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# 2024 WILLARD PARKS REVENUE SUMMARY

A Brief Overview

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# AT A GLANCE

- Programs (when coupled with tax allocation) are generally revenue positive
- Largest net revenue generating programs are Youth Sports and Youth Camp
- Smallest revenue generating program is Concessions
- Largest expense line losses are
  - Facilities and Fitness\*
  - Maintenance, Grounds, and Administration
  - Swimming Pool\*

\*debt service contributes significantly to these expense line losses

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# REVENUE/EXPENSE BY PROGRAM

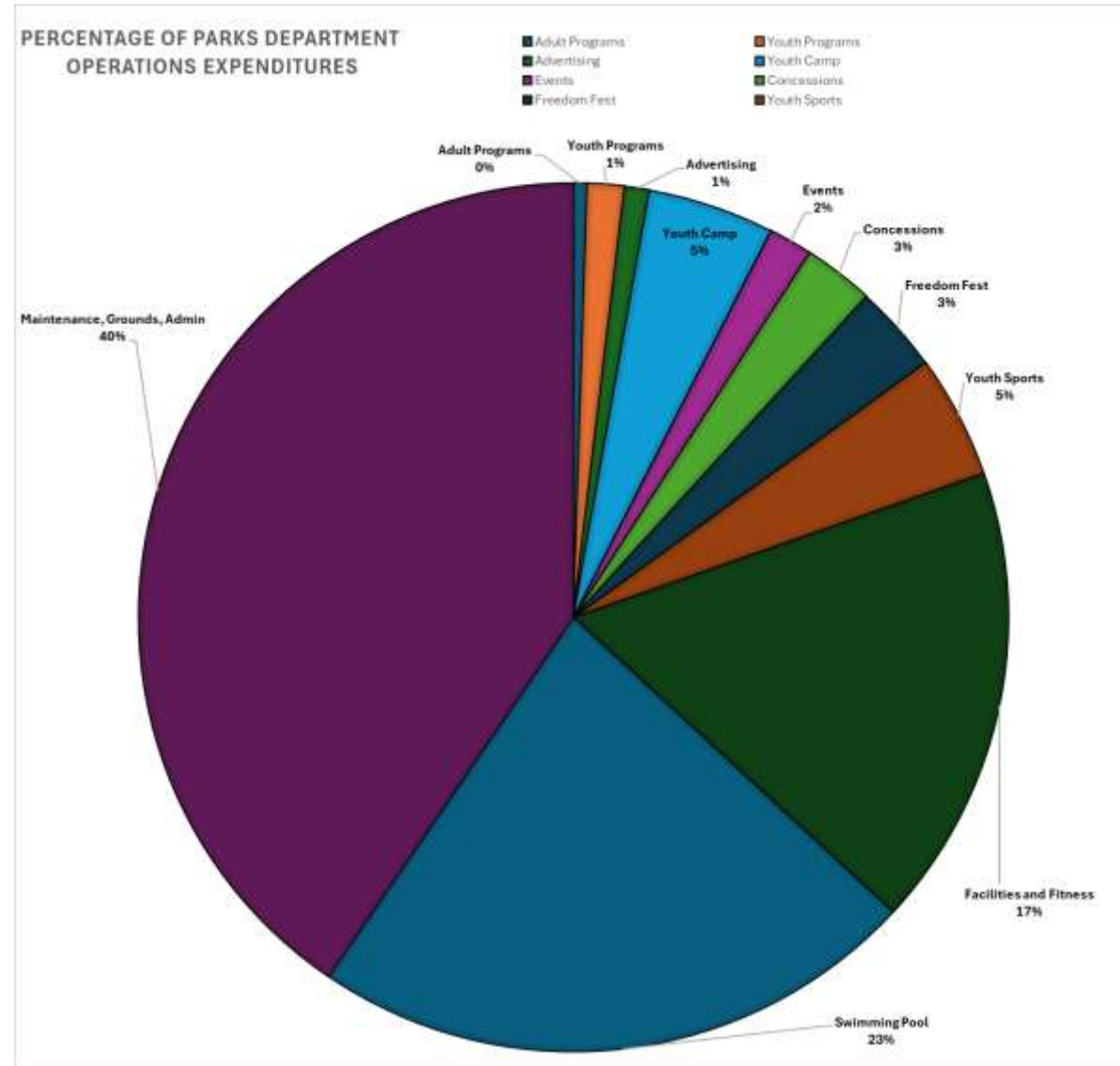
Program/Expense Line	Total Expense	Net Revenue
Advertising	\$17,297	\$21,748
Concessions	\$49,662	\$5,811
Facilities and Fitness	\$326,948	\$(179,474)
Swimming Pool	\$429,771	\$(256,511)
Adult Programs	\$9,619	\$9,584
Youth Programs	\$25,987	\$9,241
Youth Camp	\$89,110	\$44,213
Youth Sports	\$87,140	\$58,289
Freedom Fest	\$62,145	\$21,529
Events	\$31,039	\$22,311
Maintenance, Grounds, Admin	\$767,978	\$(438,110)



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# HOW ARE PARKS DEPARTMENT FUNDS SPENT?

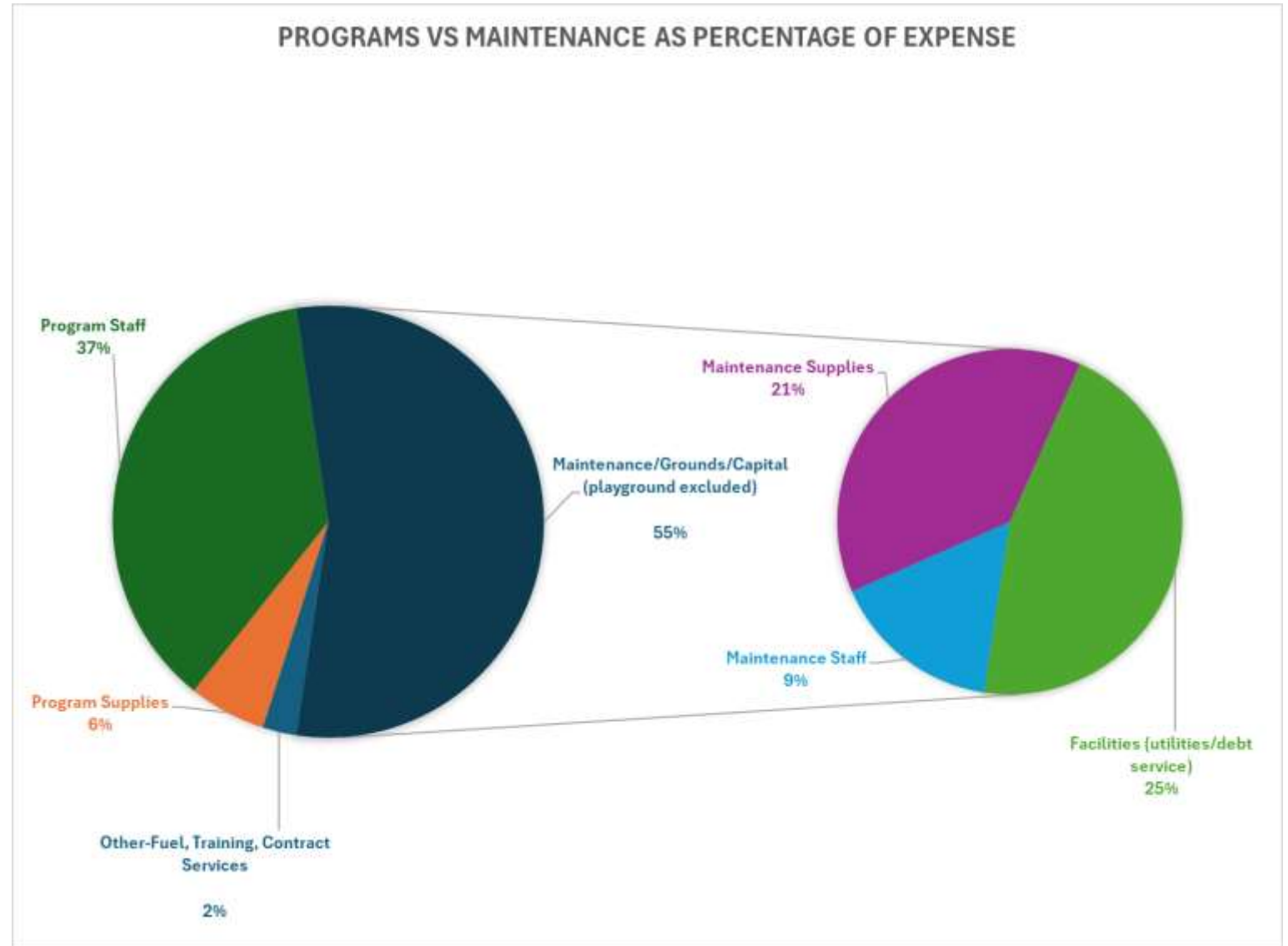
This chart shows the percentage of total operations expense by program expressed as a percentage of total expense.



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# HOW ARE PARKS DEPARTMENT FUNDS SPENT?

This chart shows what percentage of total operations expense is related to maintenance, grounds, and administration.





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# RATIONALE FOR TAX REVENUE ALLOCATION

- **Time Allocation:** Staff estimated the percentage of time spent on direct support (revenue programs), indirect support (administration, marketing), and non-revenue areas (Tree City, maintenance).
  - **Salary Costs:** Salaries were divided based on time allocation, summed to estimate total salary costs for each category.
  - **Tax Revenue Allocation:** Tax revenue was divided proportionally based on staff time dedicated to revenue programs, maintenance, and administration.
  - **Cost Distribution:** Costs for multi-program categories were evenly distributed to ensure proportional financial burden across all revenue-generating activities.
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## WHAT ARE THE FINANCIAL CHALLENGES THE PARKS DEPARTMENT IS CURRENTLY FACING?

- **Revenue Generation:**
    - **Tax Revenue:** Real estate and sales taxes have not kept pace with inflation.
    - **Program fees:** Must pace with competing/nearby communities to remain viable
  - **Rapidly Increasing Expenses:**
    - **Staffing Costs:** Driven by minimum wage changes.
    - **Insurance Costs:** Rising premiums.
    - **Building/Grounds Maintenance:** Increasing due to aging facilities and maintaining more property.
    - **Fuel Costs:** Significant increases impacting operational expenses.
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# STEPS SO FAR

## **Grant Opportunities:**

Apply for state and federal grants focused on community development and green spaces.

## **Public-Private Partnerships:**

Collaborate with private companies for funding and development of park facilities and programs.

## **Enhanced Marketing:**

Increase marketing efforts to boost program enrollment and facility rentals.





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# WHAT IS THE SOLUTION?

- **Potential Solutions:**
  - Increase Commercial/Retail Sales:
  - Encourage local businesses to sponsor events and programs.
  - Develop partnerships with retail stores for mutual promotions.
- **Increase Sales Tax Rate:**
  - Propose a modest increase in the sales tax rate to support park maintenance and development.
- **Growing Community:**
  - Leverage the growing population to increase participation in programs and events.
  - Promote new residential developments to include park funding in their planning.



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# WHAT IS THE SOLUTION? (CONT.)

## Cost Cutting Options

- **Energy Efficiency:**
  - Implement energy-saving measures in facilities to reduce utility costs.
- **Volunteer Programs:**
  - Expand volunteer programs to assist with maintenance and events.
- **Program Review:**
  - Evaluate and streamline programs to focus on the most popular and cost-effective ones.



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# SUMMARY

- **Challenges:**

- Insufficient Tax Revenue: Real estate and sales taxes lag behind inflation.
- Increasing Expenses: Staffing, insurance, building maintenance, and fuel costs have surged.

- **Solutions:**

- Additional Taxes: Propose a modest sales tax increase to support park maintenance and development.
- Community Growth: Leverage growing population for increased program participation and new residential developments to include park funding.
- Program Fees: Carefully manage fee increases to avoid reduced participation.

- **Conclusion:**

Parks Programs are revenue generating. Cutting programs or services is not a viable solution.

The Parks Department's value is significant, and strategic solutions are needed to ensure continued success and relevance.



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QUESTIONS?

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