

Fund 80000: Park Revenue and Operating

Mission To enrich the quality of life for all members of the community through an enduring park system that provides a healthy environment, preserves natural and cultural heritage, offers inspiring recreational experiences, and promotes healthy lifestyles.

Focus The Fairfax County Park Authority (the Authority), created by legislative action in 1950, serves the most populous jurisdiction in the Virginia and Washington D.C. metropolitan area with over 1 million people. Under the direction of a Board of Supervisors' appointed 12-member Park Authority Board, the Authority works collaboratively with constituents, partners, stakeholders, government leaders, and appointees to implement Board policies, champion the preservation and protection of natural and cultural resources and facilitate the development of park and recreation programs and facilities. The Authority oversees the operation and management of a County park system with 23,632 acres, 420 parks, nine recreation centers (RECenters), eight golf courses, an ice-skating rink, 225 playgrounds, 667 public garden plots, five nature centers, three equestrian facilities, 260 Park Authority-owned athletic fields, 81 historic sites, two waterparks, a horticultural center, and more than 334 miles of trails. In addition, the Authority is also charged with routine maintenance of 452 Fairfax County Public Schools athletic fields, including 52 synthetic turf fields. The Authority has balanced the dual roles of providing recreational, fitness and wellness opportunities to citizens and serving as stewards and interpreters of Fairfax County's natural and cultural resources.



The Authority, a four-time National Gold Medal Award winner and a nationally accredited agency, is one of the largest, most diverse park systems in the nation. The agency offers leisure and recreational opportunities through an array of programmed and un-programmed resources which enrich the quality of life for all County residents. This enrichment is accomplished through the protection and preservation of open space and natural areas, nature centers, RECenters, historic sites, golf courses, athletic fields, public gardens, horticulture sites, trails, and neighborhood, community, district,

and countywide parks, as well as stewardship education, park programs, classes, camps, and tours. Delivering high-quality inclusive service in parks services is an important focus for the Park Authority as demand and usage continue to grow.

Fund 80000, Park Revenue and Operating, is supported by user fees and charges from admissions, pass sales, retail sales, equipment and facility rentals, classes and events generated at the Authority's revenue-supported facilities and is supplemented by donations and grants. Revenue-generating facilities and programs include RECenters, golf courses, nature centers, historic sites, and various other major parks. Fees offer a mechanism to support programs and services that the General Fund does not provide. As per the Financial Management Principles, revenue received is applied towards fully recovering the annual operating and maintenance costs of programs and services at these facilities. The Authority also strives to achieve an overall positive net cost recovery in order to contribute to capital renewal, maintenance, and repairs for revenue generating facilities to meet County residents' service expectations.

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

Park Board

The Authority operates under the policy oversight of a Board of Supervisors appointed 12-member Park Authority Board, in accordance with a Memorandum of Understanding with the County's Board of Supervisors. The Authority manages acquisition, preservation, development, maintenance, and operation of its assets and activities through five funds: Parks General Fund Operating Budget; Fund 80000, Park Revenue and Operating; Fund 30010, County Construction and Contributions; Fund 30400, Park Authority Bond Construction; and Fund 80300, Park Improvements. The Park Authority Board has fiduciary responsibility for the Park Revenue and Operating Fund and the Park Improvements Fund, while the County has fiduciary responsibility for the three other funds. The Authority pursues partnerships and alternate funding sources to sustain the delivery of quality services and facilities.

Current Trends

A comprehensive Parks and Recreation Needs Assessment is conducted every five to ten years to address a growing population and evolving recreation needs of County residents. The most recent Needs Assessment was completed in FY 2016. A valuable aspect of this Needs Assessment process is that the resulting community facility needs form the basis for a ten-year phased Capital Improvement Framework (CIF). The CIF provides the overall long-range framework with recommended allocation of capital resources by facility type to meet the projected citizens' parks and recreation needs. The plan is a guide for decision-makers for use in creating future bond programs and allocating other capital funding sources. Priority criteria were developed and used in scheduling projects within the CIF timeframe and tied directly to the demonstrated citizen needs. The total projected need for the ten-year period was \$939,161,000; that amount has been reduced by \$94,700,000 due to the approval of the 2016 Park Bond Referendum and by \$100,000,000 due to the 2020 Park Bond Referendum. The revised total of \$744,461,000 is broken out into three strategic areas of improvement: Critical (repairing the existing parks system), Sustainable (upgrading the existing parks system), and Visionary (new, significant upgrades).

The Needs Assessment is complemented by "Great Parks, Great Communities," a comprehensive long-range park plan adopted in 2011 that examines needs within 14 planning districts. This plan uses data from the Needs Assessment and serves as a decision-making guide for future park land use, service delivery, and resource protection to better address changing needs and growth forecasts. The Great Parks, Great Communities Plan was updated in 2017 to reflect the data, findings, and recommendations of the Needs Assessment completed in FY 2016. The plan, emphasizing six key goals related to stewardship, park maintenance, equitable provision of recreational opportunities, healthy lifestyles, organizational agility, and fiscal sustainability, was approved by the Park Authority Board in December 2017.

Fund 80000, Park Revenue and Operating, continues to face financial challenges. All Fairfax County Park Authority parks are open; however, some facilities and amenities may be limited to remain in compliance with current COVID-19 safety guidance. FCPA is operating under State guidelines and currently offering virtual programs, as well as site-based programs with social distancing, masks, and other recommended COVID-19 safety protocols. In addition to challenges presented by the global pandemic, the Park Revenue and Operating Fund is challenged by increased competition in classes,

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limited participation at RECenters, and growth in expenses while resident demand for services continues to grow due to increasing population, changing needs, and diversity of the community. Visiting parks, walking on trails, and park programs, such as the summer concert series, continue to be a popular community recreational outlet. The Park Authority must respond to changing expectations to maintain customer loyalty and stability in the revenue base. Market pressure is exerting downward pressure on the pricing of services, which limits the ability to generate additional revenue through fee increases. In addition, Fund 80000 experienced many uncontrollable factors that may impact business (weather, local economy, etc.). Recent or near-term initiatives include enabling customer-oriented services such as online pass sales/renewals, e-mail classes and camp surveys, electronic distribution of camp registration packets, updated concert series web pages that include new search capability for citizens to find programs, and development of an enhanced Parktakes online web portal. On the cost side of the equation, projected program offerings and staff to support them have placed additional cost recovery pressure on the fund. In FY 2023, Fund 80000 will again transfer an \$820,000 indirect cost payment to the General Fund. The indirect cost payment is designed to partially offset central support services provided by the County's General Fund.

To further safeguard and align with County practices, a Park Revenue and Operating Stabilization Reserve and a Capital Sinking Fund were established with certain criteria for use. Annual net revenue is designed to be transferred to these reserves to contribute to ongoing needs; however, there are increasing demands that reduce the availability of net revenue. Recent analysis identified an unfunded annual need for lifecycle/capital renewal maintenance at revenue supported facilities. This critical funding element of sustainability cannot be realized through charging of fees. Funding for lifecycle/capital renewal maintenance of the revenue facilities will need to be a collaborative effort between the Authority and Fairfax County to ensure park and recreation services will be available into the future.

Strategic Plan

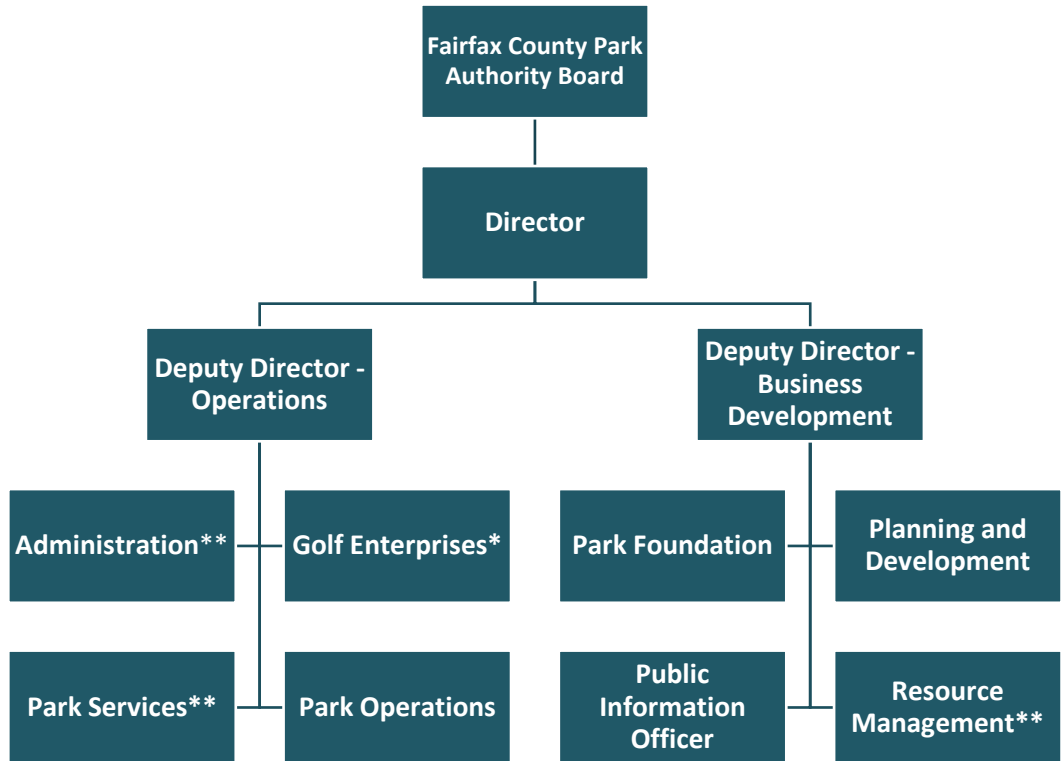
On June 25, 2018, the Park Authority Board approved the new FY 2019-FY 2023 Strategic Plan. The Strategic Plan is a tool that is designed to help the agency focus on the mission critical, most pressing concerns and opportunities over the next five years. In light of increasing demands and limited resources, it is more important than ever that priorities be strategically determined and focused. Key focus areas include:

- Inspire a passion for parks
- Meet changing recreation needs
- Advance Park system excellence
- Strengthen and foster partnerships
- Be equitable and inclusive
- Be great stewards
- Promote healthy lifestyles

Incorporating input from park leadership, staff, stakeholders, and the public, the Strategic Plan is structured around four important perspectives: Customer, Financial, Business Process, and Learning and Growth.

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Organizational Chart



* Denotes Cost Centers that are only in Fund 80000, Park Revenue and Operating.

**Denotes Cost Centers that are included in both the General Fund and Fund 80000, Park Revenue and Operating.

Budget and Staff Resources

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
FUNDING				
Expenditures:				
Personnel Services	\$25,787,946	\$26,815,861	\$26,870,601	\$28,037,374
Operating Expenses	9,002,675	14,097,609	13,940,353	14,529,773
Capital Equipment	0	0	793,455	0
Bond Expenses	793,684	0	0	0
Subtotal	\$35,584,305	\$40,913,470	\$41,604,409	\$42,567,147
Less:				
Recovered Costs	(\$1,196,366)	(\$1,303,137)	(\$1,303,137)	(\$1,303,137)
Total Expenditures	\$34,387,939	\$39,610,333	\$40,301,272	\$41,264,010
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	245 / 245	245 / 245	245 / 245	245 / 245

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FY 2023 Funding Adjustments

The following funding adjustments from the FY 2022 Adopted Budget Plan are necessary to support the FY 2023 program:

Employee Compensation **\$1,310,171**

An increase of \$1,310,171 in Personnel Services includes \$960,395 for a 4.01 percent market rate adjustment (MRA) for all employees and \$296,346 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2022. The remaining increase of \$53,430 is included for employee pay increases for specific job classes identified in the County's benchmark class survey of comparator jurisdictions.

Other Post-Employment Benefits **(\$127,043)**

A decrease of \$127,043 in Personnel Services reflects required adjustments associated with providing Other Post-Employment Benefits (OPEBs) to retirees, including the Retiree Health Benefits Subsidy. For more information on Other Post-Employment Benefits, please refer to Fund 73030, OPEB Trust, in Volume 2 of the FY 2023 Advertised Budget Plan.

Operational Requirements **\$470,549**

A net increase of \$470,549 in operational requirements is based on programmatic increases due to sites being open for the full year as compared to FY 2020 and FY 2021.

Changes to FY 2022 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2022 Revised Budget Plan since passage of the FY 2022 Adopted Budget Plan. Included are all adjustments made as part of the FY 2021 Carryover Review, FY 2022 Mid-Year Review, and all other approved changes through December 31, 2021:

Carryover Adjustments **\$690,939**

As part of the FY 2021 Carryover Review, the Board of Supervisors approved funding of \$690,939 in Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees paid in November 2021. To offset the cost for the one-time compensation adjustment, the FY 2022 General Fund Transfer In was increased by \$690,939. In addition, the Board of Supervisors approved a General Fund Transfer of \$1,592,798 supported by savings in the Parks General Fund and a transfer of \$1,616,295 from Fund 80300, Park Improvements, based on telecommunications revenues received during FY 2021. These transfers offset the Fund 80000 year-end deficit associated with decreased revenue collections due to the COVID-19 pandemic. To mitigate the on-going fiscal impact of the COVID-19 pandemic, staff continued to implement strategies throughout the Park System to generate savings. Savings in the Parks General Fund were generated by deferring all non-critical expenses and holding positions vacant.

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Cost Centers

The five cost centers of Fund 80000, Park Revenue and Operating, are Administration, Golf Enterprises, REC Activities, RECenters, and Resource Management. The cost centers work together to fulfill the mission of the Fund and carry out the key initiatives for the fiscal year.

Administration

The Administration Division implements Park Authority Board policies and provides high quality administrative business support to all levels of the Park Authority in order to assist the other Divisions in achieving Park Authority mission related objectives.

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
EXPENDITURES				
Total Expenditures	\$1,620,572	\$439,020	\$18,332	\$479,506
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	18 / 18	18 / 18	18 / 18	18 / 18

Golf Enterprises

The Golf Enterprises Division operates and maintains eight golf courses in Fairfax County. This division's primary functions and responsibilities include facility operations, maintenance, programming, agency wide support, and customer service.

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
EXPENDITURES				
Total Expenditures	\$10,638,083	\$10,049,767	\$10,613,622	\$10,927,331
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	80 / 80	80 / 80	80 / 80	80 / 80

REC Activities

The REC Activities Division seeks to enrich the community by promoting active, fun, and healthy lifestyles for all.

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
EXPENDITURES				
Total Expenditures	\$2,240,783	\$4,582,776	\$4,635,515	\$3,251,662
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	26 / 26	26 / 26	26 / 26	26 / 26

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RECenters

The RECenters Division operates and manages nine RECenters (recreation centers) in Fairfax County that provide a wide variety of recreational, aquatic and fitness programs and classes to both citizens and visitors.

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
EXPENDITURES				
Total Expenditures	\$18,584,934	\$22,772,040	\$23,232,102	\$24,771,876
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	106 / 106	106 / 106	105 / 105	105 / 105

Resource Management

The Resource Management Division interprets and preserves Fairfax County's natural and cultural resources for the enjoyment, health, and inspiration of current and future generations.

Category	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised
EXPENDITURES				
Total Expenditures	\$1,303,567	\$1,766,730	\$1,801,701	\$1,833,635
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	15 / 15	15 / 15	16 / 16	16 / 16

Position Detail

The FY 2023 Advertised Budget Plan includes the following positions:

Administration - 18 Positions			
1	Management Analyst IV	1	Geographic Information Spatial Analyst II
1	Project Coordinator	1	Human Resources Generalist II
1	Engineer IV	1	Network/Telecom. Analyst I
3	Construction/Maintenance Project Managers II	1	Park/Recreation Specialist III
4	Engineers III	1	Administrative Assistant IV
1	Programmer Analyst II	1	Material Management Specialist III
1	Senior Right-of-Way Agent		
Golf Enterprises - 80 Positions			
1	Park Management Specialist II	7	Park/Recreation Specialists I
1	Park Management Specialist I	3	Motor Equipment Operators
2	Golf Course Superintendents III	11	Park/Recreation Assistants
2	Golf Course Superintendents II	1	Administrative Assistant III
4	Park/Recreation Specialists IV	1	Maintenance Crew Chief
4	Golf Course Superintendents I	2	Facility Attendants II
4	Park/Recreation Specialists III	10	Senior Maintenance Workers
2	Park/Recreation Specialists II	22	Maintenance Workers
3	Vehicle and Equipment Technicians II		

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REC Activities - 26 Positions			
2	Park Management Specialists I	3	Communications Specialists I
1	Business Analyst III	1	Administrative Assistant V
1	Management Analyst III	3	Park/Recreation Specialists I
1	Park/Recreation Specialist IV	1	Administrative Assistant IV
1	Communications Specialist II	1	Park/Recreation Assistant
3	Management Analysts II	1	Publications Assistant
1	Producer/Director	2	Administrative Assistants III
3	Park/Recreation Specialists III	1	Custodian II
RECenters - 105 Positions			
2	Park Management Specialists II	8	Park/Recreation Specialists I
4	Park Management Specialists I	1	Painter II
9	Park/Recreation Specialists IV	23	Park/Recreation Assistants
2	Park/Recreation Specialists III	8	Administrative Assistants III
1	Electronic Equipment Technician II	1	Facility Attendant I
30	Park/Recreation Specialists III	4	Custodians II
7	Preventive Maintenance Specialists	4	Custodians I
1	Administrative Assistant V		
Resource Management - 16 Positions			
1	Park/Recreation Specialist IV	2	Naturalists I
1	Historian II	1	Park/Recreation Specialist I
1	Park/Recreation Specialist II	4	Park/Recreation Assistants
1	Naturalist/Historian Senior Interpreter	1	Administrative Assistant III
2	Historians I	2	Facility Attendants II

Performance Measurement Results

The Park Authority Administrative workload has continued to increase because of the opening a number of new facilities over the last several years as well as increased audit requirements. The Administrative Division accomplished 75 percent of its work plan objectives in FY 2021 and will work to achieve an objective target of at least 75 percent in both FY 2022 and FY 2023. In FY 2021, golf rounds increased 50.6 percent, largely due to the pandemic, and exceeded expectations by attaining a cost recovery of 143.54 percent compared to the target of 104 percent. Lastly, the number of visitor contacts decreased by 79 percent mainly due to the pandemic related closure of many of the Resource Management sites and facilities. Looking forward into FY 2022 and FY 2023, the Resource Management Division expects an increase of over 723 percent from FY 2021 actuals. This is due to the expectation of operations returning to more normal, pre-pandemic levels.

Indicator	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
Administration						
Percent of annual work plan objectives achieved	85%	82%	75%	75%	75%	75%
Golf Enterprises						
Percent change in rounds played	(3.7%)	2.0%	16.9%	50.6%	(22.4%)	(22.4%)
Cost recovery percentage	101.07%	104.44%	103.57%	143.54%	115.91%	115.91%
Resource Management						
Percent change in number of visitor contacts	(22.3%)	(41.6%)	63.8%	(79.4%)	723.1%	723.1%

A complete list of performance measures can be viewed at
<https://www.fairfaxcounty.gov/budget/fy-2023-advertised-performance-measures-pm>

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FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2023 Advertised Budget Plan
Beginning Balance¹	(\$3,483,340)	\$0	(\$2,926,590)	\$307,010
Revenue:				
Park Fees	\$34,554,602	\$41,280,763	\$41,280,763	\$45,210,829
Interest	4,955	72,171	72,171	17,466
Sale of Vehicles and Salvage Equipment	93,128	65,000	65,000	204,771
Donations and Miscellaneous Revenue	358,255	20,000	20,000	305,832
Total Revenue²	\$35,010,940	\$41,437,934	\$41,437,934	\$45,738,898
Transfers In:				
General Fund (10001) ³	\$1,706,529	\$0	\$2,283,737	\$0
Park Improvement Fund (80300) ⁴	0	0	1,616,295	0
Total Transfers In	\$1,706,529	\$0	\$3,900,032	\$0
Total Available	\$33,234,129	\$41,437,934	\$42,411,376	\$46,045,908
Expenditures:				
Personnel Services	\$25,787,946	\$26,815,861	\$26,870,601	\$28,037,374
Operating Expenses	9,002,675	14,097,609	13,940,353	14,529,773
Recovered Costs	(1,196,366)	(1,303,137)	(1,303,137)	(1,303,137)
Capital Equipment	0	0	793,455	0
Subtotal Expenditures	\$33,594,255	\$39,610,333	\$40,301,272	\$41,264,010
Debt Service:				
Fiscal Agent Fee	\$3,000	\$0	\$0	\$0
Bond Payments ⁵	790,684	0	0	0
Total Expenditures	\$34,387,939	\$39,610,333	\$40,301,272	\$41,264,010
Transfers Out:				
General Fund (10001) ⁶	\$820,000	\$820,000	\$820,000	\$820,000
County Debt Service (20000) ⁷	952,780	983,094	983,094	1,008,862
Park Improvement (80300) ⁸	0	0	0	0
Total Transfers Out	\$1,772,780	\$1,803,094	\$1,803,094	\$1,828,862
Total Disbursements	\$36,160,719	\$41,413,427	\$42,104,366	\$43,092,872
Ending Balance⁹	(\$2,926,590)	\$24,507	\$307,010	\$2,953,036
Revenue and Operating Fund Stabilization Reserve ¹⁰	\$0	\$24,507	\$307,010	\$2,953,036
Donation/Deferred Revenue ¹¹	0	0	0	0
Set Aside Reserve ¹²	0	0	0	0
Unreserved Ending Balance	(\$2,926,590)	\$0	\$0	\$0

¹ This fund statement reflects cash basis accounting. This method differs from the Park Authority Annual Comprehensive Financial Report (ACFR) which records revenue for untaken Park classes in order to be in compliance with Generally Accepted Accounting Principles (GAAP). The difference in the amount of revenue recognized under the cash basis method used for budget and not recognized in the Park Authority ACFR is approximately \$4.0 million. The FY 2021 and FY 2022 negative Beginning Balances reflect the impact of the COVID-19 pandemic on revenues. Negative balances have been offset by a transfer from Fund 80300, Park Improvement, and a transfer from Fund 10001, General Fund, based on savings generated in the Park Authority General Fund budget.

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² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as a decrease of \$78.54 to FY 2021 revenues to record revenue in the appropriate fiscal period and as an increase of \$114,865.25 to FY 2021 expenditures to accurately record an expenditure accrual. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the *FY 2022 Mid-Year Review*.

³ Represents transfers from Fund 10001, General Fund, based on savings generated in the Park Authority General Fund budget to help offset the revenue shortfall.

⁴ Represents a transfer from Fund 80300, Park Improvements, to help offset the revenue shortfall.

⁵ Debt service represents principal and interest on Park Revenue Bonds which supported the construction of the Twin Lakes and Oak Marr Golf Courses. This debt is now retired.

⁶ Funding in the amount of \$820,000 is transferred to the General Fund to partially offset central services supported by the General Fund which benefit Fund 80000. These indirect costs include support services such as Human Resources, Purchasing, Budget, and other administrative services.

⁷ Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, Consolidated County and Schools Debt Service Fund.

⁸ Periodically, funding is transferred from Fund 80000 to Fund 80300, Park Improvements, to support unplanned and emergency repairs, the purchase of critical equipment, and planned, long-term, life-cycle maintenance of revenue facilities.

⁹ Fund 80000 attempts to maintain fund balances at adequate levels relative to projected operation and maintenance expenses. These costs change annually; therefore, funding is carried forward each fiscal year, and ending balances fluctuate, reflecting the carryover of these funds.

¹⁰ The Stabilization Reserve includes set aside cash flow and emergency reserves for operations as a contingency for unanticipated operating expenses or a disruption in the revenue stream.

¹¹ The Donation/Deferred Revenue Reserve includes donations that the Park Authority is obligated to return to donors in the event the donation cannot be used for its intended purpose. It also includes a set aside amount to cover any unexpected delay in revenue from sold but unused Park passes.

¹² The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.