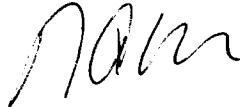


COUNTY OF YORK

MEMORANDUM

DATE: September 2, 2016

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator 

SUBJECT: McReynolds Athletic Complex (MAC) Operations Report

The MAC has now been in operation since the summer of 2009. It represents a major capital and operating investment of County resources. As such, I ask and am asked questions from time to time about its relative success as compared to original projections, the expenditures and revenues associated with the facility, and its overall value to this community. With several years of experience operating the County's premier outdoor recreational sports facility, the timing is right to analyze the venue from multiple perspectives. Accordingly, I have worked with staff to prepare the attached operational update. Without an excessive commitment of resources, the objective of the report is to give the Board and interested citizens an accurate overview of this major community complex.

The MAC, originally identified as a community need through citizen surveys and the comprehensive planning process, has clearly become the focal point for outdoor sports recreation in York County. This report documents changing patterns of usage, operating and capital expenditures, as well as direct and indirect revenue. The MAC has become more than its original vision as a community gathering place for youth and adult outdoor sports. Its secondary use as a community garden is a very popular offering, and it provides much needed and ample parking for residents when high water from northeasters and tropical systems threaten low-lying areas.

In terms of usage, over 3,000 games and practices are held yearly, including more than 30 tournaments. Our current estimate of annual facility users and spectators is approximately 300,000. We believe that approximately 40 percent of County residents attend some event at the complex each year, with much more frequent utilization by families with children.

Community values and priorities are important when analyzing the costs and benefits of a facility such as the MAC. Operating revenues from the facility are typical of what you would find in other localities operating similar venues and equate to roughly 12.5 percent of operating expenditures. Community recreational facilities almost by definition must be supported by the community and its general fund revenues. When one looks at comparative data on expenditures for parks and recreation in localities nationwide, it appears that York County is well below the average in terms of overall expenditures in this category. The capital investment is significant, with the County committing approximately one year's worth of average CIP dollars for the completed project. In

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terms of a typical real estate taxpayer, the annual cost of the MAC, inclusive of debt service, roughly equates to two cents on the real estate tax rate or approximately \$6.00 per month for a family with a \$350,000 house.

While the dollars and cents of the project are very important, we should keep in mind that venues such as the MAC define the quality of life of a community. Like schools, libraries, or civic spaces, they have a major intangible value in making a community a desirable place to live and attractive to new residents and investments. I hope you find the information to be useful. Please let me know if you have any questions.

Attachment

McReynolds Athletic Complex (MAC)
Review of Operations
August 2016

I. History and Context

A. Why Build an Outdoor Sports Complex?

In 1995 a needs assessment for athletic fields was prepared using nationally endorsed methods for projections. The projections indicated there was a need for additional athletic fields beyond those available at existing and anticipated school and park sites. A few years later during the citizen input process for the 1999 Comprehensive Plan update, citizens were asked to rank, based on the level of need in the community, a list of eight possible public facilities additions. Schools were ranked first, parks for passive recreation were ranked second, satellite facilities for the Sheriff ranked third and athletic fields ranked fourth. Therefore, projections were updated and incorporated into the Comprehensive Plan revision in 1999.

However, perhaps more importantly, actual usage data told its own story. Use of the athletic fields in the lower County in 2001 was at capacity during the spring and fall, with almost every field scheduled for use seven days a week. Being at capacity meant program schedules for both youth and adult groups were less than ideal. For example, four youth soccer activities were scheduled every weeknight. The first started at 5:30, which made it difficult for working parents to get their children there on time, and the last started at 8:30, putting children who played at that time out late on a school night.

In the northern end of the County, youth participate in joint programs along with residents from Williamsburg and James City County, and the demand for fields is spread among the three jurisdictions. At the time of the study, and still today, there are adequate facilities at York County school sites, City of Williamsburg parks, and in the James City County Warhill Sports Complex and other parks to accommodate youth sports.

B. Choosing a Site: Win-Win

High on the list of search criteria for a site was avoidance of removing land from the County's tax rolls as well as a central location that was convenient for lower County residents and easily accessible by existing roadways.

Staff approached Newport News Waterworks (NNWW) about the possibility of using watershed property as a potential site. After a great deal of study and negotiation, both parties agreed upon the current location which consists of about 180 acres, 70 of which are now developed. The location choice was ideal for several reasons:

- The County achieved its goals of providing users with a centrally located convenient site served by existing roads, while preserving taxable land for its highest and best uses.
- NNWW's property helped the County avoid zoning issues as well as the potential for the highly unpopular and controversial use of eminent domain authority.
- NNWW received the benefit of a Best Management Practice (BMP) pond to treat stormwater runoff from an adjacent developed property, thereby providing further protection for the Harwoods' Mill Reservoir and helping to safeguard water quality.
- Lease payments made by the County for the property allowed NNWW to invest in future water quality improvements.

C. Dynamics of Sports Play at the MAC

Since the decision, more than a decade ago, to develop the complex, select a site, and complete construction, the popularity of and participation in various sports has changed; and the County continues to adapt to these in regards to programming and scheduling decisions for athletic fields. In 2009 the newly built complex provided 13 new fields, which greatly increased the capacity available for athletic programming. However, even that was 4 fewer than the *17* new fields projected by the demand forecasts to be

needed by 2015 (in order to meet the same level of service being provided to existing groups using existing County fields at the time the study was completed). There has been a continued increase in demand from existing community groups as their programs and participation grow and from the popularity of new sports programs such as lacrosse. The culture of youth and scholastic athletics has been transforming over the last decade from individual seasons for each sport to a year-round mentality, which results in increased field usage but can prove challenging when resources are limited and time is needed to rest and repair turf on fields.

When the complex opened in 2009, York County Little League's (YCLL) baseball and softball program had over 1,200 children participating in the spring/summer program and 600 in the fall. Since that time their numbers have dropped to around 850 in the spring/summer and 400 in the fall season. Their original plan to play two games per field per night during the week has been reduced to a single game on each field most evenings as well as a shorter schedule on Saturdays. With these reductions come new opportunities. Staff has worked with YCLL to coordinate scheduling to free up blocks of field usage time that can be offered to sports organizations for tournament rentals – something that was not envisioned as possible when the complex first opened. Because of YCLL's reduced field needs, the MAC has been available for other groups to rent and host tournaments on six weekends in the spring and five weekends in the fall. These are in addition to other tournaments and camps that the County is able to host in the summer season.

Another unexpected shift in usage is the dramatic rise in AAU/Travel baseball and softball teams using the complex. When the complex opened, there were approximately 10 travel teams in the County. Today, we estimate there are close to 30 teams, usually consisting of a mixture of York County participants and players from neighboring communities, and with various affiliations.

Projections for the soccer field usage were that the County's spring and fall recreational soccer leagues would continue to grow and would consume the majority of available field time. In fact, the programs have continued to show growth. The complex provides a community atmosphere for the participants in the County's recreation programs, such as soccer, and their families. The complex also allows later start times for games and earlier finishes on weeknights. Another benefit is with multiple fields in one location, it helps minimize the chances of parents having children play at different locations in the County on the same night. The biggest unanticipated addition to the usage on the soccer side is

the weeknight rentals from groups to host lacrosse, kickball, or ultimate Frisbee league games or the travel soccer club renting the complex to host their league games. This has significantly increased the usage of the soccer fields. To manage the additional “wear and tear,” Public Works staff has done a thorough job rotating usage and increasing maintenance to keep the fields in great condition and highly desirable.

II. Financial Considerations

As with any project of this type, the decision to build and operate is not based on whether the facility can pay for itself. Like so many of the services that governments provide, citizen use and enjoyment along with the enhanced value to the community are the deciding factors; and it is not possible to assign a monetary value to those factors. There are, however, economic considerations and benefits, some of which can be quantified and some which cannot. Some of these are described in the section on other economic considerations.

A. What are the Long Term Costs?

There are two long-term costs related to development of the MAC: the lease of the property and the debt financing for construction of the complex.

On April 25, 2005, York County entered into a long-term lease agreement with Newport News Waterworks for the MAC site. The lease is for 40 years with an automatic 40-year renewal. The cost of the lease is 6.5% of the full fair market value, not including improvements, as assessed prior to the reduction in value afforded to watershed property by Virginia Code Section 58.1-3663. The total current lease payment is \$209,755 annually.

In the fall of 2008, the County issued debt of \$17.2 million for additions to fire stations 4, 5, and 6, and for construction of the athletic field complex. Based on estimated construction costs at the time of the borrowing, approximately 90% (\$15.5 million) of the debt was allocated to the athletic field complex. The 20-year debt was refinanced in the spring of 2016 resulting in \$2 million of savings over the remaining life of the debt, which will be paid off on April 1, 2029. Approximately \$9 million of the athletic field

complex related debt remained and was included in the refinancing. The MAC's share of the FY2017 debt service for the refunded debt is \$1,045,949, which reflects a savings of approximately \$101,000 over the original required payments for FY2017.

B. What are the capital costs?

The County's capitalization policy requires tracking of items as capital assets if they cost more than \$5,000 and have a useful life of greater than one year. Capital costs for the MAC include the land improvements, buildings, building improvements, and infrastructure that were added at the time of construction, as well as any subsequent additions. Attached is a spreadsheet detailing these costs (Attachment 1). This list also includes items such as playground equipment, security cameras, and mowers.

Also attached is a list of equipment provided by Public Works (Attachment 2). It shows the equipment used solely at the MAC to maintain the grounds and the fields, the equipment shared by the MAC crew and the athletic fields' crew, and the equipment that is used at the MAC but also at the School Board Office and Dare Elementary since the MAC crew is also responsible for maintaining those two locations.

C. What are the Net Costs of Operations and the Methodology Considerations?

The net costs of operations for fiscal years 2016, 2015, and 2014 are attached (Attachment 3), as well as the budget for FY2017. A description of the methodology used to report the items is below.

D. Revenues

Revenues consist of four sources: commissions from concession sales, billboard ads, fees charged for the use of the facilities, and plot rental for the community gardens. When the MAC first opened, County staff operated the concession stands and collected a total of \$152,282 during full and partial fiscal years 2009, 2010, and 2011. The operation of the concession stands was outsourced effective February 15, 2011. The current contract is

with S & C Vendors paying the County a commission of 12.5% on all sales. The County expects to receive \$8,000 during FY 2017.

E. Expenditures

Expenditures for the MAC are not accounted for as a separate activity in our accounting system. However, there are designated line items within the grounds and facilities maintenance activities of Public Works and within Parks & Recreation to capture expenses assigned to the MAC. The MAC is thought of as one entity for cost accumulation. The MAC also houses a maintenance building that is multi-use and is located at the complex as a matter of convenience in the support of other operations. Most of the employees and all of the activities housed there would be elsewhere in the County if the MAC did not exist. The time and effort to separate the costs of the maintenance building from those of the other facilities at the MAC far exceeds the benefit of the exercise, if it could even be done. Therefore, for the purposes of this report, judgment has been applied to allocate costs for both personnel and non-personnel items. The allocation calculations are described below and also shown on Attachment 3.

Personnel expenditures include wages and FICA for all of the Parks & Recreation work-as-required employees who work during events held at the MAC, as well as wages and fringes for the “MAC crew,” which consists of four full-time and one work-as-required grounds maintenance employees. The employees who take care of the grounds also take care of the grounds at the School Board Office and Dare Elementary school, so the costs have been allocated to each function based on the acreage. Also included in personnel expenditure figures are the labor costs associated with work orders performed at the MAC by facilities maintenance staff.

Non-personnel expenditures include various services, vehicle and equipment charges, utilities, supplies, and the land lease. Debt service is shown separately. When possible to easily do so, the costs not directly associated with the MAC have been removed. Otherwise, an allocation based on the proportional value of the maintenance building to the value of all the assets has been applied.

F. How does York County Compare?

Specific benchmarks are not readily available for outdoor sports complexes operated by localities. However, the National Recreation and Park Association (NRPA) produced a Field Report that contains data from more than 950 parks and recreation agencies across the United States as reported between 2013 and 2015. This report provides a comparison of the per-capita operating costs based on a number of criteria, and the results are summarized in the tables below. York County’s data is based on total FY2016 Parks & Recreation expenditures and 786 acres of County parkland.

Median Annual Per-Capita Operating Costs Per NRPA Field Report	Per-Capita
For population between 50,000 to 99,999	\$84.50
Region: Mid-Atlantic	\$50.99
Acres maintained: 251 to 1,000	\$89.04
York County Operating Costs	
Based on FY2016 Parks & Recreation expenditures	\$26.75

Benchmarking with the NRPA lower category of acreage and using the costs tabulated for the MAC for this report provides an interesting comparison.

Median Annual Per-Capita Operating Costs Per NRPA Field Report	Per-Capita
Acres maintained: 250 or less	\$81.17
York County Operating Costs Based on MAC Expenditures and 180 acres	
Without debt service	\$8.33
Including debt service	\$23.71

Information from Rocky Mount, North Carolina, provides an interesting comparison based on an individual facility. They operate a sports complex that consists of a 143-acre facility with six baseball fields, four softball fields, a baseball stadium, eight soccer fields, a disc golf course, two concession areas with restrooms, two basketball courts, walking trails, volleyball courts, playground areas, and batting cages.

Rocky Mount North Carolina Sports Complex	Per-Capita
Based on FY2016 projected expenditures as reported in their FY2017 Budget	\$30.81

G. Community Benefits of the MAC

Citizens and their families tell us they benefit from the use of the facilities. 72% of respondents to the 2015 citizen satisfaction survey rated the MAC good or excellent, and 76% rated youth recreation programs good or excellent.

In addition to the 13 lighted athletic fields, other amenities at the MAC include 31 picnic shelters, 3 full service concession stands, vending machines, 2 playgrounds, 1.8 mile multipurpose path with 8 exercise stations, 3 restrooms, and community gardens.

In 2014 some of the open space was repurposed for 48 individual garden plots available to York County citizens. For a small rental fee, gardeners also receive assistance and educational programs provided by the Garden Coordinator and the Virginia Cooperative Extension Agent. All 48 of the plots were rented for the 2016 season.

Emergency Operations has been able to designate the MAC as alternative parking during flooding events. This location can provide up to 900 safe, high-ground parking spaces for citizens living in low lying areas to relocate their vehicles.

The MAC also provides cost-saving efficiencies for county grounds and maintenance crews by locating equipment closer to the places where they need to be working, saving time and fuel costs. If the equipment for maintaining corridor landscaping and other facilities in the lower County was not stored at the MAC, then it would have to be stored farther away at the Wolftrap Road facility.

The MAC fields have taken the pressure off the facilities at the schools allowing more school-related sports events to be held at those locations.

The additional fields at the MAC have also allowed the County to be a player in the sports-tourism arena. For example, two NSA Class B Girls Fast Pitch World Series events were held there in 2013 and 2014, and the County is in consideration for hosting the NSA Class A tournament in 2017 which will bring in over 125 teams.

Overall there is just more sports activity taking place in the County because of the MAC. To put it in perspective, consider that, annually, about 20 organizations use the fields for games, practices, or camps. About 30 different tournaments are held and over 3,800 games and practices are played on the fields. More than 160,000 vehicles enter the park to access the fields, gardens, playgrounds, picnic areas, and trails.

H. Other Economic Considerations

There are some economic benefits derived from the MAC that are not easily quantifiable. This section gives a broad overview of some of them.

As previously stated, use of the NNWW property meant that the County did not remove any land from the tax rolls. A comparable 70-acre site located and purchased in a desirable location, based on a cost of \$40,000 an acre, would have cost the county \$20,000 to \$25,000 (conservatively estimated) in lost real estate tax revenue per year. If that property removed from the tax rolls had commercial development potential the additional revenue related to real estate taxes on structures, personal property and, depending on the type of business, a combination of business license, meals, hotel, and sales taxes would not be realized.

York County is now a *player* in sports-tourism, the fastest growing sector of the global travel industry. The Greater Williamsburg Chamber and Tourism Alliance estimated that sports events in 2016 will fill 50,000 hotel room nights in the greater Williamsburg area. While impossible to know how many of those will be in York County hotels, it is highly likely that the County's lodging tax collections will be impacted positively. In recognition of this growing opportunity, the Alliance has increased its marketing of the

greater Williamsburg area as a destination for sports tourism, which will continue to benefit local businesses.

The Greater Williamsburg Chamber and Tourism Alliance commissioned an economic impact assessment of sports tourism based on 2015 survey research. Based on feedback on team behaviors, the study estimated travel-team spending to average \$3,693 with \$2,229 for lodging and \$1,464 for other spending. For local day-commuting teams, the per-day spending was estimated to average \$639 per day. In 2013 and 2014, 275 teams participated in the two NSA Class B World Series held at the MAC, of which 80% were estimated to be non-local. Based on the spending patterns from the Chamber study, that would equate to almost \$850,000 of direct benefit to local businesses just for those two tournaments, with indirect benefit flowing to the County in the form of sales, meals, and lodging taxes. This is only one example of the direct and indirect economic benefits related to events held at the MAC.

In 2015 the NRPA produced a report that presented the results of a study on the economic impacts of local parks across the United States. One of the specific parks included in their study was the Elgin Sports Complex in Illinois. It consists of 10 lighted softball fields and 10 soccer fields, a BMX track, and 2 sand volleyball courts. The study concluded that the impact on the area during 2013 was about \$1.7 million in economic activity, about \$650,000 in labor income, and 15 new jobs. While not directly comparable to the MAC in size or amenities, the statistics offer further indication that having a sports complex is an economic benefit for York County and the area.

III. Conclusion

The MAC is an outstanding example of a civic asset that has a positive impact on the community and creates benefits for citizens and businesses alike. While the financial operations of the MAC are closely monitored to maintain the quality of the asset and efficiently provide services, it is important to note that community parks, recreation areas, and school fields are not typically developed by communities as profit centers but rather as community amenities for recreational use and enjoyment by local citizens.

The MAC also contributes to the community's conservation goals and efforts by preserving natural resources and wildlife habitats. It provides access to amenities that

Review of the MAC
August 2016

support the health and wellness goals of our citizens, and it is universally accessible to all County citizens for play, walking, gardening, and picnicking. The County's ongoing investment in the MAC represents a strong contribution to the County of York's overall great quality of life, strengthening the residential and commercial investment climate and representing one of the many reasons the County is a great place to live.

Attachments

ATTACHMENT 1				
Land Improvements, Buildings, Bldg Imprv, & Infrastructure - Athletic Field Complex				
6/30/2015				
Description	Location	Acquisition Date	Fiscal Year	Total Cost
GEN SVCS MAINT	AFC- GEN SVC MAINT	5/14/2009	2009	\$ 1,243,021.00
LAND IMPROVEMENTS	AFC-GUARDRAILS(70434-8050-200)	6/30/2009	2009	7,071.00
LAND IMPROVEMENTS	AFC-SIGNS	6/30/2009	2009	33,547.00
LAND IMPROVEMENTS	AFC-GENERAL IMPS, GRADING, TOPSOIL, ROOTZONE, INFIELD, LANDSCAPING	6/30/2009	2009	4,432,604.00
LAND IMPROVEMENTS	AFC-SCORE BOARDS, BOLLARDS, GUARDRAILS, FLAG POLES, DRINKING FOUNTAINS	6/30/2009	2009	186,968.00
LAND IMPROVEMENTS	AFC-ASPHALT PAVING/PARKING/PATHS	6/30/2009	2009	3,505,872.00
LAND IMPROVEMENTS	AFC-IRRIGATION SYSTEMS	6/30/2009	2009	451,071.00
LAND IMPROVEMENTS	AFC-GATES & FENCING	6/30/2009	2009	401,910.00
LAND IMPROVEMENTS	AFC-BLEACHERS	6/30/2009	2009	114,003.00
LAND IMPROVEMENTS	AFC-LIGHTING & FIBER OPTIC	6/30/2009	2009	2,168,055.00
LAND IMPROVEMENTS	AFC-CONCRETE WALKS	6/30/2009	2009	52,599.00
LAND IMPROVEMENTS	AFC-BRICK WALKS	6/30/2009	2009	219,846.00
LAND IMPROVEMENTS	AFC-BRICK ENTRANCE SIGN	6/30/2009	2009	22,711.00
DUGOUTS	AFC(70434-8050-200)	6/30/2009	2009	5,018.00
BUILDINGS	AFC-CONCESSIONS, SHELTERS, DUGOUTS	6/30/2009	2009	2,414,010.00
INFRASTRUCTURE	AFC-STORMWATER, UNDERDRAINS, WATER, SEWER, FLOWABLE FILL, RCP, YARD DRAINS, FIRE HYDRANTS, MANHOLES	6/30/2009	2009	3,142,915.00
Initial acquisition total				\$ 18,401,221.00
LAND IMPROVEMENTS	AFC-TWO BACK STOPS & NETTING FOR DUG OUTS	6/30/2010	2010	\$ 12,996.00
INFRASTRUCTURE	AFC-CAST IRON TRENCH DRAIN SYSTEM	6/30/2010	2010	5,839.00
CHAIN LINK FENCE - LACROSSE AREA	AFC	5/24/2012	2012	5,695.00
FENCING	AFC-TO SCREEN THE TRAILER PARK	4/24/2014	2014	8,185.00
CONCRETE WALKS	AFC-CONCRETE WALKS	4/2/2015	2015	10,470.00
FENCING	AFC	6/30/2015	2015	16,900.00
Subsequent acquisition total				\$ 60,085.00
Grand Total				\$ 18,461,306.00
Equipment	Assigned to	Acquisition Date	Fiscal Year	Cost
MOWER - VM #8454	SCH/MAC	12/19/05	2006	6,570.00
MOWER 2WD WITH DELUX SEAT AND SUNSHADE - VM #8464	SCH/MAC	01/30/08	2008	14,367.00
INFIELD RAKE - VM #8197	MAC	11/13/2008	2009	19,295.00
PLAYGROUND EQUIPMENT	MAC	09/17/09	2010	44,878.00
PLAYGROUND EQUIPMENT	MAC	09/17/09	2010	41,443.00
NETWORK SECURITY CAMERA	MAC	10/15/09	2010	8,282.00
NETWORK SECURITY CAMERA	MAC	10/15/09	2010	5,530.00
SECURITY CAMERA	MAC	01/14/10	2010	16,630.00
SECURITY CAMERA	MAC	01/14/10	2010	16,630.00
SECURITY CAMERA	MAC	01/14/10	2010	16,630.00
FORD F250	SCH/MAC	12/02/11	2012	23,511
GATOR - VM# 8559	MAC	6/20/2013	2013	\$ 10,230.00
UTILITY VEHICLE JOHN DEERE HPX VM#8560	MAC	10/10/14	2015	9,418.00
MOWER - VM# 8564 (TRADE-IN VM# 8389)	MAC	4/9/2015	2015	33,070.00
MOWER - VM# 8565 (TRADE-IN VM# 8202)	MAC	4/9/2015	2015	35,800.00
UTILITY VEHICLE JOHN DEERE HPX VM#8578	MAC	12/21/15	2016	15,079.00
				\$ 317,363.00

ATTACHMENT 2

Equipment Used for Maintaining Grounds and Fields at the MAC*

There are three different crews who report to work and have equipment stored at the MAC complex, the school crew, the athletic crew and the MAC crew.

Equipment that is used purely at the MAC would be specialized athletic mowers or pieces of equipment which are:

- 7400 John Deere Athletic Mower Terrian Cut VM#8564
- 8800 John Deere Athletic Mower Terrian Cut VM#8565
- Utility Vehicle John Deere HPX VM#8560
- Utility Vehicle John Deere HPX VM#8578
- Toro Sand Pro VM#8197

The equipment below is specialized for athletic field maintenance and is shared by the athletic crew and the MAC crew. There are 78 athletic fields in the County: one was just recently added behind York High. Of these 78 athletic fields 13 are located at the MAC.

- 4720 John Deere Tractor VM#8546
- 4720 John Deere Tractor VM#8547
- 3033 John Deere Tractor VM8464
- Utility Vehicle John Deere 6X4 VM#8556

These shared tractors use these shared implements:

- Toro Topdressor 2300 VM#8207
- 6ft skidmaster laser grading system Southern Laser
- Bermuda King VM#8031
- Dakota Turf Tender VM#8099
- Vicon Spreader VM#8234
- Rotodarium Tiller VM#8414
- Southern Green Deep Tine Aerator VM#8343
- Aeravator slicer VM#8511
- Aeravator tines VM#8244
- Core Aerifier VM#8091

Finally, the Mac crew uses the following equipment for maintenance at the MAC, the School Board Office and Dare Elementary School:

- Ford F250 VM#086
- Trailer VM#9899
- Toro Z Mower VM#8454
- Toro Groundsmaster VM#8464

The forklift Cat #8436 and John Deere 323 VM#8022 although stored at the MAC are used mainly for construction purposes and do not contribute very much in terms of maintenance at the MAC.

** Information was provided by Public Works*

ATTACHMENT 3				
Summary of Costs				
Athletic Field Complex				
Revenues	FY2017 Budget	6/30/2016	6/30/2015	6/30/2014
Concession Sales-Commissions	\$ 8,000	\$ 6,851.18	\$ 4,817.52	\$ 6,008.48
Billboard Ads	\$ 2,500	2,000.00	2,000.00	1,300.00
Park Facilities Fees/Programs-MAC	\$ 62,000	41,562.50	63,667.50	63,626.50
Community Gardens	\$ 1,000	1,030.00	905.00	-
Total Revenues	\$ 73,500	\$ 51,443.68	\$ 71,390.02	\$ 70,934.98
Expenditures				
Personnel	\$ 236,165	\$ 237,036.87	\$ 244,732.86	\$ 225,599.75
Contractual Services	\$ 17,822	13,744.61	13,646.33	9,990.44
Internal Services	\$ 36,673	26,384.79	32,511.37	42,078.83
Utilities	\$ 40,897	39,781.89	40,361.35	41,256.49
Other Operating Costs	\$ 420	388.42	366.76	1,315.98
Materials & Supplies	\$ 34,989	39,508.81	31,776.76	34,180.92
Leases & Rentals	\$ 210,112	209,755.00	209,755.00	209,755.00
Total Expenditures	\$ 577,078	\$ 566,600.39	\$ 573,150.42	\$ 564,177.41
Net Costs of Operations	\$ (503,578)	\$ (515,156.71)	\$ (501,760.40)	\$ (493,242.43)
Debt Service (principal and interest)	\$ 1,045,949	\$ 1,146,208.72	\$ 1,151,178.41	\$ 1,150,916.85
Total costs including debt service	\$ 1,623,027	\$ 1,712,809.11	\$ 1,724,328.83	\$ 1,715,094.26
Method for allocating costs to maintenance building		Allocation Factor		
Total Capital Assets 6/30/2009	18,401,221			
Maintenance Building	1,243,021	0.07		
Everything else	17,158,200	0.93		
Method for allocating personnel costs for school work		Acres		
Sports Complex	60.00	0.82		
SBO-Lawn + Parking Lot	0.90	0.01		
Dare Elementary	12.72	0.17		
	73.62	1.00		