



## Spokane Park Board Finance Committee

3 p.m. Tuesday, October 7, 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: 2490 091 0469  
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, October 7, 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 **2490 091 0469**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. October 7, 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. [Parks, Golf and Levy 2026 proposed budgets](#) – Rich Lentz

### **Discussion items**

1. None

### **Standing Report items**

1. [September 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](mailto: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.

# Spokane Park Board


## Briefing Paper



<b>Committee</b>	Finance			<b>Committee meeting date:</b> October 7, 2025
<b>Requester</b>	Rich Lentz			<b>Phone number:</b> 509-625-6544
<b>Type of agenda item</b>	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action			
<b>Type of contract/agreement</b>	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other			
<b>City Clerks file</b> (OPR or policy #)				
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goals A-L	<b>Master Plan Priority Tier:</b> (pg. 171-175)	First Tier	
<b>Item title:</b> (Use exact language noted on the agenda)	Parks, Golf and Levy 2026 proposed budgets.			
<b>Begin/end dates</b>	Begins: 01/01/2026		Ends: 12/31/2026	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b>  The City of Spokane is currently in the middle of the 2025-2026 biennial budget cycle. The attached budget proposal contains the recommended modifications for Parks and Golf for the 2026 budget year, as well as an initial proposed budget for the Parks Levy if that were to pass in November.				
<b>Motion wording:</b> Approve the Parks and Golf 2026 amended budgets as well as the initial Parks Levy budget if that measure passes in November.				
<b>Approvals/signatures outside Parks:</b> <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____				
<b>Distribution:</b> Parks – Accounting Parks – Sarah Deatrich Requester: Rich Lentz Grant Management Department/Name: _____				
<b>Fiscal impact:</b> <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____				
<b>Vendor:</b> <input type="radio"/> Existing vendor <input type="radio"/> New vendor <b>Supporting documents:</b> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)  <input type="checkbox"/> Contractor is on the City's A&amp;E Roster - City of Spokane  <input type="checkbox"/> UBI: _____ Business license expiration date: _____         </div> <div> <input type="checkbox"/> W-9 (for new contractors/consultants/vendors)  <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)  <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)         </div> </div>				

# Parks and Recreation 2026 Budget Proposal

## Natural Resources

	Adopted Budget 2025		Initial Budget 2026	
	Revenue			
Program Revenue	\$	82,000	\$	39,000
Operating Transfers	\$	66,000	\$	66,000
<b>Total Revenue</b>	<b>\$</b>	<b>148,000</b>	<b>\$</b>	<b>105,000</b>
<b>Expenditures</b>				
Salaries and Wages	\$	729,322	\$	650,368
Temp/Seasonal	\$	88,582	\$	88,582
Personnel Benefits	\$	292,943	\$	230,141
Supplies	\$	35,600	\$	35,600
Services and Charges	\$	139,800	\$	172,800
Interfund Payments	\$	34,090	\$	46,750
<b>Subtotal Op. Expense</b>	<b>\$</b>	<b>1,320,337</b>	<b>\$</b>	<b>1,224,241</b>
Transfers Out	\$	-	\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>1,320,337</b>	<b>\$</b>	<b>1,224,241</b>
<b>Net Gain/(Loss)</b>	<b>\$</b>	<b>(1,172,337)</b>	<b>\$</b>	<b>(1,119,241)</b>

## Riverfront Park



	Adopted Budget 2025	Initial Budget 2026
<b>Revenue</b>		
Program Revenue	\$ 4,669,000	\$ 4,900,000
<b>Total Revenue</b>	<b>\$ 4,669,000</b>	<b>\$ 4,900,000</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 1,782,678	\$ 1,863,083
Temp/Seasonal	\$ 862,562	\$ 914,562
Personnel Benefits	\$ 725,483	\$ 796,862
Supplies	\$ 552,000	\$ 552,000
Services and Charges	\$ 1,586,725	\$ 1,824,725
Interfund Payments	\$ 6,120	\$ 6,584
<b>Subtotal Op. Expense</b>	<b>\$ 5,515,568</b>	<b>\$ 5,957,816</b>
Transfers Out	\$ 280,073	\$ 193,687
<b>Total Expenditures</b>	<b>\$ 5,795,641</b>	<b>\$ 6,151,503</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,126,641)</b>	<b>\$ (1,251,503)</b>

## Recreation



	Adopted Budget 2025	Initial Budget 2026
<b>Revenue</b>		
Program Revenue	\$ 1,874,431	\$ 1,940,400
<b>Total Revenue</b>	<b>\$ 1,874,431</b>	<b>\$ 1,940,400</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 831,171	\$ 874,084
Temp/Seasonal	\$ 1,209,095	\$ 1,335,640
Personnel Benefits	\$ 386,754	\$ 414,963
Supplies	\$ 322,620	\$ 371,820
Services and Charges	\$ 1,503,353	\$ 1,720,923
Interfund Payments	\$ 16,950	\$ 16,950
<b>Subtotal Op. Expense</b>	<b>\$ 4,269,943</b>	<b>\$ 4,734,380</b>
Transfers Out	127,568	127,568
<b>Total Expenditures</b>	<b>\$ 4,397,511</b>	<b>\$ 4,861,948</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,523,080)</b>	<b>\$ (2,921,548)</b>

## Park Operations



	Adopted Budget 2025	Initial Budget 2026
<b>Revenue</b>		
Program Revenue	\$ 220,430	\$ 220,430
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ 220,430</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 2,521,488	\$ 2,615,077
Temp/Seasonal	\$ 810,210	\$ 845,210
Personnel Benefits	\$ 974,410	\$ 1,010,259
Supplies	\$ 165,830	\$ 225,830
Services and Charges	\$ 1,257,734	\$ 1,706,734
Interfund Payments	\$ -	\$ -
<b>Subtotal Op. Expense</b>	<b>\$ 5,729,672</b>	<b>\$ 6,403,110</b>
Transfers Out	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,729,672</b>	<b>\$ 6,403,110</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,509,242)</b>	<b>\$ (6,182,680)</b>

## Administration



	Adopted Budget 2025	Initial Budget 2026
<b>Revenue</b>		
Program Revenue	\$ 775,367	\$ 790,370
Operating Transfers	\$19,090,885	\$ 19,919,496
<b>Total Revenue</b>	<b>\$19,866,252</b>	<b>\$ 20,709,866</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 2,873,190	\$ 2,960,591
Temp/Seasonal	\$ 94,558	\$ 94,558
Personnel Benefits	\$ 939,329	\$ 952,577
Supplies	\$ 217,500	\$ 226,000
Services and Charges	\$ 1,178,870	\$ 1,147,720
Interfund Services	\$ 2,724,981	\$ 3,343,239
<b>Subtotal Op. Expense</b>	<b>\$ 8,028,428</b>	<b>\$ 8,724,685</b>
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 1,027,300
<b>Total Expenditures</b>	<b>\$ 9,502,233</b>	<b>\$ 9,751,985</b>
<b>Net Gain/(Loss)</b>	<b>\$10,364,019</b>	<b>\$ 10,957,881</b>

## Parks Fund



	Adopted Budget 2025	Initial Budget 2026
<b>Operating Revenue</b>		
Program Revenue	\$ 7,644,228	\$ 7,900,200
Operating Transfers	\$ 19,090,885	\$ 19,985,496
<b>Total Operating Revenue</b>	<b>\$ 26,735,113</b>	<b>\$ 27,885,696</b>
<b>Operating Expenses</b>		
Salaries and Wages	\$ 8,737,851	\$ 9,017,431
Temp/Seasonal	\$ 3,065,007	\$ 3,278,552
Personnel Benefits	\$ 3,318,916	\$ 3,404,799
Supplies	\$ 1,293,550	\$ 1,411,250
Services and Charges	\$ 5,656,482	\$ 6,582,902
Interfund Payments	\$ 2,781,861	\$ 3,413,523
<b>Total Operating Expenses</b>	<b>\$ 24,853,667</b>	<b>\$ 27,108,457</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,881,446</b>	<b>\$ 777,239</b>
<b>Other Financial Activity</b>		
Capital Outlay	\$ 1,170,011	\$ 750,000
Transfers Out	\$ 461,435	\$ 348,555
Budget Reserve	\$ 250,000	\$ 250,000
<b>Total Other Activity</b>	<b>\$ 1,881,446</b>	<b>\$ 1,348,555</b>
<b>Total Expenditures</b>	<b>\$ 26,735,113</b>	<b>\$ 28,457,012</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ (571,316)</b>





## Urban Forestry -1390 - Non Parks Fund



### Initial Budget 2026

Revenue	
Program Revenue	\$ 20,000
USDA Grant Revenue	\$ 2,000,000
<b>Total Revenue</b>	<b>\$ 2,020,000</b>
Expenditures	
Salaries and Wages	\$ 86,462
Temp/Seasonal	\$ -
Personnel Benefits	\$ 34,091
Supplies	\$ -
Services and Charges	\$ 1,898,201
Interfund Payments	\$ 3,064
<b>Subtotal Op. Expense</b>	<b>\$ 2,021,818</b>
Transfers Out	\$ -
<b>Total Expenditures</b>	<b>\$ 2,021,818</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,818)</b>

- The crosswalk on the prior pages 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.

- **Interfund Expenses:**

- As a reminder, interfund expenses include all City indirect costs (Mayor's office, Legal, HR, City Clerks, Civil Service, City Council, etc.)
- Other interfund costs are expensed by service department, such as custodial, IT expenses, purchasing, accounting, risk management, fleet, etc.
- Currently, our interfund expenses increased \$631,662 (23%) over 2025.
- We are working through these line by line to ensure all expenses can be justified and explained.
- We are hopeful any decreases will help offset the current deficit in our budget of \$571,000. If not, we may need to amend the budget later in the year and look for additional expense reductions.

# Golf - 2026 Budget Proposal

## Golf Fund



	Adopted Budget 2025	Initial Budget 2026
<b>Revenue</b>		
Program Revenue	\$ 5,930,281	\$ 6,837,435
Pre-Sale Revenue		
Facility Improvement Fee	\$ -	\$ -
Other Transfers-In	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 5,930,281</b>	<b>\$ 6,837,435</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 1,263,109	\$ 1,322,411
Temp/Seasonal	\$ 722,232	\$ 742,629
Personnel Benefits	\$ 503,997	\$ 518,345
Supplies	\$ 561,900	\$ 626,693
Services and Charges	\$ 1,471,356	\$ 2,275,120
Interfund Payments	\$ 356,409	\$ 364,182
<b>Subtotal Op. Expense</b>	<b>\$ 4,879,003</b>	<b>\$ 5,849,380</b>
Capital Outlay	\$ 1,000,000	\$ 1,000,000
Transfers Out		
<b>Total Expenditures</b>	<b>\$ 5,879,003</b>	<b>\$ 6,849,380</b>
<b>Net Gain/(Loss)</b>	<b>\$ 51,278</b>	<b>\$ (11,945)</b>

- 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 Proposal**

- 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
<b>Operating Revenue</b>	
Levy Program Revenue	\$ 9,575,850
<b>Total Operating Revenue</b>	<b>\$ 9,575,850</b>
<b>Operating Expenses</b>	
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
<b>Total Operating Expenses</b>	<b>\$ 1,274,500</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 8,301,350</b>
<b>Other Financial Activity</b>	
Natural Land Acquisition Fund	\$ 125,000
Capital Outlay	\$ 7,000,000
<b>Total Other Activity</b>	<b>\$ 7,125,000</b>
<b>Total Expenditures</b>	<b>\$ 8,399,500</b>
<b>Net Gain/(Loss)</b>	<b>\$ 1,176,350</b>
<b>Beginning Reserves (Fund Balance)</b>	<b>\$ -</b>
Reserves Recommended - 3 Months of Next Year Expenses	\$ (2,145,894)
Reserves Added to Meet Recommendation (2 Year Ramp Up)	\$ (1,072,947)
<b>Total Reserves</b>	<b>\$ 1,072,947</b>
Year-End Net Gain/Loss	\$ 1,176,350
<b>Year-End Fund Balance</b>	<b>\$ 1,176,350</b>
<b>Year-End Available Fund Balance</b>	<b>\$ 103,403</b>



*September '25  
Financials*



## Natural Resources - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 82,000	\$ 47,302	\$ 5,405	\$ 6,993	\$ 1,588	\$ 56,509	\$ 34,698	\$ (21,811)	62.10%	42.32%	-19.78%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 148,000</b>	<b>\$ 47,302</b>	<b>\$ 5,405</b>	<b>\$ 6,993</b>	<b>\$ 1,588</b>	<b>\$ 122,509</b>	<b>\$ 100,698</b>	<b>\$ (21,811)</b>	<b>78.03%</b>	<b>68.04%</b>	<b>-9.99%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 729,322	\$ 292,764	\$ 45,715	\$ 48,194	\$ (2,479)	\$ 420,911	\$ 436,558	\$ (15,647)	65.04%	59.86%	-5.18%
Temp/Seasonal	\$ 88,582	\$ 8,186	\$ 8,908	\$ 12,107	\$ (3,199)	\$ 45,421	\$ 80,396	\$ (34,975)	52.91%	90.76%	37.84%
Personnel Benefits	\$ 292,943	\$ 125,977	\$ 18,905	\$ 19,065	\$ (160)	\$ 158,471	\$ 166,966	\$ (8,495)	64.23%	57.00%	-7.24%
Supplies	\$ 35,600	\$ 6,424	\$ 4,152	\$ 2,218	\$ 1,934	\$ 31,137	\$ 29,176	\$ 1,961	87.46%	81.96%	-5.51%
Services and Charges	\$ 139,800	\$ 12,818	\$ 27,233	\$ 14,922	\$ 12,311	\$ 130,964	\$ 126,982	\$ 3,982	58.94%	90.83%	31.89%
Interfund Payments	\$ 34,090	\$ 2,163	\$ 6,684	\$ 2,742	\$ 3,942	\$ 25,979	\$ 31,927	\$ (5,948)	112.95%	93.65%	-19.30%
<b>Subtotal Op. Expense</b>	<b>\$ 1,320,337</b>	<b>\$ 448,332</b>	<b>\$ 111,597</b>	<b>\$ 99,248</b>	<b>\$ 12,349</b>	<b>\$ 812,883</b>	<b>\$ 872,005</b>	<b>\$ (59,122)</b>	<b>64.49%</b>	<b>66.04%</b>	<b>1.55%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,320,337</b>	<b>\$ 448,332</b>	<b>\$ 111,597</b>	<b>\$ 99,248</b>	<b>\$ 12,349</b>	<b>\$ 812,883</b>	<b>\$ 872,005</b>	<b>\$ (59,122)</b>	<b>64.49%</b>	<b>66.04%</b>	<b>1.55%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,172,337)</b>		<b>\$ (106,192)</b>	<b>\$ (92,254)</b>	<b>\$ 13,938</b>	<b>\$ (690,374)</b>	<b>\$ (771,307)</b>	<b>\$ (80,933)</b>			

## Riverfront Park - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 4,669,000	\$ 1,373,154	\$ 359,650	\$ 333,016	\$ (26,634)	\$ 2,663,882	\$ 3,295,846	\$ 631,964	63.76%	70.59%	6.83%
<b>Total Revenue</b>	<b>\$ 4,669,000</b>	<b>\$ 1,373,154</b>	<b>\$ 359,650</b>	<b>\$ 333,016</b>	<b>\$ (26,634)</b>	<b>2,663,882</b>	<b>\$ 3,295,846</b>	<b>\$ 631,964</b>	63.76%	70.59%	6.83%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,782,678	\$ 710,358	\$ 114,689	\$ 138,695	\$ (24,006)	\$ 1,036,844	\$ 1,072,320	\$ (35,476)	62.34%	60.15%	-2.19%
Temp/Seasonal	\$ 862,562	\$ 146,944	\$ 85,713	\$ 83,347	\$ 2,366	\$ 757,395	\$ 715,618	\$ 41,777	80.03%	82.96%	2.94%
Personnel Benefits	\$ 725,483	\$ 258,272	\$ 51,900	\$ 55,385	\$ (3,485)	\$ 454,561	\$ 467,211	\$ (12,650)	62.95%	64.40%	1.45%
Supplies	\$ 552,000	\$ 166,245	\$ 67,901	\$ 63,005	\$ 4,896	\$ 434,662	\$ 385,755	\$ 48,907	71.20%	69.88%	-1.31%
Services and Charges	\$ 1,586,725	\$ 552,968	\$ 96,987	\$ 126,754	\$ (29,767)	\$ 795,746	\$ 1,033,757	\$ (238,011)	61.15%	65.15%	4.00%
Interfund Payments	\$ 6,120	\$ 1,530		\$ 510	\$ (510)		\$ 4,590	\$ (4,590)		75.0%	75.00%
<b>Subtotal Op. Expense</b>	<b>\$ 5,515,568</b>	<b>\$ 1,836,317</b>	<b>\$ 417,190</b>	<b>\$ 467,696</b>	<b>\$ (50,506)</b>	<b>\$ 3,479,208</b>	<b>\$ 3,679,251</b>	<b>\$ (200,043)</b>	66.35%	66.71%	0.35%
Transfers Out	\$ 280,073	\$ 139,663			\$ -	\$ 140,408	\$ 140,410	\$ (2)	49.3%	50.1%	0.88%
<b>Total Expenditures</b>	<b>\$ 5,795,641</b>	<b>\$ 1,975,980</b>	<b>\$ 417,190</b>	<b>\$ 467,696</b>	<b>\$ (50,506)</b>	<b>\$ 3,619,616</b>	<b>\$ 3,819,661</b>	<b>\$ (200,045)</b>	65.47%	65.91%	0.43%
<b>Net Gain/(Loss)</b>	<b>\$ (1,126,641)</b>		<b>\$ (57,540)</b>	<b>\$ (134,679)</b>	<b>\$ (77,139)</b>	<b>\$ (955,734)</b>	<b>\$ (523,815)</b>	<b>\$ 431,919</b>			



## Recreation - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 1,874,431	\$ 66,334	\$ 139,700	\$ 109,762	\$ (29,938)	\$ 1,542,409	\$ 1,808,097	\$ 265,688	91.20%	96.46%	5.26%
<b>Total Revenue</b>	<b>\$ 1,874,431</b>	<b>\$ 66,334</b>	<b>\$ 139,700</b>	<b>\$ 109,762</b>	<b>\$ (29,938)</b>	<b>\$ 1,542,409</b>	<b>\$ 1,808,097</b>	<b>\$ 265,688</b>	<b>91.20%</b>	<b>96.46%</b>	<b>5.26%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 831,171	\$ 267,043	\$ 60,845	\$ 59,682	\$ 1,163	\$ 540,789	\$ 564,128	\$ (23,339)	66.84%	67.87%	1.03%
Temp/Seasonal	\$ 1,209,095	\$ 31,246	\$ 96,423	\$ 88,931	\$ 7,492	\$ 1,169,578	\$ 1,177,849	\$ (8,271)	90.85%	97.42%	6.57%
Personnel Benefits	\$ 386,754	\$ 38,929	\$ 35,908	\$ 35,532	\$ 376	\$ 321,257	\$ 347,825	\$ (26,568)	82.25%	89.93%	7.68%
Supplies	\$ 322,620	\$ (33,281)	\$ 15,783	\$ 32,978	\$ (17,195)	\$ 315,778	\$ 355,901	\$ (40,123)	101.96%	110.32%	8.36%
Services and Charges	\$ 1,503,353	\$ 309,056	\$ 236,465	\$ 227,007	\$ 9,458	\$ 1,168,338	\$ 1,194,297	\$ (25,959)	87.98%	79.44%	-8.53%
Interfund Payments	\$ 16,950	\$ (350)			\$ -	\$ 17,171	\$ 17,300	\$ (129)	101.3%	102.1%	0.76%
<b>Subtotal Op. Expense</b>	<b>\$ 4,269,943</b>	<b>\$ 612,642</b>	<b>\$ 445,424</b>	<b>\$ 444,129</b>	<b>\$ 1,295</b>	<b>\$ 3,532,911</b>	<b>\$ 3,657,301</b>	<b>\$ (124,390)</b>	<b>85.30%</b>	<b>85.65%</b>	<b>0.35%</b>
Transfers Out	127,568	-			\$ -	127,568	127,568	\$ -	100.0%	100.0%	
<b>Total Expenditures</b>	<b>\$ 4,397,511</b>	<b>\$ 612,642</b>	<b>\$ 445,424</b>	<b>\$ 444,129</b>	<b>\$ 1,295</b>	<b>\$ 3,660,479</b>	<b>\$ 3,784,869</b>	<b>\$ (124,390)</b>	<b>85.74%</b>	<b>86.07%</b>	<b>0.33%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,523,080)</b>		<b>\$ (305,724)</b>	<b>\$ (334,367)</b>	<b>\$ (28,643)</b>	<b>\$ (2,118,070)</b>	<b>\$ (1,976,773)</b>	<b>\$ 141,297</b>			

Facility Usage Fees Collected YTD:	\$49,239
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## Park Operations - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 220,430	\$ 20,803	\$ 25,833	\$ 25,280	\$ (553)	\$ 224,345	\$ 199,627	\$ (24,718)	111.93%	90.56%	-21.37%
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ 20,803</b>	<b>\$ 25,833</b>	<b>\$ 25,280</b>	<b>\$ (553)</b>	<b>\$ 224,345</b>	<b>\$ 199,627</b>	<b>\$ (24,718)</b>	<b>111.93%</b>	<b>90.56%</b>	<b>-21.37%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,521,488	\$ 894,181	\$ 170,753	\$ 183,648	\$ (12,895)	\$ 1,581,999	\$ 1,627,307	\$ (45,308)	69.65%	64.54%	-5.11%
Temp/Seasonal	\$ 810,210	\$ 240,070	\$ 91,034	\$ 79,020	\$ 12,014	\$ 609,870	\$ 570,140	\$ 39,730	64.86%	70.37%	5.51%
Personnel Benefits	\$ 974,410	\$ 271,223	\$ 82,687	\$ 81,026	\$ 1,661	\$ 644,490	\$ 703,187	\$ (58,697)	68.54%	72.17%	3.62%
Supplies	\$ 165,830	\$ 38,849	\$ 10,130	\$ 8,211	\$ 1,919	\$ 170,565	\$ 126,981	\$ 43,584	89.39%	76.57%	-12.82%
Services and Charges	\$ 1,257,734	\$ 86,070	\$ 238,130	\$ 261,065	\$ (22,935)	\$ 1,131,006	\$ 1,171,664	\$ (40,658)	96.27%	93.16%	-3.11%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,729,672</b>	<b>\$ 1,530,393</b>	<b>\$ 592,734</b>	<b>\$ 612,970</b>	<b>\$ (20,236)</b>	<b>\$ 4,137,930</b>	<b>\$ 4,199,279</b>	<b>\$ (61,349)</b>	<b>74.99%</b>	<b>73.29%</b>	<b>-1.70%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ 8,568		\$ 8,568			
<b>Total Expenditures</b>	<b>\$ 5,729,672</b>	<b>\$ 1,530,393</b>	<b>\$ 592,734</b>	<b>\$ 612,970</b>	<b>\$ (20,236)</b>	<b>\$ 4,146,498</b>	<b>\$ 4,199,279</b>	<b>\$ (52,781)</b>	<b>75.15%</b>	<b>73.29%</b>	<b>-1.86%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,509,242)</b>		<b>\$ (566,901)</b>	<b>\$ (587,690)</b>	<b>\$ (20,789)</b>	<b>\$ (3,922,153)</b>	<b>\$ (3,999,651)</b>	<b>\$ (77,498)</b>			

## Capital/Park Planning/Fleet/Interfund/Admin - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 775,367	\$ 148,205	\$ 447	\$ 169	\$ (278)	\$ 637,301	\$ 627,162	\$ (10,139)	103.19%	80.89%	-22.30%
Operating Transfers	\$ 19,090,885	\$ 5,139,940	\$ 1,443,900	\$ 1,463,452	\$ 19,552	\$ 13,731,218	\$ 13,950,945	\$ 219,727	73.15%	73.08%	-0.08%
<b>Total Revenue</b>	<b>\$ 19,866,252</b>	<b>\$ 5,288,146</b>	<b>\$ 1,444,347</b>	<b>\$ 1,463,621</b>	<b>\$ 19,274</b>	<b>\$ 14,368,519</b>	<b>\$ 14,578,106</b>	<b>\$ 209,587</b>	<b>74.11%</b>	<b>73.38%</b>	<b>-0.73%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,873,190	\$ 938,963	\$ 186,500	\$ 211,194	\$ (24,694)	\$ 1,814,791	\$ 1,934,227	\$ (119,436)	67.85%	67.32%	-0.53%
Temp/Seasonal	\$ 94,558	\$ 30,141	\$ 16,297	\$ 8,219	\$ 8,078	\$ 105,213	\$ 64,417	\$ 40,796	149.01%	68.12%	-80.88%
Personnel Benefits	\$ 939,329	\$ 300,735	\$ 65,335	\$ 70,138	\$ (4,803)	\$ 590,524	\$ 638,594	\$ (48,070)	70.31%	67.98%	-2.33%
Supplies	\$ 217,500	\$ 138,615	\$ 4,835	\$ 6,723	\$ (1,888)	\$ 98,897	\$ 78,885	\$ 20,012	23.64%	36.27%	12.63%
Services and Charges	\$ 1,178,870	\$ 345,808	\$ 87,144	\$ 74,310	\$ 12,834	\$ 874,784	\$ 833,062	\$ 41,722	87.95%	70.67%	-17.28%
Interfund Services	\$ 2,724,981	\$ 835,763	\$ 212,733	\$ 77,035	\$ 135,698	\$ 1,803,839	\$ 1,889,218	\$ (85,379)	72.47%	69.33%	-3.14%
<b>Subtotal Op. Expense</b>	<b>\$ 8,028,428</b>	<b>\$ 2,590,025</b>	<b>\$ 572,844</b>	<b>\$ 447,618</b>	<b>\$ 125,226</b>	<b>\$ 5,288,048</b>	<b>\$ 5,438,403</b>	<b>\$ (150,355)</b>	<b>70.63%</b>	<b>67.74%</b>	<b>-2.89%</b>
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 927,902			\$ -	\$ 650,336	\$ 545,903	\$ 104,433	40.50%	37.04%	-3.46%
<b>Total Expenditures</b>	<b>\$ 9,502,233</b>	<b>\$ 3,517,927</b>	<b>\$ 572,844</b>	<b>\$ 447,618</b>	<b>\$ 125,226</b>	<b>\$ 5,938,384</b>	<b>\$ 5,984,306</b>	<b>\$ (45,922)</b>	<b>65.30%</b>	<b>62.98%</b>	<b>-2.33%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,364,019</b>		<b>\$ 871,503</b>	<b>\$ 1,016,002</b>	<b>\$ 144,499</b>	<b>\$ 8,430,135</b>	<b>\$ 8,593,800</b>	<b>\$ 163,665</b>			

## Parks Fund - September 2025

[illegible]

## Golf Fund - September 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 September Actual	2025 September 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
<b>Revenue</b>											
Program Revenue	\$ 5,930,281	\$ (541,327)	\$ 812,072	\$ 824,417	\$ 12,345	\$ 6,177,203	\$ 6,471,608	\$ 294,405			
Pre-Sale Revenue					\$ -	216,362	125,204	\$ (91,158)			
Facility Improvement Fee	\$ -		\$ (105,692)	\$ (108,125)	\$ (2,432)	\$ (811,208)	\$ (841,901)	\$ (30,693)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,930,281</b>	<b>\$ (175,370)</b>	<b>\$ 706,380</b>	<b>\$ 716,293</b>	<b>\$ 9,912</b>	<b>\$ 5,582,357</b>	<b>\$ 5,754,911</b>	<b>\$ 172,554</b>	<b>103.88%</b>	<b>97.04%</b>	<b>-6.83%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,263,109	\$ 289,783	\$ 86,709	\$ 97,712	\$ (11,004)	\$ 828,977	\$ 838,041	\$ (9,064)	73.50%	66.35%	-7.15%
Temp/Seasonal	\$ 722,232	\$ 154,445	\$ 69,800	\$ 79,813	\$ (10,013)	\$ 458,621	\$ 497,317	\$ (38,696)	70.37%	68.86%	-1.51%
Personnel Benefits	\$ 503,997	\$ 63,257	\$ 46,075	\$ 50,978	\$ (4,903)	\$ 375,006	\$ 403,866	\$ (28,860)	80.28%	80.13%	-0.15%
Supplies	\$ 561,900	\$ 124,857	\$ 80,847	\$ 63,840	\$ 17,007	\$ 370,101	\$ 407,043	\$ (36,942)	69.58%	72.44%	2.86%
Services and Charges	\$ 1,471,356	\$ 235,410	\$ 227,113	\$ 242,539	\$ (15,426)	\$ 1,067,459	\$ 1,200,346	\$ (132,887)	74.35%	81.58%	7.23%
Interfund Payments	\$ 356,409	\$ (21,131)	\$ 21,863	\$ 7,729	\$ 14,134	\$ 167,385	\$ 258,139	\$ (90,754)	70.62%	72.43%	1.80%
<b>Subtotal Op. Expense</b>	<b>\$ 4,879,003</b>	<b>\$ 1,274,251</b>	<b>\$ 532,407</b>	<b>\$ 542,612</b>	<b>\$ (10,205)</b>	<b>\$ 3,267,550</b>	<b>\$ 3,604,752</b>	<b>\$ (337,203)</b>	<b>73.41%</b>	<b>73.88%</b>	<b>0.48%</b>
Capital Outlay	\$ 1,000,000	\$ 186,188		\$ 93,186	\$ (93,186)	\$ 511,911	\$ 813,812	\$ (301,901)	71.63%	81.38%	9.75%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 5,879,003</b>	<b>\$ 1,460,439</b>	<b>\$ 532,407</b>	<b>\$ 635,798</b>	<b>\$ (103,391)</b>	<b>\$ 3,779,461</b>	<b>\$ 4,418,564</b>	<b>\$ 639,103</b>	<b>73.16%</b>	<b>75.16%</b>	<b>2.00%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 51,278</b>		<b>\$ 173,973</b>	<b>\$ 80,495</b>	<b>\$ (93,479)</b>	<b>\$ 1,802,896</b>	<b>\$ 1,336,347</b>	<b>\$ (466,550)</b>			
<b>* Beginning Fund Balance</b>	<b>\$ 80,905</b>	Updated 3/4/25									
Less 7% Reserve	\$ (454,810)										
Less Current Lease Payments	\$ (164,729)										
<b>Beginning Year Reserves</b>	<b>\$ (538,634)</b>										
YTD Change in Cash	\$ 1,336,347										
<b>YTD Available Cash</b>	<b>\$ 797,712</b>										

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

## Facility Improvement Fee - September 2025



	2024 September Actual	2025 September Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 Monthly Difference
<b>Revenue</b>	\$ 105,692	\$ 108,125	\$ 2,432	\$ 811,208	\$ 841,901	\$ 30,693
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ (309,417)	\$ (309,548)	\$ 131

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,471,131
YTD Revenues	\$ 841,901
YTD Loan Payments	\$ (309,548)
Ending Fund Balance	\$ 3,003,484

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