



**Spokane Park Board  
Finance Committee Minutes**  
3 p.m. Tuesday, September 9, 2025  
WebEx meeting  
Rich Lentz – Parks Finance/Budget Director

**Committee members**

X Bob Anderson – Chair  
X Greta Gilman (arrived at 3:09 pm)  
X Gerry Sperling (absent)

**Additional Park Board  
members**

**Guests**

**Parks staff**

Garrett Jones  
Jason Conley  
Rich Lentz  
Megan Kapaun  
Fianna Dickson  
Jon Moog  
Mark Poirier  
Al Vorderbrueggen  
Nick Hamad  
Jennifer Papich  
Jerry Stacy

**Summary**

- The Parks and Recreation 2026 Budget Discussion was presented by Rich Lentz
- The August Financials were presented by Rich Lentz, who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. October 7, 2025, at the Finch Woodland Center - Ponderosa Room and via WebEx.

## MINUTES

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

### Action items:

1. None

### Discussion items:

1. [Parks and Recreation 2026 Budget Discussion](#) – Rich Lentz presented.

a) Parks Fund 1400 – Total operating revenue for the modified 2026 budget is \$27,921,696, and total expenditures are \$28,156,529. Water Utility increase in 2026 is \$514,000. Contract Services increase in 2026 is \$152,540. Temp/Seasonal increase in 2026 is \$150,188. Supplies increase in 2026 is \$139,200. Rentals/Leases/Fleet increases in 2026 are \$95,500. Repairs/Maintenance increases in 2026 are \$95,000.

b) Golf Fund – (Greta Gilman joined the meeting at this time) Total revenue for the modified 2026 budget is \$6,814,631, and total expenditures are \$6,889,491. 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.

c) Parks Levy – Total operating revenues for the 2026 initial budget are \$9,575,850 and total expenditures are \$8,399,500. The year-end fund balance is projected at \$1,176,350. The following was also noted:

- 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.

**Standing report items:**

1. [August Financials](#) – Rich Lentz presented the August 2025 Financials.
  - a) Naturals Resources – Revenues are \$23,400 less than the previous year, with expenditures at \$71,469 greater than the previous year.
  - b) Riverfront – Revenues are \$658,597 greater than last year, with expenditures at \$149,540 greater than last year. (Greta Gilman was excused from the meeting at this time)
  - c) Recreation – Revenues are \$295,626 greater than last year, with expenditures at \$125,685 greater than last year.
  - d) Park Ops – Revenues are \$24,165 less than last year, with expenditures at \$32,543 greater than last year.
  - e) Parks Fund 1400 – Revenues are about \$1.1 million greater than last year, with expenditures at \$677,253 greater than last year.
  - f) Golf – Total operating revenues are \$148,647 greater than last year, with total expenditures at \$326,997 greater than last year.
  - g) Facility Improvement Fee – YTD revenues are \$733,777, with an Ending Fund Balance of about \$2.9 million.


**Adjournment:** The meeting adjourned at 3:37 p.m.

The next regularly scheduled meeting is 3 p.m. October 7, 2025, at the Finch Woodland Center - Ponderosa Room and via WebEx.



# Parks and Recreation 2026 Budget Discussion

## Parks Fund

	Adopted Budget 2025	Modified Budget 2026
<b>Operating Revenue</b>		
Program Revenue	\$ 7,644,228	\$ 7,936,200
Operating Transfers	\$ 19,090,885	\$ 19,985,496
<b>Total Operating Revenue</b>	<b>\$ 26,735,113</b>	<b>\$ 27,921,696</b>
<b>Operating Expenses</b>		
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
<b>Total Operating Expenses</b>	<b>\$ 24,853,667</b>	<b>\$ 26,807,974</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,881,446</b>	<b>\$ 1,113,722</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>\$ 28,156,529</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ (234,833)</b>

- 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
<b>Revenue</b>		
Program Revenue	\$ 5,930,281	\$ 6,814,631
Pre-Sale Revenue		
Facility Improvement Fee	\$ -	\$ -
Other Transfers-In	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 5,930,281</b>	<b>\$ 6,814,631</b>
<b>Expenditures</b>		
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
<b>Subtotal Op. Expense</b>	<b>\$ 4,879,003</b>	<b>\$ 5,889,491</b>
Capital Outlay	\$ 1,000,000	\$ 1,000,000
Transfers Out		
<b>Total Expenditures</b>	<b>\$ 5,879,003</b>	<b>\$ 6,889,491</b>
<b>Net Gain/(Loss)</b>	<b>\$ 51,278</b>	<b>\$ (74,860)</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 Discussion

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## 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>	
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>





# *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
<b>Revenue</b>											
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%	
<b>Total Revenue</b>	<b>\$ 148,000</b>	<b>\$ 54,295</b>	<b>\$ 4,351</b>	<b>\$ 7,498</b>	<b>\$ 3,147</b>	<b>\$ 117,105</b>	<b>\$ 93,705</b>	<b>\$ (23,400)</b>	<b>74.59%</b>	<b>63.31%</b>	<b>-11.27%</b>
<b>Expenditures</b>											
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%
<b>Subtotal Op. Expense</b>	<b>\$ 1,320,337</b>	<b>\$ 547,580</b>	<b>\$ 86,326</b>	<b>\$ 98,902</b>	<b>\$ (12,576)</b>	<b>\$ 701,288</b>	<b>\$ 772,757</b>	<b>\$ (71,469)</b>	<b>55.64%</b>	<b>58.53%</b>	<b>2.89%</b>
Transfers Out	\$ -	\$ -	\$ 2,338	\$ -	\$ 2,338	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,320,337</b>	<b>\$ 547,580</b>	<b>\$ 88,664</b>	<b>\$ 98,902</b>	<b>\$ (10,238)</b>	<b>\$ 701,288</b>	<b>\$ 772,757</b>	<b>\$ (71,469)</b>	<b>55.64%</b>	<b>58.53%</b>	<b>2.89%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,172,337)</b>		<b>\$ (84,313)</b>	<b>\$ (91,405)</b>	<b>\$ (7,092)</b>	<b>\$ (584,183)</b>	<b>\$ (679,052)</b>	<b>\$ (94,869)</b>			

## 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
<b>Revenue</b>											
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%
<b>Total Revenue</b>	<b>\$ 4,669,000</b>	<b>\$ 1,706,171</b>	<b>\$ 564,477</b>	<b>\$ 560,237</b>	<b>\$ (4,240)</b>	<b>2,304,232</b>	<b>\$ 2,962,829</b>	<b>\$ 658,597</b>	55.15%	63.46%	8.31%
<b>Expenditures</b>											
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%
<b>Subtotal Op. Expense</b>	<b>\$ 5,515,568</b>	<b>\$ 2,304,013</b>	<b>\$ 423,001</b>	<b>\$ 441,803</b>	<b>\$ (18,802)</b>	<b>\$ 3,062,017</b>	<b>\$ 3,211,555</b>	<b>\$ (149,538)</b>	58.40%	58.23%	-0.17%
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>\$ 2,443,676</b>	<b>\$ 423,001</b>	<b>\$ 441,803</b>	<b>\$ (18,802)</b>	<b>\$ 3,202,425</b>	<b>\$ 3,351,965</b>	<b>\$ (149,540)</b>	57.92%	57.84%	-0.09%
<b>Net Gain/(Loss)</b>	<b>\$ (1,126,641)</b>		<b>\$ 141,476</b>	<b>\$ 118,434</b>	<b>\$ (23,042)</b>	<b>\$ (898,193)</b>	<b>\$ (389,136)</b>	<b>\$ 509,057</b>			

## 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
<b>Revenue</b>											
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%
<b>Total Revenue</b>	<b>\$ 1,874,431</b>	<b>\$ 176,096</b>	<b>\$ 189,274</b>	<b>\$ 316,885</b>	<b>\$ 127,611</b>	<b>1,402,709</b>	<b>\$ 1,698,335</b>	<b>\$ 295,626</b>	<b>82.94%</b>	<b>90.61%</b>	<b>7.67%</b>
<b>Expenditures</b>											
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%
<b>Subtotal Op. Expense</b>	<b>\$ 4,269,943</b>	<b>\$ 1,056,771</b>	<b>\$ 705,322</b>	<b>\$ 690,158</b>	<b>\$ 15,165</b>	<b>3,087,487</b>	<b>\$ 3,213,172</b>	<b>\$ (125,685)</b>	<b>74.55%</b>	<b>75.25%</b>	<b>0.71%</b>
Transfers Out	127,568	-		127,568	\$ (127,568)	127,568	127,568	\$ -	100.0%	100.0%	
<b>Total Expenditures</b>	<b>\$ 4,397,511</b>	<b>\$ 1,056,771</b>	<b>\$ 705,322</b>	<b>\$ 817,726</b>	<b>\$ (112,404)</b>	<b>3,215,055</b>	<b>\$ 3,340,740</b>	<b>\$ (125,685)</b>	<b>75.31%</b>	<b>75.97%</b>	<b>0.66%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,523,080)</b>		<b>\$ (516,048)</b>	<b>\$ (500,841)</b>	<b>\$ 15,207</b>	<b>\$ (1,812,346)</b>	<b>\$ (1,642,405)</b>	<b>\$ 169,941</b>			

Facility Usage Fees Collected YTD:	\$40,231
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## Park Operations - August 2025



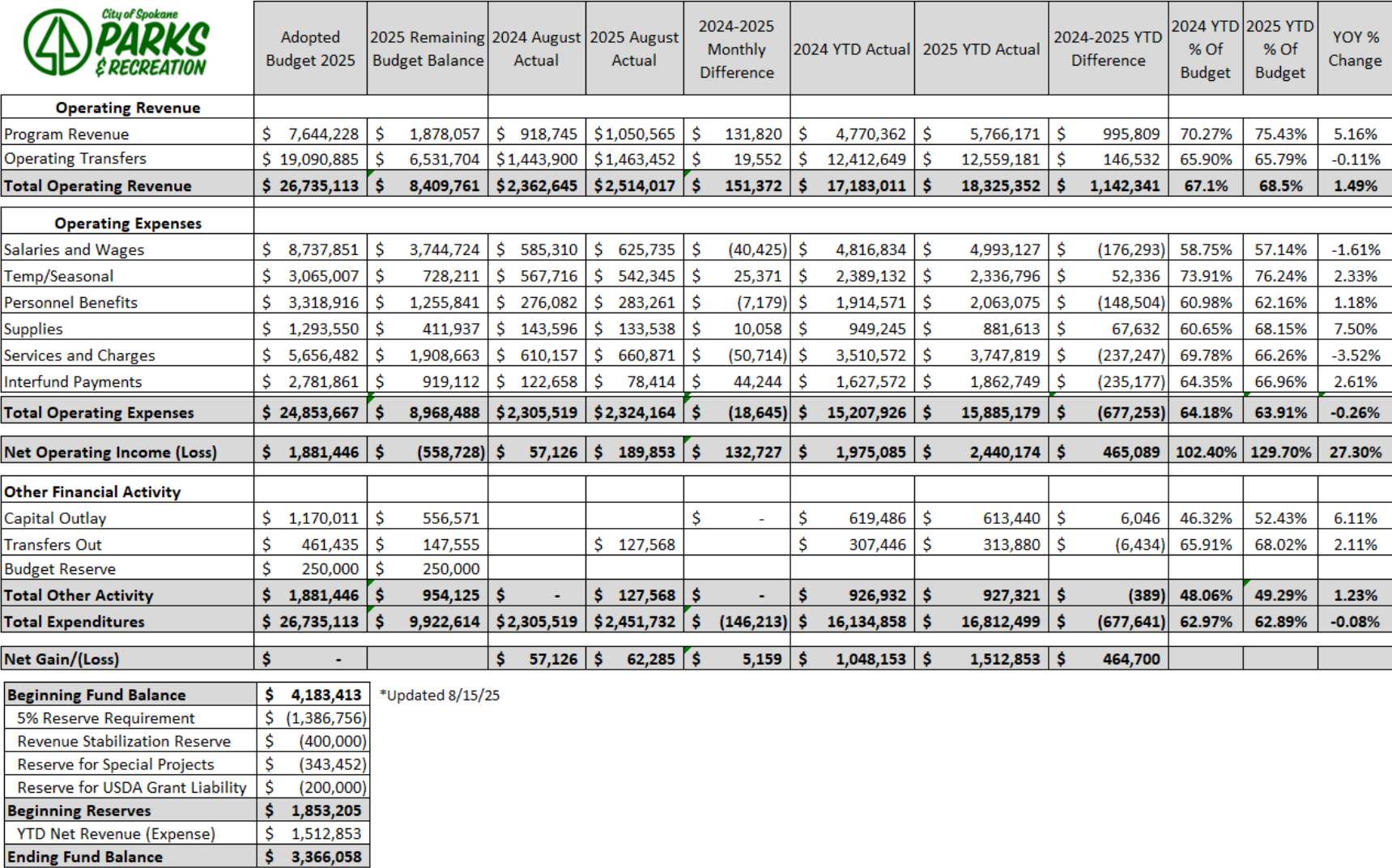
	Adopted Budget 2025	2025 Remaining Budget Balance	2024 August Actual	2025 August Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 220,430	\$ 46,083	\$ 32,802	\$ 35,416	\$ 2,614	\$ 198,512	\$ 174,347	\$ (24,165)	99.04%	79.09%	-19.95%
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ 46,083</b>	<b>\$ 32,802</b>	<b>\$ 35,416</b>	<b>\$ 2,614</b>	<b>198,512</b>	<b>\$ 174,347</b>	<b>\$ (24,165)</b>	<b>99.04%</b>	<b>79.09%</b>	<b>-19.95%</b>
<b>Expenditures</b>											
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	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,729,672</b>	<b>\$ 2,143,363</b>	<b>\$ 596,142</b>	<b>\$ 616,222</b>	<b>\$ (20,080)</b>	<b>\$ 3,545,198</b>	<b>\$ 3,586,309</b>	<b>\$ (41,111)</b>	<b>64.25%</b>	<b>62.59%</b>	<b>-1.66%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ 8,568		\$ 8,568			
<b>Total Expenditures</b>	<b>\$ 5,729,672</b>	<b>\$ 2,143,363</b>	<b>\$ 596,142</b>	<b>\$ 616,222</b>	<b>\$ (20,080)</b>	<b>\$ 3,553,766</b>	<b>\$ 3,586,309</b>	<b>\$ (32,543)</b>	<b>64.41%</b>	<b>62.59%</b>	<b>-1.82%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,509,242)</b>		<b>\$ (563,340)</b>	<b>\$ (580,806)</b>	<b>\$ (17,466)</b>	<b>\$ (3,355,254)</b>	<b>\$ (3,411,962)</b>	<b>\$ (56,708)</b>			

## 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
<b>Revenue</b>											
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%
<b>Total Revenue</b>	<b>\$19,866,252</b>	<b>\$ 6,751,766</b>	<b>\$1,473,845</b>	<b>\$ 1,464,213</b>	<b>\$ (9,632)</b>	<b>\$12,924,172</b>	<b>\$13,114,486</b>	<b>\$ 190,314</b>	<b>66.66%</b>	<b>66.01%</b>	<b>-0.65%</b>
<b>Expenditures</b>											
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%
<b>Subtotal Op. Expense</b>	<b>\$ 8,028,428</b>	<b>\$ 3,037,643</b>	<b>\$ 490,586</b>	<b>\$ 465,441</b>	<b>\$ 25,145</b>	<b>\$ 4,715,150</b>	<b>\$ 4,990,785</b>	<b>\$ (275,635)</b>	<b>62.97%</b>	<b>62.16%</b>	<b>-0.81%</b>
Transfers Out/Capital Outlay	\$ 1,473,805	\$ 927,902			\$ -	\$ 650,388	\$ 545,903	\$ 104,485	40.50%	37.04%	-3.46%
<b>Total Expenditures</b>	<b>\$ 9,502,233</b>	<b>\$ 3,965,545</b>	<b>\$ 490,586</b>	<b>\$ 465,441</b>	<b>\$ 25,145</b>	<b>\$ 5,365,538</b>	<b>\$ 5,536,688</b>	<b>\$ (171,150)</b>	<b>59.00%</b>	<b>58.27%</b>	<b>-0.74%</b>
<b>Net Gain/(Loss)</b>	<b>\$10,364,019</b>		<b>\$ 983,259</b>	<b>\$ 998,773</b>	<b>\$ 15,514</b>	<b>\$ 7,558,634</b>	<b>\$ 7,577,799</b>	<b>\$ 19,165</b>			

**Parks Fund - August 2025**



<b>Beginning Fund Balance</b>	<b>\$ 4,183,413</b>
5% Reserve Requirement	\$ (1,386,756)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (343,452)
Reserve for USDA Grant Liability	\$ (200,000)
<b>Beginning Reserves</b>	<b>\$ 1,853,205</b>
YTD Net Revenue (Expense)	\$ 1,512,853
<b>Ending Fund Balance</b>	<b>\$ 3,366,058</b>

## 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
<b>Revenue</b>											
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	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,930,281</b>	<b>\$ (905,658)</b>	<b>\$ 894,957</b>	<b>\$ 881,587</b>	<b>\$ (13,370)</b>	<b>\$ 4,875,977</b>	<b>\$ 5,024,623</b>	<b>\$ 148,647</b>	<b>90.73%</b>	<b>84.73%</b>	<b>-6.00%</b>
<b>Expenditures</b>											
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%
<b>Subtotal Op. Expense</b>	<b>\$ 4,879,003</b>	<b>\$ 1,816,863</b>	<b>\$ 451,045</b>	<b>\$ 532,383</b>	<b>\$ (81,338)</b>	<b>\$ 2,735,143</b>	<b>\$ 3,062,140</b>	<b>\$ (326,997)</b>	<b>61.44%</b>	<b>62.76%</b>	<b>1.32%</b>
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		\$ -									
<b>Total Expenditures</b>	<b>\$ 5,879,003</b>	<b>\$ 2,096,236</b>	<b>\$ 491,476</b>	<b>\$ 549,233</b>	<b>\$ (57,757)</b>	<b>\$ 3,247,054</b>	<b>\$ 3,782,767</b>	<b>\$ 535,712</b>	<b>62.85%</b>	<b>64.34%</b>	<b>1.49%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 51,278</b>		<b>\$ 403,481</b>	<b>\$ 332,354</b>	<b>\$ (71,127)</b>	<b>\$ 1,628,923</b>	<b>\$ 1,241,857</b>	<b>\$ (387,066)</b>			

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

Updated 3/4/25

\* 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
<b>Revenue</b>	\$ 133,100	\$ 139,273	\$ 6,173	\$ 705,516	\$ 733,777	\$ 28,261
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ (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	-
<b>Total</b>	<b>\$ 2,853,118</b>	<b>\$ 1,720,362</b>	<b>\$ 4,573,481</b>	<b>\$ 588,202</b>	<b>\$ 2,544,972</b>	<b>\$ 3,133,174</b>	<b>1,440,307</b>