

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.

Connection to the Countywide Strategic Plan

The Fairfax County Board of Supervisors adopted the first-ever Countywide Strategic Plan on October 5, 2021. The Countywide Strategic Plan serves as a road map to help guide future work, focusing on the 10 Community Outcome Areas that represent the issues of greatest importance to the community. In February of 2023, the first Annual Report on the work of the strategic plan was released to the public. The report contains point-in-time progress highlights for each of the proposed plan strategies, plus a sample data dashboard and data story that is being replicated across all of the outcome areas, and a number of additional initiatives to embed the elements of the plan within department-level work. The report also includes a Year Two Implementation Model, which focuses on identifying the specific strategies that will move forward to implementation under the guidance of the Board of Supervisors. For more information on the Countywide Strategic Plan, please visit www.fairfaxcounty.gov/strategicplan. The Fairfax County Park Authority primarily supports the following Community Outcome Areas:



| Community Outcome Area | Vision Statement |
|--|--|
| Cultural and Recreational Opportunities | <i>All residents, businesses, and visitors are aware of and able to participate in quality arts, sports, recreation and culturally enriching activities.</i> |
| Effective and Efficient Government | <i>All people trust that their government responsibly manages resources, is responsible to their needs, provides exceptional services and equitably represents them.</i> |

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 23,636 acres, 420 parks, nine Rec Centers, eight golf courses, an ice-skating rink, 228 playgrounds, 665 public garden plots, seven nature centers, three equestrian facilities, 260 Park Authority-owned athletic fields, 136 historic buildings across 38 park sites, two waterparks, a horticultural center, and more than 337 miles of trails.

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The Authority is also charged with routine maintenance of 452 Fairfax County Public Schools athletic 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, Rec Centers, 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 park 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 Rec Centers, 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, the 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.

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 office of marketing and communications, 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

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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.

All Fairfax County Park Authority parks are open as facilities and amenities continue to remain in compliance with current COVID-19 safety guidance. In addition to challenges presented by the global pandemic, the Park Revenue and Operating Fund is challenged by increased competition in classes, limited participation at Rec Centers, 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 and the pricing of services limit the ability to generate additional revenue through fee increases. In addition, Fund 80000 experiences 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 2024, 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.

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To address some of these challenges and to provide a bridge in the investments that are anticipated to be required to support equity in the Park Authority system, General Fund support of \$500,000 has been included in Agency 51, Park Authority. This funding is in addition to baseline funding approved in the FY 2023 Adopted Budget Plan and will thus provide \$1.0 million in total baseline funding support for equity initiatives. The Park Authority utilized a portion of the FY 2023 funding to provide for a consultant to conduct an analysis and develop recommendations to increase access to Park program and service offerings for all residents of Fairfax County. In anticipation of these recommendations, FY 2024 funding will provide an initial investment by maintaining all summer camp program fees at the FY 2023 level. Program fee evaluations indicate increases based on rising operational costs, supplies, and contract rates for vendor-run programs, which would otherwise be passed along to users. The summer camp program is community-focused and provides both enrichment and daycare for school-aged children in the summertime. This funding will be a step towards the goal of a system more readily open to all regardless of family income and would allow the Park Authority additional time to develop a more all-encompassing, equity service delivery model.

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 is increasing demands for these funds. This critical funding element of sustainability cannot always be realized through charging of fees. Funding for lifecycle/capital renewal maintenance of the revenue facilities will need to be a collaborative effort to ensure park and recreation services will be available into the future.

Strategic Plan

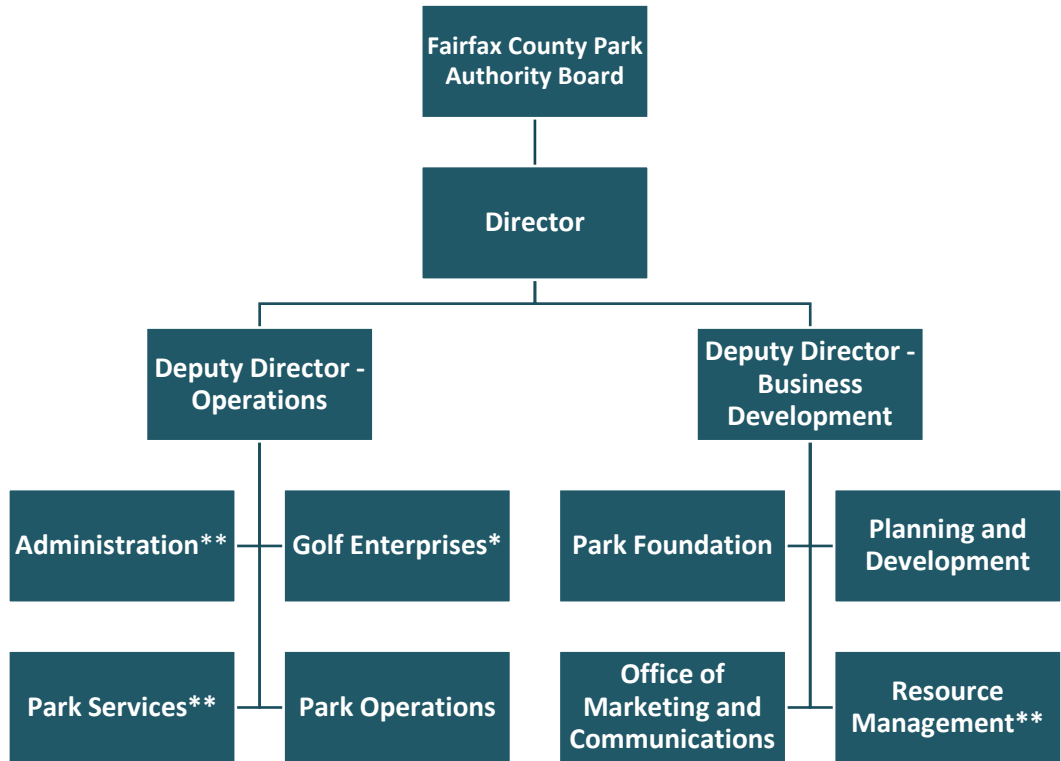
The Park Authority is in the process of drafting a Strategic Plan for FY 2024 – FY 2028. In June 2018, the Park Authority Board approved the FY 2019 - FY 2023 Strategic Plan. The Strategic Plan is a tool that is designed to help the agency focus on the mission critical, most pressing concerns, and opportunities over the next five years. Key focus areas include:

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

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 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| Expenditures: | | | | | |
| Personnel Services | \$28,466,372 | \$28,037,374 | \$31,071,303 | \$31,626,754 | \$32,504,042 |
| Operating Expenses | 14,311,482 | 14,529,773 | 17,302,962 | 15,806,823 | 15,806,823 |
| Capital Equipment | 483,025 | 0 | 515,874 | 200,000 | 200,000 |
| Subtotal | \$43,260,879 | \$42,567,147 | \$48,890,139 | \$47,633,577 | \$48,510,865 |
| Less: | | | | | |
| Recovered Costs | (\$1,053,316) | (\$1,303,137) | (\$1,303,137) | (\$1,137,952) | (\$1,137,952) |
| Total Expenditures | \$42,207,563 | \$41,264,010 | \$47,587,002 | \$46,495,625 | \$47,372,913 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 245 / 245 | 245 / 245 | 245 / 245 | 245 / 245 | 245 / 245 |

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FY 2024 Funding Adjustments

The following funding adjustments from the FY 2023 Adopted Budget Plan are necessary to support the FY 2024 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the Budget on May 9, 2023.

Employee Compensation **\$1,835,377**

An increase of \$1,835,377 in Personnel Services includes \$1,387,334 for a 5.44 percent market rate adjustment (MRA) for all employees and \$315,166 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2023. The remaining increase of \$132,877 is included to support employee retention and recruitment efforts that will reduce pay compression and align the County's pay structures with the market based on benchmark data.

Other Post-Employment Benefits **(\$45,751)**

A decrease of \$45,751 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 2024 Adopted Budget Plan.

Program Requirements **\$4,119,277**

An increase of \$4,119,277 in program requirements include increases of \$2,677,042 in Personnel Services and \$1,277,050 in Operating Expenses, and a decrease of \$165,185 in Recovered Costs based on programmatic increases and the inflationary effects on goods, services, and delivery/transportation costs.

Capital Equipment **\$200,000**

An increase of \$200,000 in Capital Equipment includes necessary equipment to support the recent and continued expansion of Golf Enterprises. During the COVID-19 pandemic, Golf Enterprises expanded their operations and has continued to maintain their operations and offerings based on public demand.

Changes to FY 2023 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2023 Revised Budget Plan since passage of the FY 2023 Adopted Budget Plan. Included are all adjustments made as part of the FY 2022 Carryover Review, FY 2023 Third Quarter Review, and all other approved changes through April 30, 2023.

Carryover Adjustments **\$1,567,992**

As part of the *FY 2022 Carryover Review*, the Board of Supervisors approved an expenditure increase of \$1,567,992 due to encumbered carryover of \$1,137,918 for Operating Expenses and \$430,074 for Capital Equipment. In addition, the Board of Supervisors approved a Transfer Out of \$1,235,950 to Fund 80300, Park Improvements, to restore depleted reserves, resulting from the COVID-19 pandemic, and to rebuild the Sinking Fund for maintenance and repairs at revenue generating facilities.

Third Quarter Adjustments **\$4,755,000**

As part of the *FY 2023 Third Quarter Review*, the Board of Supervisors approved an expenditure increase of \$4,755,000. This increase was primarily due to additional compensation to support increased staffing needs and operating expenditure requirements, which are critical to site operations. This increase in expenditures was offset by an increase of \$4,500,000 in revenues due to the healthy performance of Golf Enterprises and camp revenues tracking ahead of expectations,

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and a General Fund Transfer In of \$255,000 to support hiring incentives, recruitment, and retention efforts.

Cost Centers

The five cost centers of Fund 80000, Park Revenue and Operating, are Administration, Golf Enterprises, REC Activities, Rec Centers, 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 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|----------------|-----------------|-----------------|--------------------|-----------------|
| EXPENDITURES | | | | | |
| Total Expenditures | \$983,092 | \$479,506 | \$735,042 | \$842,654 | \$889,882 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 18 / 18 | 18 / 18 | 19 / 19 | 19 / 19 | 19 / 19 |

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 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|----------------|-----------------|-----------------|--------------------|-----------------|
| EXPENDITURES | | | | | |
| Total Expenditures | \$11,545,662 | \$10,927,331 | \$12,469,791 | \$12,266,543 | \$12,498,681 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 80 / 80 | 80 / 80 | 79 / 79 | 79 / 79 | 79 / 79 |

REC Activities

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

| Category | FY 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|----------------|-----------------|-----------------|--------------------|-----------------|
| EXPENDITURES | | | | | |
| Total Expenditures | \$3,074,005 | \$3,251,662 | \$3,596,759 | \$3,550,146 | \$3,618,997 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 26 / 26 | 26 / 26 | 26 / 26 | 26 / 26 | 26 / 26 |

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Rec Centers

The Rec Centers Division operates and manages nine Rec Centers (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 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|----------------|-----------------|-----------------|--------------------|-----------------|
| EXPENDITURES | | | | | |
| Total Expenditures | \$24,726,530 | \$24,771,876 | \$28,663,193 | \$27,766,881 | \$28,257,978 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 105 / 105 | 105 / 105 | 105 / 105 | 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 2022 Actual | FY 2023 Adopted | FY 2023 Revised | FY 2024 Advertised | FY 2024 Adopted |
|--|----------------|-----------------|-----------------|--------------------|-----------------|
| EXPENDITURES | | | | | |
| Total Expenditures | \$1,878,274 | \$1,833,635 | \$2,122,217 | \$2,069,401 | \$2,107,375 |
| AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE) | | | | | |
| Regular | 16 / 16 | 16 / 16 | 16 / 16 | 16 / 16 | 16 / 16 |

Position Detail

The FY 2024 Adopted Budget Plan includes the following positions:

| Administration - 19 Positions | | | | | |
|--|--|--|----|------------------------------------|--|
| 1 | Management Analyst IV | | 1 | Human Resources Generalist II | |
| 2 | Project Coordinators | | 1 | Communications Specialist 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 | Geographic Information Spatial Analyst III | | 1 | Material Management Specialist III | |
| 1 | Geographic Information Spatial Analyst II | | | | |
| Golf Enterprises - 79 Positions | | | | | |
| 1 | Park Division Director | | 12 | Park/Recreation Specialists I | |
| 1 | Park Management Specialist II | | 1 | Maintenance Crew Chief | |
| 2 | Golf Course Superintendents III | | 2 | Motor Equipment Operators | |
| 2 | Golf Course Superintendents II | | 7 | Park/Recreation Assistants | |
| 4 | Park/Recreation Specialists IV | | 1 | Administrative Assistant III | |
| 4 | Golf Course Superintendents I | | 2 | Facility Attendants II | |
| 3 | Park/Recreation Specialists III | | 10 | Senior Maintenance Workers | |
| 2 | Park/Recreation Specialists II | | 22 | Maintenance Workers | |
| 3 | Vehicle and Equipment Technicians II | | | | |
| REC Activities - 26 Positions | | | | | |
| 1 | Business Analyst III | | 3 | Communications Specialists I | |
| 2 | Park Management Specialists I | | 1 | Administrative Assistant V | |
| 1 | Statistical and Data Specialist III | | 2 | Park/Recreation Specialists I | |
| 1 | Park/Recreation Specialist IV | | 1 | Administrative Assistant IV | |
| 2 | Communications Specialists 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 | |

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| Rec Centers - 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 II | 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 by Community Outcome Area

Cultural and Recreational Opportunities

The Park Authority Administrative workload has continued to increase due to the opening of several new facilities in recent years as well as increased audit requirements. The Administrative Division accomplished 75 percent of its Work Plan objectives in FY 2022 and will strive to achieve an objective target of at least 75 percent in both FY 2023 and FY 2024.

In FY 2022, golf rounds decreased 7.1 percent due to a slight drop following the massive expansion during the COVID-19 pandemic. Rounds remain at a level 40 to 50 percent above pre-COVID operations and are anticipated to stay at approximately this level for both FY 2023 and FY 2024.

The number of visitor contacts represents the number of visitors participating in Resource Management division programs, events, or other services. These figures are dependent on manual counts and on-site staff procedures. The number of contacts for FY 2022 increased significantly over FY 2021 due to the re-opening of facilities after the COVID-19 pandemic and then decreased slightly to more normal levels. Visitation counts for FY 2023 and FY 2024 are projected to increase or remain level over FY 2022.

Effective and Efficient Government

In FY 2022, the cost recovery per round of golf exceeded expectations by attaining a cost recovery of 133 percent compared to the target of 116 percent. Conservative estimates are anticipated to stay at or above the target for FY 2023 and FY 2024.

| Community Outcome Area | FY 2020 Actual | FY 2021 Actual | FY 2022 Estimate | FY 2022 Actual | FY 2023 Estimate | FY 2024 Estimate |
|--|----------------|----------------|------------------|----------------|------------------|------------------|
| Cultural and Recreational Opportunities | | | | | | |
| Access to Local Arts, Sports and Cultural Opportunities | | | | | | |
| Percent of annual work plan objectives achieved | 82% | 75% | 75% | 75% | 75% | 75% |
| Percent change in rounds played | 2.0% | 50.6% | (22.4%) | (7.1%) | 0.5% | 0.0% |
| Percent change in number of visitor contacts | (41.6%) | (79.4%) | 723.1% | (23.5%) | 13.3% | 0.0% |
| Effective and Efficient Government | | | | | | |
| Financial Sustainability and Trustworthiness | | | | | | |
| Cost recovery percentage | 104.44% | 143.54% | 115.91% | 133.05% | 115.91% | 115.91% |

A complete list of performance measures can be viewed at <https://www.fairfaxcounty.gov/budget/fy-2024-adopted-performance-measures-pm>

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FUND STATEMENT

| Category | FY 2022 Actual | FY 2023 Adopted Budget Plan | FY 2023 Revised Budget Plan | FY 2024 Advertised Budget Plan | FY 2024 Adopted Budget Plan |
|---|----------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|
| Beginning Balance¹ | (\$2,926,590) | \$1,239,694 | \$4,658,297 | \$4,500,381 | \$4,500,381 |
| Revenue: | | | | | |
| Park Fees | \$47,025,745 | \$45,210,829 | \$49,710,829 | \$51,497,745 | \$51,497,745 |
| Interest | 10,095 | 17,466 | 17,466 | 17,466 | 17,466 |
| Sale of Vehicles and Salvage Equipment | 70,717 | 204,771 | 204,771 | 179,771 | 179,771 |
| Donations and Miscellaneous Revenue ² | 331,505 | 305,832 | 305,832 | 305,018 | 305,018 |
| Total Revenue | \$47,438,062 | \$45,738,898 | \$50,238,898 | \$52,000,000 | \$52,000,000 |
| Transfers In: | | | | | |
| General Fund (10001) ³ | \$2,283,737 | \$0 | \$255,000 | \$0 | \$0 |
| Park Improvements (80300) ⁴ | 1,616,295 | 0 | 0 | 0 | 0 |
| Total Transfers In | \$3,900,032 | \$0 | \$255,000 | \$0 | \$0 |
| Total Available | \$48,411,504 | \$46,978,592 | \$55,152,195 | \$56,500,381 | \$56,500,381 |
| Expenditures: | | | | | |
| Personnel Services ² | \$28,466,372 | \$28,037,374 | \$31,071,303 | \$31,626,754 | \$32,504,042 |
| Operating Expenses ² | 14,311,482 | 14,529,773 | 17,302,962 | 15,806,823 | 15,806,823 |
| Recovered Costs | (1,053,316) | (1,303,137) | (1,303,137) | (1,137,952) | (1,137,952) |
| Capital Equipment | 483,025 | 0 | 515,874 | 200,000 | 200,000 |
| Total Expenditures | \$42,207,563 | \$41,264,010 | \$47,587,002 | \$46,495,625 | \$47,372,913 |
| Transfers Out: | | | | | |
| General Fund (10001) ⁵ | \$820,000 | \$820,000 | \$820,000 | \$820,000 | \$820,000 |
| Consolidated County and Schools Debt Service (20000) ⁶ | 725,644 | 1,008,862 | 1,008,862 | 895,547 | 895,547 |
| Park Improvements (80300) ⁷ | 0 | 0 | 1,235,950 | 0 | 0 |
| Total Transfers Out | \$1,545,644 | \$1,828,862 | \$3,064,812 | \$1,715,547 | \$1,715,547 |
| Total Disbursements | \$43,753,207 | \$43,092,872 | \$50,651,814 | \$48,211,172 | \$49,088,460 |
| Ending Balance⁸ | \$4,658,297 | \$3,885,720 | \$4,500,381 | \$8,289,209 | \$7,411,921 |
| Revenue and Operating Fund Stabilization Reserve ⁹ | \$2,222,347 | \$3,885,720 | \$4,500,381 | \$8,289,209 | \$7,411,921 |
| Set Aside Reserve ¹⁰ | 2,435,950 | 0 | 0 | 0 | 0 |
| Unreserved Ending Balance | \$0 | \$0 | \$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 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 budgeting and not recognized in the Park Authority ACFR is approximately \$4.0 million. The FY 2022 negative Beginning Balance reflects the impact of the COVID-19 pandemic on revenues. The negative balance was offset by a transfer from Fund 80300, Park Improvements, and a transfer from Fund 10001, General Fund, based on savings generated in the Park Authority General Fund budget.

² In order to account for revenues and expenditures in the proper fiscal year, audit adjustments have been reflected as a decrease of \$1,632.00 to FY 2022 revenues to record revenue in the appropriate fiscal period and as an increase of \$116,038.40 to FY 2022 expenditures to accurately record an expenditure accrual. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2022. Details of the audit adjustments were included in the FY 2023 Third Quarter Review.

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

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

⁵ Funding in the amount of \$820,000 is transferred to the General Fund to partially offset central services supported by the General Fund which benefits Fund 80000. These indirect costs include support services, such as Human Resources, Purchasing, Budget, and other Administrative services.

⁶ Debt service payments which support the development of the Laurel Hill Golf Club are made from Fund 20000, Consolidated County and Schools Debt Service.

⁷ 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.

⁸ Fund 80000 attempts to maintain fund balances at adequate levels relative to projected operational 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.

⁹ 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.

¹⁰ The Set Aside Reserve is used to fund renovations and repairs at various park facilities as approved by the Park Authority Board.