



Office of the Town Manager
Frank Cassidy

Warrenton Town Council

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STAFF REPORT

Council Meeting Date: August 13, 2024
Agenda Title: Parks & Recreation Financial Overview
Requested Action: For information only
Department / Agency Lead: Finance Department
Staff Lead: Brooke Campbell, Budget Manager

EXECUTIVE SUMMARY

The Parks & Recreation function is broken down into three (3) departments for budgetary purposes:

- The Aquatic & Recreational Facility department captures the cost to operate the Warrenton Aquatic and Recreation Facility (WARF).
- The Parks Maintenance department captures the cost to maintain the Town's parks and their related facilities.
- Administration costs are captured in the Parks & Recreation Administration department.

Principal and interest payments related to the WARF building are captured in the Debt Service section of the budget. Further, there are several projects in the Capital Improvement Plan under the purview of the Parks & Recreation function.

BACKGROUND

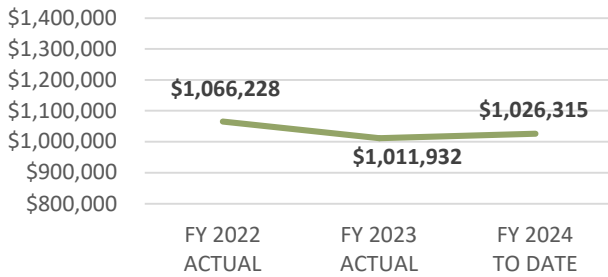
The below tables and charts provide a financial summary of the Parks and Recreation function by department.

Warrenton Aquatic & Recreation Facility (WARF) Department

WARF Revenue

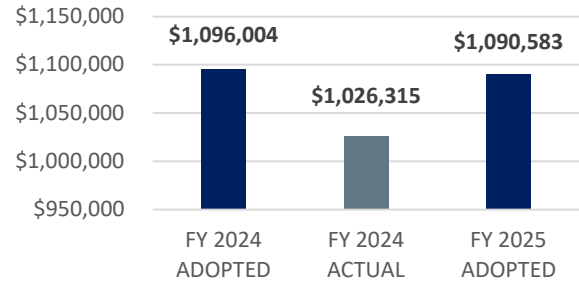
ACCOUNT NAME	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ACTUAL	FY 2025 ADOPTED
MERCHANDISE	4,043	3,252	4,000	3,665	4,000
MISCELLANEOUS WARF FEES	-	-	-	25	-
SWIM LANE RENTALS	215,178	206,036	215,178	186,113	239,594
AQUATICS PROGRAMS	263,468	147,666	263,468	124,453	169,885
ANNUAL PASS	291,048	324,272	291,048	329,169	324,933
DAY PASS	220,548	239,158	220,549	268,049	240,604
FITNESS CLASSES	29,798	33,192	30,097	34,094	30,097
RECREATION PROGRAMS	1,207	1,340	-	5,819	15,000
FACILITY RENTALS	39,664	45,448	54,664	52,695	46,470
VENDING	1,274	11,567	2,000	6,783	5,000
WARF SPONSORSHIPS	-	-	15,000	15,450	15,000
TOTAL	\$ 1,066,228	\$ 1,011,932	\$ 1,096,004	\$ 1,026,315	\$ 1,090,583

Actual Revenue Trend



FY 2023 revenues were down 5.1% when compared to FY 2022. In FY 2024, revenues recovered slightly (1.4%), but did not return to FY 2022 levels.

Revenue FY 2024 vs FY 2025

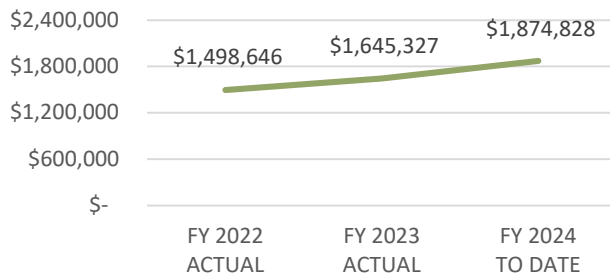


FY 2024 actual revenues fell short of budgeted figures by 6.4%, or approximately \$70,000. The department has projected revenues of \$1,090,583 related to the WARF for FY 2025.

WARF Expenditure

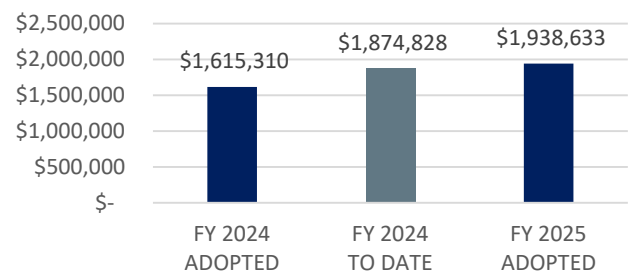
ACCOUNT NAME	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 TO DATE	FY 2025 ADOPTED
PERSONNEL SUBTOTAL	799,173	827,524	913,360	1,016,274	1,140,530
PROFESSIONAL SERVICES	5,785	2,134	4,650	1,100	-
CONTRACTUAL REPAIR	67,930	80,735	76,220	120,063	111,220
MAINTENANCE CONTRACTS	81,458	89,523	32,000	49,026	42,000
JANITORIAL SERVICES	60,580	61,152	65,000	56,056	65,000
MARKETING EXPENSES	1,762	-	-	-	-
PRINTING	1,675	1,862	-	-	-
FUEL	84,808	129,387	74,000	89,019	90,000
ELECTRICITY	230,325	299,730	288,000	336,198	303,803
POSTAGE	40	-	100	72	100
LEASE OF EQUIPMENT	3,414	-	3,500	3,707	3,500
TRAINING	-	1,698	4,000	2,542	4,000
PURCHASING	51,547	74,212	98,480	88,903	88,480
PROGRAM SUPPLIES	30,573	-	-	-	10,000
CHEMICAL SUPPLIES	30,488	35,230	36,000	34,981	36,000
EMERGENCY FACILITY REPAIRS	-	-	-	25,693	-
CREDIT CARD FEES	-	-	-	-	24,000
REFUNDS	10,394	7,790	-	-	-
MATERIALS & SUPPLIES	21,877	-	-	-	-
EQUIPMENT	16,815	34,352	20,000	51,195	20,000
TOTAL	\$ 1,498,646	\$ 1,645,327	\$ 1,615,310	\$ 1,874,828	\$ 1,938,633

Actual Spending Trend



Actual spending for the WARF was 10% higher in FY 2023 than in FY 2022. In FY 2024 spending increased 5.9% over FY 2023.

Expenditure FY 2024 vs FY 2025



FY 2024 actual expenditures exceeded budgeted figures by 16.1% or approximately \$250,500. The department has projected expenses of \$1,938,633 related to the WARF for FY 2025.

WARF Recovery Ratio

Type	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 TO DATE	FY 2025 ADOPTED
Expense	1,498,646	1,645,327	1,615,310	1,874,828	1,938,633
Revenue	1,066,228	1,011,932	1,096,004	1,026,315	1,090,583
Recovery Ratio	71%	62%	68%	55%	56%

The WARF's recovery ratio declined from 71% to 62% from FY 2022 to FY 2023. In FY 2024, the budget predicted that the ratio would improve, but actuals fell short due to higher expenses and lower revenues than projected. In FY 2025, the ratio is expected to slightly improve to 56%.

WARF Debt Service

Debt service related to this department includes the principal and interest on the debt for the WARF building. FY 2022 payments totaled \$597,649, FY 2023 payments totaled \$594,984, and FY 2024 payments totaled \$595,766. Future payments, including FY 2025, are included in the schedule below:

Fiscal Year	Total Debt Service
2025	\$ 595,522
2026	599,125
2027	596,575
2028	597,872
2029	597,888
2030	596,622
2031	598,947
2032	594,863

WARF - Current Capital Improvement Plan (CIP) Projects

Project Name	FY25 2024-25	FY26 2025-26	FY27 2026-27	FY28 2027-28	FY29 2028-29	FY30 2029-30	Total
WARF Basketball Court Construction	-	-	100,000	-	-	-	100,000
Replace Natatorium Lighting	215,000	135,000	-	-	-	-	350,000
Skatepark Replacement at the WARF	-	-	-	-	300,000	-	300,000
	\$ 215,000	\$ 135,000	\$ 100,000	\$ -	\$ 300,000	\$ -	\$ 750,000

WARF - Current Capital Asset Replacement Plan (CARP) Projects

Project Name	FY25 2024-25	FY26 2025-26	FY27 2026-27	FY28 2027-28	FY29 2028-29	FY30 2029-30	Total
Fitness Equipment Replacement	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Replace Chiller at WARF	340,000	-	-	-	-	-	340,000
Repaving and Restriping WARF Parking Lot	-	60,000	-	-	-	-	60,000
WARF Structural Repairs	25,000	-	-	-	-	-	25,000
Waterplay Structure Replacement	-	300,000	-	-	-	-	300,000
	\$ 390,000	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ 775,000

Parks Maintenance Department

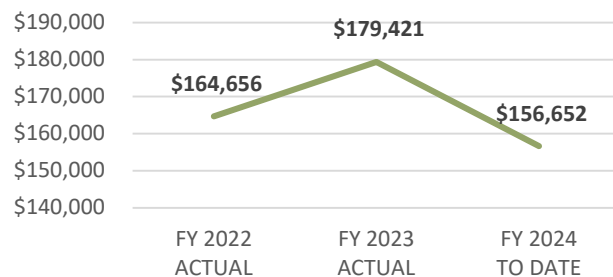
Parks Maintenance Revenue

REVENUE	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 ACTUAL	FY 2025 ADOPTED
PARKS USER FEES	9,435	7,410	9,435	9,043	9,435

Parks Maintenance Expenditure

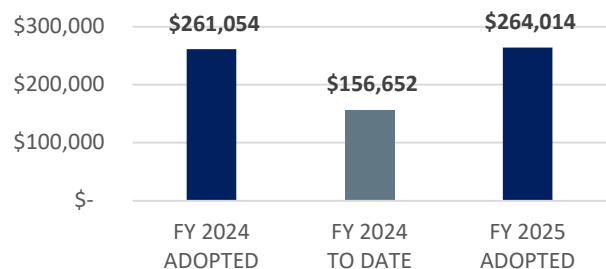
ACCOUNT NAME	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 TO DATE	FY 2025 ADOPTED
PERSONNEL SUBTOTAL	19,767	1,494	100	13,848	41,154
ASPHALT	-	4,329	10,000	-	1,500
PROFESSIONAL SERVICES	1,142	-	-	-	-
MAINTENANCE CONTRACTS	47,167	86,717	90,000	72,636	82,000
PARK MAINTENANCE	22,181	34,104	56,394	14,229	56,000
TRAIL MAINTENANCE	13	55	2,000	-	-
FIELDS MAINTENANCE	9,118	-	32,000	295	10,000
UNIFORM RENTAL	532	-	-	-	-
VEHICLE EXPENSES	8,086	3,017	-	-	-
ELECTRICITY	6,436	6,147	2,460	8,122	2,460
VOLUNTEER ACCIDENT INSURANCE	250	-	-	-	-
LEASE OF EQUIPMENT	9,192	2,861	5,200	1,717	3,000
PURCHASING	30,076	19,255	15,400	9,892	10,400
PROGRAM SUPPLIES	44	-	-	-	5,000
SPECIAL EVENTS	10,652	21,442	40,000	35,913	45,000
PLAYGROUND EQUIPMENT	-	-	7,500	-	7,500
TOTAL	\$ 164,656	\$ 179,421	\$ 261,054	\$ 156,652	\$ 264,014

Actual Spending Trend



Actual spending for Parks Maintenance decreased 12.7% when compared to FY 2023. When compared FY 2024 to FY 2022 the decrease is 4.9%.

Expenditure
FY 2024 vs FY 2025



Actual spending for Parks Maintenance fell short of the budget by \$104,402 or 40.0%. The department has projected expenses of \$264,014 for FY 2025.

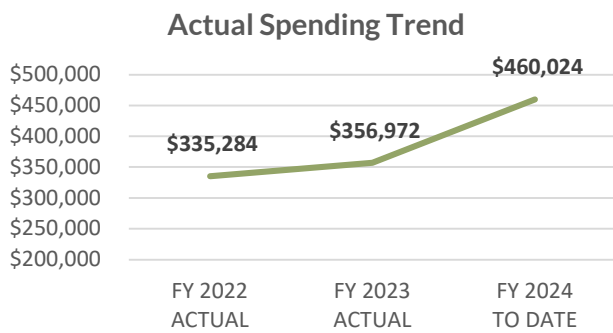
Parks Maintenance - Current Capital Improvement Plan (CIP) Projects

Project Name	FY25 2024-25	FY26 2025-26	FY27 2026-27	FY28 2027-28	FY29 2028-29	FY30 2029-30	Total
ADA Playground Replacements	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Eva Walker Park Improvements	-	100,000	150,000	150,000	100,000	-	500,000
Park Pavilions	42,000	44,100	45,423	-	-	-	131,523
Park Restrooms	-	121,275	-	-	-	-	121,275
	\$ 192,000	\$ 265,375	\$ 195,423	\$ 150,000	\$ 100,000	\$ -	\$ 902,798

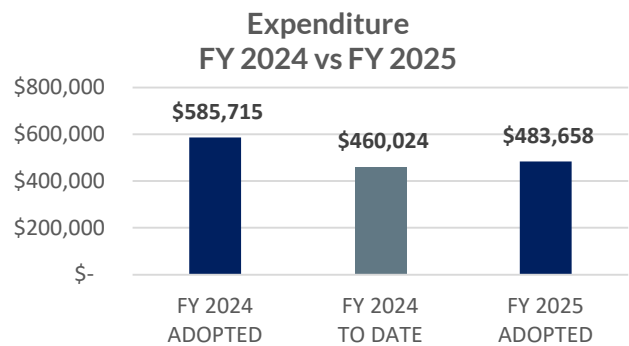
Parks & Recreation Administration Department

Parks & Recreation Administration Expenditure

ACCOUNT NAME	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 TO DATE	FY 2025 ADOPTED
PERSONNEL SUBTOTAL	325,896	347,267	542,715	453,217	470,558
PROFESSIONAL SERVICES	285	-	15,500	-	-
PRINTING	-	68	4,250	240	-
ADVERTISING/MARKETING	-	-	2,000	-	-
POSTAGE	96	67	1,000	2	100
LEASE OF EQUIPMENT	601	601	-	601	-
TRAVEL	1,614	1,502	4,900	1,463	3,000
TRAINING	3,149	2,874	8,750	3,245	5,000
MEMBERSHIPS & DUES	-	-	-	410	-
PURCHASING	3,644	4,594	6,600	847	5,000
TOTAL	\$ 335,284	\$ 356,972	\$ 585,715	\$ 460,024	\$ 483,658



Actual spending for Parks & Recreation Administration increased 6.5% in FY 2023 and 28.9% in FY 2024.



Actual spending for Parks & Recreation Administration fell short of the budget by \$125,691 or 21.5%. The department has projected expenses of \$483,658 for FY 2025.