

CHAPTER 6

PARKS AND RECREATION PLAN FINANCING

Whitemarsh Township strives to provide the best service at a reasonable cost.

Providing adequate financing and acquiring the resources to operate public parks and recreation services is a major challenge for municipalities. Operating with increasing responsibilities including additional park land, outdoor and indoor facilities, and programs, the Whitemarsh Township Parks and Recreation Department has adopted an entrepreneurial approach to providing public services. Once supported entirely by township taxes, the Department has shifted to a mix of public

support and revenues generated through fees and charges, donations, partnerships and sponsorships. The Department is striving to capitalize on this entrepreneurship as the township's parks and recreation system expands over the next decade.

Whitemarsh Township Financial Perspective

Whitemarsh Township operates within the philosophy of keeping township taxes on an annual budget of about \$12.2 million. The Township is committed to providing top-notch services.

Figure 6.1
Whitemarsh Township Revenue Sources

Real Estate Taxes: The tax rate for Parks & Recreation is .2231 mil resulting in an average tax bill of about \$44.62. Real estate taxes are not increasing. The increase in assessed value was ¼% between 2005 and 2006. Whitemarsh Township last raised the real estate tax in 1998.

Recreation: User fees for recreation programs and services.

Open Space: Funds derived from developers through the mandatory dedication of parkland or fee in lieu of dedication.

Act 511 Taxes: This is a category of taxes under Pennsylvania's state law called Act 511. The category includes the following taxes along with their tax rate in Whitemarsh Township:

* Earned income tax – A one percent Earned Income Tax requires that all persons living or working in Whitemarsh Township pay 1.0% on all individual gross earnings and net profits from businesses. The one percent EIT is split equally between the Township and the Colonial School District. It does not apply to income that is constitutionally or specifically exempt. The EIT generated \$3.5 million in 2005.

* Real Estate Transfer Tax

* Business Privilege & Mercantile Tax – generated \$6 million in 2005

* Occupation Privilege Tax

* Amusement/Admission Taxes

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Figure 6.1 Whitemarsh Township Revenue Sources continued

* \$10 for wage earners in the Township, enacted in 2005 for emergency and municipal services. \$52 is the maximum rate for this tax under the state taxation code..

Licenses and Permits: Revenues under this category are derived from cable television but also include revenues from permits for plumbing, zoning, alcoholic beverages, inspections, occupancy permits.

Fines and Forfeits: Fines from violations and accident reports.

Interests and Rents: The Township's investment program helps Whitemarsh gain as much as possible while minimizing exposure to loss. Property rentals also generate revenue for the Township. These include the Barn, Arts Center and sports fields.

Grants and Gifts: Whitemarsh Township pursues grant funding and donations for community endeavors.

General Government Permits: Fees charged by Whitemarsh for regulatory actions regarding development, planning, and zoning hearings.

Waste Collection: Fees for solid waste and trash collection.

Public Safety: Charges for Public Safety include fees for inspections and accident reports to insurance companies.

Parks and Recreation Revenue Sources

Most parks and recreation systems rely heavily on tax dollars to fund operations. Financing trends show that parks and recreation is moving more towards a market-based economy in which the users pay for services or facilities from which they directly benefit. Whitemarsh fits this pattern. Taxes support about 53 percent of the Parks and Recreation Department. About 47 percent is generated through user fees, charges, donations and sponsorships.

Township Revenue Philosophy

Whitemarsh Township's fee philosophy is to strive to recover program costs through user fees and charges while directing tax revenues towards the parks and recreation facilities that benefit the community at-large. The philosophy on user fees is to keep the fees low as a public service. The goal is to recover the cost of providing the program through a fee charged to the participant who benefits directly from a service or program. The Township has also moved in the direction of charging sports field and game court use fees for adults. The Township has operated in partnership with community groups that

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invest in capital improvements such as installation of lights as well as limited maintenance of sports fields and payment of utility bills for field lighting.

Rental Policy

Whitemarsh Township has a Rental Policy for:

- Pavilions
- Arts Center
- The Barn
- Ballfields and Game Courts

Whitemarsh Township does not charge field use fees from the organized youth sports groups. Adult leagues pay field and game court use fees.

Operating Revenue Sources

As a public service, community parks and recreation should be available to the citizens. Generally, municipalities provide parks and recreation facilities for use without entrance fees or charges. Most municipalities charge fees for special programs that serve only the participant directly or facility use fees for facilities that require a higher level of maintenance to support the use. Provisions for those who cannot pay can be developed through partnerships and sponsorships that would generate scholarships. This would enable the Township to charge fees to recover costs and serve those who need financial assistance. Township taxes could be directed towards parks and recreation facilities and administrative costs while programs could be supported to a greater extent through user fees and

TABLE 6-1
WHITEMARSH TOWNSHIP PARKS AND RECREATION DEPARTMENT
OPERATING REVENUE SOURCES 2001-2006

Item	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Budget
Real Estate Taxes	\$262,370	\$271,262	\$278,186	\$363,347	\$354,120	\$355,100
Interest	\$3,177	\$1,602	\$1,212	\$1,689	\$1,100	\$1,100
Facility Rentals: Barn Rental	\$1,990	\$1,862	\$1,496	\$1,250	\$1,117	\$400
Arts Center Charges	\$26	\$1,158	\$267	\$115	\$435	\$200
Field Rental	\$1,115	\$1,875	\$4,405	\$4,965	\$10,140	\$5,000
Total Rentals	\$3,131	\$4,895	\$6,168	\$6,330	\$11,692	\$5,600
State Shared Revenue	\$896	\$748	\$877	\$1,000	\$800	\$800
Local Govt. Units Cap-Operating	\$7,858	\$7,302	\$4,355	\$6,201	\$6,140	\$6,140
Culture Recreation (Programs)	\$158,229	\$228,944	\$264,208	\$255,078	\$281,040	\$301,355
Miscellaneous Revenue	\$887	\$2,243	\$1,914	\$659	\$0	\$0
Interfund Operating Transfers	\$0	\$28,000	\$0	\$22,700	\$0	\$0
Fund Balance Forward	\$4,217	\$-7,660	\$21,442	\$-47,350	\$11,000	\$40,000
Total Revenues	\$439,877	\$537,337	\$578,361	\$609,653	\$659,800	\$710,095

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charges. Table 6-1 shows Whitemarsh Township's revenues for 2001 through 2005 along with the 2006 budget projections for revenues.

Revenue Highlights

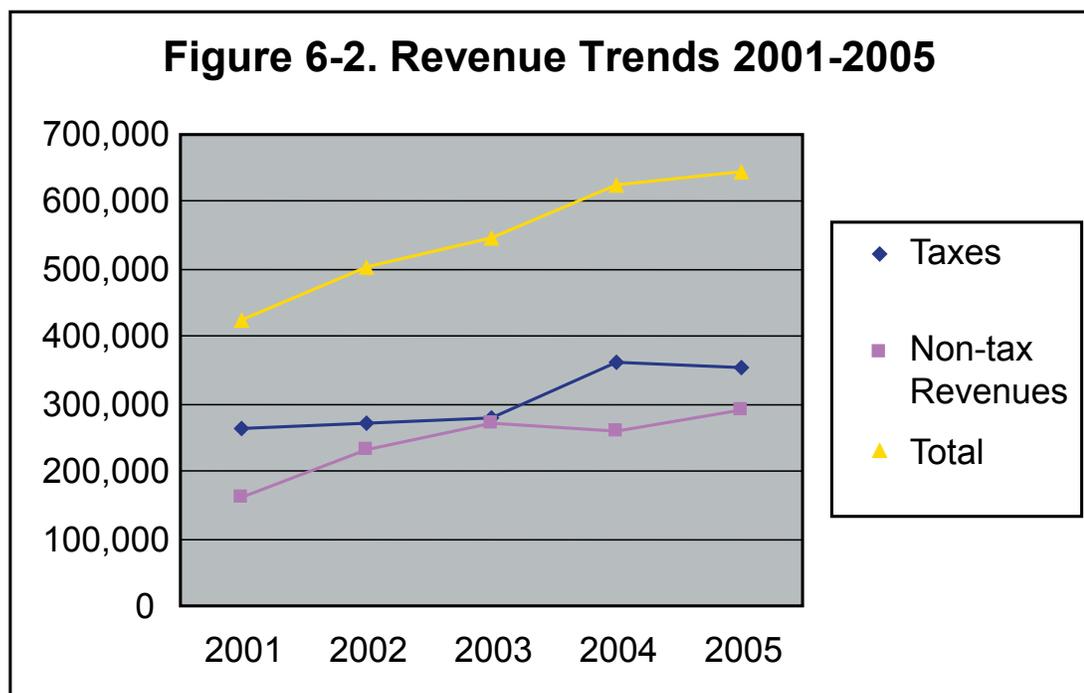
- The Parks and Recreation Department has increased revenues through non-tax sources by 181 percent in the last five years. Even more notable is that non-tax revenues have nearly tripled since 1999.
- Although Whitemarsh Township has not increased the real estate tax since 1998, the Township has shifted funds in order to allocate more millage to Parks and Recreation and the Library in the last five years. This was done by ordinance.
- Field use fees have increased nearly tenfold in the last five years. This is a positive step towards cost recovery on actual maintenance costs of sports fields.
- Not reflected in the chart are the sponsorships and partnerships that provide contributions, materials and supplies for township events and programs. These included about \$23,000 in Township Day sponsorships and \$3,500 from

movie sponsors.

- Figure 6-2 presents the revenue trends for Whitemarsh Township's Parks and Recreation system for 2001-2005. Between 2001 and 2005, municipal tax support for Parks and Recreation increased by 35 percent while non-tax revenues were increased by the Parks and Recreation Department by 81 percent.
- Non-tax revenues have comprised as high as 49 percent of the Parks and Recreation operating budget since 2001 with the norm being about 47 percent. In 1999, the non-tax revenues made up about 29 percent of the operating budget. This is a favorable trend. Typically, Parks and Recreation Departments strive for about 30 percent cost recovery rate.

Operating Budget

Table 6-2 presents the Parks and Recreation Department Operating Budget for 2001 through 2006. The years 2001 through 2005 present actual expenditures while the adopted budget is shown for 2006.



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Parks and Recreation Budget Findings

About 3.61 percent of the municipal operating budget is allocated for parks and recreation. The national average allocation of the municipal budget for parks and recreation is about 3.14 percent.

The Whitemarsh Township parks and recreation operating budget equates to about \$39.81 per capita or \$104.30 per household (based on 2.62 people

per household). In the 2002 Pennsylvania Parks and Recreation Budget and Salary Survey (most recent figures available) the average municipal per capita investment was \$27.87 for communities with population of 15,000 to 19,999. The range was \$2.08 to \$178.07. Adjusted for cost of living, the \$27.87 is worth \$31.37 in 2006 placing Whitemarsh Township per capita spending about average in the state.

TABLE 6-2
WHITEMARSH TOWNSHIP PARKS AND RECREATION DEPARTMENT
OPERATING BUDGET EXPENDITURES -2001-2006

Expenditures	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Budget
Culture-Recreation Administration*						
Salaries – Full Time	\$81,981	\$83,399	\$97,299	\$113,837	\$123,720	\$154,500
Workmen’s Compensation	\$3,853	\$4,810	\$3,528	\$3,419	\$3,560	\$4,000
Health& Welfare Plan	\$25,948	\$14,843	\$28,401	\$42,001	\$47,200	\$50,200
Retirement	\$0	\$0	\$0	\$0	\$0	\$0
Social Security	\$9,092	\$10,736	\$13,096	\$14,648	\$14,200	\$16,500
Unemployment Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$163	\$358	\$567	\$624	\$550	\$1,220
Business Expenses	\$2,747	\$2,567	\$1,833	\$933	\$3,960	\$2,360
Miscellaneous Expenses	\$36	\$7,187	\$9,523	\$509	\$0	\$0
Printing	\$352	\$0	\$396	\$45	\$300	\$1,400
Telephone	\$1,159	\$2,181	\$3,266	\$3,388	\$3,460	\$4,950
Postage	\$4,952	\$7,847	\$5,886	\$5,665	\$6,900	\$6,900
Program Flyer	\$7,632	\$8,126	\$9,370	\$8,800	\$9,000	\$10,500
Boiler Insurance	\$207	\$221	\$244	\$296	\$360	\$360
Fire, Auto, General Liability	\$8,452	\$9,057	\$9,996	\$12,152	\$14,720	\$11,000
Maintenance & Repair – Machinery	\$135	\$535	\$200	\$1,769	\$1,850	\$4,849
Subscriptions	\$105	\$0	\$0	\$0	\$150	\$150
Interest on Short term Loan	\$0	\$0	\$0	\$0	\$0	\$0
Machine Replacement – office	\$0	\$0	\$0	\$0	\$0	\$0
PLGIT Fees	\$2,301	\$2,455	\$4,504	\$3,190	\$4,000	\$4,000
Total ADMINISTRATION	\$149,252	\$154,322	\$188,109	\$211,276	\$233,930	\$272,889
Participant RECREATION	\$160,362	\$228,556	\$280,370	\$246,377	\$223,709	\$315,348
PARKS*						
Contracted Services	\$91,023	\$95,585	\$95,069	\$97,195	\$57,309	\$50,000
Salaries Full-Time	\$0	\$0	\$0	\$0	\$0	\$0
Attendance bonus	\$0	\$0	\$0	\$0	\$0	\$0
Salaries – Part-time	\$0	\$0	\$0	\$0	\$0	\$0

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TABLE 6-2
WHITEMARSH TOWNSHIP PARKS AND RECREATION DEPARTMENT
OPERATING BUDGET EXPENDITURES -2001-2006

Expenditures	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Budget
Workmen's Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Health & Welfare	\$196	\$0	\$0	\$0	\$0	\$0
Social Security	\$0	\$0	\$0	\$0	\$0	\$0
Materials & Supplies: infield mix, etc.	\$7,833	\$9,625	\$10,383	\$16,203	\$4,363	\$11,550
Fuel Oil	\$0	\$0	\$0	\$0	\$0	\$0
Tools	\$31	\$73	\$145	\$0	\$2	\$50
Telephone	\$0	\$0	\$23	\$0	\$100	\$0
Gas, Oil	\$0	\$0	\$0	\$0	\$0	\$0
Vehicle Operation	\$0	\$0	\$0	\$0	\$0	\$3,303
Advertising	\$2,165	\$468	\$0	\$0	\$0	\$1,550
Electricity	\$5,574	\$4,662	\$7,580	\$6,787	\$5,872	\$9,000
Water	\$995	\$978	\$1,134	\$1,017	\$1,040	\$1,300
Building Repairs	\$14,581	\$3,050	\$31,291	\$24,589	\$2,075	\$0
Maintenance & Repairs – Mach.	\$45	\$0	\$978	\$757	\$41	\$0
Fund depr – Cap Res	\$0	\$0	\$0	\$0	\$0	\$0
Mach & Equip	\$0	\$16,738	\$2,695	\$0	\$110	\$0
Total Parks	\$122,443	\$131,179	\$149,298	\$146,548	\$70,912	\$76,753
TOTAL	\$432,057	\$514,057	\$617,777	\$604,201	\$528,551	\$664,990

**Does not include Capital Funds for Major Equipment replacement as this is an operations budget table.*

However, Whitemarsh Township is far from average by any other measure. The population has higher educational attainment, income, and home values than elsewhere in the state and is one of the most affluent communities in the state. In order to have the caliber of park and recreation system reflective of the characteristics of this community, increased investment in parks and recreation should be considered.

- The Parks and Recreation Department budget does not include all of the township's investment in park maintenance. The Public Works Department provides maintenance services for the parks. The expenditures for park maintenance under Public Works are not tracked. Whitemarsh Township's 116.8 acres of parkland includes 42.5 acres for active recreation and 74 acres of passive open space.

The Township provides minimal maintenance of the passive areas at a level to ensure the health, safety and welfare of the citizens. The Township spends about \$71,900 on park maintenance equating to about \$1,691 per acre for the active areas. This falls on the low side of the typical \$1,500 to \$3,000 per acre in similar communities elsewhere. Park systems responsible for natural areas typically spend about \$500 per acre annually on passive lands (as found in Green Lane County Park in Montgomery County and elsewhere) which would equate to about \$37,000 in Whitemarsh Township. These figures are presented to serve as benchmarks for the Township to consider in decision-making and management of township parks as the system grows. It is essential to protect the investment in public lands through effective maintenance.

- There are no youth field use fees. Adult field use charges now generate about \$10,000 annually. A “rule of thumb” for sports field maintenance for good quality conditions is about \$6,000 per field annually.
- Potential areas for revenue generation include pavilion rental and concession management in the new facilities in Miles Park, Recreation Building rentals, and increased rentals in the Art Center and Barn when the buildings are rehabilitated in the future.
- The development of the new parks will require additional maintenance. They will also offer new potential sources for revenues through programming.
- Fees generated through Mandatory Dedication of Park Land fees in the future would be allocated to park and recreation facility development. However, this plan will recommend securing park land as a priority rather than fees in lieu of dedication.

Whitemarsh Township’s Capital Investment

Park and recreation investment in Whitemarsh Township has been relatively low considering the caliber of the Township in terms of demographic characteristics, public expectations, quality-of-life, and community character. Community organizations have stepped up to develop facilities and add improvements such as sports fields and lighting. Capital investment in the part of the Township has been in response to imminent needs, the resources that were available in the budget and whatever could be accomplished with the township’s workers. In 2005, this began to change with the establishment of a three year Capital Improvement Program for the Township. In 2005, Whitemarsh Township assigned the use of the former township building on Joshua Road to the Parks and Recreation Department for public recreation use and administration. The Township renovated the building to accommodate the new departmental headquarters as well as for public recreation. This includes improvements for all township departments including Parks and Recreation. In order to develop a sound capital improvement program, the Township undertook several major planning projects to assess capital improvement needs and costs. These studies and plans included:

- Open Space Plan
- Parks and Recreation Plan
- Assessment of the Arts Center and Barn
- Assessment of the Recreation Building
- Miles Park Improvement Plan including pavilion, parking and restrooms

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The Miles Park improvements are underway. Land acquisition as recommended in the Open Space Plan and the improvements to the Arts Center, Barn and Recreation Building will require substantial investment.

Debt

Debt is a tool for accomplishing goals. All of the Department's improvement funds come from the annual operating budget without any incurred debt. Whitemarsh Township could incur about \$30 million in non-electoral debt. However, any decision regarding significant township debt would likely go to a voter referendum. The township's need for additional park land, recreation facilities, trails and open space conservation is so significant that funds beyond the annual appropriation will be required.

In addition to the Parks and Recreation needs, Whitemarsh requires significant investment in other areas including library expansion, water and sewer improvements and open space preservation funds. Looking at these potential projects in totality in terms of overall township investment would make the most sense.

Parks and Recreation Financial Management

The Director of Parks and Recreation is responsible for overseeing the financial operation of the Department.

Budget Process

The Director of Parks and Recreation works on the budget year-round. The Director solicits input from the parks and recreation staff and the Park and Recreation Board in preparation of the annual budget. A mid-year review is conducted in May. The first draft of the next fiscal year's budget is presented in August. The Director and the Township Manager discuss the budget and modify it according to township and departmental goals. When the budget is drafted, the Director presents it to the board of Supervisors in a Power Point presentation to illustrate important points through photos and images. The Board of Supervisors reviews and modifies the budget in context with the municipal budget as a whole. The budget is put out for public review and comment. It is usually adopted in December for the following fiscal year.

Donations

The Department pursues donations from local businesses to support special events and projects. Area businesses donate both products and funds. Donations from businesses have increased in both number and amount through the efforts of the Director but it is important to note that the pool of sponsors available to Whitemarsh Township is shallow due to the nature of the land use in the community. The number of businesses in the Township is very limited. Township Day has the biggest sponsorship generating about \$22,000 to

\$24,000 annually in sponsorships. However the cost of this event is about \$44,000. Since this event is important to the Township, it is supported through township funds in the Parks and Recreation budget. Special events ranked highest in the community survey in terms of the preferred recreation activities of the respondents. A survey of similarly sized townships in Pennsylvania that sponsor community festivals was conducted by Doylestown Township (Bucks County) in 2004. The survey found that nearly all townships subsidize a portion of their own “Community Day” type of special event.

Fees and Charges

The Department strives to recover costs on programs. A Fees and Charges Policy should be established that sets forth the purpose, goals and parameters of fees and programs to be involved, the means for providing access to the citizens who need financial assistance and other items. While only about two percent of the population is designated as living in poverty, it is important to note that poverty is defined as a family of four living with a household income of \$19,000. Given the cost of living in this area, an income of even double that amount would be a stretch for a family of four. The people in need of financial assistance in Whitemarsh Township no doubt exceeds the poverty rate.

Grants

Whitemarsh Township pursues grant funding for park and recreation projects. The Township has used Montgomery County Open Space Program funds to protect open space in the Township. The Department has secured grants such as tennis program funding. However, pursuing grants is time consuming and

Economic Benefits of Parks and Recreation

Recreation is an investment, not a cost. The National Recreation & Park Association has undertaken a nationwide campaign to promote the benefits of parks and recreation. It is based upon decades of research that demonstrates the economic, social, individual and environmental benefits of parks and recreation. Research findings come from a broad spectrum of sources ranging from the National Park Service to medical schools and conservative “think tanks” such as the Rand Corporation. These diverse sources all point to the value of parks, recreation and open space.

- A 1997 study reported that owners of small companies ranked recreation, parks and open space as the highest priorities in choosing a new location for their business.
- Property values are higher near open space.
- Recreation deters crime and substance abuse: incarceration of a juvenile offender costs 100 times more than public recreation for one youth.
- Walking an extra mile adds 21 minutes to your life and reduces national health care costs by 34 cents.
- Recreation is the single most effective way to build strong family bonds, the foundation of our society.
- For every dollar a community invests in parks and recreation, anywhere from \$1.02 to \$1.42 is generated in spending in the economy.
- According to the American Softball Association, softball tournaments generate about \$150,000 in spending in the local community over a single weekend.

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beyond the capacity of a department with a small staff and many other community demands. Grantsmanship is an area of interest in the Township. The time and broad expertise needed for grant research and writing requires additional staff that should best be housed in a township position.

Fees-in-Lieu of Dedication of Park Land

Developers can offer a “fee-in-lieu” of the dedication of parkland for development in the Township. Projections for the ultimate build-out of Whitemarsh Township show that another 4,000 homes could be built without even consideration of commercial or industrial development. The ordinance specifies 10 percent of the land or a fee equal to the market value of the required land.

In the Delaware Valley, for every dollar a person spends on a cultural activity, they spend another four dollars on related items such as food.

Financing Analysis

Whitemarsh Township has a conservative fiscal philosophy. The Township prides itself on holding the line on taxes while providing high quality community services. In the past, Whitemarsh Township has invested minimally in parks and recreation. That has begun to change with the establishment of the Recreation Building, existing building studies, Miles Park improvements and the parks and recreation related plans. The Township has also re-allocated funds and provided additional real estate tax millage to Parks and Recreation and the Library through ordinance. All of this demonstrates a strong commitment to parks and recreation.

Capital Improvement Program

Financing covers two areas: capital improvements and operations. Capital improvements are projects or purchases that last more than five years and cost more than \$10,000. Under these parameters, the projects or purchases should be considered as operating expenses. The capital improvements projected for Whitemarsh Township are extensive including parkland acquisition, building renovation, recreation facility improvements, and new park and trail development. While the parks and recreation capital projects are expensive and will need to be phased in over time, they should be considered as part of the overall township needs such as the library expansion, open space preservation, and water and sewer improvements. The scale of the cost of these capital projects will necessitate additional township funding through a bond, loans or other sources as deemed appropriate by Whitemarsh Township. The priority for selecting capital projects should be based

upon time constraints (such as for land acquisition) and projects that address the health, safety and welfare of the community and the facilities. Beyond these compelling issues, the Township should establish a method for choosing capital improvement projects due to the sheer number of potential projects that would improve the municipal parks and recreation system.

Operating Budget

The operating budget is about 3.61 percent of the township's operating budget, about the national average of 3.14 percent. Municipalities with parks and recreation systems that are viewed as successful by the private sector receive five percent or more of the jurisdiction's operating budget. The per capita investment of \$31.64 in parks and recreation operations is about average in the State. These indices are among the few characteristics in which Whitemarsh Township is "average". Demographic characteristics, real estate value, community appearance, desirability of the Township as a place in which to live are all well above average. Whitemarsh Township is a prestigious community in the Delaware Valley. Over the last five years, the Township has been increasing its operational support of parks and recreation and has allocated more dollars in this area with an increase of 35 percent in tax support. At the same time, the Parks and Recreation Department has increased its non-tax revenues by 181 percent for a cost recovery rate of about 47 percent.

Because of the organizational structure and methods of budgeting, the financial reports do not include much about park maintenance which is under the auspices of the Public Works Department.

The cost of park maintenance is not tracked separately. No doubt, this data would increase both the per capita investment and the percentage of the municipal operating budget devoted to parks and recreation. Workload/cost tracking by maintenance task, by facility and by park or building would enable the Township to document actual costs for the purposes of decision-making, planning, controlling and evaluating maintenance. This would help in the budget process, policy formulation and fee setting.

Public Support: Paying for Parks and Recreation Improvements

In the Whitemarsh Township Public Opinion Survey, 58 percent of the survey respondents reported that they would be willing to pay additional taxes ranging from \$5 to \$20 or more annually per person for parks and recreation improvements. About 19 percent were not sure about paying more and 18 percent were not willing to pay any more.

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Conclusions and Recommendations

Whitemarsh Township has taken significant steps in the past year in making major park improvements. In contrast to previous practices in which park improvements were undertaken in response to pressing need, the Township now undertakes a solid approach to capital improvements by undertaking studies to obtain information to facilitate informed decision-making and financial investment. Whitemarsh Township has significant capital improvement needs for parks and recreation if the Township's goal is to project Whitemarsh's image as a premiere destination in which to live, work and play. The Department has maximized its limited resources and additional investment is needed. The cost of park land acquisition, facility improvements and future new park development will require significant financial investment. To protect the investment in parks and recreation improvements, additional support for park and facility maintenance will be needed. Figuring out actual maintenance costs will be key in planning future staff, equipment and budget recommendations. Investment in parks and recreation generates economic, environmental, social and personal benefits for the residents and the Township overall.

Recommendations

The parks and recreation system of Whitemarsh Township requires additional investment. Additional operating funds are needed for more staff for park maintenance and recreation. Major capital funds that would be available through borrowing over the long term will be required to acquire park land, build recreation facilities, and develop trails.

1. **Strive to increase the per capita investment in operating parks and recreation above the**

state average as well as increasing the parks and recreation annual budget as a ratio of the Township's budget. Additional operating funding will be needed for recreation and park maintenance staff as the park system expands and recreation services develop.

2. **Obtain funding for parkland acquisition and recreation facility development and rehabilitation. Consider borrowing in the range of \$10 to \$12 million over the next ten to twenty years. Explore the potential for major capital investment in park land acquisition, park and recreation facility improvements and new park development.** Consider capital financing in tandem with the other major capital initiatives of Whitemarsh Township. Also, consider land acquisition for parks as urgent given the potential rate of development, escalating land value and development pressures on the Township.
3. **Develop criteria for capital improvement project selection.**
4. **Develop a five to ten year Capital Improvement Program.**
5. **Develop a workload cost tracking system for park and recreation facility maintenance. Establish an information management system to generate reports by cost center and by task. Cost centers could include parks, recreation facilities, ball fields by type, events, trails, etc.**
6. **Develop an equipment replacement program based upon tracking hours on equipment, piggy-back purchasing and cost tracking of maintenance and repair costs.**
7. **Update the Mandatory Dedication of Land ordinance as needed.** Focus on getting parkland by fee, as a backup to direct dedication.
8. **Develop a revenue policy for Parks and Recreation.** Use the existing policy documents as the foundation for developing this policy. The policy should reflect the

Township's philosophy in generating revenues from compulsory resources (taxes and impact fees); earned income (fees and charges, sales, etc.), contractual receipts (facility rentals, leases, concessions) and financial assistance (grants, gifts, friends, fundraising, bequests). Should the Township develop a facility that would generate revenues such as a miniature golf course, driving range, swimming pool or community center, an enterprise fund could be established. Such enterprise funds would basically function as an independent business with its own budget and revenues.

9. **Set goals to maintain non-tax revenues at about 45-60 percent of the budget for recreation.** This does not mean that fees should supplant township support but rather add to it. The revenue policy should address providing for those who cannot afford to pay, especially those who are not considered as living in poverty but also the "working poor". Alternatives can be the establishment of a community foundation to support those in need for public recreation, "sweat equity" through community service such as adopt-a park tasks, scholarships, reduced fees or other approaches to be explored. Include in the policy a percentage of the fee to be added on to cover administration. This could be 30 to 40 percent of the program cost for the instructor and materials. It is also important to consider the impact of increasing the maintenance budget on this ratio. As maintenance budgets increase, the ratio of non-tax revenues decreases. This will happen in Whitemarsh Township as a formalized maintenance program is established and workload/cost tracking methods are developed.
10. **Continue to develop strategic alliances that benefit the community as a whole.** Create, develop and/or sustain partnerships for parks and recreation. This could include organizations such as the community sports groups, the Arts Center, the Colonial School District, Fort Washington State Park, Morris Arboretum, Montgomery County

Parks and Heritage Services, the Schuylkill River Greenway and others to make the most use of limited resources. For major capital improvement projects, partnerships with other providers and private sector involvement should be considered to generate a portion of financing necessary. Such partnerships need to be based upon a solid business plan that demonstrates the costs and potential advantages to the citizenry as owners of the public estate.

11. **Allocate resources for capital improvements and operating expenses based on community need and the goal of making the parks more valuable to the community.** In Whitemarsh, this would be "creature comforts" to make the parks more enjoyable for the public such as drinking fountains, restrooms, shade, landscaping, scenic beauty, and seating areas. This should also include "lifetime" fitness and wellness facilities. A real presence should be established in the parks through open and clean restrooms, park security, events and programs, courteous and responsive staff. The allocation of resources in this fashion will build stewardship for the public parks and public awareness that parks and recreation adds value to the community. Locating park caretakers in the flagship parks such as Miles and potential new community park would provide the level of service the Township is striving to provide and communicate to the public.
12. **Develop a business plan for all special use facilities.** Examples of this would include the Recreation Building, the Arts Center, the Barn, concession stands, pavilions and other existing and future facilities. The plan would show costs, revenues, management policies, cyclic capital improvements, and public benefits to the citizens at large.