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, and uses the County's One Fairfax equity policy to invest in people and places that have limited access to opportunity. On February 18, 2025, the third 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 community outcome areas, plus a number of additional initiatives to embed the elements of the plan within department-level work. The report also includes a Year Three Implementation Model, including five data dashboards and data stories that are being replicated across all of the outcome areas, which will engage hundreds of County subject-matter experts to identify and champion the specific strategies that will move forward to implementation under the direction of the County Executive's Steering Committee. 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 Area:

Community Outcome Area	Vision Statement
Cultural and Recreational Opportunities	*All residents, businesses, and visitors are aware of and able to participate in quality arts, sports, recreation and culturally enriching activities.*

Focus

The Fairfax County Park Authority (the Park Authority), a four-time National Gold Medal Award winner and a nationally accredited agency, was created in 1950 and is one of the largest, most diverse and populous park systems in the nation. Since its establishment in 1950, the Park Authority has acquired 9.2 percent of the land in Fairfax County. The Park Authority is overseen by a 12-person Board who sets policy and established priorities for the agency. The Park Authority Board is composed of one member, appointed by the Board of Supervisors from each of the County's nine supervisory districts, and three appointed at large by the Chairman of the Board of Supervisors. The Park Authority and the Park Authority Board work collaboratively with the Board of Supervisors, constituents, partners, stakeholders, and government leaders and appointees to implement Board policies, champion the preservation and protection of natural and cultural resources and facilitate the development of park and recreation programs and facilities.

The Park Authority is the largest landowner in the county, responsible for the management of 23,869 acres of parkland. Within this footprint, an expansive portfolio exists: 422 parks, nine Rec Centers, eight golf courses, two ice-skating rinks, 11 dog parks, 232 playgrounds, 721 public garden plots, six nature centers, three equestrian facilities, 263 FCPA maintained athletic fields, including 52 synthetic turf fields, 68 picnic shelters, 412 athletic courts, 10 historic sites, three outdoor aquatic facilities, a horticultural center, and 342 miles of hiking and fitness trails. FCPA is also responsible for the maintenance of 442 Fairfax County Public Schools (FCPS) athletic fields, including 52 synthetic turf fields, as well as several sites that are owned by the Board of Supervisors. For more information, see https://www.fairfaxcounty.gov/parks/.

Funding Structure

In accordance with a Memorandum of Understanding with the Board of Supervisors, the Park Authority manages acquisition, preservation, development, maintenance and operation of its assets and activities through five funds including the Park General Fund Operating Budget, Park Revenue and Operating Fund, General Construction and Contributions Fund, Park Authority Bond Construction Fund, and Park Improvements Fund. The Park Authority is also supported by Fund 30015, Environmental and Energy Programs, with several major initiatives underway in this area. The Park Authority Board has direct fiduciary responsibility for the Park Revenue and Operating Fund, the Park Bond Construction Fund, and the Park Improvement Fund, as well as resources that are provided to them through the Park Foundation, while the county has fiduciary responsibility for the other funds. The Park Authority aggressively seeks management initiatives and alternate funding sources to sustain the delivery of quality services and facilities.

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 Park Authority's revenue-supported facilities and is supplemented by donations and grants. Revenue-generating facilities and programs include Rec Centers, golf courses, camps, classes, and various other major parks. Fees offer a mechanism to support programs and services that the General Fund does not provide. Per ongoing past agreements between the Park Authority Board and the Board of Supervisors, activities in the Park Revenue and Operating Fund must achieve at least 100 percent cost recovery from fees. This requires the Park Authority to recover all program costs as well as the expenses incurred with running and operating the facilities where those activities occur. As per the Financial Management Principles, the revenue received is applied to fully recovering the annual operating and maintenance costs of programs and services at these facilities. The Park 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 lakefront park operations, nature centers, and historic sites. The General Fund funds most of 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.

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 allocated to these reserves to contribute to ongoing needs; however, there is increasing demand for these funds. With more than $201 million in deferred maintenance needs system-wide, annual net revenue from the Revenue and Operating Fund is not enough to meet the needs of the aging infrastructure. Funding for lifecycle/capital renewal maintenance of the revenue facilities will require a collaborative effort to ensure park and recreation services will be available into the future.

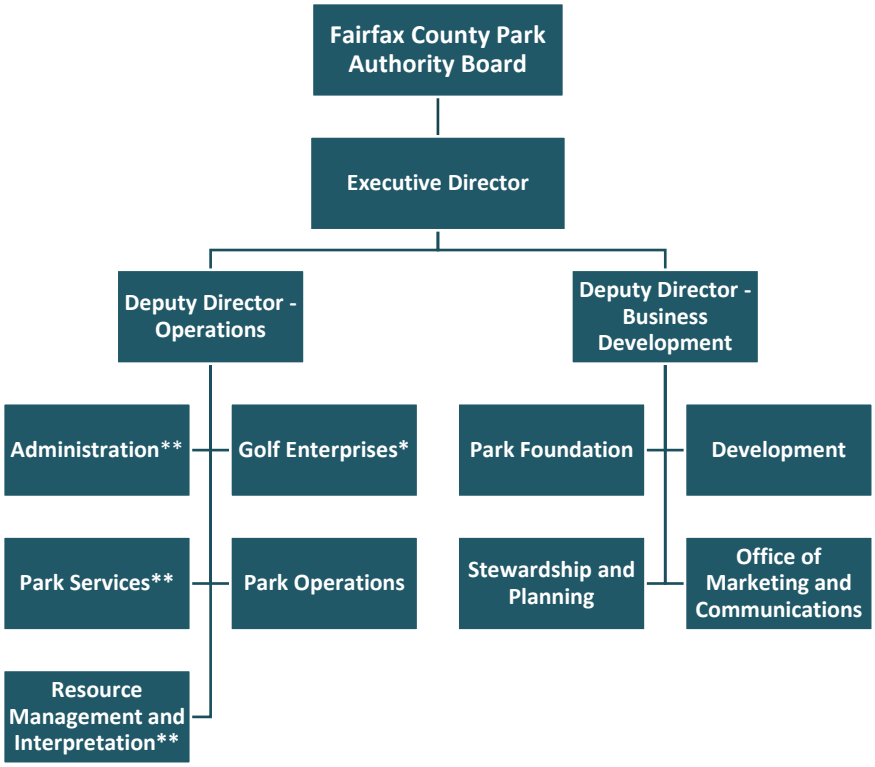
Equity and Trends

The Park Authority is firmly committed to enhancing equity in all aspects of the park system. Classes, camps, and other activities are supported 100 percent through fees. This revenue model results in rapidly increasing fees and a patron demographic not in line with the population. Recognizing the inequity of the revenue model, beginning in FY 2023, the Park Authority worked with a consultant firm to conduct a comprehensive review of the current fee-based revenue funding structure to determine strategies to enhance the equity with which park services are provided. The study recommended that the community benefits of specific programs and services should be used to determine fees, that cost-recovery targets should be reduced, and that subsidies, such as a sliding-scale fee program and flexible vouchers, should be provided to remove barriers for people participating in Park Authority programs. The Park Authority is working with the Board of Supervisors to develop a long-term implementation plan to make this goal a reality.

While the Park Revenue and Operating Fund is fully supported by fees, the Park Authority is challenged by increased competition and growth in expenses while resident demand for services continues to grow due to increasing population, changing needs, and diversity of the community. 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.

Initiatives focused on enhancing and 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 residents to find programs, and development of an enhanced Parktakes online web portal, are critical to securing the Park Authority's place in the market. 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 addition, Fund 80000 experiences many uncontrollable factors that may impact business (weather, local economy, etc.). In FY 2026, Fund 80000 will also transfer an $820,000 indirect cost payment to the General Fund. The indirect cost payment is consistent with the FY 2025 Adopted Budget Plan level and is designed to partially offset central support services provided by the County's General Fund.

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 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
FUNDING				
Expenditures:				
Personnel Services	$36,152,306	$36,094,408	$37,507,798	$40,528,288
Operating Expenses	20,173,515	20,805,426	21,317,931	21,779,394
Capital Equipment	349,856	300,000	300,000	300,000
Subtotal	**$56,675,677**	**$57,199,834**	**$59,125,729**	**$62,607,682**
Less:				
Recovered Costs	($496,963)	($1,177,952)	($1,177,952)	($1,177,952)
Total Expenditures	**$56,178,714**	**$56,021,882**	**$57,947,777**	**$61,429,730**
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	245 / 245	245 / 245	245 / 245	245 / 245

FY 2026 Funding Adjustments

The following funding adjustments from the FY 2025 Adopted Budget Plan are necessary to support the FY 2026 program:

Employee Compensation **$1,705,255**

An increase of $1,705,255 in Personnel Services includes $722,864 for a 2.00 percent cost of living adjustment (COLA) for all employees and $329,826 for performance-based and longevity increases for non-uniformed merit employees, both effective the first full pay period in July 2025. The remaining increase of $652,565 is included for employee pay increases for specific job classes identified in the County's benchmark class survey of comparator jurisdictions.

Program Requirements **$3,489,680**

An increase of $3,489,680 in program requirements include increases of $2,515,712 in Personnel Services and $973,968 in Operating Expenses based on programmatic increases and the inflationary effects on goods, services, and delivery/transportation costs.

Other Post-Employment Benefits **$212,913**

An increase of $212,913 in Personnel Services is primarily due to higher employer costs for retirement contributions and health insurance. For more information on Other Post-Employment Benefits, please refer to Fund 73030, OPEB Trust, in Volume 2 of the FY 2026 Advertised Budget Plan.

Changes to FY 2025 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2025 Revised Budget Plan since passage of the FY 2025 Adopted Budget Plan. Included are all adjustments made as part of the FY 2024 Carryover Review and all other approved changes through December 31, 2024.

Carryover Adjustments **$1,925,895**

As part of the *FY 2024 Carryover Review*, the Board of Supervisors approved an expenditure increase of $1,925,895 due to encumbered carryover of $512,505 for Operating Expenses and an increase of $1,413,390 in projected Personnel Services requirements.

Cost Centers

The four divisions of Fund 80000, Park Revenue and Operating, are Administration, Golf Enterprises, Park Services, and Resource Management and Interpretation. The divisions work together to fulfill the mission of the Fund and carry out the key initiatives for the fiscal year.

Beginning with the *FY 2025 Revised Budget Plan*, the Rec Activities and the Rec Centers divisions have been combined and are now reflected as the Park Services Division.

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 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$2,658,815	$1,606,349	$3,020,562	$2,231,581
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	19 / 19	19 / 19	21 / 21	21 / 21

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 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$13,462,121	$13,826,667	$13,958,122	$15,103,375
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	79 / 79	79 / 79	79 / 79	79 / 79

Park Services

The Park Services Division seeks to enrich the community by promoting active, fun, and healthy lifestyles for all. The Division operates and manages nine Rec Centers in Fairfax County that provide a wide variety of recreational, aquatic, and fitness programs and classes to both residents and visitors.

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$0	$0	$38,125,648	$41,026,758
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	0 / 0	0 / 0	130 / 130	130 / 130

REC Activities

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$5,735,450	$5,430,345	$0	$0
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	26 / 26	26 / 26	0 / 0	0 / 0

Rec Centers

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$31,511,483	$32,329,934	$0	$0
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	105 / 105	105 / 105	0 / 0	0 / 0

Resource Management and Interpretation

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

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Revised	FY 2026 Advertised
EXPENDITURES				
Total Expenditures	$2,810,845	$2,828,587	$2,843,445	$3,068,016
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	16 / 16	16 / 16	15 / 15	15 / 15

Position Detail

The FY 2026 Advertised Budget Plan includes the following positions:

Administration - 21 Positions			
1	Management Analyst IV	1	Human Resources Generalist II
3	Project Coordinators	1	Communications Specialist II
1	Business Analyst III	1	Management Analyst II
1	Engineer IV	1	Network/Telecom Analyst I
5	Construction/Maintenance Project Managers II	1	Park/Recreation Specialist III
1	Engineer 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	9	Park/Recreation Specialists I
1	Park Management Specialist II	2	Maintenance Crew Chiefs
3	Golf Course Superintendents III	3	Motor Equipment Operators
5	Golf Course Superintendents II	5	Park/Recreation Assistants
4	Park/Recreation Specialists IV	10	Senior Maintenance Workers
5	Golf Course Superintendents I	1	Administrative Assistant III
3	Park/Recreation Specialists III	2	Facility Attendants II
2	Park/Recreation Specialists II	20	Maintenance Workers
3	Fleet Technicians II		

Park Services - 130 Positions			
2	Park Management Specialists II	29	Park/Recreation Specialists II
1	Statistical and Data Specialist III	1	Photographic Specialist
6	Park Management Specialists I	1	Naturalist/Historian Senior Interpreter
1	Producer/Director	2	Administrative Assistants V
1	Statistical and Data Specialist II	11	Park/Recreation Specialists I
11	Park/Recreation Specialists IV	1	Administrative Assistant IV
2	Communications Specialists II	21	Park/Recreation Assistants
1	Management Analyst II	1	Publications Assistant
13	Park/Recreation Specialists III	10	Administrative Assistants III
1	Electronic Equipment Technician II	1	Facility Attendant I
8	Preventive Maintenance Specialists	2	Custodians II
2	Communications Specialists I	1	Custodian I
Resource Management and Interpretation - 15 Positions			
1	Park/Recreation Specialist IV	1	Park/Recreation Specialist I
1	Historian II	4	Park/Recreation Assistants
1	Park/Recreation Specialist II	1	Administrative Assistant III
2	Historians I	2	Facility Attendants II
2	Naturalists I		

Performance Measurement Results by Community Outcome Area

Cultural and Recreational Opportunities

In FY 2024, golf rounds increased by 0.7 percent and rounds are anticipated to increase in both FY 2025 and FY 2026.

The percentage change in visitations at Rec Centers slightly decreased by 0.4 percent in FY 2024. Data reported for this measure is derived from a third-party model that was updated for improved accuracy and granularity since the last reporting cycle. The number of visitations at Rec Centers is forecasted to rise in conjunction with the projected growth in the number of visiting County households and the number of camp enrollments. Visitation counts for FY 2025 and FY 2026 are forecasted to increase above the FY 2024 level.

Community Outcome Area	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
Cultural and Recreational Opportunities						
Access to Local Arts, Sports, and Cultural Opportunities						
Percent change in rounds played	(7.1%)	5.7%	1.9%	0.7%	2.1%	0.7%
Percent change in visitations at Rec Centers [1]	42.6%	8.5%	NA	(0.4%)	3.3%	4.3%

[1] Performance measures were adjusted for the FY 2026 Advertised Budget Plan as data reported for this measure is derived from a third-party model that was updated for improved accuracy and granularity since the last reporting cycle. Values for FY 2022 and FY 2023 have been updated from what was previously reported using the refined data and the FY 2024 estimate is no longer applicable since it was based on the prior data set.

A complete list of performance measures can be viewed at
https://www.fairfaxcounty.gov/budget/fy-2026-advertised-performance-measures-pm

FUND STATEMENT

Category	FY 2024 Actual	FY 2025 Adopted Budget Plan	FY 2025 Revised Budget Plan	FY 2026 Advertised Budget Plan
Beginning Balance[1]	**$7,068,899**	**$8,965,435**	**$7,967,102**	**$9,064,082**
Revenue:				
Park Fees	$59,626,743	$58,683,035	$60,014,500	$61,568,700
Interest	393,027	250,000	250,000	250,000
Donations and Miscellaneous Revenue	524,568	295,500	295,500	295,500
Sale of Vehicles and Salvage Equipment	103,138	145,000	145,000	145,000
Intergovernmental Revenue[2]	95,000	0	95,000	0
Total Revenue	**$60,742,476**	**$59,373,535**	**$60,800,000**	**$62,259,200**
Total Available	**$67,811,375**	**$68,338,970**	**$68,767,102**	**$71,323,282**
Expenditures:				
Personnel Services	$36,152,306	$36,094,408	$37,507,798	$40,528,288
Operating Expenses	20,173,515	20,805,426	21,317,931	21,779,394
Recovered Costs	(496,963)	(1,177,952)	(1,177,952)	(1,177,952)
Capital Equipment	349,856	300,000	300,000	300,000
Total Expenditures	**$56,178,714**	**$56,021,882**	**$57,947,777**	**$61,429,730**
Transfers Out:				
General Fund (10001)[3]	$820,000	$820,000	$820,000	$820,000
Consolidated County and Schools Debt Service Fund (20000)[4]	895,547	935,243	935,243	932,379
Park Improvements (80300)[5]	1,950,012	0	0	0
Total Transfers Out	**$3,665,559**	**$1,755,243**	**$1,755,243**	**$1,752,379**
Total Disbursements	**$59,844,273**	**$57,777,125**	**$59,703,020**	**$63,182,109**
Ending Balance[6]	**$7,967,102**	**$10,561,845**	**$9,064,082**	**$8,141,173**
Revenue and Operating Fund Stabilization Reserve[7]	$7,967,102	$10,561,845	$9,064,082	$8,141,173
Unreserved Ending Balance	**$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.

[2] Reflects Federal pass-through revenue associated with a Virginia Tourism grant.

[3] 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.

[4] 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.

[5] 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.

[6] 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.

[7] 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.