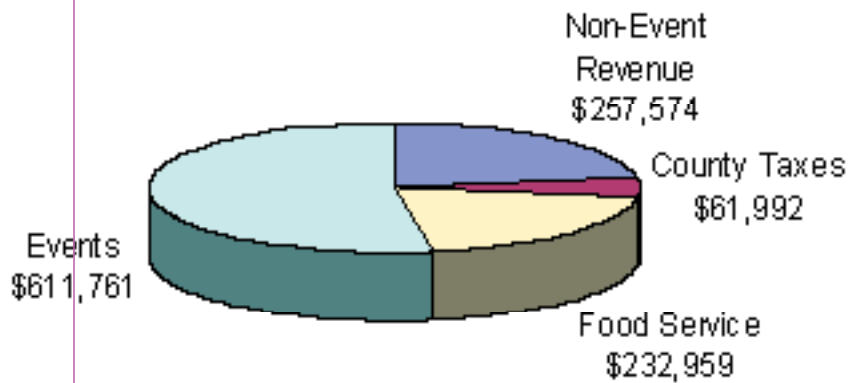


## Revenue

Funds required to sustain the Wicomico Youth and Civic Center come from several sources: County taxes, event revenues, food service, and non-event revenues.

These fees and charges fluctuate based on the volume of business scheduled within the facility from year to year. The cost to support the operating budget was **\$.73 per capita**.

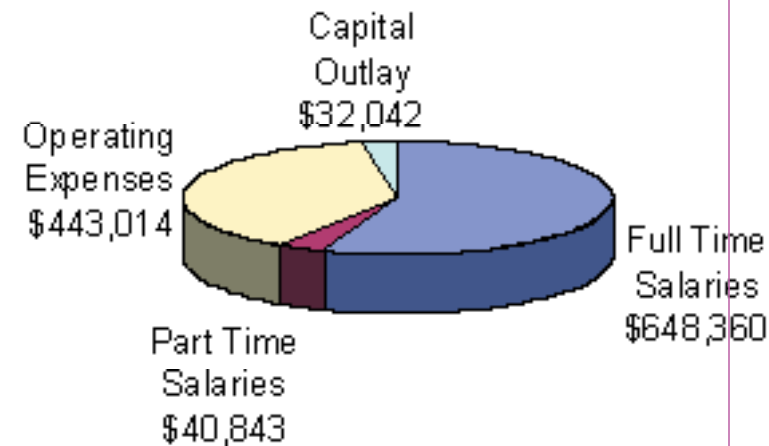
# The Wicomico Youth & Civic Center



## The Cost of

## Expenditures

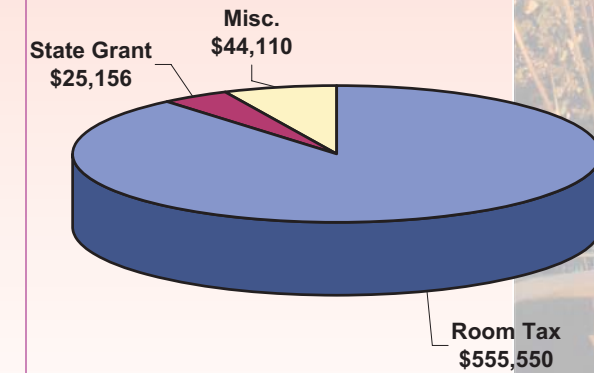
In 2005, **\$1,64,259** was spent. **County taxes paid \$61,992** of the total amount spent. **\$1,102,267** came from other sources.



## Doing Business

## Revenue

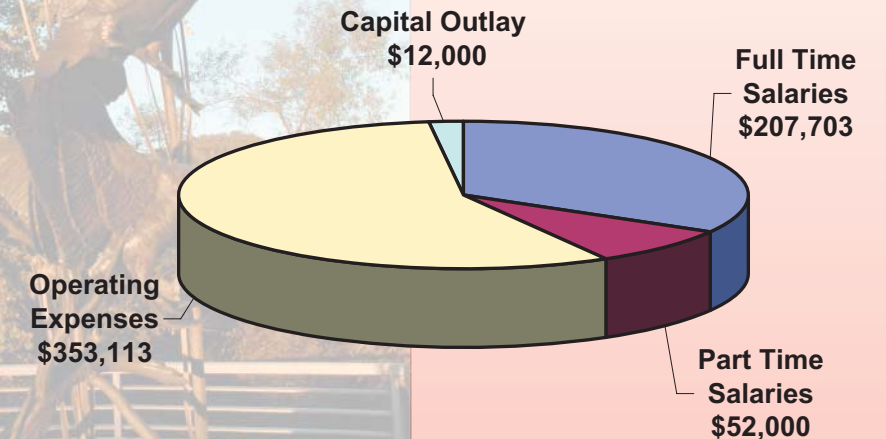
Funds required to sustain the Convention and Visitors' Bureau come from a **4% local room tax**, a State grant, and miscellaneous sources comprised of food vending, merchandise sales and display rentals. These sources generate **\$624,816 to offset all costs**. There is no County tax subsidy required to operate the division.



# Tourism

## Expenditures

In 2004, **624,816** was spent, with all the revenues coming from the sources listed in the Revenue section.



## Revenue

Funds to sustain recreation services, park maintenance, land acquisition, and development of facilities come from five sources: County taxes, state and federal grants, user fees, recreation councils and private donations.

County taxes accounted for \$1,274,781, or 39%. \$1,966,038 came from other revenue sources.

## Operating Budget

Money to meet general day-to-day personnel and operating expense is granted by the County Council from local tax revenues. In 2005, \$1,274,781 was appropriated, making up less than 2 % of Wicomico County's total operating budget. The Department assesses program fees and charges and receives State grant funds for services rendered to offset the operating budget by about 2 million dollars. The following summarizes the expenditure of funds from this budget. The 2005 cost to support the operating budget was \$15 per capita based on our current population estimate of 85,000 persons.

## Recreation & Parks Operating Budget

### Administration

**Full time Personnel** \$248,300  
**Operating Expense** \$65,515

### Recreation

**Full Time Personnel** \$295,357  
**Part Time Personnel** \$21,900  
**Operating Expense** \$95,050

### Parks

**Full Time Personnel** \$502,234  
**Part Time Personnel** \$30,908  
**Operating Expense** \$248,482

**Total Expense** \$1,507,746

**Less Revenue** (\$232,965)

**Net Cost** \$1,274,781

## The Cost of

### Capital Improvement Budget

Improving existing facilities and developing new ones is an obligation of the county if it wishes to stay abreast with community and economic growth. In 2005, \$205,418 in funding was used to undertake capital improvement projects, using no local taxes - 100% of the funding was derived from state and federal grants. Additional projects utilized the enterprise account and funds raised by local recreation councils, in addition to the following funding sources:

### Program Open Space

Administered by the State of Maryland, this was established in 1969 to assist local jurisdictions to buy and develop land for recreation use. Funds are generated by the property transfer tax of 1/2 of 1% levied on the sale of real estate. During the existence of this program, the County received 8.8 million dollars to fund over 145 projects. This year the County spent \$213,136 from this fund to undertake municipal and county projects, which is approximately 50% less than the average annual allocation due to state fiscal restraints.

## Doing Business

### Inland Waterway Fund

The State of Maryland provides money to develop and improve public boating facilities which is derived from sales tax levied on the cost to purchase new and used boats and boat registration fees. This year the County spent \$63,000 on inland waterway projects.

### Recreation Councils & Club Groups

In 2005, \$100,000 was generated by nine recreation councils, and \$110,000 was generated by organized sports leagues to complement the County's subsidy for recreation programs, maintenance, and improvements at town parks.

Businesses in Wicomico County also provided an estimated \$300,000 to support the sports teams, recreation programs, and park facilities throughout the year.

### Salisbury Maintenance Fund

Each year the Salisbury City Council allocates funds to the Department to undertake minor maintenance of City-owned playgrounds. Last year \$3,250 was appropriated for this purpose.

Utilizing the above funding sources, the Department's 2005 projects included:

2005 Projects	State/Federal	*Local	Total
Cedar Hill Park Marina Bulkheading	\$43,000	\$42,000	\$85,000
Cedar Hill Park Pavilion	\$13,000	\$1,300	\$14,300
Pemberton Contact Building Addition	\$15,000	\$15,000	\$30,000
Pemberton Road & Outbuildings	\$43,200	\$12,918	\$56,118
Schumaker Pier Replacement	\$20,000	\$0	\$20,000
<b>Totals</b>	<b>\$134,200</b>	<b>\$71,218</b>	<b>\$205,418</b>

\* local funding sources included the Pemberton Historical Park Board, the department's enterprise account and fund-raising projects.

## Enterprise Budget

In 1981 the County Council established an Enterprise Account with a \$3,000 appropriation to finance new programs and park service on a self-sustaining basis. The loan was repaid to the Council in 1986. This account is not part of the operating budget, but is instead a self-sustaining fund that generates revenue through registration fees, grants, sponsorships, and other fund raising initiatives.

This year, funding for the neighborhood playgrounds program was included in the operating budget in the amount of \$26,122. Full-time salaries, background checks for full-time employees, CPR/first aid training. \$9,000 for the Happy Timer's program were also included in the operating budget, but all other programs and facilities were self-sustaining.

### Enterprise Budget Revenue

<b>Recreation Programs</b>	<b>\$544,102</b>
<b>Athletic Complex</b>	<b>\$128,562</b>
<b>Cedar Hill Park</b>	<b>\$63,071</b>
<b>Nanticoke Harbor</b>	<b>\$30,662</b>
<b>Pavilion Accounts</b>	<b>\$20,647</b>
<b>Salisbury Advisory Council</b>	<b>\$11,323</b>
<b>Youth Council</b>	<b>\$4,757</b>
<b>Pemberton Historical Park</b>	<b>\$76,582</b>
<b>Westside Community Center</b>	<b>\$19,655</b>
<b>Wicomico Equestrian Center</b>	<b>\$41,750</b>
<b>Total</b>	<b>\$941,111</b>

## The Cost of

The Department also transfers funds from the Enterprise budget to the general fund of Wicomico County, as well as the operating budgets for Recreation and Parks and the Youth and Civic Center, to offset expenses in those budgets. In 2005, the amount transferred was \$191,142.

In summary, \$941,111 was generated in the Enterprise budget in 2005 to make providing the following services and facilities possible:

## Doing Business

## Recreation & Parks Funding Summary

### County Taxes and Capital Budget

Operating Budget	\$1,274,781
Capital Improvement Budget	\$205,418

Fees and Charges	
Operating Budget	\$30,123
Enterprise Budget	\$941,111

Grants	
Program Open Space	\$213,136
Inland Waterways Program	\$63,000
Salisbury City Maintenance	\$3,250

Recreation Councils	
9 Community Councils	\$100,000
Sports Leagues	\$110,000

Private Donations	
Business and Service Clubs	\$300,000

Total	\$3,240,819
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<b>Percentage of County Taxes Supporting the Funding Budget</b>	<b>39%</b>
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*Wicomico County*  
*Recreation, Parks & Tourism*

**500 Glen Ave  
Salisbury, MD 21804  
(410) 548-4900**

**[www.WicomicoRecAndParks.org](http://www.WicomicoRecAndParks.org)  
[www.WicomicoCivicCenter.org](http://www.WicomicoCivicCenter.org)  
[www.WicomicoTourism.org](http://www.WicomicoTourism.org)**



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