



Spokane Park Board Finance Committee

3 p.m. Tuesday, August 6, 2024

In-person: The Hive - Room B

2904 E Sprague Ave.

Spokane, WA 99202

WebEx virtual meeting:

Call-in: 408-418-9388; Access code: 2492 479 3683

Rich Lentz – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

Nick Sumner

The Finance Committee meeting will be held in-person in the Hive – Room B, 2904 E Sprague Ave., Spokane, WA 99202 and virtually via WebEx at 3 p.m. Tuesday, August 6, 2024. Committee members, staff, and presenters still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2492 479 3683**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. August 6, by email to: spokaneparks@spokanecity.org or mail to: Spokane Park Board, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to committee members prior to the meeting.

Agenda

Action items

1. None

Discussion items

1. [2025 Aquatics Scenarios with budgetary impacts](#) – Jennifer Papich
2. [Urban Forestry Program Overview](#) – Angel Spell
3. [Park capital repair and improvement budget discussion](#) – Nick Hamad

Action items

1. [July Financials](#) – Rich Lentz

Agenda Subject to Change

AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION: The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Risk Management at 509.625.6221, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or mLOWmaster@spokanecity.org. Persons who are deaf or hard of hearing may contact Risk Management through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

2025 Aquatics Expense Reduction Options

No changes to operations, expenses or revenues.

1.
Status Quo



Decreasing FREE Open Swim times & Increasing Program Fees.

2.
Service Reduction & Fee Increases



Implementing an annual Splash Pass Fee.

3.
Splash Pass Fee



Closing multiple or all Aquatics Centers

3.
Pool Closures



Community Aquatic Centers are valuable assets that promote health, enhance social connections, and contribute to a sense of community.

No changes to operations, expenses or revenues.

1.
Status Quo



- Aquatics Expenses = \$1,102,500 (\$701,000 is TS Wages)
- Aquatics Revenue projections for 2025 with no fee increases = \$273,000 (25% Cost Recovery)



Spokane has over 70 bodies of water including lakes, rivers, and streams. Drowning is still a leading cause of death for children under the age of 14



Decreasing FREE
Open Swim times &
Increasing Program
Fees.

2.
Service Reduction &
Fee Increases

\$75,450 in Savings
\$30,525 in Revenue
\$105,702 Net Positive

Staffing costs for each 1-4pm open swim:
\$750/pool

Staffing costs for each 6-8pm open swim:
\$550/pool

PROPOSED FEE INCREASES

PROGRAMMING	2023 Fee	2023 Participant Numbers	2023 Net	Proposed 2025 Fee	Increase	Projected 2025 Net
Aqua Ducks Novice Swim Team	\$215.00	162	\$31,890.00	\$230.00	\$15	\$34,110.00
Aqua Fit	<i>Varies</i>	84	\$5,259.00	<i>Varies</i>	<i>Varies</i>	\$5,690.00
Certification Courses	<i>Varies</i>	103	\$12,040.00	<i>Varies</i>	<i>Varies</i>	\$14,345.00
Group Swimming Lessons	\$58.00	2,616	\$157,255.00	\$64.00	\$6	\$170,824.00
Private Swimming Lessons	\$38.00	352	\$13,338.00	\$40.00	\$2	\$14,080.00
Preseason Lap Swimming	\$6.00	965	\$5,790.00	\$6.00	\$0	\$5,790.00
Regular Season Lap Swimming	\$4.00	1,216	\$4,864.00	\$6.00	\$2	\$7,296.00
Post Season Lap Swimming	\$6.00	128	\$768.00	\$6.00	\$0	\$768.00
			\$231,204.00		Additional Revenue \$21,699	\$252,903.00

RENTALS	2023 Fee	2023 Occurrences	2023 Net	Proposed 2025 Fee		Projected 2025 Net
Funbrella Rental	\$150.00	5	\$750.00	\$175.00	\$25	\$875.00
Classroom Rental	\$200.00	6	\$1,200.00	\$225.00	\$25	\$1,350.00
Private Pool Party	\$800.00	13	\$10,400.00	\$919.00	\$119	\$11,947.00
Swim Meet Competition	\$125 per hour	1	\$3,355.00	\$160.00	\$35	\$4,320.00
Swim Team Lane Rentals (pre/post season)	\$21 per lane, per hour	646	\$13,566.00	\$24.00		\$15,504.00
Swim Team Lane Rentals	\$9 per lane, per hour	1,276	\$11,484.00	\$12.00		\$15,312.00
			\$40,755.00		Additional Revenue \$8,553	\$49,308.00

PROPOSED OPEN SWIM REDUCTIONS

Ending Open Swim 1 week earlier in August = \$30,000 in Staff Savings

No Open Swim on Mondays = \$45,450 in Staff Savings

(15 days less of Open Swim) = **\$75,450 in Total Seasonal Staff Savings**

BASED ON 94,300 2023 SPLASH PASS HOLDERS

Implementing an annual Splash Pass Fee.

3.
Splash Pass
Fee



\$1
Splash Pass Fee
= \$94,300

\$2
Splash Pass Fee
= \$188,600

\$5
Splash Pass Fee
=\$471,500

\$10
Splash Pass Fee
= \$943,000

\$20
Splash Pass Fee
= \$1,886,000

*Well-maintained community pools can enhance the attractiveness and value of residential properties nearby.
Providing guarded pools provides a safer environment and more swimming access to a wider audience.*

Closing multiple or all Aquatics Centers

4.
Pool Closures



Formal swim lessons reduce the likelihood of childhood drowning by 88%

79% of children in low-income households have little-to-no swimming ability.

Closing 3 Pools & Maintaining the other 3

**\$236,900
Net Positive**

- Temp/Seasonal Salary Projections = \$452,000
 - *\$249,000 Savings*
- Projected chemical expenses = \$103,000
 - *\$27,000 Savings*
- Projected supply expenses = \$12,500
 - *\$4,500 Savings*
- Lost Revenue = \$43,600
- **322** less aquatics programs with **1,035** less registrations, **240** Fewer Open Swim opportunities with **41,983** less patron visits

- Temp/Seasonal Salary Projections = \$20,160
 - *\$680,840 Savings*
- Projected chemical expenses = \$55,000
 - *\$75,000 Savings*
- Projected supply expenses = \$3,000
 - *\$14,000 Savings*
- Lost Revenue = \$265,000
- **1,329** less aquatics programs with **5,756** less registrations, **460** Fewer Open Swim opportunities with **94,090** less patron visits

Closing All Pools Only Maintenance
**\$504,804
Net Positive**

[Return to Agenda](#)

Spokane Urban Forestry

A Program of Parks & Recreation
Park Operations - Natural Resources

Park Board Finance Committee
August 6, 2024

Ordinance No. C32207

Passed by City Council December 14, 1998

SMC 4.04.020 & 10.25.010 Establishment of Commercial Tree License and requirements

SMC 4.28 Establishment of Urban Forestry Tree Committee and the Citizen Advisory Committee

SMC 7.08.135 Urban Forestry Fund established as a special revenue fund “for the purposes of enhancing the street trees and urban forest; public education; and planting, maintenance, protection, inspection, and removal or public trees.”

SMC 12.02 Establishes the urban forestry program within the parks and recreation department for the purpose of providing supervision of planting, pruning, removal, and maintenance of public trees; education of and assistance to citizens; promotion of restoration and preservation of desirable trees; advocacy for establishment and retention of adequate tree planting spaces; and protecting residents from damage due to improper planting, maintenance, or removal of trees.

► More information at - <https://my.spokanecity.org/smc/>



Programs and Operations: What does that look like today?

Spokane Community



► More information at - <https://my.spokanecity.org/urbanforestry/>

	Arborist	UF Specialist	UF Specialist	Urban Forester	Urban Forester	Urban Forester	Clerk II	Total	
2025 BUDGET	Lars Erpenbach	Jeff Perry	Becky Phillips	Katie Kosanke	Steve Nittolo	Amber Ramirez	Karin Cook		
FUNDING METHOD	FTE Total	1.00	1.00	1.00	1.00	1.00	1.00	7.00	
	Budget Expense Total (\$)	\$ 112,208	\$ 113,557	\$ 110,160	\$ 142,269	\$ 142,518	\$ 112,010	\$ 79,648	\$ 812,370
	FTE - PARK FUND/UF	1.00	1.00	0.60	0.54	0.80	0.00	0.50	4.44
	Budget Expense - PARK FUND/UF	\$ 112,208	\$ 113,557	\$ 66,096	\$ 76,269	\$ 114,014	\$ -	\$ 39,824	\$ 521,968
	FTE - Other Funds	0.00	0.00	0.40	0.46	0.20	1.00	0.50	2.56
	Budget Expense - Other Funds	\$ -	\$ -	\$ 44,064	\$ 66,000	\$ 28,504	\$ 112,010	\$ 39,824	\$ 290,402
	Source of Other Funding			DSC direct	General Fund revenue	Golf Fund direct	USFS Grant reimbursed	Parks Planning direct	
TIME (service provided)	ACTUAL TIME SPENT (estimated)								
	PARKS TREES & PROPERTY	100%	50%	10%	40%	80%	20%	25%	
		\$ 112,208	\$ 56,779	\$ 11,016	\$ 56,908	\$ 114,014	\$ 22,402	\$ 19,912	\$ 393,239
	Street Trees - Permit & Plan Review	0%	20%	85%	55%	0%	80%	20%	
		\$ -	\$ 22,711	\$ 93,636	\$ 78,248	\$ -	\$ 89,608	\$ 15,930	\$ 300,133
	City Construction Projects	0%	30%	5%	5%	0%	0%	5%	
		\$ -	\$ 34,067	\$ 5,508	\$ 7,113	\$ -	\$ -	\$ 3,982	\$ 50,671
Other (Golf + Parks Planning)	0%	0%	0%	0%	20%	0%	50%		
	\$ -	\$ -	\$ -	\$ -	\$ 28,504	\$ -	\$ 39,824	\$ 68,328	
Time allocation to Street Tree Permits - Plan Review - City Projects				\$ 350,804					
Total outside funding offset (DSC/General Fund/USFS Grant)				\$ (222,074)					
Net estimated funding gap (services provided - funding revenue)				\$ 128,730					

Allocation of Staff Time and Funding



Spokane Urban Forestry

A Program of Parks & Recreation
Park Operations - Natural Resources

Park Board Finance Committee
August 6, 2024

Spokane Park Board

Briefing Paper



Committee	Finance Committee	Committee meeting date: August 6th, 2024	
Requester	Nick Hamad	Phone number: 509.363.5452	
Type of agenda item	<input type="radio"/> Consent <input checked="" type="radio"/> Discussion <input type="radio"/> Information <input type="radio"/> Action		
Type of contract/agreement	<input checked="" type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)			
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goals A, B, K	Master Plan Priority Tier:	N/A (pg. 171-175)
Item title: (Use exact language noted on the agenda)	Park capital repair and improvement budget discussion.		
Begin/end dates	Begins:	Ends:	<input type="checkbox"/> 06/01/2525
Background/history:			
<p>In July 2024 the park board adopted a resolution establishing Park Board budget priorities including a 'core service operational model' and budget reduction areas to ensure a balanced budget.</p> <p>The adopted core service model established 'maintain and care' and 'repair and replace' as core services, areas not to be prioritized for funding cuts. The current Parks operating budget does not currently allocate sufficient funding to 'repair and replace' park assets before these improvements exceed their usable lives and fall into significant disrepair.</p> <p>This discussion is intended to provide background information regarding the current capital budget allocation, options to modify that allocation, and gather park board input and direction on the topic for use in ongoing budget development.</p>			
Motion wording:			
Discuss the level of funding allocated to park capital repair and improvement projects and options for adjustment.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company:			
Name:		Email address:	Phone:
Distribution:			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Nick Hamad			
Grant Management Department/Name:			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor			
Supporting documents:			
<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)		<input type="checkbox"/> W-9 (for new contractors/consultants/vendors)	
<input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane		<input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)	
<input type="checkbox"/> UBI: Business license expiration date:		<input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)	

2025 Park Capital Budget

Capital Budget Options & Board Discussion

Previous Board Direction

Park Board Budget Priority Resolution

Core Service Operational Model:

- Maintain & Care
- Repair & Replace
- Safety & Neighborhood Health Initiatives

Where We Are

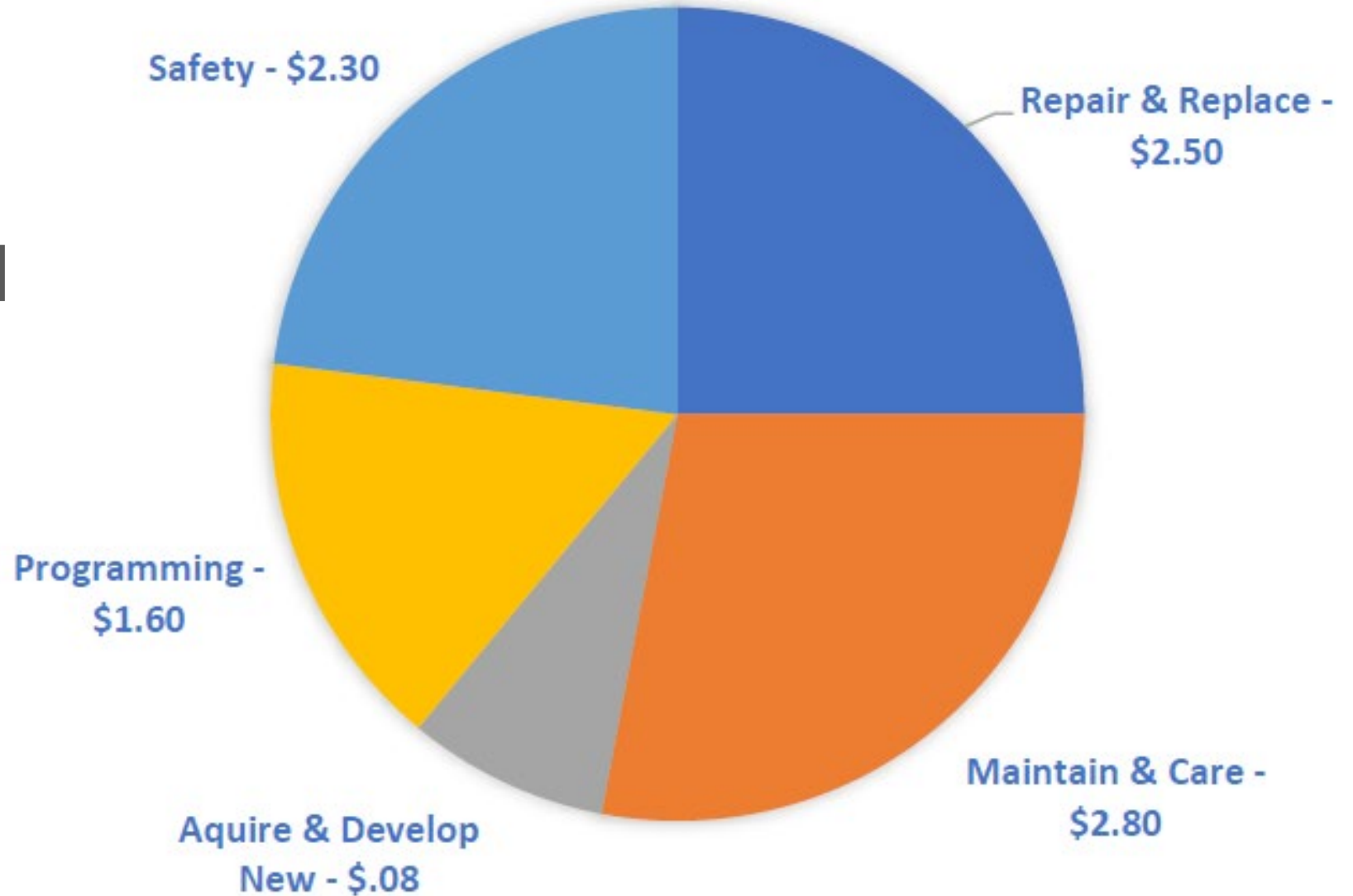
Many park assets have exceeded life expectancy, are damaged, and in poor condition.

The Challenge

What is an appropriate amount of annual funding for capital repair & improvements in parks?

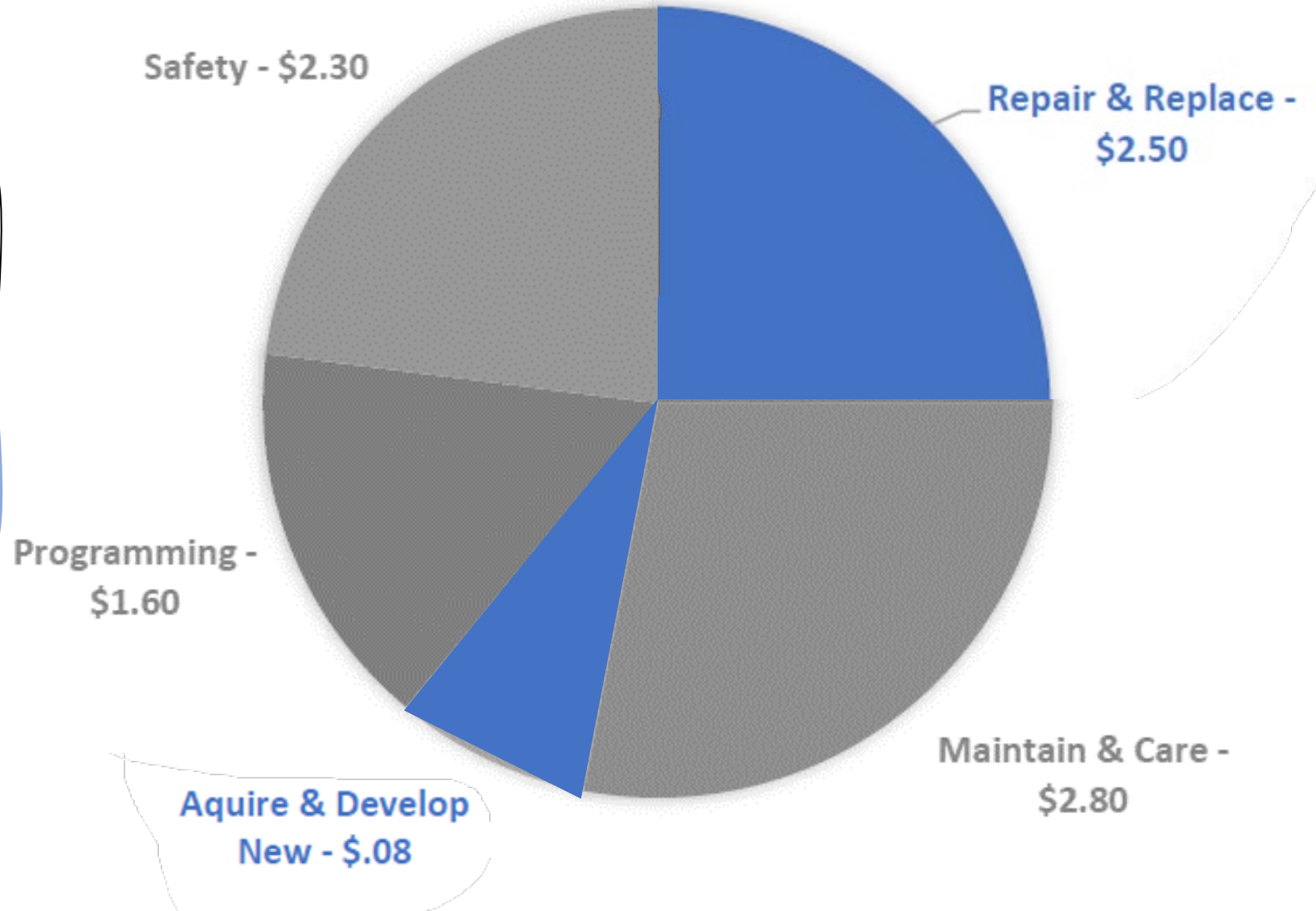
Our Guide - Board Budget Survey

How the Park Board would allocate parks budget..

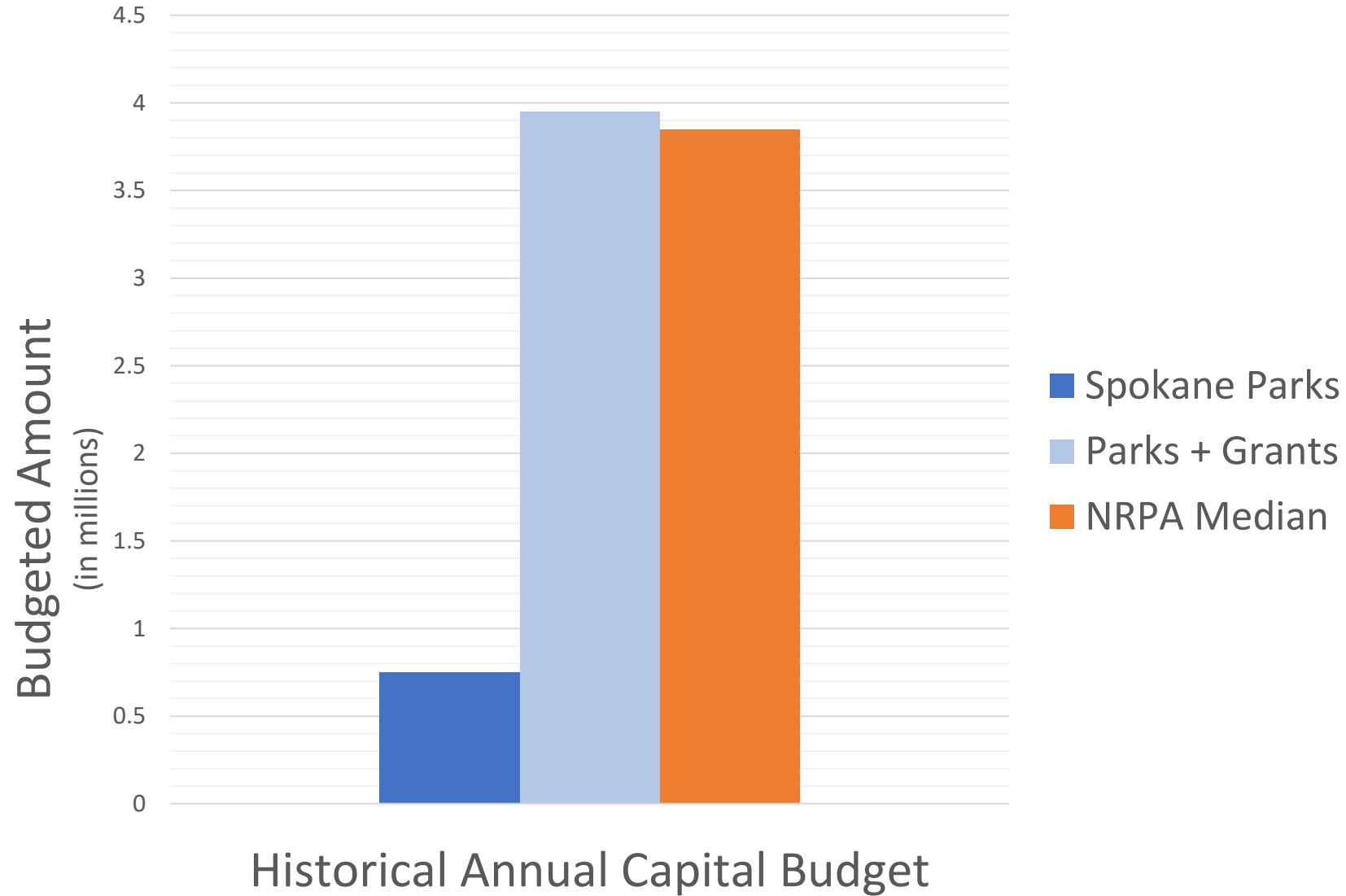


Framework - Board Budget Survey

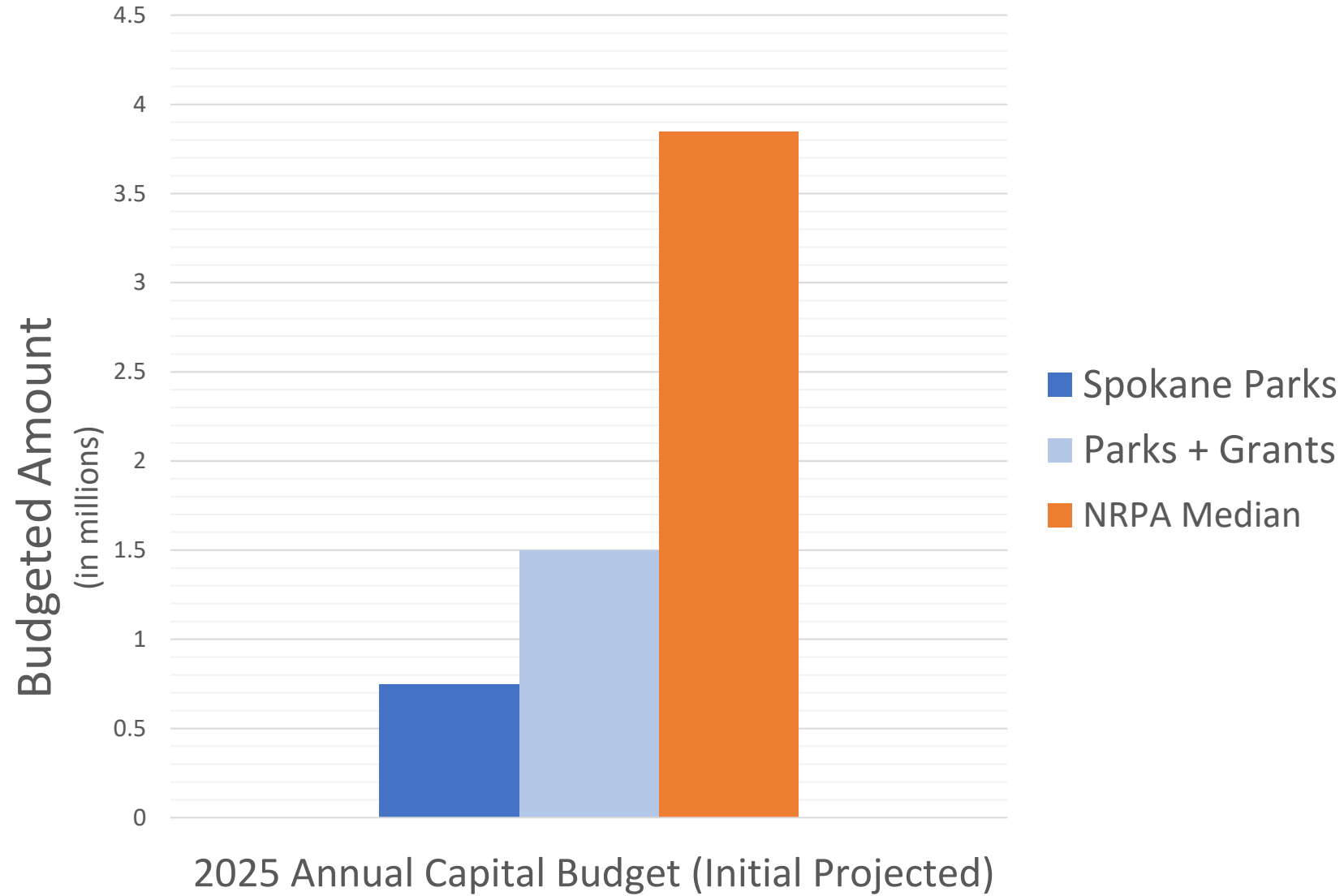
1/3 of budget
to capital
=\$8M / yr



How does Spokane Compare?



How Does Spokane Compare?



Long Term Solution – Still Levy

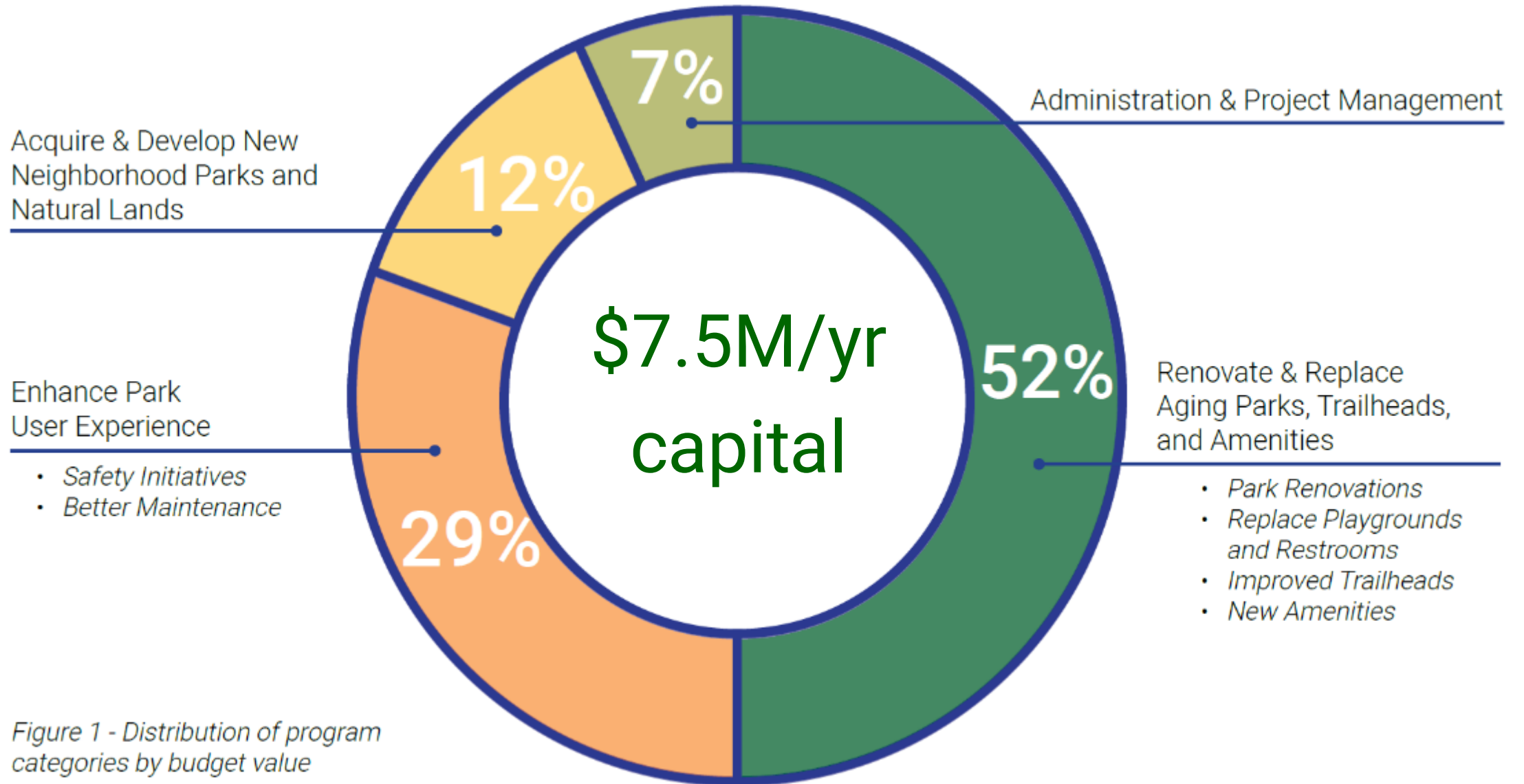


Figure 1 - Distribution of program categories by budget value

A Near Term Solution – *Annual Budget*

Fund ‘what we can’ from levy:

- Minor Park maintenance
- Repair & Replacement
 - Playgrounds
 - Restrooms
 - Sport Courts
 - Irrigation

Key Minor Park Repairs

Playgrounds



Roofs



Parking Lots



Sidewalks



Boiler / HVAC



Pools



Utilities



Vandalism



Lighting



A Near Term Solution – *Annual Budget*

Fund ‘what we can’ from levy:

- Minor Park maintenance -\$600k /year
 - Repair & Replacement -\$1.36M / year
 - Playgrounds
 - Restrooms
 - Sport Courts
 - Irrigation
- \$1.96M / year**

Park Capital in Action



Park Capital in Action



Park Capital in Action



Park Capital in Action



The Choice to be made....

Current Capital:

- \$750k annually
- 1-2 projects /year
- Little to no 'minor repair funding'
- Park assets deteriorate
- Potential loss of grant \$\$ (no matching funds)

other

Increase Capital:

- \$1.96M annually
- 2-5 projects /year
- Provides annual 'minor repair funding'
- Park assets can be repaired more promptly
- Can leverage for Grant \$\$

There are options...

...what do board members think?





*July '24
Financials*

Natural Resources - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 91,000	\$ 44,246	\$ 8,792	\$ 3,432	\$ (5,360)	\$ 61,716	\$ 46,754	\$ (14,962)	67.82%	51.38%	-16.44%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ 44,246	\$ 8,792	\$ 3,432	\$ (5,360)	\$ 127,716	\$ 112,754	\$ (14,962)	81.35%	71.82%	-9.53%
Expenditures											
Salaries and Wages	\$ 647,136	\$ 317,701	\$ 44,231	\$ 45,758	\$ (1,527)	\$ 314,998	\$ 329,435	\$ (14,438)	56.33%	50.91%	-5.43%
Temp/Seasonal	\$ 85,839	\$ 57,518	\$ 11,659	\$ 8,990	\$ 2,668	\$ 39,665	\$ 28,321	\$ 11,344	44.07%	32.99%	-11.08%
Personnel Benefits	\$ 246,719	\$ 126,009	\$ 18,216	\$ 18,913	\$ (697)	\$ 123,165	\$ 120,710	\$ 2,455	60.45%	48.93%	-11.52%
Supplies	\$ 35,600	\$ 11,488	\$ 809	\$ 8,713	\$ (7,904)	\$ 12,191	\$ 24,112	\$ (11,921)	34.24%	67.73%	33.48%
Services and Charges	\$ 222,200	\$ 129,111	\$ 26,905	\$ 17,255	\$ 9,650	\$ 105,232	\$ 93,089	\$ 12,143	48.41%	41.89%	-6.51%
Interfund Payments	\$ 23,000	\$ 6,043	\$ 3,685	\$ 4,159	\$ (474)	\$ 14,485	\$ 16,957	\$ (2,472)	62.98%	73.73%	10.75%
Subtotal Op. Expense	\$ 1,260,494	\$ 647,871	\$ 105,504	\$ 103,788	\$ 1,716	\$ 609,736	\$ 612,623	\$ (2,887)	54.01%	48.60%	-5.41%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,494	\$ 647,871	\$ 105,504	\$ 103,788	\$ 1,716	\$ 609,736	\$ 612,623	\$ (2,887)	54.01%	48.60%	-5.41%
Net Gain/(Loss)	\$ (1,103,494)		\$ (96,712)	\$ (100,356)	\$ (3,644)	\$ (482,020)	\$ (499,870)	\$ (17,850)			

Riverfront Park - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,178,000	\$ 2,438,246	\$ 394,792	\$ 411,527	\$ 16,735	\$ 1,757,975	\$ 1,739,754	\$ (18,221)	46.68%	41.64%	-5.03%
Total Revenue	\$ 4,178,000	\$ 2,438,246	\$ 394,792	\$ 411,527	\$ 16,735	1,757,975	\$ 1,739,754	\$ (18,221)	46.68%	41.64%	-5.03%
Expenditures											
Salaries and Wages	\$ 1,663,184	\$ 857,689	\$ 117,637	\$ 106,710	\$ 10,927	\$ 809,356	\$ 805,495	\$ 3,860	50.71%	48.43%	-2.28%
Temp/Seasonal	\$ 946,445	\$ 368,777	\$ 95,143	\$ 105,100	\$ (9,957)	\$ 465,848	\$ 577,668	\$ (111,820)	45.16%	61.04%	15.87%
Personnel Benefits	\$ 722,105	\$ 371,843	\$ 54,581	\$ 53,464	\$ 1,117	\$ 358,630	\$ 350,262	\$ 8,368	57.99%	48.51%	-9.48%
Supplies	\$ 610,500	\$ 306,795	\$ 67,528	\$ 46,757	\$ 20,771	\$ 244,800	\$ 303,705	\$ (58,905)	54.89%	49.75%	-5.14%
Services and Charges	\$ 1,301,275	\$ 699,388	\$ 151,603	\$ 111,894	\$ 39,709	\$ 596,704	\$ 601,887	\$ (5,183)	57.18%	46.25%	-10.93%
Interfund Payments		\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,243,509	\$ 2,604,492	\$ 486,492	\$ 423,924	\$ 62,568	\$ 2,475,338	\$ 2,639,017	\$ (163,679)	52.05%	50.33%	-1.72%
Transfers Out	\$ 285,067	\$ 144,659			\$ -	\$ 118,748	\$ 140,408	\$ (21,660)	50.1%	49.3%	-0.84%
Total Expenditures	\$ 5,528,576	\$ 2,749,151	\$ 486,492	\$ 423,924	\$ 62,568	\$ 2,594,086	\$ 2,779,425	\$ (185,339)	51.96%	50.27%	-1.68%
Net Gain/(Loss)	\$ (1,350,576)		\$ (91,700)	\$ (12,398)	\$ 79,302	\$ (836,111)	\$ (1,039,670)	\$ (203,559)			

Recreation - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,691,257	\$ 477,822	\$ 313,619	\$ 308,048	\$ (5,571)	\$ 1,163,819	\$ 1,213,435	\$ 49,616	75.11%	71.75%	-3.36%
Total Revenue	\$ 1,691,257	\$ 477,822	\$ 313,619	\$ 308,048	\$ (5,571)	1,163,819	\$ 1,213,435	\$ 49,616	75.11%	71.75%	-3.36%
Expenditures											
Salaries and Wages	\$ 809,062	\$ 391,294	\$ 58,025	\$ 62,184	\$ (4,159)	\$ 418,208	\$ 417,768	\$ 440	47.59%	51.64%	4.05%
Temp/Seasonal	\$ 1,287,427	\$ 547,855	\$ 290,579	\$ 331,323	\$ (40,744)	\$ 657,696	\$ 739,572	\$ (81,876)	63.61%	57.45%	-6.16%
Personnel Benefits	\$ 390,572	\$ 161,071	\$ 49,009	\$ 56,409	\$ (7,400)	\$ 228,166	\$ 229,501	\$ (1,335)	72.43%	58.76%	-13.67%
Supplies	\$ 309,720	\$ 74,676	\$ 54,412	\$ 62,191	\$ (7,779)	\$ 224,066	\$ 235,044	\$ (10,978)	75.61%	75.89%	0.28%
Services and Charges	\$ 1,328,016	\$ 585,826	\$ 182,574	\$ 214,950	\$ (32,376)	\$ 656,447	\$ 742,190	\$ (85,743)	51.62%	55.89%	4.27%
Interfund Payments	\$ 16,950	\$ (221)		\$ 5,724	\$ (5,724)	\$ 11,447	\$ 17,171	\$ (5,724)	67.5%	101.3%	33.77%
Subtotal Op. Expense	\$ 4,141,747	\$ 1,760,500	\$ 634,599	\$ 732,781	\$ (98,182)	2,196,030	\$ 2,381,247	\$ (185,217)	57.60%	57.49%	-0.10%
Transfers Out	127,568	-	-	127,568	\$ (127,568)	-	127,568	\$ (127,568)		100.0%	100.00%
Total Expenditures	\$ 4,269,315	\$ 1,760,500	\$ 634,599	\$ 860,349	\$ (225,750)	2,196,030	\$ 2,508,815	\$ (312,785)	57.60%	58.76%	1.17%
Net Gain/(Loss)	\$ (2,578,058)		\$ (320,980)	\$ (552,301)	\$ (231,321)	\$ (1,032,211)	\$ (1,295,380)	\$ (263,169)			

Facility Usage Fees Collected YTD:	\$41,981
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Park Operations - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 200,430	\$ 34,720	\$ 29,409	\$ 37,069	\$ 7,660	\$ 83,373	\$ 165,710	\$ 82,337	41.60%	82.68%	41.08%
Total Revenue	\$ 200,430	\$ 34,720	\$ 29,409	\$ 37,069	\$ 7,660	83,373	\$ 165,710	\$ 82,337	41.60%	82.68%	41.08%
Expenditures											
Salaries and Wages	\$ 2,271,451	\$ 1,031,482	\$ 158,607	\$ 171,489	\$ (12,882)	\$ 1,054,007	\$ 1,239,969	\$ (185,962)	47.86%	54.59%	6.73%
Temp/Seasonal	\$ 940,261	\$ 536,072	\$ 97,623	\$ 118,873	\$ (21,250)	\$ 343,966	\$ 404,189	\$ (60,223)	37.19%	42.99%	5.80%
Personnel Benefits	\$ 940,261	\$ 461,061	\$ 74,420	\$ 83,287	\$ (8,867)	\$ 450,032	\$ 479,200	\$ (29,168)	55.35%	50.96%	-4.39%
Supplies	\$ 190,800	\$ 40,538	\$ 14,623	\$ 23,506	\$ (8,883)	\$ 111,407	\$ 150,262	\$ (38,855)	58.39%	78.75%	20.36%
Services and Charges	\$ 1,174,884	\$ 499,451	\$ 162,878	\$ 192,029	\$ (29,151)	\$ 643,409	\$ 675,433	\$ (32,024)	54.71%	57.49%	2.78%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,517,657	\$ 2,568,603	\$ 508,151	\$ 589,184	\$ (81,033)	\$ 2,602,821	\$ 2,949,054	\$ (346,233)	49.05%	53.45%	4.40%
Transfers Out	\$ -	\$ (8,568)	\$ -	\$ 8,568	\$ (8,568)	\$ -	\$ 8,568	\$ (8,568)			
Total Expenditures	\$ 5,517,657	\$ 2,560,036	\$ 508,151	\$ 597,751	\$ (89,600)	\$ 2,602,821	\$ 2,957,621	\$ (354,800)	49.05%	53.60%	4.56%
Net Gain/(Loss)	\$ (5,317,227)		\$ (478,742)	\$ (560,682)	\$ (81,940)	\$ (2,519,448)	\$ (2,791,911)	\$ (272,463)			

Administration - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 617,616	\$ 10,706	\$ 532	\$ 2,951	\$ 2,419	\$ 575,372	\$ 606,910	\$ 31,538	91.60%	98.27%	6.66%
Operating Transfers	\$ 18,770,703	\$ 7,927,285	\$ 1,307,524	\$ 1,443,900	\$ 136,376	\$ 9,983,701	\$ 10,843,418	\$ 859,717	58.74%	57.77%	-0.97%
Total Revenue	\$ 19,388,319	\$ 7,937,992	\$ 1,308,056	\$ 1,446,851	\$ 138,795	\$ 10,559,073	\$ 11,450,328	\$ 891,254	59.91%	59.06%	-0.85%
Expenditures											
Salaries and Wages	\$ 2,674,644	\$ 1,235,788	\$ 192,209	\$ 186,667	\$ 5,542	\$ 1,364,516	\$ 1,438,856	\$ (74,340)	53.65%	53.80%	0.14%
Temp/Seasonal	\$ 70,610	\$ (1,026)	\$ 6,582	\$ 20,564	\$ (13,982)	\$ 27,275	\$ 71,636	\$ (44,362)	32.66%	101.45%	68.79%
Personnel Benefits	\$ 839,875	\$ 381,062	\$ 65,305	\$ 68,767	\$ (3,462)	\$ 448,245	\$ 458,813	\$ (10,568)	53.98%	54.63%	0.65%
Supplies	\$ 418,400	\$ 326,693	\$ 8,304	\$ 5,168	\$ 3,136	\$ 96,471	\$ 91,707	\$ 4,764	57.15%	21.92%	-35.23%
Services and Charges	\$ 994,693	\$ 301,927	\$ 275,998	\$ 95,088	\$ 180,910	\$ 745,330	\$ 692,766	\$ 52,564	84.61%	69.65%	-14.97%
Interfund Services	\$ 2,489,230	\$ 1,018,444	\$ 387,093	\$ 312,955	\$ 74,138	\$ 1,775,331	\$ 1,470,786	\$ 304,545	62.25%	59.09%	-3.17%
Subtotal Op. Expense	\$ 7,487,452	\$ 3,262,888	\$ 935,491	\$ 689,208	\$ 246,283	\$ 4,457,168	\$ 4,224,564	\$ 232,604	60.57%	56.42%	-4.15%
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 955,524	\$ 2,872	\$ 204,052	\$ (201,180)	\$ 488,261	\$ 650,388	\$ (162,127)	60.74%	40.50%	-20.24%
Total Expenditures	\$ 9,093,364	\$ 4,218,411	\$ 938,363	\$ 893,260	\$ 45,103	\$ 4,945,429	\$ 4,874,953	\$ 70,476	60.59%	53.61%	-6.98%
Net Gain/(Loss)	\$ 10,294,955		\$ 369,693	\$ 553,591	\$ 183,898	\$ 5,613,644	\$ 6,575,375	\$ 961,731			

Parks Fund - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 6,788,305	\$ 2,961,996	\$ 771,024	\$ 799,567	\$ 28,543	\$ 3,678,703	\$ 3,826,309	\$ 147,606	64.01%	56.37%	-7.65%
Operating Transfers	\$ 18,836,701	\$ 7,867,952	\$ 1,307,524	\$ 1,428,900	\$ 121,376	\$ 10,049,701	\$ 10,968,749	\$ 919,048	57.26%	58.23%	0.98%
Total Operating Revenue	\$ 25,625,006	\$ 10,829,948	\$ 2,078,548	\$ 2,228,467	\$ 149,919	\$ 13,728,404	\$ 14,795,058	\$ 1,066,654	58.9%	57.7%	-1.16%
Operating Expenses											
Salaries and Wages	\$ 8,198,691	\$ 3,967,167	\$ 570,683	\$ 572,808	\$ (2,125)	\$ 3,961,084	\$ 4,231,524	\$ (270,440)	50.92%	51.61%	0.69%
Temp/Seasonal	\$ 3,232,559	\$ 1,411,143	\$ 501,610	\$ 584,850	\$ (83,240)	\$ 1,534,450	\$ 1,821,416	\$ (286,966)	48.50%	56.35%	7.85%
Personnel Benefits	\$ 3,139,532	\$ 1,501,044	\$ 261,532	\$ 280,839	\$ (19,307)	\$ 1,608,239	\$ 1,638,488	\$ (30,249)	57.84%	52.19%	-5.65%
Supplies	\$ 1,565,020	\$ 759,510	\$ 146,465	\$ 146,028	\$ 437	\$ 703,706	\$ 805,510	\$ (101,804)	61.86%	51.47%	-10.39%
Services and Charges	\$ 5,031,168	\$ 2,131,533	\$ 800,094	\$ 661,282	\$ 138,812	\$ 2,776,873	\$ 2,899,635	\$ (122,762)	60.37%	57.63%	-2.74%
Interfund Payments	\$ 2,529,180	\$ 1,024,266	\$ 390,778	\$ 322,838	\$ 67,940	\$ 1,801,263	\$ 1,504,914	\$ 296,349	61.86%	59.50%	-2.36%
Total Operating Expenses	\$ 23,696,150	\$ 10,794,663	\$ 2,671,162	\$ 2,568,644	\$ 102,518	\$ 12,385,615	\$ 12,901,487	\$ (515,872)	55.36%	54.45%	-0.91%
Net Operating Income (Loss)	\$ 1,928,856	\$ 35,285	\$ (592,614)	\$ (340,177)	\$ 252,437	\$ 1,342,789	\$ 1,893,571	\$ 550,782	143.40%	98.17%	-45.23%
Other Financial Activity											
Capital Outlay	\$ 1,337,427	\$ 717,941	\$ 2,872	\$ 200,052	\$ (197,180)	\$ 461,310	\$ 619,486	\$ (158,176)			
Transfers Out	\$ 466,429	\$ 158,983		\$ 140,136	\$ (140,136)	\$ 145,699	\$ 307,446	\$ (161,747)	14.00%	65.91%	51.92%
Budget Reserve	\$ 125,000	\$ 125,000									
Total Other Activity	\$ 1,928,856	\$ 1,001,924	\$ 2,872	\$ 340,188	\$ (337,316)	\$ 607,009	\$ 926,932	\$ (319,923)	50.97%	48.06%	-2.92%
Total Expenditures	\$ 25,625,006	\$ 11,796,588	\$ 2,674,034	\$ 2,908,832	\$ (234,798)	\$ 12,992,624	\$ 13,828,418	\$ (835,794)	55.14%	53.96%	-1.17%
Net Gain/(Loss)	\$ -		\$ (595,486)	\$ (680,365)	\$ (84,879)	\$ 735,780	\$ 966,640	\$ 230,860			

Beginning Fund Balance	\$ 3,868,673	Updated 4/23
5% Reserve Requirement	\$ (1,341,475)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (359,831)	
Beginning Reserves	\$ 1,767,367	
YTD Net Revenue (Expense)	\$ 966,640	
Ending Fund Balance	\$ 2,734,006	

Golf Fund - July 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 5,374,077	\$ 1,057,633	\$ 875,598	\$ 946,400	\$ 70,802	\$ 3,586,191	\$ 4,316,444	\$ 730,254	83.38%	80.32%	-3.06%
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (133,021)	\$ (127,034)	\$ 5,987	\$ (544,531)	\$ (572,416)	\$ (27,885)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 5,374,077	\$ (1,413,687)	\$ 742,577	\$ 819,365	\$ 76,789	\$ 3,216,452	\$ 3,960,390	\$ 743,937	74.79%	73.69%	-1.09%
Expenditures											
Salaries and Wages	\$ 1,127,824	\$ 489,314	\$ 89,264	\$ 96,033	\$ (6,769)	\$ 526,679	\$ 649,708	\$ (123,030)	46.24%	57.61%	11.37%
Temp/Seasonal	\$ 651,762	\$ 341,436	\$ 75,985	\$ 79,966	\$ (3,981)	\$ 281,568	\$ 311,064	\$ (29,496)	43.15%	47.73%	4.57%
Personnel Benefits	\$ 467,123	\$ 43,154	\$ 47,484	\$ 51,016	\$ (3,532)	\$ 249,482	\$ 279,883	\$ (30,401)	77.23%	59.92%	-17.31%
Supplies	\$ 531,900	\$ 160,739	\$ 46,941	\$ 82,576	\$ (35,636)	\$ 261,882	\$ 250,011	\$ 11,870	63.76%	47.00%	-16.75%
Services and Charges	\$ 1,435,756	\$ 399,592	\$ 164,610	\$ 195,533	\$ (30,923)	\$ 488,150	\$ 653,476	\$ (165,326)	46.36%	45.51%	-0.84%
Interfund Payments	\$ 237,008	\$ 157,722	\$ 41,173	\$ 29,173	\$ 12,000	\$ 182,531	\$ 139,955	\$ 42,575	61.32%	59.05%	-2.27%
Subtotal Op. Expense	\$ 4,451,373	\$ 2,167,275	\$ 465,456	\$ 534,296	\$ (68,840)	\$ 1,990,291	\$ 2,284,098	\$ (293,808)	51.35%	51.31%	-0.04%
Capital Outlay	\$ 714,650	\$ 243,170	\$ 1,403	\$ 179,532	\$ (178,129)	\$ 425,832	\$ 471,480	\$ (45,647)	103.86%	65.97%	-37.89%
Transfers Out		\$ -									
Total Expenditures	\$ 5,166,023	\$ 2,410,445	\$ 466,860	\$ 713,829	\$ (246,969)	\$ 2,416,123	\$ 2,755,578	\$ 339,455	56.37%	53.34%	-3.03%
Net Gain/(Loss)	\$ 208,054		\$ 275,717	\$ 105,537	\$ (170,180)	\$ 800,329	\$ 1,204,812	\$ 404,483			

* Beginning Fund Balance	\$ 348,984	Updated 4/23
Less 7% Reserve	\$ (404,883)	
Less Current Lease Payments	\$ (164,729)	
Beginning Year Reserves	\$ (220,628)	
YTD Change in Cash	\$ 1,204,812	
YTD Available Cash	\$ 984,184	

* 2024 Beginning Fund Balance does not include the FIF reserve of \$2,218,214

Facility Improvement Fee - July 2024



	2023 July Actual	2024 July Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
Revenue	\$ 133,021	\$ 127,034	\$ (5,987)	\$ 544,531	\$ 572,416	\$ 27,885
Debt Service Payments	\$ -	\$ -	\$ -	\$ 309,469	\$ 309,417	\$ 52

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 572,416
YTD Loan Payments	\$ 309,417
Ending Fund Balance	\$ 3,100,047

Golf SIP Loan Amortization		
Period Ending	Payment	Principal Balance
12/1/2023	\$ 308,666	\$ 6,349,397
6/1/2024	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 308,608	\$ 5,793,183