



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, April 8, 2025

WebEx meeting

Rich Lentz – Parks Finance/Budget Director

Committee members

X Bob Anderson – Chair
X Greta Gilman
X Gerry Sperling

**Additional Park Board
members**

Guests

Parks staff

Jason Conley
Fianna Dickson
Jon Moog
Al Vorderbrueggen
Mark Poirier
Nick Hamad
Megan Kapaun
Jerry Stacy

Summary

- The Equipment purchases via the Department of Ecology Air Quality Grant – not to exceed \$460,000 was presented by Al Vorderbrueggen.
 - This item passed 3-0 and will be presented to Park Board as a consent agenda item.
- The March Financials we presented by Jason Conley, who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. May 6, 2025, at the Finch Woodland Center-Ponderosa Room and via WebEx.

MINUTES

The meeting was called to order at 3:01 p.m. by committee chair Bob Anderson.

Action items:

1. [Equipment purchases via the Department of Ecology Air Quality Grant – not to exceed \\$460,000](#) – Al Vorderbrueggen presented. Parks received a grant, in cooperation with Gonzaga University, through Washington State Department of Ecology. The grant is for up to \$460,000 in electric equipment and infrastructure improvements. This is all to reduce the use of diesel equipment in City Parks. All purchases will be made through state contracts. Some equipment charging infrastructure will be included in the grant and no City funds will be used for the equipment purchase. It is estimated that about \$440,000 will be spent on new equipment and about \$12,000 will be spent on electrical upgrades. Initially, part of the equipment expenses will come out of the Parks budget, but in 90 days, Parks will be reimbursed.

Discussion items:

1. None

Standing report items:

1. [March Financials](#) – Jason Conley presented the March 2025 Financials.

- a) Naturals Resources – Revenues are \$24,250 less than the previous year, with expenditures at \$32,411 greater than the previous year.
- b) Riverfront – Revenues are \$135,022 greater than last year, with expenditures at \$40,891 less than last year.
- c) Recreation – Revenues are \$35,276 greater than last year, with expenditures at \$40,906 greater than last year.
- d) Park Ops – Revenues are \$26,803 less than last year, with expenditures at \$14,329 greater than last year.
- e) Parks Fund 1400 – Revenues are about \$203,787 greater than last year, with expenditures about \$652,419 greater than last year.
- f) Golf – Total operating revenues are about \$17,831 greater than last year, with total expenditures at about \$81,674 greater than last year.
- g) Facility Improvement Fee – YTD revenues are 65,383, with an Ending Fund Balance of about \$2.5 million. A payment of \$309,548 will be made on 6/1/25.
- h) Capital Fund 1950 – A spreadsheet was presented, which provided information on various Capital Projects.

Adjournment: The meeting adjourned at 3:34 p.m.

The next regularly scheduled meeting is 3 p.m. May 6, 2025, at the Finch Woodland Center-Ponderosa Room and via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee			Committee meeting date: April 8, 2025
Requester	Al Vorderbrueggen			Phone number: X5464
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action			
Type of contract/agreement	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other			
City Clerks file (OPR or policy #)				
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goal K, Objective 5 Sustain	Master Plan Priority Tier: First (pg. 171-175)		
Item title: (Use exact language noted on the agenda)	Equipment purchases via the Department of Ecology Air Quality Grant - not to exceed \$460,000.			
Begin/end dates	Begins: 04/16/2025	Ends: 09/30/2025	<input type="checkbox"/> 06/01/2525	
Background/history: In cooperation with Gonzaga University, the city of Spokane has received a fully-reimbursable Air Quality Grant from the State of Washington Dept. of Ecology for up to \$460,000 for electric turf equipment to replace high-emission diesel equipment. All purchases will be made through state contracts. The equipment some charging infrastructure will be included in the grant. In the end, no city funds will be used for the equipment purchase.				
Motion wording: Motion to approve the purchase of up to \$460,000 in electric turf equipment to be fully reimbursed by the State of Washington Dept. of Ecology Grant.				
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____				
Distribution: Parks – Accounting Parks – Sarah Deatrich Requester: Al Vorderbrueggen Grant Management Department/Name: _____ <div style="float: right; text-align: right;"> Larry Marsh - lmarsh@spokanecity.org Rich Lentz - rlentz@spokanecity.org </div>				
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____ Expense \$460,000 1400-95364-94760-56401 Revenue \$460,000 1400-95364-99999-33431				
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <input checked="" type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Business license Expiration date: _____ <input type="checkbox"/> Insurance Certificate				

Park Operations & Natural Resources



Finance Committee Presentation

April 8, 2025

AIR QUALITY GRANT

- In Cooperation with Gonzaga University through Washington State Department of Ecology
- Received a grant for up to \$460,000 in electric equipment and infrastructure improvements



AIR QUALITY GRANT

- All purchases will be made through state contracts.
- The equipment some charging infrastructure will be included in the grant.
- In the end, no city funds will be used for the equipment purchase.

FEATURES

Zero Compromise Power and Performance

- The zero-emission e3200 shares the same rugged chassis, commercial-grade mowing deck, and operator comfort with our popular diesel-powered platform.

Powerful HyperCell® Batteries

- Toro's proprietary, patent-pending lithium-ion technology incorporates a smart battery management system for consistent performance and is optimized for long life you can count on, season after season.

Strong, Quiet Type

- The Groundsmaster e3200 not only eliminates operating emissions for a cleaner environment, but also engine noise. The e3200 operates significantly quieter for stealthy operation in noise sensitive applications and during early morning operation.



AIR QUALITY GRANT

ECY-DOE Air Quality Grant - 2025 Parks Equipment List

ESTIMATED NEW PURCHASE				REPLACED UNIT				
Manufacturer	Model	Description	Cost	Location	Unit #	Model	Engine	Gall/Yr
Mean Green**	EVO96R440	96" Wide Area	\$ -	Manito	M-H701	2017 Jacobsen R311	65hp Diesel	294
Mean Green**	EVO96R440	96" Wide Area	\$ -	SE Complex	Y-Q901	2009 Toro GM4700D	55hp Diesel	1190
Mean Green**	EVO74R350	74" Rear Discharge	\$ -	Finch	F-HA103	2011 Kubota F3080	30hp Diesel	286
Mean Green**	EVO74R350	74" Rear Discharge	\$ -	Manito	O-M113	2011 Kubota F3080	30hp Diesel	440
Mean Green**	EVO74R350	74" Rear Discharge	\$ -	Operations	O-M501	2015 Kubota F3990	39hp Diesel	648
Mean Green**	EVO74R350	74" Rear Discharge	\$ 276,443	Manito	O-M502	2015 Kubota F3990	39hp Diesel	740
Toro**	E3200	60" Front Deck	\$ -	Operations	Y-Q42	2000 Toro RM6550D	44hp Diesel	600
Toro**	E3200	60" Front Deck	\$ -	Operations	Y-C281	2008 Toro GM4000	55hp Diesel	480
Toro**	GTX Elect	Med Duty UTV	\$ -	Finch	O-M713	2017 Jacobsen HR600	65hp Diesel	221
Toro**	GTX Elect	Med Duty UTV	\$ 169,936	ROW	Y-HA009	2000 Kubota F3060	30hp Diesel	275
Contractor ^	Charging	Infrastructure Upgrade	\$ 2,750	Operations	9750			
Contractor ^	Charging	Infrastructure Upgrade	\$ 2,750	SE Complex				
Contractor ^	Charging	Infrastructure Upgrade	\$ 2,750	Finch				
Contractor ^	Charging	Infrastructure Upgrade	\$ 2,750	Manito				
Contractor ^	Charging	Infrastructure Upgrade	\$ 2,621	ROW				
TOTAL			\$460,000	TOTAL				5173
GRANT			\$460,000					

** All new units are quoted with portable charging unit, freight/delivery to Spokane and local tax

^ Avista Utilities and Contractor installed Electrical infrastructure upgrades for charging stations



AIR QUALITY GRANT

- QUESTIONS?

ECY-DOE Air Quality Grant - 2025

Parks Equipment List

ESTIMATED NEW PURCHASE				REPLACED UNIT				
Manufacturer	Model	Description	Cost	Location	Unit #	Model	Engine	Gall/Yr
Mean Grean**	EVO96R440	96" Wide Area	\$ -	Manito	M-H701	2017 Jacobsen R311	65hp Diesel	294
Mean Grean**	EVO96R440	96" Wide Area	\$ -	SE Complex	Y-Q901	2009 Toro GM4700D	55hp Diesel	1190
Mean Grean**	EVO74R350	74" Rear Discharge	\$ -	Finch	F-HA103	2011 Kubota F3080	30hp Diesel	286
Mean Grean**	EVO74R350	74" Rear Discharge	\$ -	Manito	O-M113	2011 Kubota F3080	30hp Diesel	440
Mean Grean**	EVO74R350	74" Rear Discharge	\$ -	Operations	O-M501	2015 Kubota F3990	39hp Diesel	648
Mean Grean**	EVO74R350	74" Rear Discharge	\$ 276,443	Manito	O-M502	2015 Kubota F3990	39hp Diesel	740
Toro**	E3200	60" Front Deck	\$ -	Operations	Y-Q42	2000 Toro RM6550D	44hp Diesel	600
Toro**	E3200	60" Front Deck	\$ -	Operations	Y-C281	2008 Toro GM4000	55hp Diesel	480
Toro**	GTX Elect	Med Duty UTV	\$ -	Finch	O-M713	2017 Jacobsen HR600	65hp Diesel	221
Toro**	GTX Elect	Med Duty UTV	\$ 169,936	ROW	Y-HA009	2000 Kubota F3060	30hp Diesel	275
Contractor ^	Charging Infrastructure Upgrade		\$ 2,750	Operations	9750			
Contractor ^	Charging Infrastructure Upgrade		\$ 2,750	SE Complex				
Contractor ^	Charging Infrastructure Upgrade		\$ 2,750	Finch				
Contractor ^	Charging Infrastructure Upgrade		\$ 2,750	Manito				
Contractor ^	Charging Infrastructure Upgrade		\$ 2,621	ROW				
TOTAL			\$460,000	TOTAL				
GRANT			\$460,000	5173				

** All new units are quoted with portable charging unit, freight/delivery to Spokane and local tax

^ Avista Utilities and Contractor installed Electrical infrastructure upgrades for charging stations



*March '25
Financials*

Natural Resources - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 76,580	\$ 2,505	\$ 759	\$ (1,746)	\$ 29,670	\$ 5,420	\$ (24,250)	32.60%	6.61%	-25.99%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 148,000	\$ 76,580	\$ 2,505	\$ 759	\$ (1,746)	\$ 95,670	\$ 71,420	\$ (24,250)	60.94%	48.26%	-12.68%
Expenditures											
Salaries and Wages	\$ 729,322	\$ 603,862	\$ 45,683	\$ 47,530	\$ (1,847)	\$ 123,879	\$ 125,460	\$ (1,581)	19.14%	17.20%	-1.94%
Temp/Seasonal	\$ 88,582	\$ 78,080		\$ 2,898	\$ (2,898)		\$ 10,502	\$ (10,502)		11.86%	11.86%
Personnel Benefits	\$ 292,943	\$ 243,076	\$ 17,404	\$ 17,617	\$ (213)	\$ 49,781	\$ 49,867	\$ (86)	20.18%	17.02%	-3.15%
Supplies	\$ 35,600	\$ 26,086	\$ 1,771	\$ 4,340	\$ (2,569)	\$ 6,145	\$ 9,514	\$ (3,369)	17.26%	26.72%	9.46%
Services and Charges	\$ 139,800	\$ 113,424	\$ 8,021	\$ 7,018	\$ 1,003	\$ 17,336	\$ 26,376	\$ (9,040)	7.80%	18.87%	11.06%
Interfund Payments	\$ 34,090	\$ 23,084	\$ 862	\$ 7,435	\$ (6,573)	\$ 3,172	\$ 11,006	\$ (7,834)	13.79%	32.28%	18.49%
Subtotal Op. Expense	\$ 1,320,337	\$ 1,087,613	\$ 73,741	\$ 86,838	\$ (13,097)	\$ 200,313	\$ 232,724	\$ (32,411)	15.89%	17.63%	1.73%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,320,337	\$ 1,087,613	\$ 73,741	\$ 86,838	\$ (13,097)	\$ 200,313	\$ 232,724	\$ (32,411)	15.89%	17.63%	1.73%
Net Gain/(Loss)	\$ (1,172,337)		\$ (71,236)	\$ (86,079)	\$ (14,843)	\$ (104,643)	\$ (161,305)	\$ (56,662)			

Riverfront Park - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 4,148,071	\$ 153,905	\$ 207,611	\$ 53,706	\$ 385,907	\$ 520,929	\$ 135,022	9.24%	11.16%	1.92%
Total Revenue	\$ 4,669,000	\$ 4,148,071	\$ 153,905	\$ 207,611	\$ 53,706	\$ 385,907	\$ 520,929	\$ 135,022	9.24%	11.16%	1.92%
Expenditures											
Salaries and Wages	\$ 1,782,678	\$ 1,501,180	\$ 119,469	\$ 107,483	\$ 11,986	\$ 307,121	\$ 281,498	\$ 25,623	18.47%	15.79%	-2.68%
Temp/Seasonal	\$ 862,562	\$ 668,329	\$ 64,696	\$ 66,648	\$ (1,952)	\$ 195,209	\$ 194,233	\$ 976	20.63%	22.52%	1.89%
Personnel Benefits	\$ 725,483	\$ 591,158	\$ 52,930	\$ 49,544	\$ 3,386	\$ 144,792	\$ 134,325	\$ 10,467	20.05%	18.52%	-1.54%
Supplies	\$ 552,000	\$ 507,772	\$ 28,263	\$ 23,880	\$ 4,383	\$ 73,238	\$ 44,228	\$ 29,010	12.00%	8.01%	-3.98%
Services and Charges	\$ 1,586,725	\$ 1,305,984	\$ 166,021	\$ 86,190	\$ 79,831	\$ 256,576	\$ 280,741	\$ (24,165)	19.72%	17.69%	-2.02%
Interfund Payments	\$ 6,120	\$ 5,100		\$ 510	\$ (510)		\$ 1,020	\$ (1,020)		16.7%	16.67%
Subtotal Op. Expense	\$ 5,515,568	\$ 4,579,523	\$ 431,379	\$ 334,254	\$ 97,125	\$ 976,936	\$ 936,045	\$ 40,891	18.63%	16.97%	-1.66%
Transfers Out	\$ 280,073	\$ 280,073			\$ -			\$ -			
Total Expenditures	\$ 5,795,641	\$ 4,859,596	\$ 431,379	\$ 334,254	\$ 97,125	\$ 976,936	\$ 936,045	\$ 40,891	17.67%	16.15%	-1.52%
Net Gain/(Loss)	\$ (1,126,641)		\$ (277,474)	\$ (126,644)	\$ 150,830	\$ (591,029)	\$ (415,116)	\$ 175,913			

Recreation - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 1,627,537	\$ 54,889	\$ 66,544	\$ 11,655	\$ 211,618	\$ 246,894	\$ 35,276	12.51%	13.17%	0.66%
Total Revenue	\$ 1,874,431	\$ 1,627,537	\$ 54,889	\$ 66,544	\$ 11,655	\$ 211,618	\$ 246,894	\$ 35,276	12.51%	13.17%	0.66%
Expenditures											
Salaries and Wages	\$ 831,171	\$ 669,698	\$ 55,548	\$ 60,089	\$ (4,541)	\$ 157,605	\$ 161,473	\$ (3,868)	19.48%	19.43%	-0.05%
Temp/Seasonal	\$ 1,209,095	\$ 1,128,978	\$ 31,891	\$ 45,337	\$ (13,446)	\$ 62,709	\$ 80,117	\$ (17,408)	4.87%	6.63%	1.76%
Personnel Benefits	\$ 386,754	\$ 312,112	\$ 25,372	\$ 27,791	\$ (2,419)	\$ 71,205	\$ 74,642	\$ (3,437)	18.23%	19.30%	1.07%
Supplies	\$ 322,620	\$ 258,612	\$ 24,727	\$ 21,732	\$ 2,995	\$ 70,591	\$ 64,008	\$ 6,583	22.79%	19.84%	-2.95%
Services and Charges	\$ 1,503,353	\$ 1,298,099	\$ 85,854	\$ 105,348	\$ (19,494)	\$ 182,607	\$ 205,254	\$ (22,647)	13.75%	13.65%	-0.10%
Interfund Payments	\$ 16,950	\$ 11,097		\$ 5,724	\$ (5,724)	\$ 5,724	\$ 5,853	\$ (129)	33.8%	34.5%	0.76%
Subtotal Op. Expense	\$ 4,269,943	\$ 3,678,596	\$ 223,392	\$ 266,020	\$ (42,628)	\$ 550,441	\$ 591,347	\$ (40,906)	13.29%	13.85%	0.56%
Transfers Out	127,568	127,568	-	-	\$ -	-		\$ -			
Total Expenditures	\$ 4,397,511	\$ 3,806,164	\$ 223,392	\$ 266,020	\$ (42,628)	\$ 550,441	\$ 591,347	\$ (40,906)	12.89%	13.45%	0.55%
Net Gain/(Loss)	\$ (2,523,080)		\$ (168,503)	\$ (199,476)	\$ (30,973)	\$ (338,823)	\$ (344,453)	\$ (5,630)			

Facility Usage Fees Collected YTD:	\$2,965
------------------------------------	---------

Park Operations - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 211,042	\$ 11,081	\$ 14,254	\$ 3,173	\$ 36,191	\$ 9,388	\$ (26,803)	18.06%	4.26%	-13.80%
Total Revenue	\$ 220,430	\$ 211,042	\$ 11,081	\$ 14,254	\$ 3,173	\$ 36,191	\$ 9,388	\$ (26,803)	18.06%	4.26%	-13.80%
Expenditures											
Salaries and Wages	\$ 2,521,488	\$ 2,052,889	\$ 176,159	\$ 175,478	\$ 681	\$ 462,612	\$ 468,599	\$ (5,987)	20.37%	18.58%	-1.78%
Temp/Seasonal	\$ 810,210	\$ 797,311	\$ -	\$ 4,185	\$ (4,185)	\$ 558	\$ 12,899	\$ (12,341)	0.06%	1.59%	1.53%
Personnel Benefits	\$ 974,410	\$ 781,092	\$ 63,474	\$ 67,414	\$ (3,940)	\$ 184,705	\$ 193,318	\$ (8,613)	19.64%	19.84%	0.20%
Supplies	\$ 165,830	\$ 126,159	\$ 13,390	\$ 21,663	\$ (8,273)	\$ 52,581	\$ 39,671	\$ 12,910	27.56%	23.92%	-3.64%
Services and Charges	\$ 1,257,734	\$ 1,067,048	\$ 77,082	\$ 63,563	\$ 13,519	\$ 190,389	\$ 190,686	\$ (297)	16.20%	15.16%	-1.04%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,729,672	\$ 4,824,499	\$ 330,105	\$ 332,303	\$ (2,198)	\$ 890,845	\$ 905,174	\$ (14,328)	16.15%	15.80%	-0.35%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -			
Total Expenditures	\$ 5,729,672	\$ 4,824,499	\$ 330,105	\$ 332,303	\$ (2,198)	\$ 890,845	\$ 905,174	\$ (14,329)	16.15%	15.80%	-0.35%
Net Gain/(Loss)	\$ (5,509,242)		\$ (319,024)	\$ (318,049)	\$ 975	\$ (854,654)	\$ (895,785)	\$ (41,131)			

Administration - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 167,350	\$ 10,042	\$ 517,638	\$ 507,596	\$ 601,644	\$ 608,017	\$ 6,374	97.41%	78.42%	-19.00%
Operating Transfers	\$ 19,090,885	\$ 14,700,529	\$ 1,443,900	\$ 1,609,797	\$ 165,897	\$ 4,331,700	\$ 4,390,356	\$ 58,656	23.08%	23.00%	-0.08%
Total Revenue	\$ 19,866,252	\$ 14,867,879	\$ 1,453,942	\$ 2,127,435	\$ 673,493	\$ 4,933,344	\$ 4,998,373	\$ 65,029	25.44%	25.16%	-0.28%
Expenditures											
Salaries and Wages	\$ 2,873,190	\$ 2,314,704	\$ 196,277	\$ 213,753	\$ (17,476)	\$ 539,594	\$ 558,486	\$ (18,892)	20.17%	19.44%	-0.74%
Temp/Seasonal	\$ 94,558	\$ 78,509	\$ 2,389	\$ 5,329	\$ (2,940)	\$ 7,502	\$ 16,049	\$ (8,547)	10.62%	16.97%	6.35%
Personnel Benefits	\$ 939,329	\$ 742,931	\$ 66,560	\$ 71,153	\$ (4,593)	\$ 190,840	\$ 196,398	\$ (5,558)	22.72%	20.91%	-1.81%
Supplies	\$ 217,500	\$ 214,498	\$ 7,755	\$ 959	\$ 6,796	\$ 8,931	\$ 3,002	\$ 5,929	2.13%	1.38%	-0.75%
Services and Charges	\$ 1,178,870	\$ 886,720	\$ 74,294	\$ 73,357	\$ 937	\$ 256,941	\$ 292,150	\$ (35,209)	25.83%	24.78%	-1.05%
Interfund Services	\$ 2,724,981	\$ 2,317,248	\$ 75,999	\$ 84,420	\$ (8,421)	\$ 189,673	\$ 407,733	\$ (218,060)	7.62%	14.96%	7.34%
Subtotal Op. Expense	\$ 8,028,428	\$ 6,554,610	\$ 423,274	\$ 448,971	\$ (25,697)	\$ 1,193,481	\$ 1,473,818	\$ (280,337)	15.94%	18.36%	2.42%
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 973,805		\$ 500,000	\$ (500,000)	\$ 200,000	\$ 500,000	\$ (300,000)	12.45%	33.93%	21.47%
Total Expenditures	\$ 9,502,233	\$ 7,528,415	\$ 423,274	\$ 948,971	\$ (525,697)	\$ 1,393,481	\$ 1,973,818	\$ (580,337)	15.32%	20.77%	5.45%
Net Gain/(Loss)	\$ 10,364,019		\$ 1,030,668	\$ 1,178,465	\$ 147,797	\$ 3,539,863	\$ 3,024,555	\$ (515,308)			

Parks Fund - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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
Operating Revenue											
Program Revenue	\$ 7,644,228	\$ 6,205,972	\$ 242,185	\$ 816,056	\$ 573,871	\$ 1,224,794	\$ 1,438,256	\$ 213,462	18.04%	18.81%	0.77%
Operating Transfers	\$ 19,090,885	\$ 14,634,529	\$ 1,443,900	\$ 1,609,796	\$ 165,896	\$ 4,466,031	\$ 4,456,356	\$ (9,675)	23.71%	23.34%	-0.37%
Total Operating Revenue	\$ 26,735,113	\$ 20,840,501	\$ 1,686,085	\$ 2,425,852	\$ 739,767	\$ 5,690,825	\$ 5,894,612	\$ 203,787	22.2%	22.0%	-0.16%
Operating Expenses											
Salaries and Wages	\$ 8,737,851	\$ 7,142,334	\$ 593,185	\$ 604,333	\$ (11,148)	\$ 1,590,811	\$ 1,595,517	\$ (4,706)	19.40%	18.26%	-1.14%
Temp/Seasonal	\$ 3,065,007	\$ 2,751,207	\$ 98,925	\$ 124,396	\$ (25,471)	\$ 266,008	\$ 313,800	\$ (47,792)	8.23%	10.24%	2.01%
Personnel Benefits	\$ 3,318,916	\$ 2,670,365	\$ 225,740	\$ 233,519	\$ (7,779)	\$ 641,326	\$ 648,551	\$ (7,225)	20.43%	19.54%	-0.89%
Supplies	\$ 1,293,550	\$ 1,127,046	\$ 75,987	\$ 83,262	\$ (7,275)	\$ 211,791	\$ 166,504	\$ 45,287	13.53%	12.87%	-0.66%
Services and Charges	\$ 5,656,482	\$ 4,625,570	\$ 417,691	\$ 343,991	\$ 73,700	\$ 919,970	\$ 1,030,912	\$ (110,942)	18.29%	18.23%	-0.06%
Interfund Payments	\$ 2,781,861	\$ 2,356,249	\$ 76,860	\$ 98,089	\$ (21,229)	\$ 198,569	\$ 425,612	\$ (227,043)	7.85%	15.30%	7.45%
Total Operating Expenses	\$ 24,853,667	\$ 20,672,773	\$ 1,488,388	\$ 1,487,590	\$ 798	\$ 3,828,475	\$ 4,180,894	\$ (352,419)	16.16%	16.82%	0.67%
Net Operating Income (Loss)	\$ 1,881,446	\$ 167,728	\$ 197,697	\$ 938,262	\$ 740,565	\$ 1,862,350	\$ 1,713,718	\$ (148,632)	96.55%	91.09%	-5.47%
Other Financial Activity											
Capital Outlay	\$ 1,170,011	\$ 670,011		\$ 500,000	\$ (500,000)	\$ 200,000	\$ 500,000	\$ (300,000)	14.95%		
Transfers Out	\$ 461,435	\$ 461,435	\$ -					\$ -			
Budget Reserve	\$ 250,000	\$ 250,000									
Total Other Activity	\$ 1,881,446	\$ 1,381,446	\$ -	\$ 500,000	\$ (500,000)	\$ 200,000	\$ 500,000	\$ (300,000)	10.37%	26.58%	16.21%
Total Expenditures	\$ 26,735,113	\$ 22,054,219	\$ 1,488,388	\$ 1,987,590	\$ (499,202)	\$ 4,028,475	\$ 4,680,894	\$ (652,419)	15.72%	17.51%	1.79%
Net Gain/(Loss)	\$ -		\$ 197,697	\$ 438,262	\$ 240,565	\$ 1,662,350	\$ 1,213,718	\$ (448,632)			

Beginning Fund Balance		\$ 4,099,917
5% Reserve Requirement		\$ (1,386,756)
Revenue Stabilization Reserve		\$ (400,000)
Reserve for Special Projects		\$ (354,206)
Reserve for USDA Grant Liability		\$ (200,000)
Beginning Reserves		\$ 1,758,955
YTD Net Revenue (Expense)		\$ 1,213,718
Ending Fund Balance		\$ 2,972,672

*Updated 2/27/25

Golf Fund - March 2025



	Adopted Budget 2025	2025 Remaining Budget Balance	2024 March Actual	2025 March 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	\$ 5,298,793	\$ 498,284	\$ 578,304	\$ 80,020	\$ 528,659	\$ 631,488	\$ 102,829			
Pre-Sale Revenue					\$ -	216,362	125,204	\$ (91,158)			
Facility Improvement Fee	\$ -		\$ (53,513)	\$ (55,037)	\$ (1,524)	\$ (71,543)	\$ (65,383)	\$ 6,160			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 5,930,281	\$ (5,238,972)	\$ 444,770	\$ 523,267	\$ 78,496	\$ 673,478	\$ 691,309	\$ 17,831	12.53%	11.66%	-0.87%
Expenditures											
Salaries and Wages	\$ 1,263,109	\$ 900,557	\$ 87,644	\$ 81,759	\$ 5,885	\$ 243,497	\$ 227,267	\$ 16,230	21.59%	17.99%	-3.60%
Temp/Seasonal	\$ 722,232	\$ 644,936	\$ 2,999	\$ 6,826	\$ (3,827)	\$ 2,999	\$ 6,826	\$ (3,828)	0.46%	0.95%	0.49%
Personnel Benefits	\$ 503,997	\$ 372,373	\$ 30,844	\$ 33,948	\$ (3,105)	\$ 98,600	\$ 94,750	\$ 3,850	21.11%	18.80%	-2.31%
Supplies	\$ 561,900	\$ 491,143	\$ 10,636	\$ 31,683	\$ (21,047)	\$ 16,583	\$ 40,757	\$ (24,174)	3.12%	7.25%	4.14%
Services and Charges	\$ 1,471,356	\$ 1,355,011	\$ 234,135	\$ 273,076	\$ (38,941)	\$ 112,157	\$ 80,745	\$ 31,411	7.81%	5.49%	-2.32%
Interfund Payments	\$ 356,409	\$ 184,170	\$ 8,272	\$ 7,728	\$ 544	\$ 17,949	\$ 52,838	\$ (34,890)	7.57%	14.83%	7.25%
Subtotal Op. Expense	\$ 4,879,003	\$ 4,375,818	\$ 374,529	\$ 435,021	\$ (60,491)	\$ 491,784	\$ 503,185	\$ (11,400)	11.05%	10.31%	-0.73%
Capital Outlay	\$ 1,000,000	\$ 922,969		\$ 27,505	\$ (27,505)	\$ 6,758	\$ 77,031	\$ (70,273)	0.95%	7.70%	6.76%
Transfers Out		\$ -									
Total Expenditures	\$ 5,879,003	\$ 5,298,787	\$ 374,529	\$ 462,526	\$ (87,996)	\$ 498,542	\$ 580,216	\$ 81,674	9.65%	9.87%	0.22%
Net Gain/(Loss)	\$ 51,278		\$ 70,241	\$ 60,741	\$ (9,500)	\$ 174,936	\$ 111,093	\$ (63,842)			

* 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	\$ 111,093	
YTD Available Cash	\$ (427,541)	

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

Facility Improvement Fee - March 2025



	2024 March Actual	2025 March Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 Monthly Difference
Revenue	\$ 53,513	\$ 55,037	\$ 1,524	\$ 71,543	\$ 65,383	\$ (6,160)
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Facility Improvement Fee - Fund Balance


Beginning Fund Balance	\$ 2,471,131
YTD Revenues	\$ 65,383
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 2,536,514

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 - March 31, 2025

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 48,502	\$ 18,591	\$ -	\$ 67,094		\$ 67,094
Designated	Capital and Other Designated Reserves	\$ 755,585	\$ -	\$ 5,445	\$ 750,140	\$ 7,735	\$ 742,405
	CIP Projects	\$ 2,853,118	\$ 1,646,159	\$ 96,475	\$ 4,402,802	\$ 2,501,939	\$ 1,900,864
Restricted	Reserved for Property Donations	\$ 20,122			\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	Cowley Park	\$ 160,979	\$ 3,939		\$ 164,918		\$ 164,918
Total		\$ 4,008,436	\$ 1,668,689	\$ 101,919	\$ 5,575,206	\$ 2,509,673	\$ 3,065,532

Capital and Other Reserves

January 1, 2025 - March 31, 2025

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 393,278	\$ -	\$ -	\$ 393,278		\$ 393,278
Capital Equipment Maintenance		\$ 213,847	\$ -	\$ -	\$ 213,847	\$ 7,735	\$ 206,112
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
Merkel Turf Replacement		\$ -			\$ -		\$ -
"Coca-Cola" Reserve							
	Riverfront Park	\$ 37,240	\$ -	\$ -	\$ 37,240		\$ 37,240
	Golf	\$ 7,355	\$ -	\$ 5,445	\$ 1,911		\$ 1,911
	Aquatics	\$ 8,354	\$ -	\$ -	\$ 8,354		\$ 8,354
Total		\$ 755,585	\$ -	\$ 5,445	\$ 750,140	\$ 7,735	\$ 742,405



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	\$ 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	\$ 100,807	\$ (100,807)	\$ -	\$ -	\$ -	\$ -	\$ -
Make Beacon Hill Public, Phase 2, County	\$ 473,218	\$ 665,483	\$ 1,138,701	\$ 345	\$ 2,270,412	\$ 2,270,757	\$ (1,132,056.07)
Public Works funded Water Conservation projects	\$ 985,367	\$ 250,000	\$ 1,235,367	\$ -	\$ -	\$ -	\$ 1,235,366.66
Don Kardong Bridge	\$ 149,886		\$ 149,886	\$ 14,500	\$ 5,000	\$ 19,500	\$ 130,385.50
City-Wide Dog Park	\$ 11,191	\$ 1,960	\$ 13,151	\$ -	\$ 13,151	\$ 13,151	\$ -
Corbin Park Sport Court	\$ 13,212	\$ (287)	\$ 12,925	\$ 12,925	\$ -	\$ 12,925	\$ 0.00
CDA Park Irrigation	\$ 2,373		\$ 2,373	\$ 1,538	\$ -	\$ 1,538	\$ 835.08
CDA Park Playground	\$ 1,746		\$ 1,746	\$ -	\$ -	\$ -	\$ 1,746.00
Underhill Park Sport Court Renovation	\$ 38,774	\$ 612	\$ 39,385	\$ -	\$ 39,385	\$ 39,385	\$ (0.00)
RFP Post St Parking Lot Renovation	\$ (3,565)	\$ 300,000	\$ 296,435	\$ -	\$ -	\$ -	\$ 296,434.76
Meadowglen Park Development	\$ 59,018	\$ 16,783	\$ 75,801	\$ 67,166	\$ 153,171	\$ 220,337	\$ (144,536.45)
Manito Bridge Railing	\$ 11,570		\$ 11,570	\$ -	\$ 11,570	\$ 11,570	\$ -
Dwight Merkel Field Study	\$ 2,475		\$ 2,475	\$ -	\$ 2,475	\$ 2,475	\$ -
6-year CIP Capital Projects	\$ 949,823	\$ 512,416	\$ 1,462,239	\$ -	\$ -	\$ -	\$ 1,462,238.97
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
Total	\$ 2,853,118	\$ 1,646,159	\$ 4,499,277	\$ 96,475	\$ 2,501,939	\$ 2,598,413	\$ 1,900,863.68