



Spokane Park Board Finance Committee

3 p.m. Tuesday, September 9, 2025

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

Webex virtual meeting:

Call-in: 408-418-9388; Access code: 2488 245 1837
Rich Lentz – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair
Greta Gilman
Gerry Sperling

The Finance Committee meeting will be held in-person in the Ponderosa Room – Woodland Center, 3404 W Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, September 9, 2025. 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 **2488 245 1937**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. September 9, 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. [Parks and Recreation 2026 Budget Discussion](#) – Rich Lentz

Standing Report items

1. [August 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 Human Resources at 509.625.6373, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or ddecorde@spokanecity.org. Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.



Parks and Recreation 2026 Budget Discussion

Parks Fund

|  | Adopted Budget 2025 | Modified Budget 2026 |
|---|------------------------|-------------------------|
| Operating Revenue | | |
| Program Revenue | \$ 7,644,228 | \$ 7,936,200 |
| Operating Transfers | \$ 19,090,885 | \$ 19,985,496 |
| Total Operating Revenue | \$ 26,735,113 | \$ 27,921,696 |
| | | |
| Operating Expenses | | |
| Salaries and Wages | \$ 8,737,851 | \$ 9,002,625 |
| Temp/Seasonal | \$ 3,065,007 | \$ 3,278,552 |
| Personnel Benefits | \$ 3,318,916 | \$ 3,398,972 |
| Supplies | \$ 1,293,550 | \$ 1,411,250 |
| Services and Charges | \$ 5,656,482 | \$ 6,492,902 |
| Interfund Payments | \$ 2,781,861 | \$ 3,223,673 |
| Total Operating Expenses | \$ 24,853,667 | \$ 26,807,974 |
| | | |
| Net Operating Income (Loss) | \$ 1,881,446 | \$ 1,113,722 |
| | | |
| Other Financial Activity | | |
| Capital Outlay | \$ 1,170,011 | \$ 750,000 |
| Transfers Out | \$ 461,435 | \$ 348,555 |
| Budget Reserve | \$ 250,000 | \$ 250,000 |
| Total Other Activity | \$ 1,881,446 | \$ 1,348,555 |
| Total Expenditures | \$ 26,735,113 | \$ 28,156,529 |
| | | |
| Net Gain/(Loss) | \$ - | \$ (234,833) |

- The crosswalk on the prior page has current 2026 budget data assuming the proposed “Change Request” for 2026 adjustments is approved as submitted.
- The primary variables that are still subject to change are the wages/benefits, and interfund allocations for 2026 have not yet been finalized.
- Park and Recreation always seeks to maximize revenue first prior to cutting/reducing services. The increase in earned revenue in 2026 is moderate as the budgeted program revenue increase in 2025 was very aggressive at 13%.
- The table below highlights the largest budget line increases. It also shows any corresponding reductions in 2025 due to budget cuts.

| Description | Increase in 2026 | Decrease in 2025 |
|----------------------|------------------|------------------|
| Water Utility | \$ 514,000 | |
| Contracts/Services | \$ 152,540 | \$ (48,361) |
| Temp/Seasonal | \$ 150,188 | \$ (207,552) |
| Supplies | \$ 139,200 | \$ (53,167) |
| Rentals/Leases/Fleet | \$ 95,500 | |
| Repairs/Maintenance | \$ 95,000 | \$ (16,925) |

- **Notes on primary expense increases:**
 - Water usage is the largest increase. The budgeted amount is based on 2024 actuals and then a 12% increase to match the last 2 years of rate increases. This is not an increase in water usage; it is only matching rate increases.
 - Contracts/services is primarily matching to 2024 actuals and is only a net \$100K increase after the reduction in '25.
 - The temp/seasonal line is still a net reduction over the 2-year budget cycle despite increases to minimum wages both years.
 - The supply line increase is across multiple departments with pool chemicals being one of the larger increases (\$20,000).
 - Rentals/leases/fleet is split between Park Operations portable toilet rentals due to closed restrooms and the line item for our Enterprise Fleet if a pool of vehicles becomes available and shows profitability in updating any vehicles.
 - Repairs/maintenance is under both grounds and facilities repairs due to aging infrastructure and increases in vandalism.
 - The budgeted \$750,000 for capital is not adequate to properly maintain our Parks and emphasizes the need for additional funding sources, such as a levy.

Golf - 2026 Budget Discussion

Golf Fund



| | Adopted Budget 2025 | Modified Budget 2026 |
|-----------------------------|------------------------|-------------------------|
| Revenue | | |
| Program Revenue | \$ 5,930,281 | \$ 6,814,631 |
| Pre-Sale Revenue | | |
| Facility Improvement Fee | \$ - | \$ - |
| Other Transfers-In | \$ - | \$ - |
| Total Revenue | \$ 5,930,281 | \$ 6,814,631 |
| Expenditures | | |
| Salaries and Wages | \$ 1,263,109 | \$ 1,310,854 |
| Temp/Seasonal | \$ 722,232 | \$ 742,629 |
| Personnel Benefits | \$ 503,997 | \$ 537,256 |
| Supplies | \$ 561,900 | \$ 626,693 |
| Services and Charges | \$ 1,471,356 | \$ 2,275,120 |
| Interfund Payments | \$ 356,409 | \$ 396,939 |
| Subtotal Op. Expense | \$ 4,879,003 | \$ 5,889,491 |
| Capital Outlay | \$ 1,000,000 | \$ 1,000,000 |
| Transfers Out | | |
| Total Expenditures | \$ 5,879,003 | \$ 6,889,491 |
| Net Gain/(Loss) | \$ 51,278 | \$ (74,860) |

- Golf revenues are budgeted at just under a \$1 million increase from 2025. This was set to allow flexibility with the capital budget for 2026. The revenue mix (increased rounds, increased fees, etc.) of how that increase could be accomplished will be discussed in golf and finance committee later in the year when final numbers for the 2025 season are known.
- Services and charges had the largest expense increase. This was a mix across the board of smaller line item increases. The primary increases came from the increase in debt service payments (SIP loan presented last month at Park Board) as well as utility true ups based on water rate increases over the last 2 years. We also budgeted for pro-incentives versus using any surplus at year-end.

Park Levy - 2026 Budget Discussion

- The budget for the Parks Levy has been loaded as a Change Request in the budget software. If the measure is approved, the “request” will be approved and submitted as part of the larger City budget. If it fails, the Change Request will be declined.
- All levy funds will flow into a new fund called 1410 – Parks Levy. This fund will simply be a pass-thru to then distribute funds to 1400 – Parks and 1950 – Parks Capital.
- The target is to disburse as much capital as possible in the first 2 years while holding a minimal, but prudent, level of reserves. The recommendation is to target 3 months of the following year’s total expenditures as a reserve, with a 2-year ramp up to get to that target.
- Financial statements will look like prior Financial Statements but will be developed very differently. Today, we track Golf, Parks, and Capital by “Fund.” The Park Levy will be tracked at the “Program” level. All levy expenses will be funded under Program 54800 – Parks Community Development. For example, on the Income Statement on the following page, Capital Outlay will be funded from Fund 1950, Operations will be funded from Fund 1400, but both will be funded through Program 54800 and rolled-up into a combined Financial Statement.
- A levy financial statement will also be produced annually throughout the term of the levy to ensure accountability and transparency.
- The budget is intended to follow the 2022 Adopted Parks and Natural Lands Master Plan and the adopted Healthy Parks, Healthy Neighborhoods Program Manual.
- By design, the attempt is to slowly ramp up operational expenses over the first 3 years while maximizing funding for capital.
- Many of the figures provided are estimates, including the Levy Revenue, as that is dependent on 2026 tax assessed values which have not been certified.

Parks and Recreation - Levy



Initial 2026
Budget

| | |
|--|---------------------|
| Operating Revenue | |
| Levy Program Revenue | \$ 9,575,850 |
| Total Operating Revenue | \$ 9,575,850 |
| Operating Expenses | |
| Operations Staff | \$ 330,000 |
| Natural Land Staff | \$ 45,000 |
| Park Ranger Staff | \$ 375,000 |
| Equipment Maintenance & Vehicle Replacement | \$ 150,000 |
| Ranger Vehicle & Equipment | \$ 80,000 |
| Project Administration | \$ 294,500 |
| Total Operating Expenses | \$ 1,274,500 |
| Net Operating Income (Loss) | \$ 8,301,350 |
| Other Financial Activity | |
| Natural Land Acquisition Fund | \$ 125,000 |
| Capital Outlay | \$ 7,000,000 |
| Total Other Activity | \$ 7,125,000 |
| Total Expenditures | \$ 8,399,500 |
| Net Gain/(Loss) | \$ 1,176,350 |
| Beginning Reserves (Fund Balance) | |
| Reserves Recommended - 3 Months of Next Year Expenses | \$ (2,145,894) |
| Reserves Added to Meet Recommendation (2 Year Ramp Up) | \$ (1,072,947) |
| Total Reserves | \$ 1,072,947 |
| Year-End Net Gain/Loss | \$ 1,176,350 |
| Year-End Fund Balance | \$ 1,176,350 |
| Year-End Available Fund Balance | \$ 103,403 |



*August '25
Financials*

Natural Resources - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|-----------------------------|------------------------|----------------------------------|-----------------------|-----------------------|------------------------------------|---------------------|---------------------|--------------------------------|----------------------------|----------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 82,000 | \$ 54,295 | \$ 4,351 | \$ 7,498 | \$ 3,147 | \$ 51,105 | \$ 27,705 | \$ (23,400) | 56.16% | 33.79% | -22.37% |
| Operating Transfers | \$ 66,000 | \$ - | | | \$ - | \$ 66,000 | \$ 66,000 | \$ - | 100.00% | 100.00% | |
| Total Revenue | \$ 148,000 | \$ 54,295 | \$ 4,351 | \$ 7,498 | \$ 3,147 | \$ 117,105 | \$ 93,705 | \$ (23,400) | 74.59% | 63.31% | -11.27% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 729,322 | \$ 340,958 | \$ 45,761 | \$ 48,178 | \$ (2,417) | \$ 375,277 | \$ 388,364 | \$ (13,087) | 57.99% | 53.25% | -4.74% |
| Temp/Seasonal | \$ 88,582 | \$ 20,293 | \$ 8,192 | \$ 13,228 | \$ (5,036) | \$ 36,433 | \$ 68,289 | \$ (31,856) | 42.44% | 77.09% | 34.65% |
| Personnel Benefits | \$ 292,943 | \$ 145,042 | \$ 18,856 | \$ 19,161 | \$ (305) | \$ 139,566 | \$ 147,901 | \$ (8,335) | 56.57% | 50.49% | -6.08% |
| Supplies | \$ 35,600 | \$ 8,642 | \$ 2,874 | \$ 3,594 | \$ (720) | \$ 26,986 | \$ 26,958 | \$ 28 | 75.80% | 75.73% | -0.08% |
| Services and Charges | \$ 139,800 | \$ 27,740 | \$ 10,643 | \$ 11,470 | \$ (827) | \$ 103,731 | \$ 112,060 | \$ (8,329) | 46.68% | 80.16% | 33.47% |
| Interfund Payments | \$ 34,090 | \$ 4,906 | | \$ 3,271 | \$ (3,271) | \$ 19,295 | \$ 29,184 | \$ (9,889) | 83.89% | 85.61% | 1.72% |
| Subtotal Op. Expense | \$ 1,320,337 | \$ 547,580 | \$ 86,326 | \$ 98,902 | \$ (12,576) | \$ 701,288 | \$ 772,757 | \$ (71,469) | 55.64% | 58.53% | 2.89% |
| Transfers Out | \$ - | \$ - | \$ 2,338 | \$ - | \$ 2,338 | \$ - | \$ - | \$ - | | | |
| Total Expenditures | \$ 1,320,337 | \$ 547,580 | \$ 88,664 | \$ 98,902 | \$ (10,238) | \$ 701,288 | \$ 772,757 | \$ (71,469) | 55.64% | 58.53% | 2.89% |
| Net Gain/(Loss) | \$ (1,172,337) | | \$ (84,313) | \$ (91,405) | \$ (7,092) | \$ (584,183) | \$ (679,052) | \$ (94,869) | | | |

Riverfront Park - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|-----------------------------|------------------------|----------------------------------|-----------------------|-----------------------|------------------------------------|---------------------|---------------------|--------------------------------|----------------------------|----------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 4,669,000 | \$ 1,706,171 | \$ 564,477 | \$ 560,237 | \$ (4,240) | \$ 2,304,232 | \$ 2,962,829 | \$ 658,597 | 55.15% | 63.46% | 8.31% |
| Total Revenue | \$ 4,669,000 | \$ 1,706,171 | \$ 564,477 | \$ 560,237 | \$ (4,240) | 2,304,232 | \$ 2,962,829 | \$ 658,597 | 55.15% | 63.46% | 8.31% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,782,678 | \$ 849,053 | \$ 116,660 | \$ 116,642 | \$ 18 | \$ 922,155 | \$ 933,625 | \$ (11,470) | 55.45% | 52.37% | -3.07% |
| Temp/Seasonal | \$ 862,562 | \$ 230,291 | \$ 94,014 | \$ 97,901 | \$ (3,887) | \$ 671,682 | \$ 632,271 | \$ 39,411 | 70.97% | 73.30% | 2.33% |
| Personnel Benefits | \$ 725,483 | \$ 313,657 | \$ 52,399 | \$ 53,975 | \$ (1,576) | \$ 402,661 | \$ 411,826 | \$ (9,165) | 55.76% | 56.77% | 1.00% |
| Supplies | \$ 552,000 | \$ 229,250 | \$ 63,056 | \$ 48,057 | \$ 14,999 | \$ 366,760 | \$ 322,750 | \$ 44,010 | 60.08% | 58.47% | -1.61% |
| Services and Charges | \$ 1,586,725 | \$ 679,722 | \$ 96,872 | \$ 124,718 | \$ (27,846) | \$ 698,759 | \$ 907,003 | \$ (208,244) | 53.70% | 57.16% | 3.46% |
| Interfund Payments | \$ 6,120 | \$ 2,040 | | \$ 510 | \$ (510) | | \$ 4,080 | \$ (4,080) | | 66.7% | 66.67% |
| Subtotal Op. Expense | \$ 5,515,568 | \$ 2,304,013 | \$ 423,001 | \$ 441,803 | \$ (18,802) | \$ 3,062,017 | \$ 3,211,555 | \$ (149,538) | 58.40% | 58.23% | -0.17% |
| Transfers Out | \$ 280,073 | \$ 139,663 | | | \$ - | \$ 140,408 | \$ 140,410 | \$ (2) | 49.3% | 50.1% | 0.88% |
| Total Expenditures | \$ 5,795,641 | \$ 2,443,676 | \$ 423,001 | \$ 441,803 | \$ (18,802) | \$ 3,202,425 | \$ 3,351,965 | \$ (149,540) | 57.92% | 57.84% | -0.09% |
| Net Gain/(Loss) | \$ (1,126,641) | | \$ 141,476 | \$ 118,434 | \$ (23,042) | \$ (898,193) | \$ (389,136) | \$ 509,057 | | | |

Recreation - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|-----------------------------|------------------------|-------------------------------------|-----------------------|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------|----------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 1,874,431 | \$ 176,096 | \$ 189,274 | \$ 316,885 | \$ 127,611 | \$ 1,402,709 | \$ 1,698,335 | \$ 295,626 | 82.94% | 90.61% | 7.67% |
| Total Revenue | \$ 1,874,431 | \$ 176,096 | \$ 189,274 | \$ 316,885 | \$ 127,611 | 1,402,709 | \$ 1,698,335 | \$ 295,626 | 82.94% | 90.61% | 7.67% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 831,171 | \$ 326,725 | \$ 62,176 | \$ 65,582 | \$ (3,406) | \$ 479,944 | \$ 504,446 | \$ (24,502) | 59.32% | 60.69% | 1.37% |
| Temp/Seasonal | \$ 1,209,095 | \$ 120,177 | \$ 333,583 | \$ 331,788 | \$ 1,795 | \$ 1,073,155 | \$ 1,088,918 | \$ (15,763) | 83.36% | 90.06% | 6.70% |
| Personnel Benefits | \$ 386,754 | \$ 74,461 | \$ 55,849 | \$ 57,690 | \$ (1,841) | \$ 285,349 | \$ 312,293 | \$ (26,944) | 73.06% | 80.75% | 7.69% |
| Supplies | \$ 322,620 | \$ (303) | \$ 64,810 | \$ 53,742 | \$ 11,068 | \$ 299,995 | \$ 322,923 | \$ (22,928) | 96.86% | 100.09% | 3.23% |
| Services and Charges | \$ 1,503,353 | \$ 536,063 | \$ 188,904 | \$ 181,355 | \$ 7,549 | \$ 931,873 | \$ 967,290 | \$ (35,417) | 70.17% | 64.34% | -5.83% |
| Interfund Payments | \$ 16,950 | \$ (350) | | | \$ - | \$ 17,171 | \$ 17,300 | \$ (129) | 101.3% | 102.1% | 0.76% |
| Subtotal Op. Expense | \$ 4,269,943 | \$ 1,056,771 | \$ 705,322 | \$ 690,158 | \$ 15,165 | 3,087,487 | \$ 3,213,172 | \$ (125,685) | 74.55% | 75.25% | 0.71% |
| Transfers Out | 127,568 | - | | 127,568 | \$ (127,568) | 127,568 | 127,568 | \$ - | 100.0% | 100.0% | |
| Total Expenditures | \$ 4,397,511 | \$ 1,056,771 | \$ 705,322 | \$ 817,726 | \$ (112,404) | 3,215,055 | \$ 3,340,740 | \$ (125,685) | 75.31% | 75.97% | 0.66% |
| Net Gain/(Loss) | \$ (2,523,080) | | \$ (516,048) | \$ (500,841) | \$ 15,207 | \$ (1,812,346) | \$ (1,642,405) | \$ 169,941 | | | |

| | |
|------------------------------------|----------|
| Facility Usage Fees Collected YTD: | \$40,231 |
|------------------------------------|----------|

Park Operations - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|-----------------------------|------------------------|----------------------------------|-----------------------|-----------------------|------------------------------------|-----------------------|-----------------------|--------------------------------|----------------------------|----------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 220,430 | \$ 46,083 | \$ 32,802 | \$ 35,416 | \$ 2,614 | \$ 198,512 | \$ 174,347 | \$ (24,165) | 99.04% | 79.09% | -19.95% |
| Total Revenue | \$ 220,430 | \$ 46,083 | \$ 32,802 | \$ 35,416 | \$ 2,614 | 198,512 | \$ 174,347 | \$ (24,165) | 99.04% | 79.09% | -19.95% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,521,488 | \$ 1,077,829 | \$ 171,277 | \$ 183,831 | \$ (12,554) | \$ 1,411,247 | \$ 1,443,659 | \$ (32,412) | 62.13% | 57.25% | -4.88% |
| Temp/Seasonal | \$ 810,210 | \$ 319,089 | \$ 114,647 | \$ 91,396 | \$ 23,251 | \$ 518,836 | \$ 491,121 | \$ 27,715 | 55.18% | 60.62% | 5.44% |
| Personnel Benefits | \$ 974,410 | \$ 352,248 | \$ 82,602 | \$ 82,296 | \$ 306 | \$ 561,803 | \$ 622,162 | \$ (60,359) | 59.75% | 63.85% | 4.10% |
| Supplies | \$ 165,830 | \$ 47,061 | \$ 10,173 | \$ 6,419 | \$ 3,754 | \$ 160,436 | \$ 118,769 | \$ 41,667 | 84.09% | 71.62% | -12.46% |
| Services and Charges | \$ 1,257,734 | \$ 347,135 | \$ 217,443 | \$ 252,280 | \$ (34,837) | \$ 892,876 | \$ 910,599 | \$ (17,723) | 76.00% | 72.40% | -3.60% |
| Interfund Payments | \$ - | \$ - | | | \$ - | | | \$ - | | | |
| Subtotal Op. Expense | \$ 5,729,672 | \$ 2,143,363 | \$ 596,142 | \$ 616,222 | \$ (20,080) | \$ 3,545,198 | \$ 3,586,309 | \$ (41,111) | 64.25% | 62.59% | -1.66% |
| Transfers Out | \$ - | \$ - | | \$ - | \$ - | \$ 8,568 | | \$ 8,568 | | | |
| Total Expenditures | \$ 5,729,672 | \$ 2,143,363 | \$ 596,142 | \$ 616,222 | \$ (20,080) | \$ 3,553,766 | \$ 3,586,309 | \$ (32,543) | 64.41% | 62.59% | -1.82% |
| Net Gain/(Loss) | \$ (5,509,242) | | \$ (563,340) | \$ (580,806) | \$ (17,466) | \$ (3,355,254) | \$ (3,411,962) | \$ (56,708) | | | |

Capital/Park Planning/Fleet/Interfund/Admin - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|------------------------------|------------------------|--|-----------------------|-----------------------|------------------------------------|---------------------|---------------------|-----------------------------|----------------------------|----------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 775,367 | \$ 148,373 | \$ 29,945 | \$ 761 | \$ (29,184) | \$ 636,854 | \$ 626,994 | \$ (9,860) | 103.11% | 80.86% | -22.25% |
| Operating Transfers | \$19,090,885 | \$ 6,603,392 | \$1,443,900 | \$ 1,463,452 | \$ 19,552 | \$12,287,318 | \$12,487,493 | \$ 200,175 | 65.46% | 65.41% | -0.05% |
| Total Revenue | \$19,866,252 | \$ 6,751,766 | \$1,473,845 | \$ 1,464,213 | \$ (9,632) | \$12,924,172 | \$13,114,486 | \$ 190,314 | 66.66% | 66.01% | -0.65% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,873,190 | \$ 1,150,157 | \$ 189,435 | \$ 211,502 | \$ (22,067) | \$ 1,628,291 | \$ 1,723,033 | \$ (94,742) | 60.88% | 59.97% | -0.91% |
| Temp/Seasonal | \$ 94,558 | \$ 38,360 | \$ 17,279 | \$ 8,032 | \$ 9,247 | \$ 88,915 | \$ 56,198 | \$ 32,717 | 125.92% | 59.43% | -66.49% |
| Personnel Benefits | \$ 939,329 | \$ 370,873 | \$ 66,376 | \$ 70,139 | \$ (3,763) | \$ 525,189 | \$ 568,456 | \$ (43,267) | 62.53% | 60.52% | -2.01% |
| Supplies | \$ 217,500 | \$ 145,337 | \$ 2,302 | \$ 21,223 | \$ (18,921) | \$ 94,009 | \$ 72,163 | \$ 21,846 | 22.47% | 33.18% | 10.71% |
| Services and Charges | \$ 1,178,870 | \$ 420,118 | \$ 94,874 | \$ 79,912 | \$ 14,962 | \$ 787,640 | \$ 758,752 | \$ 28,888 | 79.18% | 64.36% | -14.82% |
| Interfund Services | \$ 2,724,981 | \$ 912,797 | \$ 120,320 | \$ 74,633 | \$ 45,687 | \$ 1,591,106 | \$ 1,812,184 | \$ (221,078) | 63.92% | 66.50% | 2.58% |
| Subtotal Op. Expense | \$ 8,028,428 | \$ 3,037,643 | \$ 490,586 | \$ 465,441 | \$ 25,145 | \$ 4,715,150 | \$ 4,990,785 | \$ (275,635) | 62.97% | 62.16% | -0.81% |
| Transfers Out/Capital Outlay | \$ 1,473,805 | \$ 927,902 | | | \$ - | \$ 650,388 | \$ 545,903 | \$ 104,485 | 40.50% | 37.04% | -3.46% |
| Total Expenditures | \$ 9,502,233 | \$ 3,965,545 | \$ 490,586 | \$ 465,441 | \$ 25,145 | \$ 5,365,538 | \$ 5,536,688 | \$ (171,150) | 59.00% | 58.27% | -0.74% |
| Net Gain/(Loss) | \$10,364,019 | | \$ 983,259 | \$ 998,773 | \$ 15,514 | \$ 7,558,634 | \$ 7,577,799 | \$ 19,165 | | | |

Parks Fund - August 2025

[illegible]

Golf Fund - August 2025



| | Adopted Budget 2025 | 2025 Remaining Budget Balance | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 YTD Difference | 2024 YTD % Of Budget | 2025 YTD % Of Budget | YOY % Change |
|-----------------------------|------------------------|----------------------------------|-----------------------|-----------------------|------------------------------------|---------------------|---------------------|--------------------------------|-------------------------|-------------------------|-----------------|
| Revenue | | | | | | | | | | | |
| Program Revenue | \$ 5,930,281 | \$ 297,085 | \$ 1,028,057 | \$ 1,020,861 | \$ (7,196) | \$ 5,365,131 | \$ 5,633,196 | \$ 268,065 | | | |
| Pre-Sale Revenue | | | | | \$ - | 216,362 | 125,204 | \$ (91,158) | | | |
| Facility Improvement Fee | \$ - | | \$ (133,100) | \$ (139,273) | \$ (6,173) | \$ (705,516) | \$ (733,777) | \$ (28,261) | | | |
| Other Transfers-In | \$ - | \$ - | | | \$ - | | | | | | |
| Total Revenue | \$ 5,930,281 | \$ (905,658) | \$ 894,957 | \$ 881,587 | \$ (13,370) | \$ 4,875,977 | \$ 5,024,623 | \$ 148,647 | 90.73% | 84.73% | -6.00% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,263,109 | \$ 387,495 | \$ 92,561 | \$ 99,458 | \$ (6,897) | \$ 742,269 | \$ 740,329 | \$ 1,941 | 65.81% | 58.61% | -7.20% |
| Temp/Seasonal | \$ 722,232 | \$ 234,258 | \$ 77,756 | \$ 85,086 | \$ (7,330) | \$ 388,820 | \$ 417,504 | \$ (28,684) | 59.66% | 57.81% | -1.85% |
| Personnel Benefits | \$ 503,997 | \$ 114,235 | \$ 49,048 | \$ 52,499 | \$ (3,451) | \$ 328,931 | \$ 352,888 | \$ (23,957) | 70.42% | 70.02% | -0.40% |
| Supplies | \$ 561,900 | \$ 188,697 | \$ 39,243 | \$ 54,228 | \$ (14,985) | \$ 289,255 | \$ 343,203 | \$ (53,948) | 54.38% | 61.08% | 6.70% |
| Services and Charges | \$ 1,471,356 | \$ 477,949 | \$ 186,870 | \$ 232,149 | \$ (45,279) | \$ 840,346 | \$ 957,807 | \$ (117,461) | 58.53% | 65.10% | 6.57% |
| Interfund Payments | \$ 356,409 | \$ (13,402) | \$ 5,567 | \$ 8,963 | \$ (3,396) | \$ 145,522 | \$ 250,410 | \$ (104,888) | 61.40% | 70.26% | 8.86% |
| Subtotal Op. Expense | \$ 4,879,003 | \$ 1,816,863 | \$ 451,045 | \$ 532,383 | \$ (81,338) | \$ 2,735,143 | \$ 3,062,140 | \$ (326,997) | 61.44% | 62.76% | 1.32% |
| Capital Outlay | \$ 1,000,000 | \$ 279,374 | \$ 40,431 | \$ 16,850 | \$ 23,581 | \$ 511,911 | \$ 720,626 | \$ (208,715) | 71.63% | 72.06% | 0.43% |
| Transfers Out | | \$ - | | | | | | | | | |
| Total Expenditures | \$ 5,879,003 | \$ 2,096,236 | \$ 491,476 | \$ 549,233 | \$ (57,757) | \$ 3,247,054 | \$ 3,782,767 | \$ 535,712 | 62.85% | 64.34% | 1.49% |
| Net Gain/(Loss) | \$ 51,278 | | \$ 403,481 | \$ 332,354 | \$ (71,127) | \$ 1,628,923 | \$ 1,241,857 | \$ (387,066) | | | |

| | | |
|---------------------------------|---------------------|----------------|
| * Beginning Fund Balance | \$ 80,905 | Updated 3/4/25 |
| Less 7% Reserve | \$ (454,810) | |
| Less Current Lease Payments | \$ (164,729) | |
| Beginning Year Reserves | \$ (538,634) | |
| YTD Change in Cash | \$ 1,241,857 | |
| YTD Available Cash | \$ 703,223 | |

* 2025 Beginning Fund Balance does not include the FIF reserve of \$2,471,131

Facility Improvement Fee - August 2025



| | 2024 August Actual | 2025 August Actual | 2024-2025 Monthly Difference | 2024 YTD Actual | 2025 YTD Actual | 2024-2025 Monthly Difference |
|------------------------------|-----------------------|-----------------------|------------------------------------|--------------------|--------------------|------------------------------------|
| Revenue | \$ 133,100 | \$ 139,273 | \$ 6,173 | \$ 705,516 | \$ 733,777 | \$ 28,261 |
| Debt Service Payments | \$ - | \$ - | \$ - | \$ (309,417) | \$ (309,548) | \$ 131 |

Facility Improvement Fee - Fund Balance


| | |
|------------------------|--------------|
| Beginning Fund Balance | \$ 2,471,131 |
| YTD Revenues | \$ 733,777 |
| YTD Loan Payments | \$ (309,548) |
| Ending Fund Balance | \$ 2,895,360 |

GOLF SIP Loan Amortization


| Period Ending | Principal | Interest | Total Payment | Principal Balance |
|---------------|------------|-----------|---------------|-------------------|
| 6/1/2024 | \$ 277,845 | \$ 31,571 | \$ 309,417 | \$ 6,071,552 |
| 12/1/2024 | \$ 278,369 | \$ 30,239 | \$ 308,608 | \$ 5,793,183 |
| 6/1/2025 | \$ 280,645 | \$ 28,903 | \$ 309,548 | \$ 5,512,538 |
| 12/1/2025 | \$ 281,175 | \$ 27,557 | \$ 308,732 | \$ 5,231,363 |

Capital Reserves and CIP - Fund 1950

January 1, 2025 - August 30, 2025

|  | | BEGINNING BALANCE | REVENUES | EXPENDITURES | ENDING FUND BALANCE | OUTSTANDING ENCUMBRANCES | REMAINING BALANCE |
|---|---------------------------------------|----------------------|--------------|--------------|------------------------|-----------------------------|----------------------|
| Undesignated | General Operating | \$ 48,502 | \$ 34,893 | \$ - | \$ 83,395 | | \$ 83,395 |
| Designated | Capital and Other Designated Reserves | \$ 755,585 | \$ 65,740 | \$ 59,283 | \$ 762,041 | \$ 26,686 | \$ 735,356 |
| | CIP Projects | \$ 2,853,118 | \$ 1,720,362 | \$ 588,202 | \$ 3,985,279 | \$ 2,544,972 | \$ 1,440,307 |
| Restricted | Reserved for Property Donations | \$ 20,122 | | | \$ 20,122 | | \$ 20,122 |
| | Merkel Field Turf Loan | \$ - | | \$ 191,352 | \$ (191,352) | | \$ (191,352) |
| | Riverfront Conservation Futures Loan | \$ 170,129 | \$ - | \$ - | \$ 170,129 | | \$ 170,129 |
| | Cowley Park | \$ 160,979 | \$ 7,878 | | \$ 168,857 | | \$ 168,857 |
| Total | | \$ 4,008,436 | \$ 1,828,872 | \$ 838,837 | \$ 4,998,472 | \$ 2,571,658 | \$ 2,426,814 |

Capital and Other Reserves

|  | | January 1, 2025 - August 30, 2025 | | | | | |
|---|-----------------|-----------------------------------|-----------|--------------|------------------------|-----------------------------|----------------------|
| | | BEGINNING BALANCE | REVENUES | EXPENDITURES | ENDING FUND BALANCE | OUTSTANDING ENCUMBRANCES | REMAINING BALANCE |
| Specialized Fleet | | \$ 393,278 | \$ 19,000 | \$ - | \$ 412,278 | \$ 18,951 | \$ 393,327 |
| Capital Equipment Maintenance | | \$ 213,847 | \$ 14,377 | \$ - | \$ 228,223 | \$ 7,735 | \$ 220,488 |
| Undefined Parks Capital Reserve | | \$ 50,000 | \$ - | \$ - | \$ 50,000 | | \$ 50,000 |
| Sky Prairie/5-Mile | | \$ 40,666 | \$ - | \$ - | \$ 40,666 | | \$ 40,666 |
| Recreation Capital Reserve | | \$ 4,845 | \$ - | \$ - | \$ 4,845 | | \$ 4,845 |
| Park-wide Fuels Reduction | | \$ - | \$ 10,910 | \$ 10,910 | \$ - | | \$ - |
| "Coca-Cola" Reserve | | | \$ 21,453 | | \$ 21,453 | | \$ 21,453 |
| | Riverfront Park | \$ 37,240 | \$ - | \$ 37,240 | \$ (0) | | \$ (0) |
| | Golf | \$ 7,355 | \$ - | \$ 5,445 | \$ 1,911 | | \$ 1,911 |
| | Aquatics | \$ 8,354 | \$ - | \$ 5,689 | \$ 2,665 | | \$ 2,665 |
| Total | | \$ 755,585 | \$ 65,740 | \$ 59,283 | \$ 762,041 | \$ 26,686 | \$ 735,356 |



Active CIP Projects - Fund 1950

| PROJECT | 2025 BEGINNING BUDGET | CURRENT YEAR CONTRIBUTIONS | CURRENT BUDGET | EXPENDED | ENCUMBERED | TOTAL EXPENDED AND COMMITTED TO DATE | BUDGET REMAINING |
|--|-----------------------------|-------------------------------|---------------------|-------------------|---------------------|--|---------------------|
| Audubon Park/Rock Scramble, Roskelley Foundation | \$ 7,035 | \$ 56,062 | \$ 63,097 | \$ 58,004 | \$ 5,093 | \$ 63,097 | - |
| Tennis Courts, USTA Private Grant | \$ 23,412 | | \$ 23,412 | \$ - | \$ - | \$ - | 23,412 |
| Dutch Jake's Park | \$ 6,890 | | \$ 6,890 | \$ - | \$ - | \$ - | 6,890 |
| Susie's Trail (18-30) | \$ 13,112 | | \$ 13,112 | \$ - | \$ 1,960 | \$ 1,960 | 11,152 |
| Make Beacon Hill Public, Phase 2, County | \$ 473,218 | \$ 712,645 | \$ 1,185,864 | \$ 159,033 | \$ 2,234,189 | \$ 2,393,222 | (1,207,359) |
| Public Works funded Water Conservation projects | \$ 985,367 | \$ 250,000 | \$ 1,235,367 | \$ - | \$ - | \$ - | 1,235,367 |
| Don Kardong Bridge | \$ 149,886 | | \$ 149,886 | \$ 42,509 | \$ 57,213 | \$ 99,722 | 50,164 |
| City-Wide Dog Park | \$ 11,191 | \$ 1,960 | \$ 13,151 | \$ 8,536 | \$ 2,655 | \$ 11,191 | 1,960 |
| Corbin Park Sport Court | \$ 13,212 | \$ (287) | \$ 12,925 | \$ 12,925 | \$ - | \$ 12,925 | - |
| CDA Park Irrigation | \$ 2,373 | \$ 4,501 | \$ 6,874 | \$ 6,874 | \$ - | \$ 6,874 | - |
| CDA Park Playground | \$ 1,746 | | \$ 1,746 | \$ - | \$ - | \$ - | 1,746 |
| Underhill Park Sport Court Renovation | \$ 38,774 | \$ 9,316 | \$ 48,090 | \$ 48,090 | \$ 0 | \$ 48,090 | - |
| RFP Post St Parking Lot Renovation | \$ (3,565) | \$ 300,000 | \$ 296,435 | \$ 2,247 | \$ - | \$ 2,247 | 294,188 |
| Meadowglen Park Development | \$ 59,018 | \$ 370,835 | \$ 429,852 | \$ 218,682 | \$ 211,171 | \$ 429,852 | - |
| Manito Bridge Railing | \$ 11,570 | | \$ 11,570 | \$ - | \$ 11,570 | \$ 11,570 | - |
| Dwight Merkel Field Study | \$ 2,475 | | \$ 2,475 | \$ - | \$ 2,475 | \$ 2,475 | - |
| High Drive Park Disc Golf design | \$ - | \$ 28,780 | \$ 28,780 | \$ 21,218 | \$ 7,563 | \$ 28,780 | - |
| High Drive Bluff Rocket Gulch Stairs | \$ - | \$ 14,394 | \$ 14,394 | \$ 10,084 | \$ 4,309 | \$ 14,394 | - |
| 6-year CIP Capital Projects | \$ 949,823 | \$ 72,963 | \$ 1,022,786 | \$ - | \$ - | \$ - | 1,022,786 |
| Net Deficit from PY projects | \$ 6,775 | | \$ 6,775 | \$ - | \$ 6,775 | \$ 6,775 | - |
| Total | \$ 2,853,118 | \$ 1,720,362 | \$ 4,573,481 | \$ 588,202 | \$ 2,544,972 | \$ 3,133,174 | 1,440,307 |