



MONTGOMERY COUNTY DEPARTMENT OF PARKS
THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION

MCPB
Item #2
10/14/10

MEMORANDUM

DATE: October 1, 2010
TO: Montgomery County Park Commission
VIA: Mary R. Bradford, Director of Parks *Mary R. Bradford*
Gene Giddens, Acting Deputy Director for Park Operations *Gene Giddens*
FROM: *Christine Brett* Christine Brett, Chief, Enterprise Division
SUBJECT: Enterprise Funds FY 2010 Preliminary End of Year Actuals

The Enterprise Fund preliminary FY10 end of year actuals as of July 21, 2010 is shown below. Details on revenues and expenditures are included in the attached chart (Attachment 1). The actuals will not be finalized until signed off by the Commission external auditors in October.

Overall, the **Enterprise Fund generated net income of \$532,357 in FY10**. This is a \$223,288 increase over FY09 actuals. More details are highlighted below.

NET INCOME (LOSS)	FY10 Budget	FY10 Preliminary Actuals	Variance From FY10 Budget	FY09 Actuals	Growth From FY09 Actuals to FY10
Ice Rinks	(1,237,700)	(477,809)	759,891	(391,256)	(86,553)
Tennis Facilities	511,800	394,706	(117,094)	206,507	188,199
Event Centers	(173,500)	(154,308)	19,192	(123,485)	(30,823)
Park Facilities	584,200	727,735	143,535	558,806	168,929
Golf Courses	44,900	42,033	(2,867)	58,497	(16,464)
Total Net Income (Loss)	(270,300)	532,357	802,657	309,069	223,288

During the past year, the Enterprise Division has strived to increase efficiencies and hold staff accountable for both fiscal management and facility operations. We have worked hard to increase programming and special events. The results have been positive showing a net operating income of \$1.6M. After subtracting the debt service payments (\$1.3M), and adding in other revenue sources including the Park Fund contributions (\$35K), Montgomery County contribution for Sligo Creek Golf (\$150K), and interest earned (\$12K), the end of year actuals reflects a net gain of \$532K.

Ice Rinks net income was \$760K higher than budget due largely to staff closely monitoring expenditures and keeping them \$1.06M lower than budget. The reductions come mostly from personnel savings, reduction in administrative charges, utility savings and a \$58,200 grant for energy efficient lights from the Maryland Energy

Administration Grant program. We continue to monitor hours of operations to optimize usage and reduce waste. Operating revenue increased \$125K over FY09 revenues, even though the Ice Rinks lost over \$77K in revenues due to the crippling snow storms in December and February. Cabin John Ice Rink was the host for both the Potomac Open Competition and the South Atlantic Regional Figure Skating Championships. Wheaton Ice Arena continues to build its clientele and meet the diverse communities need. Facility based and specialty summer camps continue to grow with additional offerings and increase participation.

Tennis net income continues to grow reaching \$395K in FY10, \$188K more than in FY09. This is directly attributed to the reopening of Wheaton Indoor Tennis in January 2009. The Wheaton Indoor Tennis is in the process of rebuilding its clientele after an 18 month closure. Tennis rentals increased at both facilities. The tennis facilities operating expenditures are \$871K, which is \$161K less than budgeted due to reductions in seasonal salaries, utilities and instructor contracts. Operating hours were reduced during the off season to optimize staffing, utilities and custodial costs. We are working closely with the Montgomery County Tennis Association (MCTA) to offer new sessions and programming.

The **Event Centers** showed a \$20K growth in net income from FY09, even though we received \$51K less from the Park Fund contribution. Through enhanced marketing efforts, the event centers show a 16% increase in revenue over FY09. Although these facilities may never cover all their operating costs, Enterprise staff will continue to work hard to close the gap by enhancing our marketing outreach, redesigning the website, and focusing on upgrades within the facilities. Many potential clients attended the Not- So Big Wedding Boutique at Rockwood Manor in November and the Open House at the Ag History Farm Park in May. Expenditures increased \$48K over FY09 due to renovations, upgrades and deferred maintenance at Rockwood Manor. The tent pad at Woodlawn Manor is still in the planning phase and revenues are expected to increase when the tent pad rentals are implemented.

The **Park Facilities** FY10 net income was \$728K. This is \$169K higher than FY09 and \$144K higher than budgeted. This is largely due to increased revenues from, the boat rentals (\$25K), Splash Park (\$10K), Brookside Gardens (\$26K) and the trains and carousel (\$63K). The Park Facilities continue to be heavily utilized and affordable family fun during the summer months. The expanded hours and the party room rentals at the two train stations and splash park continue to increase in popularity. The Wings of Fancy Live Butterfly Exhibit is popular with school groups and camps. New Frequent Visitor Butterfly Passes (Brookside Gardens) and Family Seasonal Passes (Splash Park) were offered this year to repeat visitors. Operating expenditures were reduced \$29K over FY09.

Golf Courses had a net income of \$42K, which was lower than the \$45K budgeted. This is primarily a result of ongoing lease negotiations with a concession vendor. The Golf Courses received \$150K from the County which was remitted to the Revenue Authority to help fund operations at Sligo Golf Course,

Over the past few years the debt service payment has been offset by the Park Fund. The total subsidy provided in FY09 was \$619K which included \$533K for the ice rinks' debt service payment, \$10K for the therapeutic recreation programming and \$76K for the event centers' usage. The Park Fund transfer for FY10 was reduced significantly to \$35K eliminating any aid from the Park Fund for the ice rinks' debt service. The transfer was divided with a total of \$25K applied to the event centers and \$10K to continue support of the therapeutic recreation programs at the ice rinks. In FY11, the Enterprise Budget will not receive any monies from the Park Fund to assist with the debt service, therapeutic recreation programming or the event centers usage.

The Enterprise Fund has an existing debt service balance for FY11 of \$ 3.3M which includes \$1.1M for Little Bennett Golf Course, \$684K for Wheaton Ice Arena, and \$1.6M for Cabin John Ice. The Montgomery County Revenue Authority makes a fixed \$480K yearly rent payment through FY12 to offset the cost of the debt service at Little Bennett Golf Course. In FY13, the Revenue Authority will make a non-fixed rent payment based on net revenues generated by the golf courses. It is likely the rent payment for FY13 will be significantly less than the amount of the debt service payment.

Debt Service	Initial Par	FY10 Payments	Amount Outstanding	Issue Date	Maturity Date
Little Bennett	\$ 3,154,000.00	\$ 434,802.47	\$ 1,089,716.00	Dec 2003	Nov 2012
Wheaton Ice	\$ 2,799,000.00	\$ 357,483.22	\$ 683,860.00	Dec 2003	May 2012
Cabin John Ice	\$ 6,000,000.00	\$ 538,088.70	\$ 1,555,560.00	Apr 1999	Nov 2013
Total	\$11,953,000.00	\$ 1,330,374.39	\$ 3,329,136.00		

The Commission’s **Enterprise Fund Balance Policy** states that the Fund balance should be 10% of operating expenditures plus one year’s debt service payment. Should a catastrophic event happen, this reserve amount would allow the Enterprise Fund to remain solvent. As we move into FY11, the fund balance should be just under \$1.7M. At the end of FY10, the Enterprise Fund had a balance of just under \$1.3M. With the preliminary gain of \$532,357, the fund balance has continued to grow to meet our policy amount with only \$35K in revenue from the Park Fund contribution compared to \$619K in FY09. Any additional reserves allow the Enterprise Fund to make needed capital repairs to our facilities.

I am proud of the Division’s accomplishments during this past year and I am confident that due to some of the changes we have implemented, we will continue to produce quality programs and provide warm and welcoming facilities to the citizens of Montgomery County. We will continue this course of action monitoring revenues and expenditures with emphasis in additional personnel and facility enhancements and improvements.

Enterprise FY10 Year in Review

OVERALL ENTERPRISE NOTEWORTHY EVENTS

- Generated net income of \$532,357
- Reduced expenditures from approved budget by \$1.5M
- Completed Montgomery Parks User Fee Schedule – Initiated non bi-county fees for rental and campground facilities. Implemented one day priority registration for Montgomery County Residents
- We continued to be a partner with the Maryland Senior Olympics
- All camp programs were expanded to include full day and half day camps such as archeology, outdoor adventure camps (fishing, kayaking, rock climbing, trap and skeet shooting), nature and science camps, skating and scouting camps
- Division served on the Department of Parks and Recreation 2010 alliance team to enhance collaboration between the two agencies
- Participated with Greenplay on Vision 2030

PARKPASS

FY10 Noteworthy Events

- ParkPASS database increased from 52,000 to 64,463 account holders, a 24% increase
- Two new ParkPASS reference manuals were created and distributed to all facilities
- Montgomery Parks gift cards were expanded from ice rink gift cards to include Boathouses, Splash Park, Trains and Little Bennett Campground – becoming an Enterprise Gift Card
- Family of 4 Seasonal membership created for South Germantown Splash Park
- Cell Tower and Fiber Optic client payment process in ParkPASS
- Vending machine ATM revenues process in ParkPASS

2011 Plans

- Upgrade ParkPASS to Version 7.0 for increased functionality and Payment Card Industry (PCI) compliance
- Review automatic lights on/off functionality from ParkPASS Facility Booking for lighting on Regional ball fields
- Become fully PCI compliant regarding system documentation

ICE RINKS

FY10 Noteworthy Events

- The Commission was awarded a grant for the EmPower Clean Energy program of Maryland Energy Administration (MEA) for energy efficient lighting for both rinks
- 2010 South Atlantic Regional Figure Skating Championships were held in October, 2009 with over 300 skaters and multiple vendors participating. South Atlantic was a qualifying event for the 2010 Olympics and drew skaters from the entire east coast.
- Operating hours were decreased during the off-season at both facilities to increase efficiencies in staffing, utility, and custodial supply costs
- Family Flicks Night at Wheaton Outdoor Rink was established on the 1st and 3rd Saturdays of each summer month as well as Roller nights every Friday evening
- \$10 discount offered for early registration to group lesson students for Fall I classes at both ice facilities
- Customer Appreciation Days were held at the Ice Rinks in October (free admission to one public session and a free skating lesson for beginners). Wheaton Ice Arena had over 300 skaters in attendance and Cabin John Ice Rink had 350 participants
- Themed skating sessions were held throughout the year including: Halloween “Spooky” Skate, Veteran’s Day Skate, Holiday Skate, Valentine Skate, St. Patrick’s Day Skate, Hoppy Easter Skate, Mother’s Day and Father’s Day Skates and National Skating Month celebration in January

- Park Play Days and Spring Break camps were held on public school holidays for the children to participate in facility based activities such as tennis, ice skating and nature activities
- Established a partnership with the National Hockey League team Washington Capitals. This includes branding their name on our beginning hockey class, supplying us with Washington Capitals Jerseys for all students enrolled, painting their logo in our ice, and incorporating both Wheaton Ice Arena and Cabin John Ice Rink into their season ticket holder guide books

Cabin John Ice Rink

- Hosted the Potomac Open Competition – a local figure skating event featuring skaters from the Washington Figure Skating Club
- Very successful Holiday Show was held in December
- New vending machines and a new vending company offered healthier snack choices as well as sandwiches, milk, tuna and chicken salads
- New additional freezer purchased for the snack bar to increase sales potential in the busy season
- Offered beginner speedskating lessons through the Potomac Speedskating Club
- Reached out to help user groups from Prince William Ice Rink by offering them ice slots when their rink was destroyed during the winter blizzard

Wheaton Ice Arena

- The operating hours were reduced during April and May due to low attendance during the off-season; therefore further reducing expenditures.
- The Wheaton Workout Center opened to offer our athletes an all around conditioning facility
- Facility was closed the last week of April to redo the ice surface and perform preventative maintenance on the ice equipment
- The dehumidification system at the Wheaton Ice Arena was repaired and recalibrated. This will allow the unit to run much more effectively and efficiently
- A Holiday Skating show was held in January. There were 50 skaters with an audience of over 250 in attendance
- Teen skate nights were held on the first Friday of each month with over 2,000 teens participating
- Revised operations of the Pro Shop and Snack Bar to increase efficiencies
- Painted office area, party rooms, locker rooms, bathrooms and doors in arena
- Centralized vending area
- New information signs near registration area

Wheaton Outdoor Rink

- After assessing the viability of an outdoor ice rink and based on the utilization rate versus the income generated last year, the decision was again made to close the facility during the winter and to repurpose the facility during the other seasons such as flea markets, movie nights, roller skating and as our camp headquarters for Week in the Park activities.
- “Flea Market in the Park” utilized the Wheaton Outdoor Rink and sold over 500 vender spaces. Dates were added and hours were increased based on demand.

2011 plans

- Replace flooring in the warming room of Cabin John Ice Rink
- Host the Potomac Open Figure Skating Competition again at Cabin John
- Cabin John Ice Rink will install digital control system to control air handlers more efficiently
- Continue to work closely with the Wheaton Ice Arena Pro Shop. Items will be physically transferred from Wheaton Ice Arena to Cabin John Ice Rink to promote sales and reduce inventory
- Replace and relocate radiant heaters to more efficient areas within the rink

- Offer Parent and Tot skating sessions starting in the fall. Sessions will be at a reduced fee and the party room will be available for arts and crafts.
- Possibly offer “theme” sessions for senior citizens such as “Fifties Day” or a dress-up theme day
- Install artificial turf for soccer, futsal and other sports at the Wheaton Outdoor Rink.
- Based out of Cabin John Ice Rink, provide new venues of Outdoor Adventure Days during Montgomery County Public School breaks
- Explore a new community outreach program offered to low income families
- Replace the desiccant wheel on the dehumidification system at Cabin John Ice Rink’s (Olympic Rink) in order to operate more effectively and efficiently
- Complete top ends on one compressor at the Wheaton Ice Arena and Cabin John Ice Rink (Olympic Rink)
- Removed damaged sound panels from Cabin John’s Olympic Rink
- Install new grease trap at Cabin John Ice Rink’s snack bar

INDOOR TENNIS

FY10 Noteworthy Events

- Operating hours were changed during the off season at both facilities to optimize staffing, utility and custodial costs
- Outdoor tennis class offerings were moved to Norwood Park due to Cabin John outdoor court renovations
- Installed permanent QuickStart tennis lines at Wheaton Regional Park and Olney Manor Park, using funding from USTA/Maryland Fix-A-Court Grant

Pauline Betz Addie Tennis Center at Cabin John

- In coordination with the Montgomery County Tennis Association (MCTA), a session was added during the summer to facilitate the Senior Mixed Doubles competition
- 444 seasonal court contracts were issued for the 2009-10 season, a 3% increase (September-April)
- Summer Weekend Group Lesson Session added

Wheaton Indoor Tennis

- 139 Seasonal contracts were issued for the 2009-10 season, a 31% increase over FY09
- A commitment was made to Montgomery County Tennis Association (MCTA) to increase time during early afternoon and late evening hours
- Facility will continue to offer and promote Quick Start tournaments
- Started a Saturday night tournament series which will continue this fall and winter. Early results were very favorable
- Wi-Fi installed for customers to access the internet
- Manager specials were offered for discounted court fees
- Summer Weekend Group Lesson Session added

2011 Plans

- Continue coordinating programming with Montgomery County Tennis Association – expand our commitment with them
- Continue to offer more programs and increase the group lesson schedule
- Tennis and Golf Camps
- Free Play Days offered to introduce new tennis players to the facility and the programs it offers
- Continue to offer the Round Robin tournaments at Wheaton Tennis as a way to increase revenues during quiet times
- Continue to sell seasonal time aggressively which has the dual effect of increasing revenue while satisfying customer needs
- Research new HVAC system to be installed in lobby area and possibly on three courts

EVENT CENTERS

FY10 Noteworthy Events

- Introduced the Not-So Big Wedding Boutique & Challenge held at Rockwood Manor. This event attracted 50 vendors and 500+ attendees
- Instituted off-season social rates and simplified rates at Rockwood Manor
- Opened Ag History Farm Park for social and business event rentals
- Painted and furnished 2nd floor room in Bussard House for brides at the Ag History Farm Park
- New carpeting was installed at the Ag Farm
- Expanded online presence such that the number one lead source has gone from “word of mouth” to “online”
- Energy efficient light bulbs purchased through the EmPower Clean Energy Program
- Refurbished bathroom in the French House at Rockwood Manor
- Extensive lawn and landscape renovations completed (boxwood) at Woodlawn Manor due to storm
- Installed new brick walk at Woodlawn Manor

Rockwood Manor

- Fully booked Princess Galas – held once a month – at \$25 per participant
- Held open house for community attracting over 75 people despite prior day’s snow storm
- Expanded children and adult programming
- Held a well-attended open house for meeting and event planners to introduce Rockwood Manor
- Refurnished and decorated three of the five rooms in Carolyn Cottage and the two in French House
- Installed grease trap

2011 Plans

- Reprise the Not-So-Big Wedding
- Expand open houses for individual venues
- Provide additional amenities to Rockwood visitors and community mentors in the form of massage therapy, pre-arranged recreational activities, such as golf and catering services (for breakfast and lunch)
- Continue to upgrade overnight accommodations as budget allows
- Repurpose cabins at Rockwood Manor to attract more families and groups, including retreats
- Publication of a quality brochure for the five venues (including Brookside Gardens)
- Development of Woodlawn Manor tent pad
- New HVAC system system will be installed at the Lodge at Little Seneca
- Purchase new tables and chairs for the Lodge at Little Seneca, Rockwood Manor and the Ag Farm
- Expand entranceway for two-way traffic at Rockwood Manor
- Upgrade kitchen facility at Rockwood Manor
- Additional lighting around Woodlawn Manor House

PARK FACILITIES

Brookside Gardens

- Upgraded the point-of-sale (POS) software at Brookside Gardens to meet new federal standards for credit card security. Staff continues to develop new sources for sustainable merchandise, including organic, fair trade, and local vendors.
- The Rental Program increased revenue 16% over FY09, due to a concerted effort to attract more rental clients and the implementation of a new fee for commercial photography sessions.
- The Garden of Lights started off strong, with great press, more LED lights, and new displays. Unfortunately, the heavy snowfall the weekend before Christmas forced the show to close for three nights during the busiest week, resulting in a significant reduction in income for FY10.
- The Wings of Fancy Live Butterfly Exhibit continues to be popular with school groups and camps, with attendance in those areas increasing slightly. Like other activities at the Gardens, the Exhibit is highly

- weather dependent, and attendance fluctuates based on weather conditions
- 24 Frequent Visitor Butterfly passes sold

Black Hill Boats & Lake Needwood

- Both facilities held Kids Fishing Days in May and June with the first 25 participants receiving a free cane pole. The program included showing participants how to bait a hook.
- Each facility was open one additional day during the week along with extended hours
- Weekday boating specials were offered– Rent one hour, get the second one free
- Lake Needwood Captains Card – Rent four times, get the fifth rental free
- Black Hill offered a self-guided tour of the lake

2011 Plans

- Lake Needwood will be dredged in the fall

Wheaton Train & Carousel

- The Haunted Train and Creepy Carousel rides were a huge success during the month of October including discounted admission with the donation of a canned food item
- Facility management and staffing was turned over to the Enterprise Division from the Wheaton Park Managers beginning in November
- Facility was cleaned out and reorganized
- Winter Party Room rentals were offered in November. Both two hour and all day rentals were available
- Party Room bookings were administered by the Enterprise Division with streamlined party times and a professionally designed brochure available online and at the facility
- Crime Prevention through Environmental Design (CPTED) was conducted by Park Police. Staff corrected or implemented the recommendations to improve security
- Major track work was performed by an outside contractor to correct deficiencies caused by the harsh winter
- “Clicker” system established to collect an accurate head count of the numbers of riders (adults and children)
- Website linked to Facebook to allow for instant updating of operating schedules/weather delays
- Facility renamed “Wheaton Train and Ovid Hazen Wells Carousel”

Cabin John Train

- Eye Spy Halloween train rides were held during the month of October and patrons received discounted admission with a donation of a canned food item
- Facility management and staffing was turned over to the Enterprise Division from the Cabin John Park Managers beginning in November
- Facility was cleaned out and reorganized
- Party Room bookings were administered by the Enterprise Division with streamlined party times and a professionally designed brochure available online and at the facility
- Winter Party Room rentals offered in November. Both 2 hour and all day rentals were available
- Operating hours were expanded beginning in March to allow the facility to stay open later
- “Clicker” system established to collect an accurate head count of the numbers of riders (adults and children)
- Three party room rental times were offered, (an increase of one over last season) beginning in April. Bookings were up by 48% through June
- Website linked to Facebook to allow for instant updating of operating schedules/weather delays

2011 Plans

- Repair/replace boardwalk entrance at Wheaton Train
- Repair/replace track at both train facilities
- Repair/replace fencing at Wheaton Train

- Replace carpeting at Cabin John Train with rubber matting
- Upgrade brake systems on both trains

Splash Park & Miniature Golf

- New this year - Family Seasonal Passes and Enterprise gift cards
- Continue to provide Maryland Recreation and Parks Association Discount Amusement Park Tickets
- Come Backer Card – Play 4 rounds, get the 5th one free
- Mini Golf Splashathon was held July 4th. Facility stayed open later and for \$6 patrons received two rounds of mini golf and “all you can splash”

2011 Plans

- Renovating Splashpark to include expanding dry land, removing the blue mini golf course and repairing the red mini golf course to make the area more child friendly
- Adding more shade structures

Little Bennett Campground

- Served as the host site for the Great American Backyard Campout
- New maps containing the three orienteering courses in Little Bennett Regional park produced by Quantic Orienteering
- Volleyball court renovations. New posts and nets were added to the existing court on Loop E, and the court on Loop A was relocated to allow for the new parking lot for the soon to be relocated Group Camping Area
- The Stoneybook Trail was realigned to move hikers from the maintenance employee parking lot to the interior of the Regional Park with little exposure to the campground
- An Earth/Arbor Day event was held in the campground with the Little Bennett Elementary School. Students learned all about trees, and then helped to plant small trees and shrubs in newly established no mow areas within the campground

2011 plans

- If everything stays on schedule in 2010, we should have a new parking lot for the relocation of the Group Camping Area in 2011. If so, we will begin taking registrations for the newly relocated Group Camping Area in the campground’s Loop A open field beginning January 2011
- Continue with our traditional campground activities: crafts, hikes and root beer floats on Saturdays
- Replacing four bathhouse doors
- Upgrade a few RV locations from 30 amps. to 50 amps. to accommodate larger trailers

Olney Manor Skate Park

2011 plans

- Transfer operation of the park from the Department of Recreation to the Department of Parks
- Host Public meeting
- Initiate facility improvements – office, lights
- Coordinate IT needs – Computers, phones WI - FI
- Coordinate with marketing staff on opening and other special events, brochures, web sites, signs etc.
- Determine hours of operation, admission fees, and rentals

Montgomery County Department of Parks – Enterprise Fund – Attendance and Revenue Data

Facility Name	Amenities	FY09						FY10					
		# Courses	# Course Registrants	Course Revenue	# Rentals/ # Bookings	Total Attendance	Total Revenue	# Courses	# Course Registrants	Course Revenue	# Rentals/ # Bookings	Total Attendance	Total Revenue
ICE RINKS	Cabin John	1,167	6,568	\$637,000	583-1,726	309,628	\$2,724,698	1,143	6,805	\$706,140	583-1,838	379,499	\$2,906,570
	Wheaton Arena	405	2,387	\$269,766	167-588	78,143	\$969,601	378	2,275	\$255,884	206-917	72,783	\$967,804
	Wheaton Outdoor	1	49	\$908	34-171	2,565	\$73,770	14	513	\$11,230	7-59	6,813	\$19,223
TENNIS	Pauline Betz Addie at Cabin John	459	2,616	\$280,000	4,265-18,903	94,718	\$1,024,834	413	2,177	\$287,576	4,808-18,847	92,084	\$1,006,311
	Wheaton Indoor	108	435	\$45,000	2,073-5,431	14,702	\$263,492	310	1,241	\$113,856	3,241-10,081	57,731	\$484,843
EVENT CENTERS	Rockwood Manor	9	225	\$21,000	352-429	12,827	\$210,317	27	634	\$15,655	351-437	13,363	\$243,950
	Lodge at Seneca Creek	1	11	\$275	82-101	8,311	\$102,245	---	---	---	78-102	8,046	\$133,010
PARK FACILITIES	Woodlawn Manor (Historic Home)	---	---	---	25-95	6,591	\$20,777	---	---	---	25-83	7,046	\$27,192
	Ag History Farm	---	---	---	118-142	N/A	\$108,025	---	---	---	42-184	37,770	\$108,854
	Brookside Gardens	137	2855	\$88,000	316-548	98,569	\$1,041,391	159	2,855	\$103,237	343-565	113,054	\$1,066,873
	Black Hill Boats (Seasonal)	---	---	---	---	16,937	\$131,843	---	---	---	---	25,203	\$141,522
	Lake Needwood Boats (Seasonal)	---	---	---	---	23,750	\$54,189	---	---	---	---	30,370	\$69,177
	Little Bennett Campground (Seasonal)	---	---	---	3,281-3,370	29,150	\$162,901	---	---	---	3,478-3,529	27,074	\$169,025
	Cabin John Train (Seasonal)	---	---	---	63-66	55,264	\$122,281	---	---	---	98-100	62,347	\$129,785
	Wheaton Train & Ovid Hazen Wells Carousel (Seasonal)	---	---	---	63-65	134,786	\$280,375	---	---	---	140-147	163,679	\$336,182
	South Germantown Splash Playground & Miniature Golf (Seasonal)	---	---	---	231-258	48,939	\$232,240	---	---	---	211-240	48,887	\$241,814

**THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION
MONTGOMERY COUNTY ENTERPRISE FUND**

ATTACHMENT 1

07/21/10.

	FY10 BUDGET	FY10 PRELIMINARY ACTUALS	FY09 ACTUALS	FY08 ACTUALS	VARIANCE FROM BUDGET	VARIANCE FY09 ACTUALS VS FY10	
ICE RINKS	Operating Revenues	4,211,200	3,893,598	3,768,067	3,611,746	(317,602)	125,531
	Operating Expenditures	(4,001,500)	(2,943,714)	(3,250,499)	(3,123,919)	1,057,786	306,785
	Administrative Services	(461,800)	(542,121)	(533,260)	(555,799)	(80,321)	(8,861)
	Operating Income (Loss)	(252,100)	407,763	(15,692)	(67,972)	659,863	423,455
	Debt Service Payments	(895,600)	(895,572)	(918,564)	(941,558)	28	22,992
	Interest Earned	-	-	-	-	-	-
	Park Fund/Mont Co Contribution	10,000	10,000	543,000	543,000	-	(533,000)
	CIP Transfers	(100,000)	-	-	-	100,000	-
Net Income (Loss) - Ice Rinks	(1,237,700)	(477,809)	(391,256)	(466,530)	759,891	(86,553)	
TENNIS	Operating Revenues	1,791,700	1,491,154	1,288,327	728,243	(300,546)	202,827
	Operating Expenditures	(1,032,300)	(871,311)	(896,704)	(712,644)	160,990	25,394
	Administrative Services	(275,100)	(230,737)	(209,312)	(199,017)	44,363	(21,425)
	Operating Income (Loss)	484,300	389,106	182,311	(183,418)	(95,194)	206,795
	Debt Service Payments	-	-	-	-	-	-
	Interest Earned	27,500	5,600	24,196	50,281	(21,900)	(18,596)
	Park Fund/Mont Co Contribution	-	-	-	-	-	-
	CIP Transfers	-	-	-	-	-	-
Net Income (Loss) - Tennis Facilities	511,800	394,706	206,507	(133,137)	(117,094)	188,199	
EVENT CENTERS	Operating Revenues	467,500	399,153	333,339	314,564	(68,347)	65,814
	Operating Expenditures	(594,300)	(518,268)	(470,579)	(499,085)	76,032	(47,689)
	Administrative Services	(71,700)	(60,192)	(62,245)	(60,908)	11,508	2,053
	Operating Income (Loss)	(198,500)	(179,308)	(199,485)	(245,429)	19,192	20,177
	Debt Service Payments	-	-	-	-	-	-
	Interest Earned	-	-	-	-	-	-
	Park Fund/Mont Co Contribution	25,000	25,000	76,000	76,000	-	(51,000)
	CIP Transfers	-	-	-	-	-	-
Net Income (Loss) - Event Centers	(173,500)	(154,308)	(123,485)	(169,429)	19,192	(30,823)	
PARK FACILITIES	Operating Revenues	3,120,300	2,956,590	2,768,707	2,834,515	(163,710)	187,883
	Operating Expenditures	(2,079,300)	(1,833,370)	(1,862,844)	(2,218,129)	245,930	29,474
	Administrative Services	(479,300)	(401,803)	(372,596)	(402,689)	77,497	(29,207)
	Operating Income (Loss)	561,700	721,417	533,267	213,697	159,717	188,150
	Debt Service Payments	-	-	-	-	-	-
	Interest Earned	22,500	6,318	25,539	50,873	(16,182)	(19,221)
	Park Fund/Mont Co Contribution	-	-	-	-	-	-
	CIP Transfers	-	-	-	-	-	-
Net Income (Loss) - Park Facilities	584,200	727,735	558,806	264,570	143,535	168,929	
GOLF COURSES	Operating Revenues	528,800	508,951	539,868	538,340	(19,849)	(30,917)
	Operating Expenditures	-	(146,169)	(8,390)	(148,883)	(146,169)	(137,779)
	Administrative Services	(81,200)	(68,009)	(69,978)	(74,745)	13,191	1,969
	Operating Income (Loss)	447,600	294,772	461,500	314,712	(152,828)	(166,728)
	Debt Service Payments	(402,700)	(402,739)	(403,003)	(430,728)	(39)	264
	Interest Earned	-	-	-	-	-	-
	Park Fund/Mont Co Contribution	-	150,000	-	-	150,000	150,000
	CIP Transfers	-	-	-	-	-	-
Net Income (Loss) - Golf Courses	44,900	42,033	58,497	(116,016)	(2,867)	(16,464)	
ADMINISTRATION	Operating Revenues	-	-	-	-	-	-
	Operating Expenditures	(1,369,100)	(1,302,863)	(1,247,391)	(1,293,158)	66,237	(55,472)
	Administrative Services	1,369,100	1,302,863	1,247,391	1,293,158	(66,237)	55,472
	Operating Income (Loss)	-	-	-	-	(0)	(0)
	Debt Service Payments	-	-	-	-	-	-
	Interest Earned	-	-	-	-	-	-
	Park Fund/Mont Co Contribution	-	-	-	-	-	-
	CIP Transfers	-	-	-	-	-	-
Net Income (Loss) - Enterprise Admin	-	-	-	-	(0)	(0)	
TOTAL	Operating Revenues	10,119,500	9,249,446	8,698,308	8,027,408	(870,054)	551,138
	Operating Expenditures	(9,076,500)	(7,615,695)	(7,736,407)	(7,995,818)	1,460,805	120,712
	Administrative Services	-	-	-	-	-	-
	Operating Income (Loss)	1,043,000	1,633,751	961,901	31,590	590,751	671,849
	Debt Service Payments	(1,298,300)	(1,298,311)	(1,321,567)	(1,372,286)	(11)	23,256
	Interest Earned	50,000	11,918	49,735	101,154	(38,082)	(37,817)
	Park Fund/Mont Co Contribution	35,000	185,000	619,000	619,000	150,000	(434,000)
	CIP Transfers	(100,000)	-	-	-	100,000	-
Net Income (Loss) - Total Enterprise	(270,300)	532,357	309,069	(620,542)	802,657	223,288	