meeting input and decision making with them. He mentioned the South County Federation and Mt. Vernon Council development
- Increased recycling (environmental issue)
- Transportation and revitalization of Route 1 corridor & Telegraph road improvements
- Need more turf fields
- Committed to Laurel Hill. Talked briefly about the performance of Laurel Hill golf and our request for the relief of the debt.

Value

- Parks (dog parks), Trails, RECenters
- Not lacking in parks in the Mt. Vernon district.
- Farmers Markets
- Huntington Park and Cameron Run stream valley trail.
- Network of parks to include trails and recreation facilities

Financial Sustainability Plan Interview
McKay – April 7, 2011

- Turf replacement is most critical issue.
- General upkeep and maintenance. Good job with resources we have. Used metro example (expanding and adding). Need to take care of what we have. In order to gain public support, we need a great product on the grounds. Not only grounds maintenance but also facility maintenance. Lee RECenter is an old facility. We get complaints from retirees with regards to cleanliness, attractiveness, general maintenance and upkeep.
- Environmental items. We are good stewards of the environment. Parks are held to higher standard of expectations. We have good management plans in place.
- Smart Savings illustration of the school grounds. Parks, youth groups, school janitor, FMD, garden club all have a hand in maintaining the grounds at school sites. Complex, duplication of services. There is a need to further investigate the ability to bundle, organize these groups for better services. Maybe we look at larger maintenance crews between schools and parks. Parks have the expertise, equipment, resources. Parks could manage the school grounds. If the general fund were to support parks for grounds maintenance of both school and park sites, this would give parks more resources during winter months and summer months for consolidated efforts to clear sidewalks and entranceways and upkeep of the parks during non-school hours.
- Aging population. As the county's people age, Recenter, fitness centers and trails will become important. Health conscious baby boomers. As he visits RECenters, the only users he sees are retirees and sports teams using the facility. And seniors involved in fitness programs. Trails and fitness centers will be most important. Kingstowne Community Study found that most important components of the community are trails, gym/fitness equipment. Walking and exercise most valued. Trails and RECenters are critical to our needs.
- Playgrounds and community attractions. If we want to attract kids and families, this will require regional facilities such as clemy and lee district family recreation area. Significant playgrounds, community/regional attractions. The neighborhood/local park is not as attractive/catchy. On a Saturday/Sunday families tend to pack up and go to significant features such as the family recreation area. The smaller facilities are not getting the attention, foot traffic. How do we maintain small parks and develop amazing popular places? He went on to support general fund monies to take care of these non-revenue generating small parks/playgrounds and trails, explained the importance of public-private partnerships to fund/build district-wide parks that may have a fee or alternative funding to allow for free use.

Financial Sustainability Plan Interview
Smyth (Providence District) – April 21, 2011

Opening Comment

- View of the budget cycle, people don't want to pay for things they do not use. It is about individual benefit. We should have appropriate fees to include land development fees, review fees, sewer connection fees, frontage fees. We are moving away from public subsidy of individual benefits.

Issues

- Balance the expectations of the parks. Playing fields versus preserving natural state.
- Traffic and urbanization in the district. Providence has primary arterial roads running through it. Impacts of HOT lanes are big along with the arterials that cross over HOT lanes. The two metro stations in Providence and four more in Tysons to be added.
- Stormwater issue. The district is on the headwaters edge. This is where stromwater management starts. The headwaters of Accotink watershed are in the district. EPA requirements for clean watersheds.
- Nottoway Park. Number of playing fields versus number of trees. Recalled a public outcry when developing/improving the park regarding the protection of trees. Rewriting of the master plan caused great concern as we planned for a regulation size rectangular field. Nottoway Park and field development, the conversation also included mention of a request of and an investigation regarding amending the present master plan to exclude the proposed new field now part of that plan, and, whether the existing rectangular field could be made into a regulation one.
- Focused growth around transportation stations/hubs. There are plans for development of a community center at the West Metro Center.
- Development versus preservation
- Walking distance to parks
- We are experiencing a transformation of Fairfax County and we need to be sure to balance growth and preservation. Tysons and Merrifield changes. The importance of managing neighbor concerns that may occur from development.
- What kinds of parks will come out of Tysons and other urban development plans? Talking with developers to get those parks we need. The rectangular fields in these areas do not necessarily have to be regulation sizes. Reflected on the NYC model of smaller facilities (soccer) for pick up games and children play areas. It will be important that we have the flexibility in the number and size of fields.
- Zoning violations
- Older neighborhoods. Compact houses with nice lots. Old infrastructure in the neighborhoods. Rental properties. Old suburbia exists, i.e. Mantua.
- People want sidewalks.

APPENDIX C

Fairfax County Park Authority

FINANCIAL MANAGEMENT PRINCIPLES
PARK AUTHORITY REVENUE FUND

Approved October 12, 2011

The Financial Management Principles were first adopted by the Park Authority Board in FY 1994. The increasing significance of the Park Revenue Fund to the Authority makes the principles even more relevant for financial planning.

The Park Authority Board and staff have a fiduciary responsibility for the Park Revenue Fund. The Financial Management Principles will form the basis for policy decisions affecting the Fund.

1. The financial planning for the Revenue Fund will be consistent with the goals and objectives of the Park Authority and support the initiatives and strategies as reflected in the Authority's approved plans. Likewise, the agency's goals and objectives which affect the Revenue Fund will be consistent with fund availability and financial projections.

2. The Park Authority will use a minimum of a three-year financial management plan for the Revenue Fund with out-year projections up to ten years. The Plan will be updated at least annually and will be used as the basis for the development of budgets and revenue/fee schedules.

3. The Park Authority budget will be developed as a program based budget, ensuring the highest possible accuracy of revenue projections and the review and evaluation of budget expenditure requirements. Annual budget plan submittals will meet all Fairfax County Department of Management and Budget requirements. All efforts will be made to optimize productivity for improved service delivery at the lowest possible cost levels to the fund.

4. The annual operating budget will project and produce a positive cash balance for each fiscal year. A cost recovery ratio for the budget-planning year will be developed and integrated into the financial management plan.

5. Management of the Revenue Fund for budgeting purposes will be at cost/profit center level so that each program and function is reviewed annually both for revenue projections and expenditure needs. Where possible, each cost center will produce net revenue and keep expenditures to the lowest possible levels.

6. A Managed Reserve will be maintained at a sufficient level to allow for yearly cash flow requirements and to provide for financing unforeseen needs of an emergency

nature. The cash flow portion of the reserve will be a minimum of three percent of the approved annual expenditure budget. The emergency portion of the reserve will be at least two percent of the approved annual expenditure budget of the Revenue Fund. The Managed Reserve shall be adjusted annually at the time the budget is adopted.

7. Net revenue generated from the fiscal year, above that needed to sustain the reserves will be committed as approved by the Park Authority Board. Funding priority will be given to the repair and renovation requirements of the Revenue Fund's facilities and for support of revenue generating programs. At the Board's direction, all, or a portion of the net revenue, will be appropriated annually to the Park Capital Improvement Fund for future needs associated with the repair and renovation of Revenue Fund facilities and programs. Funding requirements will be reviewed and updated annually.

8. These Financial Management Principles will be reviewed by the Park Authority Board annually.

APPENDIX D

Fairfax County Park Authority
FY 2013 – 2015 Financial Sustainability Plan

Core Service Analysis - Program Structure

The program based structure used for the core service analysis has two levels for cost and service analysis purposes.

Program Area

An identifiable business and/or service area that can be defined with outcome goals that posses clear measurable results

Activity Level

A measurable sub-unit of the *Program Area* that has clearly defined revenue, expenses, and performance measures that contribute to overall outcome results of the Program Area. For more detailed analysis, Sub-Activities are permitted under an Activity Level.

Administration

Overhead (shared) expenses for support functions that span the entire organization to be distributed on a formula basis (6.71% of Total Expenses) at the *Activity level*. For Administration, the expenses include:

- Financial Management - (charges for salaries and related supplies necessary to support budget development and oversight, accounts receivable, accounts payable, capital projects, CAFR, audits, grants, revenue and financial Reporting)
- Human Capital - (expenses related to HCDS staff management, Countywide DHR and Risk Mgmt liaison activities, payroll, benefits, CBI administration, PARs and onboarding, safety inspections/liability/risk assessments, hazardous communications, permits, risk management activities, vehicle related programs and accident reporting, citizen injury and property damage, volunteer management, workers compensation, FMLA, ADA, HIPPA, training and organizational development and employee relations)
- Public Information Office - (salary and operating expenses for the support of day to day operations to include such things as events, FOIA requests, ParkNews production, press releases, customer contacts and award applications)
- Park Foundation - (salary and operating expenses which support the day to day operations and fundraising activities of the Foundation to include all purchases of supplies, equipment and salaries as agreed upon by the Park Authority Board)

- Purchasing - (charges for salaries and other related expenses which support procurement card processing, reconciliation and reporting, contract solicitation and negotiation, asset inventory management, purchase requisition processing, documentation and staff training
- Automation Support - (charges for salaries and other related expenses which support Help desk operations and services, PC replacement and repairs, staff training, research, county DIT liaison activities, inventory management, technical support for operating systems and applications
- Director's Office/Board Support - (charges for salaries and other related expenses related to overall management of the Park Authority business, customer correspondence, strategic planning, County liaison and Park Authority Board support and reporting)
- Legal Expenses - (payment for use of county legal services for land acquisition, citizen and personnel matters)

Facility Admissions

Daily use of park facilities through individual admission programs or through multi-visit pass programs also includes costs associated with Martin Luther King pool.

- Admissions/Passes - (corporate/county contracted admissions, general public admission and passes to RECenters; locker revenue)
- Water Mine - (general admission and passes)
- Amusements - (train, carousel, mini golf except Jefferson, excursion boat)

Programs

Organized services and/or activities that have focused outcomes and benefits for individual participants.

- Classes - (all coded programs not in other activity areas; personal training and private lessons, aquatic flex pass)
- Stewardship Education - (programs, classes, workshops and interpretive exhibits related specifically to natural and cultural resources)
- Camps - (In-house and contracted camp programs held at sites and schools during the summer and school winter and spring break periods)
- Rec-PAC - (6 week camp program held in over fifty FCPS schools in the summer, with weekly fees based on sliding-scale income)
- Tours - (guided contracted bus tours)
- Pre-school - (Licensed year-round preschool programs held at Lee District and Spring Hill RECenters)
- Events - (programs not requiring registration; festivals, craft/car shows; summer concert/entertainment series)
- Retail Sales - (store sales, vending machines, concession contracts, front desk retail; golf retail and food and beverage not included)

Facility Rentals

Exclusive-use access to specific components of individual parks.

- Pool - (contracted pool lane rentals, all users)
- Camping - (Individual and group campgrounds at Lake Fairfax and Burke Lake parks)
- Room and Special Facilities - (RECenter rooms, gyms, South Run field house, Mt. Vernon ice contracts)
- Historic Property – (Provides rental services for historic houses and grounds)
- Picnics - (reservable picnic areas, shelters, amphitheatres, volleyball and sports bags)
- Park Use Permits - (all permit fees and Business Activity license revenue not attributable to sites; athletic field rentals; Braddock Park lease)

Golf

Use of golf facilities, services and programs; maintenance of golf courses and all retail sales operations.

- Rounds - (daily greens fees, multi-round passes, Laurel Hill membership, cart fees, rental clubs)
- Programs - (food and beverage, pro shop sales, lessons, handicap service, Jefferson tennis and mini golf, Pleasant Valley lease revenue)
- Driving Range - (range tokens)

Resource Management

Organization-wide activities in support of preserving, protecting and managing resources under the trust and care of the Authority.

- Natural Resource Management - (agency-wide program to protect the natural resources of the parks)
- Cultural Resource Management - (agency-wide program to protect the cultural resources of the parks)
- Invasive Management - (county-wide program that utilizes volunteers to reduce invasive species in parks)

Capital Projects

Organization-wide professional park development services.

- Project Scope & Design Phase - (Lead Project Team in the development of technical requirements for CIP projects consistent with Park Bond descriptions, develop detailed project budgets and project schedules and obtain PAB scope approval for project. Provide contract management and administration for consultant design efforts and obtain permits for building and site development.)
- Project Construction Phase - (Conduct construction procurement process including obtaining required PAB and BOS approvals. Manage construction process and provide contract administration including construction oversight from contract award through warranty period.)

Short/Long Range Planning

Organization-wide professional planning services.

- Long range Planning – (Conduct needs assessments, coordinate updates to county comprehensive plan for parks with DPZ, and prepare 5 year CIP and Park Bond Programs. Participate in countywide planning efforts of large scale and multi-year development schedules.)
- Park Master Plans – (Manage process and lead team to prepare individual master plans for specific parks including 2232 approval with the Planning Commission.)
- Plan Reviews (non-Park Authority) – (Manage review process for private development plans to insure compliance with park section of comprehensive plan including negotiation of proffers for contribution to park system.)

Real Estate Services

Organization-wide professional land management services.

- Land Acquisition – (Research, and obtain park property to meet park needs through fee simple purchases, easements, donations and county land process. Maintain park property records.)
- Lease/Easement/Land Use Agreement Management – (Negotiate and prepare technical documents to grant leases, easements and land use agreements for park property and provide oversight for conditions in agreements.)
- Rental Property Management – (Manage park residential rental property program including issuing and managing leases.)
- Telecommunications Licenses – (Manage, negotiate and issue and monitor license program for installation of private telecommunication facilities on park property.)
- Professional Survey – (Provide park boundary surveys for establishment and protection of park property boundaries. Provide technical survey capability in support of CIP and other park development projects.)

Grounds Management & Maintenance

Organization-wide professional grounds management and maintenance.

- Turf Mgmt-Park Authority Athletic Fields - (county-wide mgmt to include staff and operating expenses to perform a comprehensive maintenance program on PA athletic fields to include lighting, irrigation systems, all field amenities and athletic field playing surface.)
- Turf Mgmt-FCPS Athletic Fields - (county-wide limited contracted maintenance program to include mowing, seeding, aerating, infield renovations and grooming, and irrigation systems maintenance on select school fields.)
- General Grounds Maintenance - (county-wide mgmt and maintenance including staff and operating costs associated with grounds, signs, benches, fences, trash cans, dog parks and non-rentable picnic areas and shelters.

- Infrastructure - (grounds mgmt and maintenance including staff and operating costs associated with PA roadways, parking lots and storm water management features)
- Forestry - (county-wide mgmt and maintenance including staff and operating costs associated with PA trees)
- Trails - (county-wide mgmt and maintenance including staff and operating costs associated with surfaced and non-surfaced PA trails and sidewalks.)
- Playgrounds - (county-wide mgmt and maintenance including staff and operating costs associated with PA playgrounds and tot lots.)
- Courts – Basketball - (county-wide mgmt and maintenance including staff and operating costs associated with PA basketball courts to include goals and playing surface.)
- Courts – Tennis - (county-wide mgmt and maintenance including staff and operating costs with PA tennis courts to include fencing, nets and playing surface and practice walls.)
- Courts – Misc. - (county-wide mgmt and maintenance including staff and operating costs associated with Volleyball, Horseshoe and Shuffleboard)

Building Management and Maintenance

Organization-wide professional building management and maintenance.

- Historic Structures - (county-wide mgmt and maintenance including staff and operating costs with historic buildings and structures.)
- Facilities (full service) - (county-wide mgmt and maintenance including staff and operating costs associated with clubhouses, HPRS rental facilities, maintenance buildings, nature centers and other buildings with systems.)
- Structures (limited or no service) - (county-wide mgmt and maintenance including staff and operating costs associated with non-rentable picnic shelters, barns, and other buildings without systems.)
- Pump Houses/Greenhouses - (county-wide mgmt and maintenance including staff and operating associated with pump houses and green houses.)

Equipment Management and Maintenance

Organization-wide professional equipment management and maintenance.

- Grounds maintenance equipment - (county-wide mgmt and maintenance including staff and operating costs associated with grounds equipment (tractors, utility vehicles, infield conditioners, mowers, etc).)

APPENDIX E

Fairfax County Park Authority: FY 2013 - 2015 Financial Sustainability Plan - Core Services Analysis Summary

	Total Cost (Expenses)	Cost Recovery Factor	Primary Fund Support/%	Secondary Fund Support/%	Tertiary Fund Support/%	Capitalized Expense Factor	Funded to Std./%	Program Condition (current)	Outlook (1-3 years)	Competitive Position	User Benefit Factor	Audience	Considerations: Core Funding Criteria	Considerations: Policy Position	Considerations: Cost Recovery Target	Considerations: Recommended Strategy
Short/Long Range Planning																
Long Range Planning	$292,252	0.94	001 - 85%	303 - 15%	-	-		Steady	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Master Planning	$224,295	0.94	001 - 81%	303 - 19%	-	-		Steady	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Development Review	$268,242	0.94	001 - 92%	303 - 8%	-	-		Steady	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function
Capital Projects																
Scope & Design Phase	$848,140	0.94	370 - 73%	371 - 14%	001/303 - 13%	-		Steady	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function in support of bond program
Construction Phase	$1,260,440	0.94	370 - 74%	371 - 14%	001/303 - 12%	-		Steady	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function in support of bond program
Real Estate Services																
Land Acquisition/Land Records	$207,845	0.94	370 - 61%	001 - 39%	-	-		Steady	Decline	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Easements	$199,319	**1.38**	371 - 95%	001 - 5%	-	-		Steady	Level	Low	4	Narrow	Merit	Medium	**1.45**	"Heart" - Core function.
Rental Property Management	$299,642	0.92	170 - 81%	001 - 19%	-	0.34		Steady	Decline	High	1	Narrow	Revenue	Medium	0.00	"Divest" - Non-core function. See recommend. A1
Telecom License Program	$86,550	**8.47**	371 - 99%	001 - 1%	-	-		Growing	Grow	Low	3	Narrow	Revenue	High	**9.00**	"Grow" - Growth potential. See recommend. C7
Professional Survey	$246,099	0.94	001 - 51%	370 - 42%	371 - 7%	-		Steady	Level	Medium	3	Broad	Public	Medium	0.94	"Heart" - Core function.
Grounds Management & Maintenance																
Turf - FCPA Athletic Fields	$6,025,425	0.65	303 - 78%	001 - 21%	Vol - 1%	0.42	N/69%	Growing	Grow	Low	3	Broad	Merit	High	0.65	"Heart" - Core function. Recommends. B4, B5
Turf - FCPS Athletic Fields	$2,077,761	0.87	303 - 81%	001 - 19%	-	-	N/93%	Growing	Grow	Low	3	Broad	Merit	High	0.87	"Heart" - Core function.
General Grounds Maintenance	$2,053,911	0.90	001 - 89%	303 - 10%	371 - 1%	0.58	N/96%	Growing	Grow	Low	5	Broad	Public	Medium	0.90	"Heart" - Core function.
Infrastructure	$1,658,346	0.84	001 - 75%	303 - 25%	-	-	N/90%	Growing	Grow	Low	5	Broad	Public	Low	0.84	"Heart" - Core function.
Forestry	$2,285,752	0.33	001 - 94%	303 - 6%	-	-	N/35%	Growing	Grow	Low	5	Broad	Public	Low	0.33	"Heart" - Core function.
Trails	$1,202,235	0.56	001 - 91%	303 - 9%	-	1.95	N/60%	Growing	Grow	Low	4	Broad	Public	High	0.56	"Heart" - Core function.
Playgrounds	$602,922	0.86	001 - 90%	303 - 10%	-	1.42	N/90%	Steady	Grow	Medium	3	Narrow	Public	Medium	0.86	"Heart" - Core function.
Courts - Basketball/Multipurpose	$327,203	0.95	001 - 51%	303 - 49%	-	0.95	Y/102%	Steady	Grow	Medium	3	Narrow	Public	Low	0.95	"Heart" - Core function.
Courts - Tennis	$753,510	0.87	303 - 51%	001 - 49%	-	1.50	N/93%	Steady	Grow	Low	3	Narrow	Public	Low	0.87	"Heart" - Core function.
Courts - Other	$52,762	0.39	001 - 100%	-	-	0.30	N/42%	Steady	Grow	Low	3	Narrow	Public	Low	0.39	"Heart" - Core function.
Equipment Management & Maintenance																
Grounds Maintenance Equipment	$1,058,551	0.42	001 - 64%	303 - 36%	-	0.28	N/49%	Steady	Level	Medium	5	Broad	Public	Medium	0.42	"Heart" - Core function.
Building Management & Maintenance																
Facilities	$2,392,319	0.65	001 - 65%	303 - 35%	-	0.04	N/70%	Growing	Grow	Medium	3	Narrow	Public	Medium	0.65	"Heart" - Core function.
Historic Structures	$615,297	0.73	001 - 69%	303 - 31%	-	0.05	N/78%	Growing	Grow	Medium	3	Narrow	Public	High	0.73	"Heart" - Core function.
Structures	$279,252	0.76	001 - 63%	303 - 37%	-	0.24	N/82%	Growing	Grow	Medium	3	Narrow	Public	Medium	0.76	"Heart" - Core function.
Pump Houses / Green Houses	$139,125	0.82	001 - 83%	303 - 17%	-	0.17	N/87%	Steady	Level	Medium	3	Narrow	Public	Medium	0.82	"Heart" - Core function.
Resource Management																
Cultural Resource Management	$346,046	0.94	001 - 87%	Vol - 13%	-	-		Growing	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Natural Resource Management	$141,111	0.94	001 - 100%	-	-	-		Growing	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Invasive Management	$516,890	0.94	303 - 52%	Vol - 41%	001 - 7%	-		Growing	Level	Low	5	Broad	Public	High	0.94	"Heart" - Core function.
Golf																
Golf Rounds	$9,794,497	0.91	170 - 96%	Vol - 3%	001 - 1%	0.04		Steady	Level	High	2	Broad	Revenue	Low	0.92	"Heart" - Core function. See recommends. B7, C2
Golf Programs	$2,270,102	0.76	170 - 98%	001 - 1%	Vol - 1%	0.03		Steady	Level	High	1	Narrow	Revenue	Low	0.79	"Heart" - Core function.
Golf Driving Range	$1,104,702	**1.57**	170 - 98%	001 - 1%	Vol - 1%	0.08		Steady	Level	High	1	Broad	Revenue	Low	**1.57**	"Invest" - At capacity, good growth potential requiring capital expansion. See recommend. B8

Facility Admissions																
Admissions/Passes	$10,298,511	0.98	170 - 91%	001 - 5%	Vol - 4%	0.08		Growing	Grow	High	1	Broad	Revenue	Low	0.98	"Invest" - At capacity in specific areas; good growth potential requiring capital expansion. See recommends.B1,B10,B11
Water Mine	$1,156,982	**1.02**	170 - 87%	001 - 13%	-	0.08		Steady	Level	Medium	1	Narrow	Revenue	Low	**1.02**	"Invest" - Market expansion with good growth potential requiring capital expansion. See recommend. B9
Amusements	$1,458,562	0.79	001 - 53%	170 - 47%	-	0.03		Steady	Level	Medium	1	Broad	Merit	High	0.75	"Divest" - Selectively divest. See recommend. A3
Programs																
Classes	$11,124,027	0.85	170 - 85%	001 - 12%	Vol - 3%	0.07		Steady	Grow	Medium	2	Broad	Merit	Low	0.86	"Grow" - capacity to improve; See recommend. C4
Stewardship Education	$4,645,914	0.88	001 - 70%	170 - 19%	Vol - 11%	0.01		Growing	Grow	Low	3	Broad	Merit	Low	0.99	"Heart" - Core function.
Camps	$5,328,904	**1.00**	170 - 84%	001 - 11%	Vol - 5%	0.08		Steady	Grow	High	3	Broad	Merit	Low	**1.02**	"Heart" - Core function.
Rec-PAC	$1,496,186	0.78	001 - 100%	-	-	-		Growing	Grow	Low	3	Broad	Public	Low	0.75	"Heart" - Core function.
Tours	$370,272	0.98	001 - 85%	170 - 10%	Vol - 5%	0.01		Steady	Grow	High	1	Narrow	Merit	Low	**1.00**	"Heart" - Core function.
Pre-school	$406,914	0.98	170 - 95%	001 - 5%	-	0.09		Steady	Level	Medium	3	Broad	Revenue	Low	**1.00**	"Heart" - Core function.
Events	$593,420	**1.03**	170 - 58%	001 - 35%	Vol - 7%	0.05		Growing	Grow	Medium	4	Broad	Merit	High	**1.03**	"Heart" - Core function.
Retail Sales	$454,157	**1.75**	170 - 87%	001 - 10%	Vol - 3%	0.11		Declining	Level	High	1	Broad	Revenue	Low	**1.75**	"Heart" - Core function.
Facility Rentals																
Pool	$1,343,697	**1.22**	170 - 96%	001 - 4%	-	0.09		Growing	Level	Low	2	Narrow	Revenue	Low	**1.22**	"Heart" - Core function.
Camping	$298,195	**1.51**	170 - 84%	001 - 16%	-	0.09		Growing	Grow	Medium	2	Broad	Merit	Low	**1.75**	"Heart" - Core function
Room & Special Facilities	$652,098	**2.04**	170 - 95%	001 - 4%	Vol - 1%	0.12		Growing	Grow	Low	2	Broad	Merit	Low	**2.20**	"Heart" - Core function.
Historic Property	$421,921	0.96	170 - 75%	001 - 18%	303 - 7%	0.05		Steady	Level	High	1	Narrow	Merit	Low	0.91	"Heart" - Core function.
Picnics	$395,070	**1.30**	170 - 74%	001 - 26%	-	0.07		Growing	Grow	Low	2	Broad	Merit	Low	**1.30**	"Grow" - Expamsion possible with new facilities,Recommend. B6
Park Use Permits	$60,894	**3.34**	170 - 94%	001 - 6%	-	0.23		Growing	Grow	Low	2	Broad	Revenue	Medium	**3.50**	"Heart" - Core function.

Short/Long Range Planning	Long Range Planning	Master Planning	Development Review	Total
Income & Budget Support				
001 Support	233,631	169,947	231,253	634,830
303 Support	40,244	40,244	20,122	100,611
Total Support	273,875	210,191	251,375	735,441
Direct & Indirect Expenses				
Direct - Personnel	226,794	176,931	229,945	633,670
Direct - Operating	4,975	3,881	5,044	13,900
Indirect	42,106	29,380	16,386	87,871
Total Expenses	273,875	210,191	251,375	735,441
Overhead				
Agency Overhead Share	18,377	14,104	16,867	49,348
Total Cost (Total Expenses+Ovhd)	292,252	224,295	268,242	784,789
Capitalized Expenses				
Annualized Amount.	0	0	0	0
Cost Recovery (Total Expenses)	100.00%	100.00%	100.00%	100.00%
Cost Recovery (Total Cost)	93.71%	93.71%	93.71%	93.71%
Cost Recovery (Total Exp+Capitalized Exp)	93.71%	93.71%	93.71%	93.71%
Cost Recovery Target	94.00%	94.00%	94.00%	

Capital Projects	Scope and Design Phase	Construction Phase	Total
Income & Budget Support			
370 Support	584,066	876,099	1,460,165
371 Support	112,143	168,215	280,358
001 Support	48,199	61,269	109,468
303 Support	50,400	75,600	126,000
Other Support			0
Total Support	794,808	1,181,183	1,975,991
Direct & Indirect Expenses			
Direct - Personnel	673,722	1,023,879	1,697,601
Direct - Operating	7,797	11,696	19,493
Indirect	113,289	145,608	258,897
Total Expenses	794,808	1,181,183	1,975,991
Overhead			
Agency Overhead Share	53,332	79,257	132,589
Total Cost (Total Expenses+Ovhd)	848,140	1,260,440	2,108,580
Capitalized Expenses			
Annualized Amount.	0	0	0
Cost Recovery (Total Expenses)	100.00%	100.00%	100.00%
Cost Recovery (Total Cost)	93.71%	93.71%	93.71%
Cost Recovery (Total Exp+Capitalized Exp)	93.71%	93.71%	93.71%
Cost Recovery Target	94.00%	94.00%	

Real Estate Services	Land Acquisition /Land Records	Easements	Rental Property Management	Telecom License Program	Professional Survey	Total
Income & Budget Support						
170 Income			223,533			223,533
370 Support	119,603				96,036	215,639
371 Support		260,565		725,000	16,150	1,001,715
001 Support	75,173	13,780	53,544	8,280	118,438	269,215
Total Support	194,776	274,345	281,577	733,280	230,624	1,714,602
Direct & Indirect Expenses						
Direct - Personnel	169,398	161,408	93,428	61,230	216,246	701,710
Direct - Operating	2,780	2,780	125,010	2,780	2,780	136,130
Indirect	22,598	22,598	62,362	17,098	11,598	136,254
Total Expenses	194,776	186,786	280,800	81,108	230,624	974,094
Overhead						
Agency Overhead Share	13,069	12,533	18,842	5,442	15,475	65,362
Total Cost (Total Expenses+Ovhd)	207,845	199,319	299,642	86,550	246,099	1,039,456
Capitalized Expenses						
Annualized Amount.	0	0	95,497	0	0	95,497
Cost Recovery (Total Expenses)	100.00%	146.88%	100.28%	904.08%	100.00%	176.02%
Cost Recovery (Total Cost)	93.71%	137.64%	93.97%	847.23%	93.71%	164.95%
Cost Recovery (Total Exp+Capitalized Exp)	93.71%	137.64%	71.26%	847.23%	93.71%	151.07%
Cost Recovery Target	94.00%	145.00%	0.00%	900.00%	94.00%	

Grounds Management & Maintenance	Turf - FCPA Fields	Turf - FCPS Fields	General Grounds Maint.	Infrastructure	Forestry	Trails	Playgrounds	Courts - Basketball/Multi-Use	Courts - Tennis	Courts - Other	Total
Income & Budget Support											
371 Support			12,000								12,000
001 Revenue		250,000									250,000
001 Support	816,047	90,537	1,655,748	1,039,238	706,831	614,149	462,891	157,423	323,453	20,564	5,886,881
303 Support	3,030,000	1,472,535	185,576	353,000	43,500	59,000	52,800	154,100	334,100		5,684,611
Other Support	52,000										52,000
Total Support	3,898,047	1,813,072	1,853,324	1,392,238	750,331	673,149	515,691	311,523	657,553	20,564	11,885,492
Direct & Indirect Expenses											
Direct - Personnel	2,885,652	88,000	1,040,749	181,082	1,678,102	750,966	434,188	134,543	209,637	43,485	7,446,404
Direct - Operating	1,631,804	1,858,341	377,749	1,310,841	212,850	341,309	119,946	57,851	178,164	4,850	6,093,705
Indirect	1,129,086	769	506,262	62,145	251,070	34,363	10,876	114,234	318,328	1,109	2,428,242
Total Expenses	5,646,542	1,947,110	1,924,760	1,554,068	2,142,022	1,126,638	565,010	306,628	706,129	49,444	15,968,351
Overhead											
Agency Overhead Share	378,883	130,651	129,151	104,278	143,730	75,597	37,912	20,575	47,381	3,318	1,071,476
Total Cost (Total Expenses+Ovhd)	6,025,425	2,077,761	2,053,911	1,658,346	2,285,752	1,202,235	602,922	327,203	753,510	52,762	17,039,827
Capitalized Expenses											
Annualized Amount.	2,383,000	0	0	900,000	0	2,201,570	800,000	290,000	1,062,000	15,000	7,651,570
Cost Recovery (Total Expenses)	69.03%	93.12%	96.29%	89.59%	35.03%	59.75%	91.27%	101.60%	93.12%	41.59%	74.43%
Cost Recovery (Total Cost)	64.69%	87.26%	90.23%	83.95%	32.83%	55.99%	85.53%	95.21%	87.27%	38.98%	69.75%
Cost Recovery (Total Exp+Capitalized Exp)	46.36%	87.26%	90.23%	54.42%	32.83%	19.78%	36.76%	50.47%	36.22%	30.35%	48.14%
Cost Recovery Target	65.00%	87.00%	90.00%	84.00%	33.00%	56.00%	86.00%	95.00%	87.00%	39.00%	

Equipment Management & Maintenance	Grounds Maintenance Equipment	Total
Income & Budget Support		
001 Support	280,387	280,387
303 Support	160,000	160,000
Total Support	440,387	440,387
Direct & Indirect Expenses		
Direct - Personnel	409,898	409,898
Direct - Operating	564,388	564,388
Indirect	17,703	17,703
Total Expenses	991,989	991,989
Overhead		
Agency Overhead Share	66,562	66,562
Total Cost (Total Expenses+Ovhd)	1,058,551	1,058,551
Capitalized Expenses		
Annualized Amount.	326,800	326,800
Cost Recovery (Total Expenses)	44.39%	44.39%
Cost Recovery (Total Cost)	41.60%	41.60%
Cost Recovery (Total Exp+Capitalized Exp)	31.79%	31.79%
Cost Recovery Target	42.00%	

Building Management & Maintenance	Facilities	Historic Structures	Structures	Pump Houses / Green Houses	Total
Income & Budget Support					
001 Support	1,012,700	312,761	135,098	94,447	1,555,006
303 Support	549,500	137,375	78,500	19,625	785,000
Total Support	1,562,200	450,136	213,598	114,072	2,340,006
Direct & Indirect Expenses					
Direct - Personnel	1,607,966	378,455	172,661	83,696	2,242,778
Direct - Operating	543,178	161,520	42,062	16,696	763,456
Indirect	90,744	36,632	46,969	29,985	204,330
Total Expenses	2,241,888	576,607	261,692	130,377	3,210,564
Overhead					
Agency Overhead Share	150,431	38,690	17,560	8,748	215,429
Total Cost (Total Expenses+Ovhd)	2,392,319	615,297	279,252	139,125	3,425,993
Capitalized Expenses					
Annualized Amount.	92,625	28,500	63,467	22,233	206,825
Cost Recovery (Total Expenses)	69.68%	78.07%	81.62%	87.49%	72.88%
Cost Recovery (Total Cost)	65.30%	73.16%	76.49%	81.99%	68.30%
Cost Recovery (Total Exp+Capitalized Exp)	62.87%	69.92%	62.32%	70.69%	64.41%
Cost Recovery Target	65.00%	73.00%	76.00%	82.00%	

Resource Management	Cultural Resources	Natural Resources	Invasive Management	Total
Income & Budget Support				
001 Support	283,686	132,238	36,388	452,312
303 Support			250,000	250,000
Other Support	40,600		198,000	238,600
Total Support	324,286	132,238	484,388	940,912
Direct & Indirect Expenses				
Direct - Personnel	294,533	117,250	322,388	734,171
Direct - Operating	1,800	1,000	162,000	164,800
Indirect	27,953	13,988		41,941
Total Expenses	324,286	132,238	484,388	940,912
Overhead				
Agency Overhead Share	21,760	8,873	32,502	63,135
Total Cost (Total Expenses+Ovhd)	346,046	141,111	516,890	1,004,047
Capitalized Expenses				
Annualized Amount.	0	0	0	0
Cost Recovery (Total Expenses)	100.00%	100.00%	100.00%	100.00%
Cost Recovery (Total Cost)	93.71%	93.71%	93.71%	93.71%
Cost Recovery (Total Exp+Capitalized Exp)	93.71%	93.71%	93.71%	93.71%
Cost Recovery Target	94.00%	94.00%	94.00%	

Golf	Golf Rounds	Golf Programs	Golf Driving Range	Total GOLF
Income & Budget Support				
170 Income	8,541,868	1,693,861	1,704,433	11,940,162
001 Support	140,249	22,979	15,093	178,322
Other Support	250,793	13,933	13,933	278,659
Total Support	8,932,910	1,730,773	1,733,459	12,397,143
Direct & Indirect Expenses				
Direct - Personnel	4,157,124	1,040,987	512,553	5,710,664
Direct - Operating	2,977,959	651,745	199,696	3,829,400
Indirect	773,385	181,620	68,405	1,023,410
Total Expenses	7,908,468	1,874,352	780,654	10,563,474
Overhead				
Agency Overhead Share	530,658	125,769	52,382	708,809
Total Operating Income	493,784	(269,347)	900,423	1,124,860
Debt Service				
Debt Service Share	1,355,371	269,981	271,666	1,897,019
Net Operating Income	(861,587)	(539,329)	628,757	(772,159)
Total Cost (Total Expenses+Ovhd+Debt)	9,794,497	2,270,102	1,104,702	13,169,302
Capitalized Expenses				
Annualized Amount.	298,965	59,285	59,655	417,906
Cost Recovery (Total Expenses)	112.95%	92.34%	222.05%	117.36%
Cost Recovery (Total Cost)	91.20%	76.24%	156.92%	94.14%
Cost Recovery (Total Exp+Capitalized Exp)	88.50%	74.30%	148.88%	91.24%
Cost Recovery Target	92.00%	79.00%	157.00%	

Facility Admissions	Admissions/Passes	Water Mine	Amusements	Total
Income & Budget Support				
170 Income	9,176,495	1,026,692	534,166	10,737,352
001 Support	470,298	156,585	612,284	1,239,167
Other Support	405,637			405,637
Total Support	10,052,429	1,183,277	1,146,450	12,382,156
Direct & Indirect Expenses				
Direct - Personnel	5,458,722	647,891	1,090,737	7,197,350
Direct - Operating	2,719,084	353,223	229,842	3,302,150
Indirect	1,473,127	83,116	46,267	1,602,510
Total Expenses	9,650,933	1,084,230	1,366,847	12,102,010
Overhead				
Agency Overhead Share	647,578	72,752	91,715	812,045
Total Cost (Total Expenses+Ovhd)	10,298,511	1,156,982	1,458,562	12,914,055
Capitalized Expenses				
Annualized Amount.	758,459	84,858	44,150	887,467
Cost Recovery (Total Expenses)	104.16%	109.14%	83.88%	102.31%
Cost Recovery (Total Cost)	97.61%	102.27%	78.60%	95.88%
Cost Recovery (Total Exp+Capitalized Exp)	90.91%	95.28%	76.29%	89.72%
Cost Recovery Target	98.00%	102.00%	75.00%	

Programs	Classes	Stewardship Education	Camps	Rec-PAC	Tours	Pre-school	Events	Retail Sales	Total PROGRAMS
Income & Budget Support									
170 Income	8,024,627	776,019	4,509,160		36,684	377,549	355,278	690,956	14,770,272
001 Support	1,154,456	2,849,210	599,884	1,173,979	307,245	19,291	212,101	78,108	6,394,275
Other Support	286,593	457,451	228,726		18,298		45,745	27,447	1,064,260
Total Support	9,585,677	4,582,680	5,337,770	1,173,979	362,227	396,840	613,124	796,510	22,848,807
Direct & Indirect Expenses									
Direct - Personnel	5,605,901	2,990,579	2,128,728	1,002,758	80,569	223,264	213,373	89,695	12,334,866
Direct - Operating	3,052,389	416,808	1,860,162	111,791	207,852	115,731	93,854	272,890	6,131,478
Indirect	1,766,250	946,388	1,004,929	287,556	58,568	42,333	248,878	63,015	4,417,917
Total Expenses	10,424,540	4,353,775	4,993,819	1,402,105	346,989	381,327	556,105	425,600	22,884,260
Overhead									
Agency Overhead Share	699,487	292,138	335,085	94,081	23,283	25,587	37,315	28,558	1,535,534
Total Cost (Total Expenses+Ovhd)	11,124,027	4,645,914	5,328,904	1,496,186	370,272	406,914	593,420	454,157	24,419,794
Capitalized Expenses									
Annualized Amount.	723,081	56,267	393,409	0	1,795	34,406	29,334	46,025	1,284,318
Cost Recovery (Total Expenses)	91.95%	105.26%	106.89%	83.73%	104.39%	104.07%	110.25%	187.15%	99.85%
Cost Recovery (Total Cost)	86.17%	98.64%	100.17%	78.46%	97.83%	97.52%	103.32%	175.38%	93.57%
Cost Recovery (Total Exp+Capitalized Exp)	80.91%	97.46%	93.28%	78.46%	97.36%	89.92%	98.45%	159.24%	88.89%
Cost Recovery Target	86.00%	99.00%	102.00%	75.00%	100.00%	100.00%	103.00%	175.00%	

FACILITY RENTALS	Pool	Camping	Room & Special Facilities	Historic Property	Picnics	Park Use Permits	Total
Income & Budget Support							
170 Income	1,572,498	378,530	1,259,899	302,695	378,878	190,917	4,083,416
001 Support	66,200	71,442	53,539	74,164	136,231	12,696	414,272
303 Support				26,396			26,396
Other Support			18,298				18,298
Total Support	1,638,698	449,972	1,331,736	403,255	515,108	203,613	4,542,382
Direct & Indirect Expenses							
Direct - Personnel	787,534	184,483	295,857	221,296	156,110	6,618	1,651,899
Direct - Operating	321,455	79,016	235,447	174,094	84,290		894,303
Indirect	150,215	15,946	79,790		129,827	50,447	426,224
Total Expenses	1,259,204	279,444	611,094	395,390	370,228	57,065	2,972,425
Overhead							
Agency Overhead Share	84,493	18,751	41,004	26,531	24,842	3,829	199,450
Total Cost (Total Expenses+Ovhd)	1,343,697	298,195	652,098	421,921	395,070	60,894	3,171,875
Capitalized Expenses							
Annualized Amount.	109,782	26,427	76,249	21,375	25,081	13,329	162,460
Cost Recovery (Total Expenses)	130.14%	161.02%	217.93%	101.99%	139.13%	356.81%	152.82%
Cost Recovery (Total Cost)	121.95%	150.90%	204.22%	95.58%	130.38%	334.37%	143.21%
Cost Recovery (Total Exp+Capitalized Exp)	119.60%	138.61%	182.84%	90.97%	122.60%	274.33%	136.23%
Cost Recovery Target	122.00%	175.00%	220.00%	91.00%	130.00%	350.00%	

APPENDIX F

Fairfax County Park Authority
FY 2013 – 2015 Financial Sustainability Plan

Core Services Analysis – Evaluation Criteria Definitions

1. *Evaluative Criteria* used for each CORE service:

Total Cost (Expenses) – The total values of annual expenses necessary to support this program. It represents the total of all funds and support.

Cost Recovery Factor – Represented as: 1.0 = 100% cost recovery. This measure would include all liabilities, income and debt service. It would not include capitalized expenses.

Primary Fund Support - %
Secondary Fund Support - %
Tertiary Fund Support - %
Identifies the primary, secondary and tertiary source of funding that is designated to support the program and the percentage (%) of the total program supported by each fund.

Capitalized Expenses Factor – The annual capitalized expenses for repair and replacement of facility components and systems over the life-cycle of the facility. This factor is represented as a portion of the annual total liabilities. Example: If Rec. Center "A" has annual total liabilities of $1,500,000 and a annualized capital expense amount of $250,000 the Capital Expense Factor would be: 0.16.

Funded to Standard / % – Whether or not the program activity is funded to the adopted Park Authority maintenance standards for the specific program. Represented as: Y-yes; N-no. Also, The percentage of the program funded to standard is also represented.

Program Condition (current) – In terms of the program life-cycle, the estimated present day position of performance is represented as: Declining – program activity and performance is waning; Steady – program activity and performance remains virtually unchanged; Growing – program activity and performance is increasing.

Program Outlook (1-3 years) – In terms of the program life-cycle, the projected activity and performance for the next 1-3 years. Represented as: Decline – program activity and performance will decline; Level – program activity and performance will remain virtually unchanged; Grow – program activity and performance will increase.

Competitive Position – The degree of existing competition both public and private in the market area. Represented as: Low, Medium, or High. Where High represents strong competition from multiple sources in the market area.

User Benefit Factor – Using a scale ranging from *Individual* to *Community* this represents the degree of benefit received by the end-users of the program or service. Represented as:

1 – Solely Individual Benefit (example – private lessons; individual golfer; resale activities; private lessons)

2 – Mostly Individual Benefit (example – group learn to swim lessons; competitive events)

3 – Individual/Community Benefit (example – RecPac; RMD programs; athletic field maintenance)

4 – Community/Individual Benefit (example – trails; summer concert series)

5 – Community Benefit (example – resource management; park maintenance; stream valley protection…)

Audience – The relative scope of the existing or potential customer audience for this service. Represented as: N-narrow; B-broad.

Core Funding Criteria – Represented as one of the following:

- Public – A program or service that benefits all people in the community is supported by tax funds (full tax fund subsidy) and no user fees are charged (Fund 001/303)
- Merit – A program or service where both individuals and the community or portions of the community receive benefits and is supported both by tax funds (partial tax fund subsidy) and individual user fees. (Funds 001/303 & 170)
- Revenue – A program or service that exclusively benefits the individual user and is supported soley by user fees. (Fund 170)

Policy Position – The level of demonstrated or potential political interest in the value, benefit and future of the program. Represented as: L-low; M-medium; H-high.

Cost Recovery Target – The cost recovery factor that is determined to be the optimal cost recovery target to be achieved at the end of the Business Plan time period.

2. ***Recommended Strategy Definitions*** **to be used for each CORE service:**

- "Heart" – This is a core function or service of the organization that is fundamental to the mission and purpose and is valued highly by the citizens.

- "Grow" – This is a core function or service that has good net-revenue growth potential.

- "Divest" – This is a non-essential core service or program that can be removed from the array of programs and services of the organization with minimal impact or allowed to be provided outside the management of the organization.

- "Invest" – This is a core function or program that has strong net-revenue potential with an investment to provide growth or additional capacity.

APPENDIX G

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Core Services Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
A1. Core Services Program Funding	There needs to be a clear identification of which core programs would be funded through the tax supported funds appropriated by the Board of Supervisors and which programs would be partially or fully funded through revenue. This is an essential step in developing a strategy for long term sustainability.	Identify those core programs and activities that would be funded through allocations from the General Fund (001) and/or County Construction Fund (303). Some programs could be funded through a mix of tax supported funds and Park Revenue funds. Begin: FY 2012
A2. Residential Park Houses Rental Program	Currently there are 19 residential rental properties in the Rental Property Program utilized for residential purposes, of which 12 are occupied. The costs for maintaining the program exceed the revenues earned and annualized capital expenses would result in a total cost recovery of only 70%. In addition, the program only serves a narrow audience with a low benefit factor.	Divest Program / $175K / 2008 Bond Project to demolish / Save $118K annually in costs / Redistribute saved costs to existing programs back to Park Operations maintenance programs. Program underway, will be divested by 2015. Began: FY 2011
A3. Amusements	Amusements include all carrousels, the Burke Lake Train, excursion boats, and min-golf. Annual expenses to maintain all the features and equipment have been steadily increasing.	Selectively Divest – Consider alternatives to low volume/high cost amusements while evaluating the impact of the general fund support for the program. Goal is to improve the cost recovery including possible divestiture and/or out-sourcing. Begin: FY 2012

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Core Services Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
A4. Incorporate Capitalized Expenses as a mandatory cost of services	As part of the annual budget and program development a factor for capitalized expenses must be included in the overall cost of services. This capitalized expense allocation would be used for major system (lighting, HVAC, roof, etc.) replacements over the life of the building or facility. The annual amount would not include funds for whole building or facility replacements.	Incorporate Capitalized Expenses as a percentage of the annual program/activity expenses (or exact costs if known) and at the end of each fiscal year, transfer the funds into a required maintenance reserve specifically designated for capital expenses. Begin: FY 2015

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Business Growth Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
B1. Park Entrance Fees	Implement park entrance fees for Burke Lake; Lake Accotink; Lake Fairfax and Riverbend Parks. Fees to be charged seasonally (weekends only April-October) on a per vehicle basis. Non-county resident fees will be higher than county resident fees. Discounted annual pass option will be available for county residents only. Impacts on neighborhood parking will be explored and addressed prior to implementation. Fees previously adopted in 2009 and are in the approved fee schedule.	New Fee Program / $50K (Fund 371) to implement / Start at the beginning of the 2012 season / $705K/year net revenue. Begin: FY 2013 FY 2013 - $250,000 FY 2014 - $705,000 FY 2015 - $705,000 FY 2016 - $705,000 FY 2017 - $775,000
B2. Energy Management Program	For energy efficiency and energy conservation projects primarily in RECenters, priority is for projects with an approximately four year payback period and for economic life of equipment, safety, quality of service, and maintenance within revenue generating facilities.	Invest – New Program / $187.5K/year ($750K total) 2012 bond funding needed / Implement over 4 years / Payback in year 7. Begin: FY 2013 Net Annual Return: FY 2014 - $50,000 FY 2015 - $150,000 FY 2016 - $300,000 FY 2017 - $500,000

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Business Growth Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
B3. Athletic Field Lighting Cost Recovery	Implement hourly lighting fees (est. $8-$10 hour) to recover all direct and indirect costs for lighting 106 Park Authority athletic fields. Costs include staff time spent programming the lighting schedules, inspecting the lighting systems, and managing contracted services to repair the lights; electrical utilities; and contracted services to manage and maintain the lighting.	New Fee Program / Annual revenue generated to fund the capitalized expense reserve for athletic field lighting system repair and maintenance. Annual operating costs to remain funded by county construction fund (303). Begin: FY 2013. Net Annual Return: FY 2013 - $200,000 FY 2014 - $400,000 FY 2015 - $400,000 FY 2016 - $400,000 FY 2017 - $425,000

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Business Growth Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
B4. Sports Tournaments	Program annual multi-sport tournaments with community partners that will supplement those scheduled by Athletic Services. With the inventory of nearly 30 synthetic turf fields in the Park Authority, tournaments can now be scheduled outside the traditional use period of April through October. Initial proposal is to implement two tournaments. A November "Thanksgiving" and March "Kick-off" tournament for rectangle sports.	Invest - New Program / Staffing investment first year of $65K from fund 170 / Net return of $300K in year 1 building to $2.0M/year in year 5. Net revenue received to be directed to the capitalized expenses reserve for the repair, maintenance and replacement of turf fields. Begin: FY 2013 Net Annual Return: FY 2013 - $300,000 FY 2014 - $600,000 FY 2015 - $1,000,000 FY 2016 - $1,500,000 FY 2017 - $2,000,000
B5. Twin-Lakes Golf Course – Oaks Room Expansion & Additional Practice Putting Green	Expand Oak Room at Twin Lakes Golf Course by 2,000 S.F. Additional space is needed to allow site to meet current and future demand for lucrative full size golf outings and rentals not possible at this time in undersized room. Currently occupancy limit is 78 persons; require 150 occupancy for full tournaments. Putting green needed to compliment large outings on a 36-Hole complex.	Invest – Expanded Program / Design with $80K of 2008 bond funds / $1 M / 2012 Bond Project Open by FY 2014 (6 mos.) Net Annual Return: FY 2014 - $150,000 FY 2015 - $275,000 FY 2016 - $350,000 FY 2017 - $350,000

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Business Growth Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
B6. Burke Lake - Driving Range Expansion	Expand current golf course driving range by 25-30 stations to better accommodate demand. This project would be incorporated into the existing clubhouse replacement 2008 park bond project.	Invest – Expanded Program / Design with $250K 2008 bond funds / $2.5M additional 2012 bond funding needed Open in FY 2015 (full) Net Annual Return: FY 2015 - $125,000 FY 2016 - $185,000 FY 2017 - $250,000
B7. Lake Fairfax "Water Mine" Phase II Expansion	Expand the Water Mine facility to attract the market of 11-14 age group to provide a 6 - slide pool located at the north end of the water park.	Invest – Expanded Program / 2012 Bond Project /Design with $400k of 2008 bond funds/$5.25M Open in FY 2015 (1 mo.) Net Annual Return: FY 2015 - $75,000 FY 2016 - $300,000 FY 2017 - $350,000

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Business Growth Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
B8. Spring Hill RECenter Expansion (Fitness) ----------	Provide a 15,000 S.F. expansion to the existing center to provide 7,500 S.F. of fitness space and 7,500 S.F. of multi-purpose space, locker room and restroom expansion. Renovate approximately 5,000 of existing floor space (lobby, existing fitness room and related spaces) to integrate use and flow of the addition. ----------	Invest – Expanded Program / $4.9875M / 2012 Bond Project Open by FY 2015 (6 mos.) Net Annual Return: FY 2015 - $200,000 FY 2016 - $450,000 FY 2017 - $600,000 ----------
B9. Oak Marr RECenter Expansion (Fitness)	Provide a 10,000 S.F. expansion to the existing center for additional fitness space and to renovation and reconfigure upstairs space to improve traffic flow and control at check-in; re-program and reconfigure existing spaces/corridors to access new addition on the upper and lower levels.	Invest – Expanded Program / Design with $450K of 2008 bond funds / $4.75M / 2012 Bond Project Open by FY 2015 (6 mos.) FY 2015 - $150,000 FY 2016 - $400,000 FY 2017 - $550,000
B10. Laurel Hill Sportsplex	Development of Phase I (9 outdoor rectangular fields) with all associated infrastructure improvements for actively managed fee-based artificial turf complex.	Invest - New Program / $40M / $1.94M in 2008 Bond for Partnership Seed Money/ (TBD) Future Bond Project Funding / Operational by (TBD) $2.2M/year net revenue. Begin: TBD

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C1. Organizational Alignment	The organization and management structure must be aligned for maximum performance for the lowest possible cost. Additionally, the structure must benefit and fully support the defined Financial Sustainability Plan outcomes. Staff will need to have the appropriate skill levels in order to be successful under this Financial Sustainability Plan.	The Director will undertake a review of organizational management capacity and alignment then execute the necessary structural changes to best meet the outcomes and goals of the Financial Sustainability Plan through a phased implementation. Emphasis will be given to the future growth and stability of business growth as well as developing a staff development (training) initiative that would support the plan. Begin: FY 2012
C2. Golf Business Review	Given the Golf Program's large debt funded capital investment, every attempt must be made to insure that the golf operations are maximizing operational, market and competitive opportunities.	Secure the services of a national level golf course business consultant to provide an overview and recommendations for the golf program's current operations, competitive position and future opportunities. Contract awarded July 2011. Begin: FY 2012

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C3. Acquisition, Park Planning & the Sustainability Model	The current methodology for acquiring property or developing a park master plan does not take into consideration the elements of annual and lifetime facility and program costs. These need to be incorporated prior to acquisition and master plan approval so that the full operational impact and cost-to-own information is known.	Implement the use of the sustainability model into all new acquisition and master plan projects and make park policy changes as necessary. Begin: FY 2013
C4. Program Level Cost Analysis	The development of the sustainability model for macro level review of the core services provided a unique approach to study the overall impact of program cost. This approach and model can be utilized at the lower levels of each program/activity areas to better develop annual strategies for improving activity level cost recovery targets.	Through the annual budget and work plan processes, incorporate the application of program level cost analysis (sustainability model) for all program areas. (Note: Implementation of FOCUS will determine the schedule for the financial system support for program based budgeting) Begin: FY 2014
C5. Program Performance Measures	The current system of performance measures and productivity indicators are not comprehensive enough to be used to measure the incremental progress of Financial Sustainability Plan initiatives and overall programs.	Develop a set of targeted performance measure that can represent the incremental progress for all programs/activity areas and Financial Sustainability Plan initiatives and compare to benchmark data and performance targets. Begin: FY 2013

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C6. Fiscal, User Fee & Pricing Policies	Fiscal, User Fee & Pricing policies are essential in guiding the board when making business policy decisions. These policies can address the foundational purpose for charging fees and address the philosophical approach to cost recovery and service subsidies. The existing fee policy would need to be reviewed and revised (if necessary) and a new (companion) pricing policy would need to be developed.	Initiate a review of existing Fiscal (510) User Fee (403) policies and develop a new pricing policy. Begin: FY 2012

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C7. Telecommunications Policy	The Telecommunications Program has undergone a program review, incorporating a new master license agreement to require licensing of all possible co-locations on a given monopole up-front. Future options could include: Pre-screening areas within the Park Authority's land holdings for impacts from monopoles and publishing mapped areas where monopoles could be accepted without impact. Implement an administrative review process for co-locations on Dominion Virginia Power lines or monopoles that have already been licensed but did not accommodate the additional co-location. Opportunities: The suggested changes would provide an opportunity to incorporate new licenses to increase revenue and allow for designating revenue for specific Park Authority initiatives.	Initiate a review of the existing Telecommunications Policy. Begin: FY 2012

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C8. Commercial Leasing of Park Property	The Park Authority owns certain parcels that, through the location of the parcel adjacent to other uses, or its underlying zoning and physical characteristics may lend them to be used in a successful long term lease. A long term lease may provide an opportunity to negotiate for park facilities for public use with the cost leveraged by a private partner. In some instances the lease could result in positive lease revenues to the Park Authority on a long term basis.	Initiate a review of the existing inventory of park property that may be suitable for leasing and complete a review of the land acquisition policy. If opportunities are found to exist, pursue policy change to support the leasing option. Begin: FY 2013
C9. Natural Resource Mitigation	Natural Resource Mitigation can be accomplished in three ways: Direct Project Mitigation – Provide mitigation to offset impacts from a singular project. Sole Source Banking – Complete stream bank improvements with County Staff and establish bank for use to offset impacts from future County projects. Entrepreneurial Bank - Establish an Entrepreneurial Agreement with Commercial Partner to improve streams and bank credits. Credits can be sold as a commercial commodity to offset impacts from other development projects in the Watershed.	Partner with DPWES SWM to provide stream bank improvement projects throughout the county that could be used to offset impacts from other County projects, improve streams to satisfy Chesapeake Bay requirements and provide funding for stream improvements and other projects. Initiate Park Authority policy review to support the initiative. Begin: FY 2013

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**General Description**	**Action / Investment / Return**
C10. Sustainable Endowments	The FCPA does not have an endowment program which could appropriately be managed through the FCPF. Investment revenue from endowment funds would provide an additional revenue funding source.	Conduct a feasibility study through the Fairfax County Park Foundation by FY2013. Identify resources required to plan and execute a successful endowment campaign. Build endowment investment to eventually sustain or expand existing or identified park programs. Begin: FY 2012

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**Initiative/Program**	**Initiative/Program**
C 11. Signage & Branding	Engage in a multi-year project to evaluate and update existing branding and signage. Develop a branding approach for the purpose of clearly and uniquely identifying the Fairfax County Park Authority (organization) its products and services to all residents, citizens and customers. This effort would engage the support of a communication and design consultant to develop; test and design branding approach options. This initiative is envisioned to be a multi-year effort with the first phase to be focused on the evaluation of the current brand identity and the creation of a new brand identity. The second phase would be to apply the new brand identity through new signage (interior and exterior) for all major revenue producing facilities and programs. Concurrently the new brand identity would be gradually phased-in for all publications and collateral materials. The third phase would focus on re-signage of all parks and facilities.	Begin: FY 2013

Fairfax County Park Authority: FY 2013-2015 Financial Sustainability Plan Initiatives

Organizational Process/Policy/Structural Strategy Initiatives		
Initiative/Program	**Initiative/Program**	**Initiative/Program**
C12. Financial Sustainability Plan Updates and Reporting	The Financial Sustainability Plan will be provided to the staff, members of the Park Authority Board and members of the Board of Supervisors. Regular updates communicating the progress and successes of the plan are essential.	The PAB should update the Financial Sustainability Plan annually. During this update any new or revised recommendations should be addressed. The BOS should be formally informed of the progress of the Financial Sustainability Plan annually with quarterly updates provided to the county staff at the time of quarterly budget reviews. Begin: FY 2012 (year-end)

APPENDIX H

Fairfax County Park Authority - Financial Sustainability Plan Business Growth Recommendations
Annual Revenue and Operating Expense Estimates (a.k.a. Pro forma)

B1. Park Entrance Fees

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue		$315,000	$735,000	$735,000	$735,000	$805,000
Char. 20 Expense		$12,500	$25,000	$25,000	$25,000	$25,000
Char. 30 Expense		$2,500	$5,000	$5,000	$5,000	$5,000
Char. 60 Expense		$50,000				
Total Expense		$65,000	$30,000	$30,000	$30,000	$30,000
Net Revenue		$250,000	$705,000	$705,000	$705,000	$775,000

B2. Energy Management Program

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue			$0	$0	$0	$0
Char. 20 Expense						
Char. 30 Expense			-$50,000	-$150,000	-$300,000	-$500,000
Char. 60 Expense						
Total Expense			-$50,000	-$150,000	-$300,000	-$500,000
Net Revenue			$50,000	$150,000	$300,000	$500,000

B3. Athletic Field Lighting Cost Recovery

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue		$200,000	$400,000	$400,000	$400,400	$425,000
Char. 20 Expense						
Char. 30 Expense						
Char. 60 Expense						
Total Expense		$0	$0	$0	$0	$0
Net Revenue		$200,000	$400,000	$400,000	$400,000	$425,000

B4. Sports Tournaments

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue		$365,000	$666,300	$1,067,626	$1,568,979	$2,070,358
Char. 20 Expense		$65,000	$66,300	$67,626	$68,979	$70,358
Char. 30 Expense						
Char. 60 Expense						
Total Expense		$65,000	$66,300	$67,626	$68,979	$70,358
Net Revenue		$300,000	$600,000	$1,000,000	$1,500,000	$2,000,000

B5. Twin Lakes Golf - Oaks Room Expansion & Additional Putting Green

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue			$225,000	$375,000	$475,000	$475,000
Char. 20 Expense			$30,000	$40,000	$50,000	$50,000
Char. 30 Expense			$45,000	$60,000	$75,000	$75,000
Char. 60 Expense						
Total Expense			$75,000	$100,000	$125,000	$125,000
Net Revenue			$150,000	$275,000	$350,000	$350,000

B6. Burke Lake Golf - Driving Range Expansion

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue				$150,000	$225,000	$290,000
Char. 20 Expense				$10,000	$15,000	$15,000
Char. 30 Expense				$15,000	$25,000	$25,000
Char. 60 Expense				$0	$0	$0
Total Expense				$25,000	$40,000	$40,000
Net Revenue				$125,000	$185,000	$250,000

B7. Lake Fairfax Water Mine Phase II Expansion

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue				$155,000	$540,000	$590,000
Char. 20 Expense				$52,000	$156,000	$156,000
Char. 30 Expense				$28,000	$84,000	$84,000
Char. 60 Expense						
Total Expense				$80,000	$240,000	$240,000
Net Revenue				$75,000	$300,000	$350,000

B8. Spring Hill RECenter Expansion (Fitness)

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue				$800,000	$1,050,000	$1,200,000
Char. 20 Expense				$258,000	$258,000	$258,000
Char. 30 Expense				$342,000	$342,000	$342,000
Char. 60 Expense						
Total Expense				$600,000	$600,000	$600,000
Net Revenue				$200,000	$450,000	$600,000

B9. Oak Marr RECenter Expansion (Fitness)

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue				$700,000	$950,000	$1,100,000
Char. 20 Expense				$236,500	$236,500	$236,500
Char. 30 Expense				$313,500	$313,500	$313,500
Char. 60 Expense						
Total Expense				$550,000	$550,000	$550,000
Net Revenue				$150,000	$400,000	$550,000

B10. Laurel Hill Sportsplex

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenue*				$2,749,275	$2,831,753	$2,916,706
Char. 20 Expense**				$361,477	$379,551	$398,528
Char. 30 Expense***				$144,787	$149,130	$158,212
Char. 60 Expense****				$12,020	$12,381	$13,529
Total Expense				$518,284	$541,061	$564,884
Net Revenue	Operational by (TBD) $2.2M/year			$2,230,995	$2,290,692	$2,351,882

Note: Net revenue will finance approximately $20 million leaving $21 million gap. This is the "rental driven" model, Phase I, with 9 outdoor rectangle fields

Assumes authorization in CY 2011 - 30 months for permitting (2232, SP) and construction

* Used FY2011 information from Pro Forma - 1st full year

** Based on staff cost assumptions in Feasibility Study

*** Assumes $0 cost county insurance, includes operating (utils) and marketing expense