



## Spokane Park Board Finance Committee

3 p.m. Tuesday, December 10, 2024

**In-person:** Finch Arboretum – Woodland Center  
Ponderosa Room  
3404 W. Woodland Blvd  
Spokane, WA 99224

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2498 308 5428  
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 Finch Arboretum/Woodland Center – Ponderosa Room, 3404 W. Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, December 10, 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 **2498 308 5428**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. December 10, by email to: [spokaneparks@spokanecity.org](mailto: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. None

### Standing Report items

1. [November 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](mailto: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.



*November '24  
Financials*

## Natural Resources - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 7,487	\$ 1,806	\$ 4,281	\$ 2,475	\$ 97,806	\$ 83,513	\$ (14,293)	107.48%	91.77%	-15.71%
Operating Transfers	\$ 66,000	\$ -		\$ 19,234	\$ 19,234	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 7,487</b>	<b>\$ 1,806</b>	<b>\$ 23,515</b>	<b>\$ 21,709</b>	<b>\$ 163,806</b>	<b>\$ 149,513</b>	<b>\$ (14,293)</b>	<b>104.34%</b>	<b>95.23%</b>	<b>-9.10%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 109,279	\$ 44,958	\$ 70,442	\$ (25,484)	\$ 489,356	\$ 537,857	\$ (48,501)	87.51%	83.11%	-4.40%
Temp/Seasonal	\$ 85,839	\$ 19,598	\$ 13,674	\$ 12,982	\$ 692	\$ 99,607	\$ 66,241	\$ 33,366	110.67%	77.17%	-33.51%
Personnel Benefits	\$ 246,719	\$ 45,350	\$ 18,598	\$ 23,938	\$ (5,340)	\$ 197,433	\$ 201,369	\$ (3,936)	96.90%	81.62%	-15.28%
Supplies	\$ 35,600	\$ (3,374)	\$ 3,839	\$ 7,692	\$ (3,853)	\$ 28,460	\$ 38,974	\$ (10,514)	79.94%	109.48%	29.53%
Services and Charges	\$ 222,200	\$ 54,395	\$ 10,149	\$ 18,278	\$ (8,129)	\$ 218,732	\$ 167,805	\$ 50,927	100.62%	75.52%	-25.10%
Interfund Payments	\$ 23,000	\$ (12,095)	\$ 2,791	\$ 1,986	\$ 805	\$ 24,612	\$ 35,095	\$ (10,483)	107.01%	152.59%	45.58%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 213,153</b>	<b>\$ 94,009</b>	<b>\$ 135,319</b>	<b>\$ (41,310)</b>	<b>\$ 1,058,200</b>	<b>\$ 1,047,341</b>	<b>\$ 10,859</b>	<b>93.74%</b>	<b>83.09%</b>	<b>-10.65%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 213,153</b>	<b>\$ 94,009</b>	<b>\$ 135,319</b>	<b>\$ (41,310)</b>	<b>\$ 1,058,200</b>	<b>\$ 1,047,341</b>	<b>\$ 10,859</b>	<b>93.74%</b>	<b>83.09%</b>	<b>-10.65%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (92,203)</b>	<b>\$ (111,804)</b>	<b>\$ (19,601)</b>	<b>\$ (894,394)</b>	<b>\$ (897,828)</b>	<b>\$ (3,434)</b>			

## Riverfront Park - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 4,178,000	\$ 1,027,853	\$ 197,454	\$ 257,590	\$ 60,136	\$ 3,266,986	\$ 3,150,147	\$ (116,839)	86.74%	75.40%	-11.34%
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 1,027,853</b>	<b>\$ 197,454</b>	<b>\$ 257,590</b>	<b>\$ 60,136</b>	<b>3,266,986</b>	<b>\$ 3,150,147</b>	<b>\$ (116,839)</b>	86.74%	75.40%	-11.34%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,663,184	\$ 339,502	\$ 126,118	\$ 155,746	\$ (29,628)	\$ 1,276,993	\$ 1,323,682	\$ (46,689)	80.01%	79.59%	-0.42%
Temp/Seasonal	\$ 946,445	\$ 35,455	\$ 51,139	\$ 100,066	\$ (48,927)	\$ 727,413	\$ 910,990	\$ (183,577)	70.52%	96.25%	25.74%
Personnel Benefits	\$ 722,105	\$ 160,049	\$ 47,708	\$ 59,188	\$ (11,480)	\$ 561,823	\$ 562,056	\$ (233)	90.84%	77.84%	-13.00%
Supplies	\$ 610,500	\$ 149,768	\$ 31,405	\$ 9,123	\$ 22,282	\$ 425,569	\$ 460,732	\$ (35,163)	95.42%	75.47%	-19.95%
Services and Charges	\$ 1,301,275	\$ 183,499	\$ 47,122	\$ 207,154	\$ (160,032)	\$ 955,101	\$ 1,117,776	\$ (162,675)	91.53%	85.90%	-5.63%
Interfund Payments		\$ (220)	\$ 2,032	\$ 220	\$ 1,812	\$ 2,032	\$ 220	\$ 1,812	10.2%		
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 868,053</b>	<b>\$ 305,524</b>	<b>\$ 531,497</b>	<b>\$ (225,973)</b>	<b>\$ 3,948,931</b>	<b>\$ 4,375,456</b>	<b>\$ (426,525)</b>	83.04%	83.45%	0.41%
Transfers Out	\$ 285,067	\$ 144,659			\$ -	\$ 118,746	\$ 140,408	\$ (21,662)	50.1%	49.3%	-0.84%
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 1,012,712</b>	<b>\$ 305,524</b>	<b>\$ 531,497</b>	<b>\$ (225,973)</b>	<b>\$ 4,067,677</b>	<b>\$ 4,515,864</b>	<b>\$ (448,187)</b>	81.47%	81.68%	0.21%
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>		<b>\$ (108,070)</b>	<b>\$ (273,907)</b>	<b>\$ (165,837)</b>	<b>\$ (800,691)</b>	<b>\$ (1,365,717)</b>	<b>\$ (565,026)</b>			

## Recreation - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 1,691,257	\$ (22,387)	\$ 50,258	\$ 48,304	\$ (1,954)	\$ 1,623,003	\$ 1,713,644	\$ 90,641	104.74%	101.32%	-3.42%
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ (22,387)</b>	<b>\$ 50,258</b>	<b>\$ 48,304</b>	<b>\$ (1,954)</b>	<b>1,623,003</b>	<b>\$ 1,713,644</b>	<b>\$ 90,641</b>	<b>104.74%</b>	<b>101.32%</b>	<b>-3.42%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 809,062	\$ 117,354	\$ 56,498	\$ 90,161	\$ (33,663)	\$ 643,287	\$ 691,708	\$ (48,421)	73.20%	85.50%	12.30%
Temp/Seasonal	\$ 1,287,427	\$ 4,880	\$ 30,740	\$ 58,878	\$ (28,138)	\$ 1,108,551	\$ 1,282,547	\$ (173,996)	107.21%	99.62%	-7.59%
Personnel Benefits	\$ 390,572	\$ (115)	\$ 27,011	\$ 36,748	\$ (9,737)	\$ 366,495	\$ 390,687	\$ (24,192)	116.35%	100.03%	-16.32%
Supplies	\$ 309,720	\$ (57,980)	\$ 6,092	\$ 11,003	\$ (4,911)	\$ 313,781	\$ 367,700	\$ (53,919)	105.88%	118.72%	12.84%
Services and Charges	\$ 1,328,016	\$ (103,669)	\$ 79,064	\$ 106,904	\$ (27,840)	\$ 1,258,479	\$ 1,431,685	\$ (173,206)	98.96%	107.81%	8.85%
Interfund Payments	\$ 16,950	\$ (5,945)			\$ -	\$ 22,895	\$ 22,895	\$ 0	135.1%	135.1%	0.00%
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ (45,474)</b>	<b>\$ 199,405</b>	<b>\$ 303,693</b>	<b>\$ (104,288)</b>	<b>3,713,488</b>	<b>\$ 4,187,221</b>	<b>\$ (473,733)</b>	<b>97.39%</b>	<b>101.10%</b>	<b>3.70%</b>
Transfers Out	127,568	-	-	-	\$ -	-	127,568	\$ (127,568)		100.0%	100.00%
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ (45,474)</b>	<b>\$ 199,405</b>	<b>\$ 303,693</b>	<b>\$ (104,288)</b>	<b>3,713,488</b>	<b>\$ 4,314,789</b>	<b>\$ (601,301)</b>	<b>97.39%</b>	<b>101.07%</b>	<b>3.67%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>		<b>\$ (149,147)</b>	<b>\$ (255,389)</b>	<b>\$ (106,242)</b>	<b>\$ (2,090,485)</b>	<b>\$ (2,601,145)</b>	<b>\$ (510,660)</b>			

Facility Usage Fees Collected YTD:	<b>\$60,344</b>
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## Park Operations - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ (85,526)	\$ 1,351	\$ 22,824	\$ 21,473	\$ 196,804	\$ 285,956	\$ 89,152	98.19%	142.67%	44.48%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ (85,526)</b>	<b>\$ 1,351</b>	<b>\$ 22,824</b>	<b>\$ 21,473</b>	<b>196,804</b>	<b>\$ 285,956</b>	<b>\$ 89,152</b>	<b>98.19%</b>	<b>142.67%</b>	<b>44.48%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,271,451	\$ 261,473	\$ 168,453	\$ 258,899	\$ (90,446)	\$ 1,708,967	\$ 2,009,978	\$ (301,011)	77.61%	88.49%	10.88%
Temp/Seasonal	\$ 940,261	\$ 224,491	\$ 71,572	\$ 106,874	\$ (35,302)	\$ 688,811	\$ 715,770	\$ (26,959)	74.47%	76.12%	1.66%
Personnel Benefits	\$ 940,261	\$ 120,443	\$ 74,998	\$ 94,924	\$ (19,926)	\$ 753,660	\$ 819,818	\$ (66,158)	92.70%	87.19%	-5.50%
Supplies	\$ 190,800	\$ (2,024)	\$ 28,337	\$ 12,644	\$ 15,693	\$ 214,885	\$ 192,824	\$ 22,061	112.62%	101.06%	-11.56%
Services and Charges	\$ 1,174,884	\$ (241,829)	\$ 78,456	\$ 117,831	\$ (39,375)	\$ 1,314,802	\$ 1,416,713	\$ (101,911)	111.80%	120.58%	8.78%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 362,554</b>	<b>\$ 421,816</b>	<b>\$ 591,172</b>	<b>\$ (169,356)</b>	<b>\$ 4,681,125</b>	<b>\$ 5,155,103</b>	<b>\$ (473,978)</b>	<b>88.21%</b>	<b>93.43%</b>	<b>5.22%</b>
Transfers Out	\$ -	\$ (8,568)	\$ -	\$ -	\$ -	\$ -	\$ 8,568	\$ (8,568)			
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 353,986</b>	<b>\$ 421,816</b>	<b>\$ 591,172</b>	<b>\$ (169,356)</b>	<b>\$ 4,681,125</b>	<b>\$ 5,163,671</b>	<b>\$ (482,546)</b>	<b>88.21%</b>	<b>93.58%</b>	<b>5.38%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>		<b>\$ (420,465)</b>	<b>\$ (568,348)</b>	<b>\$ (147,883)</b>	<b>\$ (4,484,321)</b>	<b>\$ (4,877,716)</b>	<b>\$ (393,395)</b>			

## Administration - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 617,616	\$ (20,408)	\$ 72	\$ 153	\$ 81	\$ 578,081	\$ 638,024	\$ 59,943	92.03%	103.30%	11.27%
Operating Transfers	\$ 18,770,703	\$ 1,417,136	\$ 1,307,524	\$ 2,165,850	\$ 858,326	\$ 15,213,797	\$ 17,353,567	\$ 2,139,770	89.50%	92.45%	2.95%
<b>Total Revenue</b>	<b>\$ 19,388,319</b>	<b>\$ 1,396,728</b>	<b>\$ 1,307,596</b>	<b>\$ 2,166,003</b>	<b>\$ 858,407</b>	<b>\$ 15,791,878</b>	<b>\$ 17,991,591</b>	<b>\$ 2,199,713</b>	<b>89.59%</b>	<b>92.80%</b>	<b>3.20%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,674,644	\$ 383,437	\$ 187,184	\$ 288,011	\$ (100,827)	\$ 2,122,238	\$ 2,291,207	\$ (168,969)	83.45%	85.66%	2.21%
Temp/Seasonal	\$ 70,610	\$ (34,338)	\$ 3,910	\$ 12,596	\$ (8,686)	\$ 44,030	\$ 104,948	\$ (60,918)	52.73%	148.63%	95.90%
Personnel Benefits	\$ 839,875	\$ 101,426	\$ 64,021	\$ 82,896	\$ (18,875)	\$ 706,211	\$ 738,449	\$ (32,238)	85.04%	87.92%	2.88%
Supplies	\$ 418,400	\$ 308,696	\$ 1,836	\$ 8,516	\$ (6,680)	\$ 114,198	\$ 109,704	\$ 4,494	67.65%	26.22%	-41.43%
Services and Charges	\$ 994,693	\$ 7,910	\$ 59,804	\$ 62,588	\$ (2,784)	\$ 991,882	\$ 986,783	\$ 5,099	112.60%	99.20%	-13.40%
Interfund Services	\$ 2,489,230	\$ 242,522	\$ 121,123	\$ 87,232	\$ 33,891	\$ 2,625,611	\$ 2,246,708	\$ 378,903	92.07%	90.26%	-1.81%
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 1,009,653</b>	<b>\$ 437,878</b>	<b>\$ 541,838</b>	<b>\$ (103,960)</b>	<b>\$ 6,604,170</b>	<b>\$ 6,477,799</b>	<b>\$ 126,371</b>	<b>89.75%</b>	<b>86.52%</b>	<b>-3.23%</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 755,576		\$ 200,000	\$ (200,000)	\$ 491,566	\$ 850,336	\$ (358,770)	61.16%	52.95%	-8.21%
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 1,765,229</b>	<b>\$ 437,878</b>	<b>\$ 741,838</b>	<b>\$ (303,960)</b>	<b>\$ 7,095,736</b>	<b>\$ 7,328,135</b>	<b>\$ (232,399)</b>	<b>86.93%</b>	<b>80.59%</b>	<b>-6.35%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,294,955</b>		<b>\$ 869,718</b>	<b>\$ 1,424,166</b>	<b>\$ 554,448</b>	<b>\$ 8,696,142</b>	<b>\$ 10,663,456</b>	<b>\$ 1,967,314</b>			

## Parks Fund - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Operating Revenue</b>											
Program Revenue	\$ 6,788,305	\$ 711,911	\$ 254,370	\$ 348,541	\$ 94,171	\$ 5,825,393	\$ 6,076,394	\$ 251,001	93.42%	89.51%	-3.91%
Operating Transfers	\$ 18,836,701	\$ 1,338,568	\$ 1,307,524	\$ 2,185,084	\$ 877,560	\$ 15,331,811	\$ 17,498,133	\$ 2,166,322	89.85%	92.89%	3.04%
<b>Total Operating Revenue</b>	<b>\$ 25,625,006</b>	<b>\$ 2,050,480</b>	<b>\$ 1,561,894</b>	<b>\$ 2,533,625</b>	<b>\$ 971,731</b>	<b>\$ 21,157,204</b>	<b>\$ 23,574,527</b>	<b>\$ 2,417,323</b>	<b>90.8%</b>	<b>92.0%</b>	<b>1.23%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,198,691	\$ 1,344,259	\$ 583,211	\$ 863,259	\$ (280,048)	\$ 6,240,840	\$ 6,854,432	\$ (613,592)	80.22%	83.60%	3.38%
Temp/Seasonal	\$ 3,232,559	\$ 152,034	\$ 171,035	\$ 291,396	\$ (120,361)	\$ 2,668,413	\$ 3,080,525	\$ (412,112)	84.34%	95.30%	10.96%
Personnel Benefits	\$ 3,139,532	\$ 427,150	\$ 232,336	\$ 297,693	\$ (65,357)	\$ 2,585,622	\$ 2,712,382	\$ (126,760)	92.98%	86.39%	-6.59%
Supplies	\$ 1,565,020	\$ 391,289	\$ 77,006	\$ 51,713	\$ 25,293	\$ 1,129,740	\$ 1,173,731	\$ (43,991)	99.31%	75.00%	-24.32%
Services and Charges	\$ 5,031,168	\$ (216,322)	\$ 278,664	\$ 522,453	\$ (243,789)	\$ 4,775,454	\$ 5,247,490	\$ (472,036)	103.83%	104.30%	0.47%
Interfund Payments	\$ 2,529,180	\$ 224,262	\$ 125,946	\$ 89,439	\$ 36,507	\$ 2,675,150	\$ 2,304,918	\$ 370,232	91.87%	91.13%	-0.74%
<b>Total Operating Expenses</b>	<b>\$ 23,696,150</b>	<b>\$ 2,322,672</b>	<b>\$ 1,468,198</b>	<b>\$ 2,115,953</b>	<b>\$ (647,755)</b>	<b>\$ 20,075,219</b>	<b>\$ 21,373,478</b>	<b>\$ (1,298,259)</b>	<b>89.73%</b>	<b>90.20%</b>	<b>0.47%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ (272,192)</b>	<b>\$ 93,696</b>	<b>\$ 417,672</b>	<b>\$ 323,976</b>	<b>\$ 1,081,985</b>	<b>\$ 2,201,048</b>	<b>\$ 1,119,063</b>	<b>115.55%</b>	<b>114.11%</b>	<b>-1.44%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,337,427	\$ 517,993			\$ -	\$ 464,616	\$ 819,434	\$ (354,818)			
Transfers Out	\$ 466,429	\$ 158,983	\$ -	\$ 200,000		\$ 145,699	\$ 307,446	\$ (161,747)	14.00%	65.91%	51.92%
Budget Reserve	\$ 125,000	\$ 125,000									
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 801,977</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 610,315</b>	<b>\$ 1,126,879</b>	<b>\$ (516,564)</b>	<b>51.25%</b>	<b>58.42%</b>	<b>7.17%</b>
<b>Total Expenditures</b>	<b>\$ 25,625,006</b>	<b>\$ 3,124,648</b>	<b>\$ 1,468,198</b>	<b>\$ 2,315,953</b>	<b>\$ (847,755)</b>	<b>\$ 20,685,534</b>	<b>\$ 22,500,358</b>	<b>\$ (1,814,824)</b>	<b>87.79%</b>	<b>87.81%</b>	<b>0.02%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ 93,696</b>	<b>\$ 217,672</b>	<b>\$ 123,976</b>	<b>\$ 471,670</b>	<b>\$ 1,074,169</b>	<b>\$ 602,499</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,868,673</b>
5% Reserve Requirement	\$ (1,341,475)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (300,663)
<b>Beginning Reserves</b>	<b>\$ 1,826,535</b>
YTD Net Revenue (Expense)	\$ 1,074,169
<b>Ending Fund Balance</b>	<b>\$ 2,900,703</b>



## Golf Fund - November 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 November Actual	2024 November 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
<b>Revenue</b>											
Program Revenue	\$ 5,374,077	\$ (1,255,534)	\$ 26,743	\$ 40,175	\$ 13,433	\$ 5,534,421	\$ 6,629,611	\$ 1,095,190			
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (3,794)	\$ (3,300)	\$ 495	\$ (831,596)	\$ (870,942)	\$ (39,346)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ 600,953</b>	<b>\$ 22,948</b>	<b>\$ 36,875</b>	<b>\$ 13,927</b>	<b>\$ 4,877,618</b>	<b>\$ 5,975,030</b>	<b>\$ 1,097,413</b>	<b>113.41%</b>	<b>111.18%</b>	<b>-2.23%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,127,824	\$ 85,687	\$ 87,413	\$ 134,127	\$ (46,714)	\$ 866,786	\$ 1,053,335	\$ (186,549)	76.10%	93.40%	17.30%
Temp/Seasonal	\$ 651,762	\$ 86,333	\$ 40,776	\$ 45,314	\$ (4,538)	\$ 518,984	\$ 566,167	\$ (47,183)	79.54%	86.87%	7.33%
Personnel Benefits	\$ 467,123	\$ (141,563)	\$ 41,416	\$ 44,399	\$ (2,983)	\$ 431,134	\$ 464,600	\$ (33,466)	133.46%	99.46%	-34.00%
Supplies	\$ 531,900	\$ (26,223)	\$ 14,531	\$ 23,685	\$ (9,154)	\$ 447,119	\$ 436,973	\$ 10,146	108.85%	82.15%	-26.70%
Services and Charges	\$ 1,435,756	\$ (301,331)	\$ 93,854	\$ 110,254	\$ (16,401)	\$ 1,149,429	\$ 1,354,399	\$ (204,970)	109.15%	94.33%	-14.82%
Interfund Payments	\$ 237,008	\$ 91,587	\$ 9,839	\$ 5,821	\$ 4,018	\$ 267,107	\$ 206,090	\$ 61,016	89.73%	86.95%	-2.78%
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 369,809</b>	<b>\$ 287,829</b>	<b>\$ 363,601</b>	<b>\$ (75,772)</b>	<b>\$ 3,680,559</b>	<b>\$ 4,081,564</b>	<b>\$ (401,005)</b>	<b>94.96%</b>	<b>91.69%</b>	<b>-3.26%</b>
Capital Outlay	\$ 714,650	\$ (198,831)	\$ 15,162	\$ 283,303	\$ (268,141)	\$ 505,644	\$ 913,481	\$ (407,837)	123.33%	127.82%	4.49%
Transfers Out		\$ -				\$ 1,497	\$ 1,497				
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 170,978</b>	<b>\$ 302,991</b>	<b>\$ 646,904</b>	<b>\$ (343,913)</b>	<b>\$ 4,187,700</b>	<b>\$ 4,995,045</b>	<b>\$ 807,345</b>	<b>97.71%</b>	<b>96.69%</b>	<b>-1.01%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>		<b>\$ (280,043)</b>	<b>\$ (610,028)</b>	<b>\$ (329,985)</b>	<b>\$ 689,918</b>	<b>\$ 979,985</b>	<b>\$ 290,067</b>			
<b>* Beginning Fund Balance</b>	<b>\$ 348,984</b>										
Less 7% Reserve	\$ (404,883)										
Less Current Lease Payments	\$ (164,729)										
<b>Beginning Year Reserves</b>	<b>\$ (220,628)</b>										
YTD Change in Cash	\$ 979,985										
<b>YTD Available Cash</b>	<b>\$ 759,357</b>										

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

## Facility Improvement Fee - November 2024




	2023 November Actual	2024 November Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
<b>Revenue</b>	\$ 3,794	\$ 3,300	\$ (494)	\$ 831,596	\$ 870,942	\$ 39,346
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ (309,469)	\$ (309,417)	\$ (52)

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 870,942
YTD Loan Payments	\$ (309,417)
Ending Fund Balance	\$ 2,779,739


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

## Capital Reserves and CIP - Fund 1950

January 1, 2024 - November 30, 2024

		January 1, 2024 - November 30, 2024					
		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 31,440	\$ 30,431	\$ 11,867	\$ 50,004		\$ 50,004
Designated	Capital and Other Designated Reserves	\$ 924,539	\$ 71,447	\$ 178,358	\$ 817,629	\$ 60,926	\$ 756,702
	CIP Projects	\$ 2,076,013	\$ 1,688,376	\$ 1,705,153	\$ 2,059,235	\$ 276,803	\$ 1,782,433
Restricted	Reserved for Property Donations	\$ 29,651		\$ 9,529	\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ (9,721)	\$ 7,891	\$ -		\$ -
	Cowley Park	\$ 144,073	\$ 15,755		\$ 159,828		\$ 159,828
<b>Total</b>		<b>\$ 3,393,457</b>	<b>\$ 1,796,288</b>	<b>\$ 1,912,798</b>	<b>\$ 3,276,948</b>	<b>\$ 337,729</b>	<b>\$ 2,939,219</b>

## Capital and Other Reserves

		January 1, 2024 - November 30, 2024					
		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 383,844	\$ 9,434	\$ -	\$ 393,278		\$ 393,278
Capital Equipment Maintenance		\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 60,194	\$ 207,433
Undefined Parks Capital Reserve		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile		\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
RFP Capital Reserve		\$ -	\$ -	\$ -	\$ -		\$ -
Recreation Capital Reserve		\$ 29,638	\$ 12,568	\$ 37,360	\$ 4,845	\$ 732	\$ 4,113
Ops Capital Reserve		\$ 61,873	\$ -	\$ 68,395	\$ (6,523)		\$ (6,523)
"Coca-Cola" Reserve					\$ -		\$ -
	Riverfront Park	\$ 55,645	\$ 29,015	\$ 47,420	\$ 37,240		\$ 37,240
	Golf	\$ 31,246	\$ 16,077	\$ 25,182	\$ 22,141		\$ 22,141
	Aquatics	\$ 4,000	\$ 4,354	\$ -	\$ 8,354		\$ 8,354
<b>Total</b>		<b>\$ 924,539</b>	<b>\$ 71,447</b>	<b>\$ 178,358</b>	<b>\$ 817,629</b>	<b>\$ 60,926</b>	<b>\$ 756,702</b>



## Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)	\$ 191,323	\$ 72,319	\$ 191,323		\$ 191,323	\$ (119,003.78)
Audubon Park	\$ 5,000		\$ 5,000	\$ -		\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation	\$ 2,035		\$ 2,035	\$ -		\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -		\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -		\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -		\$ -	\$ 13,112.14
South Suspension Bridge	\$ 7,735	\$ 298,355	\$ 306,090	\$ 304,717	\$ 1,374	\$ 306,090	\$ -
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 260,869	\$ 511,322	\$ 33,539	\$ 28,211	\$ 61,749	\$ 449,573.02
Public Works funded Water Conservation projects	\$ 735,367		\$ 735,367	\$ -		\$ -	\$ 735,366.66
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ 8,686	\$ 19,500	\$ 28,186	\$ 130,385.50
City-Wide Dog Park	\$ 5,840	\$ 61,799	\$ 67,639	\$ 26,073	\$ 41,566	\$ 67,639	\$ -
Corbin Park Sport Court	\$ 129,447	\$ 30,995	\$ 160,442	\$ 147,230	\$ 13,212	\$ 160,442	\$ -
CDA Park Irrigation	\$ -	\$ 115,886	\$ 115,886	\$ 113,197	\$ 2,689	\$ 115,886	\$ -
CDA Park Playground	\$ -	\$ 1,746	\$ 1,746	\$ -		\$ -	\$ 1,746.00
Underhill Park Sport Court Renovation	\$ -	\$ 689,845	\$ 689,845	\$ 650,329	\$ 39,516	\$ 689,845	\$ -
RFP Post St Parking Lot Renovation	\$ -	\$ 96,162	\$ 96,162	\$ 89,437	\$ 6,725	\$ 96,162	\$ -
Meadowglen Park Development	\$ -	\$ 152,654	\$ 152,654	\$ 54,189	\$ 98,465	\$ 152,654	\$ -
Manito Bridge Railing	\$ -	\$ 14,476	\$ 14,476	\$ 2,906	\$ 11,570	\$ 14,476	\$ -
Dwight Merkel Field Study	\$ -	\$ 7,200	\$ 7,200	\$ -	\$ 7,200	\$ 7,200	\$ -
6-year CIP Capital Projects	\$ 256,149	\$ 320,332	\$ 576,482	\$ 42,565		\$ 42,565	\$ 533,916.22
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
<b>Total</b>	<b>\$ 2,076,013</b>	<b>\$ 1,688,376</b>	<b>\$ 3,764,389</b>	<b>\$ 1,705,153</b>	<b>\$ 276,803</b>	<b>\$ 1,981,956</b>	<b>\$ 1,782,432.85</b>