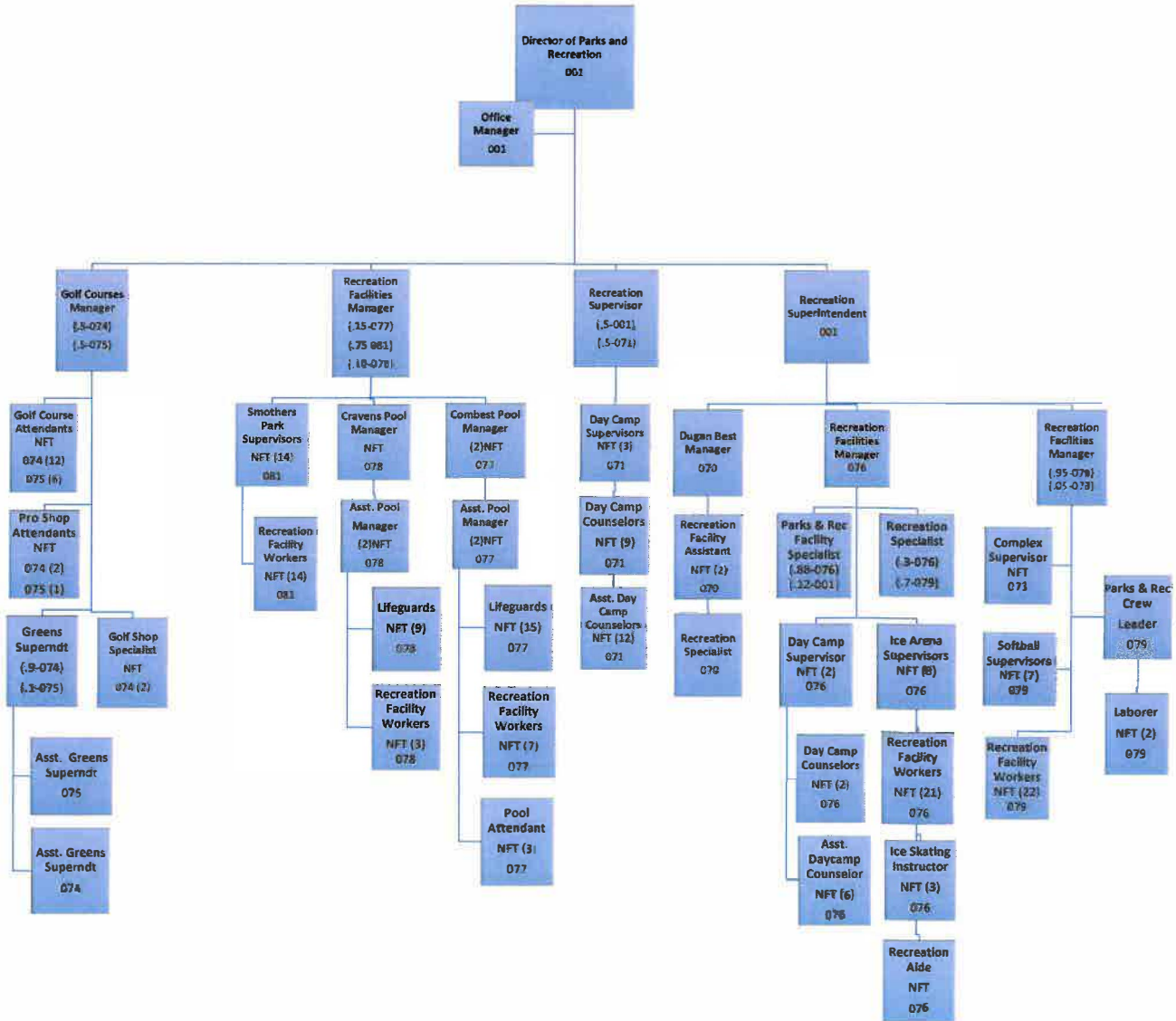


PARKS AND RECREATION

001.070 / 403.070



DIVISIONS	001	070	071	073	074	075	076	077	078	079	081	TOTAL
FT:	3.62	2	0.5	0.05	2.4	1.6	2.18	0.15	0.1	2.65	0.75	16
NFT:	0	2	24	1	16	7	43	29	15	31	28	196
TOTALS	3.62	4	24.5	1.05	18.4	8.6	45.18	29.15	15.1	33.65	28.75	212

Structure Subject to Change FY 24-25

2024-2025 Budget

Department: 070 Parks General Fund Summary

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 441,376	\$ 491,109	\$ 545,781	\$ 576,641	6%
50001.002	Salaries Non-Full Time	214,240	226,827	300,819	297,346	-1%
50001.003	Salaries Outside Agency	5,057	6,574	8,700	1,000	-89%
50001.004	Salaries Overtime	5,861	6,986	5,925	5,015	-15%
50010.001	Benefits Employees Retirement	117,094	129,532	130,743	122,600	-6%
50010.002	Benefits Unemployment	1,970	2,181	2,581	2,691	4%
50010.003	Benefits Clothing	1,626	2,744	2,167	2,220	2%
50010.004	Benefits Health Insurance	96,902	82,415	80,044	80,671	1%
50010.005	Benefits Life Insurance	2,022	2,207	2,620	2,754	5%
50010.006	Benefits Social Security Tax	47,807	52,890	65,808	67,244	2%
50010.007	Benefits Workers Compensation	19,591	17,485	15,035	17,784	18%
50010.008	Benefits Other Employee Expense	604	808	961	904	-6%
Total Personnel Services		954,149	1,021,756	1,161,184	1,176,870	1%
Maintenance						
50100.001	Mtc Buildings	462,500	460,033	567,535	621,286	9%
50100.008	Mtc Furniture & Fixtures	0	0	700	1,200	71%
50100.010	Mtc Grounds	1,443,698	1,466,919	1,481,855	1,540,482	4%
50100.015	Mtc Misc Repairs	2,571	1,685	3,235	3,750	16%
50100.017	Mtc Repairs Radio Equipment	892	609	1,274	609	-52%
50100.030	Mtc Vehicles & Equipment	74	1,473	220	829	277%
50100.032	Mtc Software	10,530	10,860	14,540	14,000	-4%
Total Maintenance		1,920,265	1,941,579	2,069,359	2,182,156	5%
Supplies						
50110.002	Supplies Cleaning	2,306	3,305	4,193	3,671	-12%
50110.003	Supplies Concessions	20,129	16,007	18,010	14,562	-19%
50110.005	Supplies Office	3,392	3,005	3,749	6,073	62%
50110.006	Supplies Merchandise	417	606	500	500	0%
50110.007	Supplies Technical	22,772	29,457	37,762	41,717	10%
50110.010	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	5,116	5,929	8,524	12,499	47%
50125	Non-Capitalized Equipment	21,838	37,240	15,196	11,706	-23%
50127	Postage	473	197	911	378	-59%
50131	Computer Equipment	4,678	5,481	3,200	8,600	169%
Total Supplies		83,221	103,326	94,145	101,806	8%
Utilities						
50140.001	Utilities OMU	160,757	121,718	145,301	162,000	11%
50140.002	Utilities Non-City	47,732	51,071	48,500	53,500	10%
50140.003	Utilities Communications	1,394	2,699	2,700	2,712	0%
50140.007	Utilities Sewer	0	40,374	52,599	65,800	25%
Total Utilities		209,883	215,862	249,100	284,012	14%

2024-2025 Budget

Department: 070 Parks General Fund Summary

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 18,484	\$ 19,133	\$ 24,323	\$ 31,905	31%
50222	Contractual Services	24,579	14,800	48,200	142,160	195%
50251	Insurance	29,018	31,941	33,390	38,273	15%
50290	Professional/Technical Services	34,012	81,245	90,153	34,194	-62%
50310	Safety Costs	874	1,467	2,306	2,881	25%
50323	Training Costs	2,378	3,177	5,035	6,190	23%
50325	Travel	490	667	1,637	1,428	-13%
50350	Bad Debt Expense	0	603	0	0	0%
50434	COVID-19 Expenses	1,000	0	0	0	0%
Total Other		110,836	153,033	205,044	257,031	25%
Capital						
51000.003	Capital Replacement Plan	687,280	677,602	702,021	964,993	37%
51000.005	Capital Equipment	0	24,557	0	0	0%
Total Capital		687,280	702,159	702,021	964,993	37%
Total Expense		\$ 3,965,634	\$ 4,137,715	\$ 4,480,853	\$ 4,966,868	11%

2024-2025 Budget

DEPARTMENT: 070 Parks

Division: 001 Administration

FUND: 001 General

Function

This department provides the overall administration and management of the Parks and Recreation Department. Services include management of 25 parks: Adkisson Greenbelt, Ben Hawes and Rudy Mines, Cap Gardner, Castlen Dog Park, Chautauqua, Dugan Best, English, Jack C. Fisher, Goose Egg, Heartland, James Mason, Joe Ford Nature, Kendall-Perkins, Legion, Moneta Sleet Jr., Moreland, Ninth Street, Old Germantown, Smothers, Southern, Thompson-Berry, Waymond Morris, Yewell-Heritage and York Parks; Moseley Square Cemetery; administration and operation of the Parks & Recreation Admin Center; administration of the respective funds associated with twelve additional recreational locations/facilities: Airport practice fields, Ben Hawes Golf Course, Combest Pool, Cravens Pool, Dugan Best Recreation Center, Edge Ice Center, Hillcrest Golf Course, KWC Tennis Courts, Owensboro Softball Complex, Owensboro Tennis Complex, Smothers and Travis Aubrey Skate Park; coordination of numerous programs and activities at said facilities; and operations of 84 sport courts and fields and numerous other park amenities.

2023-2024 Accomplishments

1. Replaced playgrounds at Moneta Sleet Jr. and Ben Hawes Parks.
2. Added an open-air shelter at Moneta Sleet Jr. Park.
3. Resurfaced Dugan Best Park Basketball court and added acrylic backboards and breakaway goals.
4. Worked with three Eagle Scouts to add amenities to our parks: Flag Retirement boxes at Smothers Park and the Parks and Recreation Administrative Center, covered seating area along the Adkisson Greenbelt near Yewell Heritage Park, and a gaga ball pit at Ben Hawes Park.
5. With assistance from Consultant Berry Dunn and the Parks Advisory Board, we completed a 10-year master plan for the parks system.

2024-2025 Goals & Objectives (G & O)

1. Replace the playgrounds at Moreland Park and York Park.
2. Construct a pickleball complex at Ben Hawes Park in partnership with the River City Pickleball Club.
3. Repurpose Dugan Best Tennis Courts.
4. Create an English Park Revitalization plan.
5. Develop and complete improvements to Thompson Berry Park and Soccer Complex.
6. Complete Rudy Mine Trails restoration work.

The Parks department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024	Estimated 2024-2025	Link to City's Strategic Goals
2,4,6	Number of participants in programs and events	131,998	180,506	213,750	222,300	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2,4,5 6,7	Number of recreation programs	160	161	162	164	Improve Transparency & Communication Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
2,5,6	Amount of sponsorship support	\$13,250	\$11,000	\$16,000	\$18,000	Strengthen & Enhance Neighborhoods Sustainable City Government

2024-2025 Budget

Department: 070 Parks

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 270,970	\$ 306,625	\$ 340,485	\$ 355,578	4%
50001.002	Salaries Non-Full Time	16,922	16,364	18,295	925	-95%
50001.003	Salaries Outside Agency	501	841	0	0	0%
50001.004	Salaries Overtime	1,971	1,380	1,400	1,400	0%
50010.001	Benefits Employees Retirement	71,416	79,723	79,796	70,360	-12%
50010.002	Benefits Unemployment	872	976	1,081	1,129	4%
50010.003	Benefits Clothing	465	1,049	560	560	0%
50010.004	Benefits Health Insurance	58,547	52,135	51,680	50,898	-2%
50010.005	Benefits Life Insurance	1,219	1,357	1,626	1,685	4%
50010.006	Benefits Social Security Tax	20,547	23,287	27,554	27,380	-1%
50010.007	Benefits Workers Compensation	7,023	6,726	5,489	6,458	18%
50010.008	Benefits Other Employee Expense	604	808	961	904	-6%
Total Personnel Services		451,056	491,270	528,927	517,277	-2%
Maintenance						
50100.001	Mtc Buildings	24,121	39,892	28,514	68,757	141%
50100.010	Mtc Grounds	3,872	3,963	4,377	4,322	-1%
50100.015	Mtc Misc Repairs	2,571	1,685	2,935	3,450	18%
50100.017	Mtc Repairs Radio Equipment	892	609	1,274	609	-52%
50100.030	Mtc Vehicles & Equipment	74	1,326	110	706	542%
50100.032	Mtc Software	10,530	10,860	12,440	11,600	-7%
Total Maintenance		42,060	58,335	49,650	89,444	80%
Supplies						
50110.002	Supplies Cleaning	1,086	1,750	1,953	1,787	-8%
50110.005	Supplies Office	1,664	1,439	2,000	2,760	38%
50110.007	Supplies Technical	8,256	12,643	16,128	18,552	15%
50110.010	Supplies Radio Replacement	2,100	2,100	2,100	2,100	0%
50122	Dues & Subscriptions	4,442	5,436	7,719	11,694	51%
50125	Non-Capitalized Equipment	21,838	31,859	8,525	9,350	10%
50127	Postage	289	115	665	258	-61%
50131	Computer Equipment	1,707	5,481	1,600	3,800	138%
Total Supplies		41,382	60,824	40,690	50,301	24%
Utilities						
50140.001	Utilities OMU	84,392	63,192	75,000	80,000	7%
50140.002	Utilities Non-City	43,440	46,146	43,000	48,000	12%
50140.003	Utilities Communications	1,034	1,979	1,980	1,992	1%
50140.007	Utilities Sewer	0	14,460	17,800	25,000	40%
Total Utilities		128,866	125,778	137,780	154,992	12%
Other						
50200	Advertising	17,366	18,598	23,033	29,774	29%
50251	Insurance	12,841	14,134	14,700	16,937	15%
50290	Professional/Technical Services	4,220	45,177	70,043	6,250	-91%
50310	Safety Costs	143	177	967	259	-73%
50323	Training Costs	2,287	2,898	3,785	4,850	28%
50325	Travel	190	367	650	450	-31%
Total Other		37,047	81,352	113,178	58,520	-48%

2024-2025 Budget

Department: 070 Parks

Division: 001 Administration

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 19,929	\$ 19,551	\$ 25,947	\$ 34,274	32%
51000.005	Capital Equipment	0	24,557	0	0	0%
Total Capital		19,929	44,108	25,947	34,274	32%
Total Expense		\$ 720,340	\$ 861,666	\$ 896,172	\$ 904,808	1%

Expenditure Analysis:

Personnel: Decrease due to a reduction of one Non-Full time worker.

Maintenance: Increase due to more building maintenance projects budgeted in current year.

Supplies: Increase due to rebranding replacement signs.

Utilities: Increase in sewer cost to align with actual usage in current year.

Other: Decrease due to budgeting for the Parks Master Plan in prior year.

Revenue Analysis:

Projected \$20,743 revenue from shelter and gym reservations.

2024-2025 Budget

Department: 070 Parks

Division: 000 Non-Departmental

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40330.002	Parks Reservation Gym	\$ 2,979	\$ 2,785	\$ 2,468	\$ 2,970	20%
40351	Rental - City Property	0	150	0	0	0%
40361	Shelter Reservations	13,744	13,803	14,846	15,910	7%
40362	Shelter Reservation - Tax exempt	695	1,819	0	1,863	100%
40450	Registration Fees	0	0	0	5,000	100%
41060	Miscellaneous Revenue	85	214	0	0	0%
Total Revenue		\$ 17,503	\$ 18,771	\$ 17,314	\$ 25,743	49%

2024-2025 Budget

Department: 070 Parks

Division: 002 Maintenance

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Maintenance						
50100.001	Mtc Buildings	\$ 327,618	\$ 310,763	\$ 387,852	\$ 396,402	2%
50100.010	Mtc Grounds	1,122,520	1,147,877	1,161,026	1,213,971	5%
Total Maintenance		1,450,138	1,458,640	1,548,878	1,610,373	4%
Other						
50222	Contractual Services	24,579	14,800	48,200	142,160	195%
50290	Professional/Technical Services	13,215	18,665	0	0	0%
Total Other		37,794	33,465	48,200	142,160	195%
Capital						
51000.003	Capital Replacement Plan	467,568	498,622	532,275	751,454	41%
Total Capital		467,568	498,622	532,275	751,454	41%
Total Expense		\$ 1,955,500	\$ 1,990,727	\$ 2,129,353	\$ 2,503,987	18%

Expenditure Analysis:

Other: Increase due to reroute and armor the trails at Rudy Mines by a professional trail builder.

Capital: Increase in playground equipment and asphalt replacement costs.

Revenue Analysis:

No revenue is generated by this division.

2024-2025 Budget

DEPARTMENT: 070 Parks

Divisions: 070, 071, 073, & 081

FUND: 001 General

Function

This department provides funds and oversight of operations of recreational facilities such as Dugan Best Recreation Center and Smothers Park; recreation programs and activities which include Day Camps, assistance with Public and Special Events, and sports programs.

2023-2024 Accomplishments

1. Collaborated with seven youth sports associations to host youth sports leagues within our city parks and facilities (Western Cal Ripken, Eastern Cal Ripken, Southern Little League, Thompson-Berry Soccer, Owensboro Daviess County Youth Football, Owensboro Figure Club, and Owensboro Youth Hockey) to offer more than 7,802 youth a place to play.
2. Provided an affordable rental option for citizens with 464 shelter reservations at Moreland, Legion and Ben Hawes Parks.
3. Partnered with Breaking the Cycle Mentorship program to offer education, mentorship and growth opportunities for youth at Dugan Best Recreation Center.
4. The Sports division partnered with staff at Dugan Best Recreation Center to offer a Youth Basketball League for children from 2nd grade through 5th grade.

2024-2025 Goals & Objectives (G & O)

1. The Sports division will partner with local volleyball coaches to offer a fall Lil' Spikers program to complement the winter program for children in 2nd through 6th grades.
2. Offer free outdoor fitness and wellness classes at Smothers Park on the riverfront for all ages.
3. Offer an outdoor senior walking program at Smothers Park in late spring and summer 2025.
4. Implement an adult street soccer league at Legion Park facility.
5. Work with Thompson-Berry Youth Soccer Coordinator and Sports Tutor staff to implement a summer high school street soccer league.
6. Create and implement a mobile Summer of Fun Program to visit several parks regularly each week for eight weeks of summer in 2025.

The Parks department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024	Estimated 2024-2025	Link to City's Strategic Goals
2	Dugan Best Recreation Center visits	11,094	11,550	14,000	14,750	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
1	Day Camp participants	322	397	334	345	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
3 & 4	Adult Sports programs/ participants	5/859	7/853	7/884	9/1,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

2024-2025 Budget

Department: 070 Parks

Division: 070 Dugan Best

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 90,225	\$ 99,336	\$ 108,806	\$ 114,799	6%
50001.002	Salaries Non-Full Time	12,694	13,899	19,955	31,356	57%
50001.003	Salaries Outside Agency	634	156	8,700	1,000	-89%
50001.004	Salaries Overtime	1,993	3,518	2,200	2,000	-9%
50010.001	Benefits Employees Retirement	24,890	27,455	25,909	25,897	0%
50010.002	Benefits Unemployment	315	351	416	444	7%
50010.003	Benefits Clothing	193	367	198	246	24%
50010.004	Benefits Health Insurance	14,424	13,080	12,936	12,936	0%
50010.005	Benefits Life Insurance	435	463	534	563	5%
50010.006	Benefits Social Security Tax	7,535	8,417	10,608	11,334	7%
50010.007	Benefits Workers Compensation	3,370	3,057	2,647	3,220	22%
Total Personnel Services		156,710	170,099	192,909	203,795	6%
Maintenance						
50100.001	Mtc Buildings	51,317	50,196	54,889	40,620	-26%
50100.008	Mtc Furniture & Fixtures	0	0	700	1,200	71%
50100.010	Mtc Grounds	4,256	4,454	3,988	3,597	-10%
50100.015	Mtc Misc Repairs	0	0	100	100	0%
50100.030	Mtc Vehicles & Equipment	0	147	110	123	12%
Total Maintenance		55,573	54,797	59,787	45,640	-24%
Supplies						
50110.002	Supplies Cleaning	554	656	982	752	-23%
50110.003	Supplies Concessions	569	1,498	2,131	2,066	-3%
50110.005	Supplies Office	385	133	649	853	31%
50110.007	Supplies Technical	3,335	4,336	4,606	4,898	6%
50125	Non-Capitalized Equipment	0	5,381	6,671	2,356	-65%
50127	Postage	0	0	33	26	-21%
50131	Computer Equipment	0	0	1,600	2,600	63%
Total Supplies		4,842	12,003	16,672	13,551	-19%
Utilities						
50140.001	Utilities OMU	7,306	5,865	7,500	7,000	-7%
50140.002	Utilities Non-City	4,293	4,925	5,500	5,500	0%
50140.007	Utilities Sewer	0	400	600	800	33%
Total Utilities		11,599	11,189	13,600	13,300	-2%
Other						
50200	Advertising	0	0	0	75	100%
50251	Insurance	2,102	2,313	2,406	2,772	15%
50290	Professional/Technical Services	309	2,750	1,451	690	-52%
50310	Safety Costs	18	98	468	111	-76%
50325	Travel	0	0	225	214	-5%
Total Other		2,429	5,161	4,550	3,862	-15%

2024-2025 Budget

Department: 070 Parks

Division: 070 Dugan Best

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 14,899	\$ 13,192	\$ 18,545	\$ 22,188	20%
Total Capital		14,899	13,192	18,545	22,188	20%
Total Expense		\$ 246,052	\$ 266,441	\$ 306,063	\$ 302,336	-1%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Supplies: Decrease due to chair replacements and a snack machine purchased in prior year.

Capital: Increase in replacement cost of the roof and HVAC system.

Revenue Analysis:

Projected \$11,725 in programming, reservation and vending revenue.

2024-2025 Budget

Department: 070 Parks

Division: 070 Dugan Best

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.004	Reservation Private Parties	\$ 1,967	\$ 2,147	\$ 3,655	\$ 3,655	0%
40301.004	Reservation Tax Exempt Private Parties	0	145	0	145	100%
40460.003	Parks Programs	360	1,223	3,225	3,225	0%
40902	Gifts/Donations	100	0	0	0	0%
41010	Concessions	4	107	3,200	2,000	-38%
41030.001	Vending Machines Drinks	866	779	1,200	1,200	0%
41030.002	Vending Machines Food	0	1,041	1,500	1,500	0%
Total Revenue		\$ 3,297	\$ 5,442	\$ 12,780	\$ 11,725	-8%

2024-2025 Budget

Department: 070 Parks

Division: 071 Youth

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 22,669	\$ 23,185	\$ 28,055	\$ 29,600	6%
50001.002	Salaries Non-Full Time	62,068	82,225	100,359	96,414	-4%
50001.003	Salaries Outside Agency	3,921	5,577	0	0	0%
50001.004	Salaries Overtime	1,652	1,965	1,110	1,100	-1%
50010.001	Benefits Employees Retirement	5,958	6,434	6,807	6,051	-11%
50010.002	Benefits Unemployment	242	322	389	381	-2%
50010.003	Benefits Clothing	66	378	608	555	-9%
50010.004	Benefits Health Insurance	6,493	5,373	5,904	5,898	0%
50010.005	Benefits Life Insurance	101	107	138	145	5%
50010.006	Benefits Social Security Tax	6,468	8,063	9,909	9,724	-2%
50010.007	Benefits Workers Compensation	2,825	2,776	2,473	2,763	12%
Total Personnel Services		112,464	136,404	155,752	152,631	-2%
Maintenance						
50100.032	Mtc Software	0	0	2,100	2,400	14%
Total Maintenance		0	0	2,100	2,400	14%
Supplies						
50110.002	Supplies Cleaning	392	610	773	627	-19%
50110.007	Supplies Technical	4,724	6,837	9,925	11,655	17%
50122	Dues & Subscriptions	674	493	805	805	0%
50127	Postage	84	78	97	52	-46%
Total Supplies		5,874	8,018	11,600	13,139	13%
Other						
50200	Advertising	0	0	50	50	0%
50290	Professional/Technical Services	8,067	8,615	11,935	13,115	10%
50310	Safety Costs	290	855	441	441	0%
50323	Training Costs	91	279	1,250	1,340	7%
50325	Travel	0	0	100	100	0%
50350	Bad Debt Expense	0	377	0	0	0%
Total Other		8,448	10,126	13,776	15,046	9%
Total Expense		\$ 126,786	\$ 154,547	\$ 183,228	\$ 183,216	0%

Expenditure Analysis:

Supplies: Increase in need and cost of supplies needed to host day camp.

Other: Increase cost of activities for campers.

Revenue Analysis:

Projected \$199,520 in day camp revenue.

2024-2025 Budget

Department: 070 Parks

Division: 071 Youth

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40450	Registration Fees	\$ 7,128	\$ 9,614	\$ 8,640	\$ 10,695	24%
40460.005	Parks Summer Day Camp	118,210	141,566	158,975	167,450	5%
40460.006	Parks Other Day Camp Revenue	9,345	13,786	17,430	21,375	23%
41060	Miscellaneous Revenue	0	1,906	0	0	0%
Total Revenue		\$ 134,683	\$ 166,873	\$ 185,045	\$ 199,520	8%

2024-2025 Budget

Department: 070 Parks

Division: 073 Sports

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 2,538	\$ 2,854	\$ 3,340	\$ 7,983	139%
50001.002	Salaries Non-Full Time	5,576	6,763	17,348	14,032	-19%
50001.004	Salaries Overtime	0	35	115	115	0%
50010.001	Benefits Employees Retirement	684	761	806	1,596	98%
50010.002	Benefits Unemployment	24	29	62	66	6%
50010.003	Benefits Clothing	0	0	34	0	-100%
50010.004	Benefits Health Insurance	338	314	308	1,741	465%
50010.005	Benefits Life Insurance	12	13	17	39	129%
50010.006	Benefits Social Security Tax	616	736	1,591	1,693	6%
50010.007	Benefits Workers Compensation	79	74	397	481	21%
Total Personnel Services		9,868	11,580	24,018	27,746	16%
Supplies						
50110.003	Supplies Concessions	457	496	889	496	-44%
50110.007	Supplies Technical	470	923	1,621	1,010	-38%
50127	Postage	61	0	61	0	-100%
Total Supplies		987	1,419	2,571	1,506	-41%
Other						
50200	Advertising	975	535	900	983	9%
50290	Professional/Technical Services	5,099	5,538	6,224	10,974	76%
50325	Travel	0	0	362	364	1%
50350	Bad Debt Expense	0	(75)	0	0	0%
Total Other		6,074	5,998	7,486	12,321	65%
Total Expense		\$ 16,929	\$ 18,997	\$ 34,075	\$ 41,573	22%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Supplies: Decrease due to fewer supplies needed for upcoming events.

Other: Increased cost due to growth in participation in the Little Spikers program.

Revenue Analysis:

Projected \$43,961 in race, reservation, youth fitness, volleyball and donation revenue.

2024-2025 Budget

Department: 070 Parks

Division: 073 Sports

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.004	Reservation Private Parties	\$ 9,904	\$ 11,756	\$ 17,502	\$ 12,969	-26%
40301.004	Reservation - Tax Exempt Private Parties	0	0	0	640	100%
40452	Leagues	0	0	1,200	0	-100%
40465.001	Fitness Adult	0	0	0	240	100%
40465.002	Fitness Youth	7,157	7,747	7,833	11,990	53%
40474	Tennis	3,317	621	11,241	0	-100%
40474.001	Tennis Reservations	0	4,314	0	0	0%
40474.002	Tennis Reservations Tax Exempt	0	1,877	0	9,007	100%
40474.003	Tennis Tournament	0	0	0	3,000	100%
40474.004	Tennis Tournament Tax Exempt	0	0	0	400	100%
40475	Volleyball	3,075	1,860	3,500	4,025	15%
40476	Soccer Field Fees Tax Exempt	1,176	804	783	390	-50%
40478	Soccer Field Fees Taxable	0	0	0	300	100%
40563.001	Tournaments Surcharge	779	725	650	0	-100%
40901	Sponsors Donations	0	0	250	0	-100%
41010	Concessions	1,196	699	1,350	1,000	-26%
41060	Miscellaneous Revenue	79	17	0	0	0%
Total Revenue		\$ 26,683	\$ 30,420	\$ 44,309	\$ 43,961	-1%

2024-2025 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 54,975	\$ 59,109	\$ 65,095	\$ 68,681	6%
50001.002	Salaries Non-Full Time	116,979	107,576	144,862	154,619	7%
50001.004	Salaries Overtime	245	87	1,100	400	-64%
50010.001	Benefits Employees Retirement	14,145	15,160	17,425	18,696	7%
50010.002	Benefits Unemployment	517	503	633	671	6%
50010.003	Benefits Clothing	901	951	767	859	12%
50010.004	Benefits Health Insurance	17,100	11,512	9,216	9,198	0%
50010.005	Benefits Life Insurance	254	267	305	322	6%
50010.006	Benefits Social Security Tax	12,641	12,386	16,146	17,113	6%
50010.007	Benefits Workers Compensation	6,295	4,852	4,029	4,862	21%
Total Personnel Services		224,052	212,403	259,578	275,421	6%
Maintenance						
50100.001	Mtc Buildings	59,444	59,182	96,280	115,507	20%
50100.010	Mtc Grounds	313,050	310,625	312,464	318,592	2%
50100.015	Mtc Misc Repairs	0	0	200	200	0%
Total Maintenance		372,494	369,807	408,944	434,299	6%
Supplies						
50110.002	Supplies Cleaning	274	289	485	505	4%
50110.003	Supplies Concessions	19,103	14,012	14,990	12,000	-20%
50110.005	Supplies Office	1,344	1,433	1,100	2,460	124%
50110.006	Supplies Merchandise	417	606	500	500	0%
50110.007	Supplies Technical	5,988	4,719	5,482	5,602	2%
50127	Postage	39	4	55	42	-24%
50131	Computer Equipment	2,971	0	0	2,200	100%
Total Supplies		30,135	21,062	22,612	23,309	3%
Utilities						
50140.001	Utilities OMU	69,058	52,661	62,801	75,000	19%
50140.003	Utilities Communications	360	720	720	720	0%
50140.007	Utilities Sewer	0	25,514	34,199	40,000	17%
Total Utilities		69,418	78,895	97,720	115,720	18%
Other						
50200	Advertising	143	0	340	1,023	201%
50251	Insurance	14,076	15,493	16,284	18,564	14%
50290	Professional/Technical Services	3,102	500	500	3,165	533%
50310	Safety Costs	424	338	430	2,070	381%
50325	Travel	300	300	300	300	0%
50350	Bad Debt Expense	0	301	0	0	0%
50434	COVID-19 Expenses	1,000	0	0	0	0%
Total Other		19,045	16,932	17,854	25,122	41%

2024-2025 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 184,884	\$ 146,237	\$ 125,254	\$ 157,077	25%
Total Capital		184,884	146,237	125,254	157,077	25%
Total Expense		\$ 900,028	\$ 845,336	\$ 931,962	\$ 1,030,948	11%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Increase due to timing of building maintenance projects.

Utilities: Increase due to aligning cost with prior year actuals.

Other: Increase due to addition of instructor fees for new Yoga, Tai Chi/Karate, and Senior Walk Club programs.

Capital: Increase in playground equipment and HVAC replacement costs.

Revenue Analysis:

Projected \$34,328 in reservation and concession revenue.

2024-2025 Budget

Department: 070 Parks

Division: 081 Smothers Park

Fund: 001 General

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.001	Reservation Birthday Parties	\$ 0	\$ 1,162	\$ 4,015	\$ 4,128	3%
40300.004	Reservation Private Parties	2,219	814	3,710	3,880	5%
41010	Concessions	32,185	13,654	30,000	25,200	-16%
41020	Merchandise Sales	678	128	1,295	1,120	-14%
41060	Miscellaneous Revenue	3	6	0	0	0%
Total Revenue		\$ 35,085	\$ 15,765	\$ 39,020	\$ 34,328	-12%

2024-2025 Budget

DEPARTMENT: 070 Parks Divisions: 074, 075, 076, 077, 078, 079 & 082 FUND: 403 Recreational

Function

This department provides the staffing, services and programs offered at the following facilities: Ben Hawes Golf Course, Hillcrest Golf Course, Edge Ice Center, Combest Pool, Cravens Pool, Jack C. Fisher Park Complex, and the Centre Court Tennis Facility.

2023-2024 Accomplishments

1. Replaced irrigation system at Ben Hawes Golf Course.
2. Supported the community by co-hosting 32 outings with area non-profits, businesses and school organizations at Ben Hawes Golf Course, generating over 2,560 rounds of play.
3. Added three outdoor courts at Owensboro Tennis Complex.
4. Utilized parks facilities at Jack C. Fisher Complex, Owensboro Tennis Complex, Centre Court, Moreland Park Tennis Facility, Thompson Berry Soccer Complex, Edge Ice Center, and Waymond Morris Football Complex to serve our local citizens and drive an economic impact of more than \$13.25 million.

2024-2025 Goals & Objectives (G & O)

1. Complete renovations and open Cravens Swimming Pool.
2. Add an eight-bay covered outdoor range with TopTracer technology at Ben Hawes Golf Course Driving Range.
3. Enhance the quality of Ben Hawes Golf Course by improving two bunkers and rebuilding a ladies and senior tee box.
4. Utilize parks facilities and programs to serve our citizens and impact the local economy by \$14 million.
5. Enhance the quality of Hillcrest Golf Course by rebuilding a ladies tee box.

The Parks Department sets objectives according to the needs of citizens, businesses, agencies, the department and the other City departments they serve. The performance indicators below are a way to quantitate some of the departmental objectives accomplished through the hard work and dedication of staff.

G & O	Performance Measures	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024	Estimated 2024-2025	Link to City's Strategic Goals
2-4	Ben Hawes Golf Course - Number of golf rounds	33,122	36,046	37,000	37,200	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
4 & 5	Hillcrest Golf Course Number of golf rounds	18,931	21,248	24,668	25,025	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
1 & 4	Pools - Session Attendees	10,256	10,667	11,150	19,000	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
4	Edge Ice Center - Session Attendees	15,046*	27,763	31,500	32,225	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods
4	Owensboro Softball Complex - Number of League Teams	68	44	50	50	Promote Tourism & Econ. Dev. Strengthen & Enhance Neighborhoods

**Decreased numbers due to COVID-19 pandemic*

2024-2025 Budget

Department: 070 Parks Recreational Summary

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 410,252	\$ 435,575	\$ 538,073	\$ 565,897	5%
50001.002	Salaries Non-Full Time	385,953	512,546	622,031	690,045	11%
50001.003	Salaries Outside Agency	168,877	205,321	198,706	197,279	-1%
50001.004	Salaries Overtime	34,413	30,170	34,725	28,750	-17%
50010.001	Benefits Employees Retirement	127,602	124,028	135,103	125,826	-7%
50010.002	Benefits Unemployment	2,557	3,051	3,553	3,787	7%
50010.003	Benefits Clothing	4,038	4,109	6,541	7,278	11%
50010.004	Benefits Health Insurance	59,434	51,466	65,816	84,293	28%
50010.005	Benefits Life Insurance	2,003	2,119	2,401	2,498	4%
50010.006	Benefits Social Security Tax	63,121	75,555	90,594	96,575	7%
50010.007	Benefits Workers Compensation	22,291	19,957	23,093	27,571	19%
50010.008	Benefits Other Employee Expense	198	0	175	270	54%
Total Personnel Services		1,280,740	1,463,896	1,720,811	1,830,069	6%
Maintenance						
50100.001	Mtc Buildings	231,615	209,024	226,165	224,362	-1%
50100.010	Mtc Grounds	20,779	25,145	22,398	31,716	42%
50100.015	Mtc Misc Repairs	1,277	5,546	8,546	3,920	-54%
50100.029	Mtc Vehicle Wash	108	257	103	107	4%
50100.030	Mtc Vehicles & Equipment	82,792	61,892	111,353	95,056	-15%
50100.032	Mtc Software	7,258	9,103	11,640	11,840	2%
Total Maintenance		343,828	310,966	380,205	367,001	-3%
Supplies						
50110.001	Supplies Agricultural	87,330	88,515	120,528	132,879	10%
50110.002	Supplies Cleaning	11,795	14,865	14,206	16,566	17%
50110.003	Supplies Concessions	137,657	190,775	150,777	206,752	37%
50110.005	Supplies Office	5,298	6,041	6,484	11,326	75%
50110.006	Supplies Merchandise	47,785	51,758	59,550	63,084	6%
50110.007	Supplies Technical	53,264	49,949	62,675	73,706	18%
50122	Dues & Subscriptions	3,222	3,994	5,205	5,500	6%
50124	Motor Fuel	51,019	44,179	53,000	57,500	8%
50125	Non-Capitalized Equipment	20,374	23,528	25,453	31,588	24%
50127	Postage	263	166	629	602	-4%
50129	Small Tools	1,084	990	1,260	1,351	7%
50131	Computer Equipment	8,053	4,743	3,190	8,100	154%
Total Supplies		427,144	479,503	502,957	608,954	21%
Utilities						
50140.001	Utilities OMU	139,812	127,950	148,380	151,000	2%
50140.002	Utilities Non-City	71,530	90,639	103,555	91,500	-12%
50140.003	Utilities Communications	5,296	7,521	10,200	11,328	11%
50140.007	Utilities Sewer	0	14,270	21,585	26,000	20%
Total Utilities		216,638	240,380	283,720	279,828	-1%

2024-2025 Budget

Department: 070 Parks Recreational Summary

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 33,988	\$ 32,402	\$ 47,536	\$ 49,199	3%
50222	Contractual Services	32,276	12,504	17,055	17,242	1%
50251	Insurance	31,774	35,919	38,400	43,137	12%
50290	Professional/Technical Services	43,074	21,851	28,659	33,622	17%
50301	Rents & Storage	76,141	74,342	89,735	150,390	68%
50303	Lease Expense - Scooters	935	605	1,000	605	-40%
50310	Safety Costs	1,233	2,103	4,273	5,861	37%
50323	Training Costs	1,672	5,609	15,876	15,376	-3%
50325	Travel	1,884	3,853	3,146	3,158	0%
50350	Bad Debt Expense	0	271	0	0	0%
50434	COVID-19 Expenses	1,628	0	0	0	0%
Total Other		224,606	189,458	245,680	318,590	30%
Capital						
51000.003	Capital Replacement Plan	424,141	397,533	468,822	623,739	33%
51000.001	Capital Building	50,853	0	0	0	0%
51000.005	Capital Equipment	0	0	10,130	0	-100%
51000.008	Capital Land Improvements	32,851	(28,700)	40,470	209,485	418%
51025	Depreciation Expense	10,693	13,032	0	0	0%
Total Capital		518,538	381,865	519,422	833,224	60%
55000.010	Transfer To Debt Service	138,965	139,430	138,790	138,629	0%
55000.102	Transfer to YCV	0	0	1,150,000	0	-100%
Total Expense		\$ 3,150,459	\$ 3,205,498	\$ 4,941,585	\$ 4,376,295	-11%

2024-2025 Budget

Department: 070 Parks

Division: 000 Non-Departmental

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40020	Occupational License	\$ 1	\$ 20	\$ 0	\$ 0	0%
41060	Miscellaneous Revenue	3,229	0	0	0	0%
41300.001	Transfers From General Fund	2,372,832	1,604,015	1,946,032	2,153,598	11%
Total Revenue		\$ 2,376,062	\$ 1,604,035	\$ 1,946,032	\$ 2,153,598	11%

Expense

55000.102	Transfer To YCV	\$ 0	\$ 0	\$ 1,150,000	\$ 0	-100%
Total Expense		\$ 0	\$ 0	\$ 1,150,000	\$ 0	-100%

2024-2025 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 113,732	\$ 120,016	\$ 142,572	\$ 150,427	6%
50001.002	Salaries Non-Full Time	97,426	116,328	121,961	124,617	2%
50001.003	Salaries Outside Agency	114,533	146,823	158,628	161,801	2%
50001.004	Salaries Overtime	21,978	18,973	20,950	18,500	-12%
50010.001	Benefits Employees Retirement	37,177	38,904	40,745	34,809	-15%
50010.002	Benefits Unemployment	730	809	839	821	-2%
50010.003	Benefits Clothing	1,523	886	1,620	1,520	-6%
50010.004	Benefits Health Insurance	13,446	12,194	12,019	17,347	44%
50010.005	Benefits Life Insurance	545	589	610	632	4%
50010.006	Benefits Social Security Tax	17,484	19,566	21,397	20,943	-2%
50010.007	Benefits Workers Compensation	5,690	3,689	5,661	6,380	13%
Total Personnel Services		424,264	478,776	527,002	537,797	2%
Maintenance						
50100.001	Mtc Buildings	72,608	63,363	73,642	85,021	15%
50100.010	Mtc Grounds	2,629	2,616	3,032	3,866	28%
50100.015	Mtc Misc Repairs	515	2,368	3,200	750	-77%
50100.030	Mtc Vehicles & Equipment	57,658	38,314	61,048	70,982	16%
50100.032	Mtc Software	4,725	5,556	6,995	6,995	0%
Total Maintenance		138,135	112,217	147,917	167,614	13%
Supplies						
50110.001	Supplies Agricultural	59,802	66,527	81,010	88,522	9%
50110.002	Supplies Cleaning	2,164	2,669	2,886	3,145	9%
50110.003	Supplies Concessions	31,646	40,030	32,418	37,956	17%
50110.005	Supplies Office	1,600	1,474	1,749	2,069	18%
50110.006	Supplies Merchandise	39,017	41,197	48,042	50,011	4%
50110.007	Supplies Technical	14,231	12,088	14,755	20,096	36%
50122	Dues & Subscriptions	985	1,000	1,050	1,100	5%
50124	Motor Fuel	32,421	27,029	32,000	33,000	3%
50125	Non-Capitalized Equipment	4,900	2,385	5,550	13,367	141%
50127	Postage	26	2	150	150	0%
50129	Small Tools	395	424	445	536	20%
50131	Computer Equipment	2,387	4,743	2,350	1,500	-36%
Total Supplies		189,575	199,568	222,405	251,452	13%
Utilities						
50140.002	Utilities Non-City	34,162	38,066	45,000	42,000	-7%
50140.003	Utilities Communications	3,943	4,950	5,340	7,008	31%
Total Utilities		38,105	43,016	50,340	49,008	-3%

2024-2025 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 7,775	\$ 4,937	\$ 12,944	\$ 12,517	-3%
50222	Contractual Services	27,096	10,890	10,290	10,850	5%
50251	Insurance	11,301	13,292	13,853	13,700	-1%
50290	Professional/Technical Services	413	624	630	630	0%
50301	Rents & Storage	53,184	51,492	61,505	108,304	76%
50303	Lease Expense - Scooters	935	605	1,000	605	-40%
50310	Safety Costs	146	318	1,028	630	-39%
50323	Training Costs	412	2,726	5,981	6,401	7%
50325	Travel	871	2,100	1,240	1,252	1%
50434	COVID-19 Expenses	205	0	0	0	0%
Total Other		102,338	86,984	108,471	154,889	43%
Capital						
51000.003	Capital Replacement Plan	246,231	217,460	233,733	305,612	31%
51000.005	Capital Equipment	0	0	10,130	0	-100%
51000.001	Capital Building	50,853	0	0	0	0%
51000.008	Capital Land Improvements	39,225	0	40,470	209,485	418%
51025	Depreciation Expense	8,014	10,328	0	0	0%
Total Capital		344,323	227,788	284,333	515,097	81%
Total Expense		\$ 1,236,740	\$ 1,148,348	\$ 1,340,468	\$ 1,675,857	25%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Increase due to allocation of garage charges based on actuals and additional building maintenance planned.

Other: Increase due to the addition of a TopTracer Lease.

Capital: Increase due constructing covered hitting bays for the TopTracer units required to properly function.

Revenue Analysis:

Projected \$776,472 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 074 Ben Hawes

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	\$ 4,748	\$ 4,095	\$ 4,250	\$ 3,960	-7%
40352.002	Rentals Golf Daily Rolling	23	23	0	22	100%
40352.003	Rentals Golf Electric Golfcarts/18 hole	133,595	142,985	130,000	155,800	20%
40352.004	Rentals Golf Electric Golfcarts/9 hole	26,165	27,965	25,000	25,200	1%
40352.005	Rentals Golf Pull Carts	1,913	1,757	1,800	1,800	0%
40352.006	Rentals Golf Clubs	387	777	500	500	0%
40352.007	Rentals Golf Scooters	1,742	1,147	2,000	1,500	-25%
40500.001	Golf Pass Corporate	4,500	3,600	5,000	5,600	12%
40500.002	Golf Pass Family	22,173	16,958	20,000	11,500	-43%
40500.003	Golf Pass Junior	5,918	4,429	2,500	3,000	20%
40500.004	Golf Pass Senior	50,004	48,462	48,000	55,000	15%
40500.005	Golf Pass Single	10,830	11,730	13,000	13,000	0%
40510.001	Golf Services Driving Range	38,039	40,648	38,500	110,000	186%
40510.002	Golf Services High Schools	9,040	15,609	12,000	11,600	-3%
40510.003	Golf Services Outings	5,598	3,108	2,500	3,500	40%
40510.004	Golf Services Lessons	0	840	0	1,300	100%
40510.005	Golf Services Par 3	22,613	18,681	22,500	22,500	0%
40510.006	Golf Services Outings Tax exempt	30,585	47,491	34,000	50,000	47%
40520.001	Green Fees 18 Holes/Wkdays	40,429	59,291	42,000	72,000	71%
40520.002	Green Fees 18 Weekend/Holiday	57,544	65,403	57,000	65,000	14%
40520.003	Green Fees 9 Holes/Wkdays	15,053	13,615	13,500	10,000	-26%
40520.004	Green Fees 9 Weekend/Holiday	8,163	7,271	8,100	3,500	-57%
40520.008	Greens Fees Foot Golf	382	1,199	1,500	850	-43%
40901	Sponsors Donations	1,140	0	1,140	1,140	0%
41010	Concessions	45,410	50,929	47,500	65,500	38%
41011	Concessions-tax exempt	0	4,926	4,000	4,000	0%
41015	Grill Sales	2,852	4,351	3,500	7,500	114%
41020	Merchandise Sales	47,011	60,103	64,000	67,000	5%
41021	Merchandise Sales - Non-taxable	0	488	500	3,000	500%
41060	Miscellaneous Revenue	5,785	3,874	4,500	1,200	-73%
41200	Auction Proceeds	333	0	0	0	0%
Total Revenue		\$ 591,973	\$ 661,755	\$ 608,790	\$ 776,472	28%

2024-2025 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 87,358	\$ 91,993	\$ 109,123	\$ 115,135	6%
50001.002	Salaries Non-Full Time	38,839	47,827	54,685	58,371	7%
50001.003	Salaries Outside Agency	18,849	16,939	20,878	25,878	24%
50001.004	Salaries Overtime	2,677	2,477	4,800	2,500	-48%
50010.001	Benefits Employees Retirement	24,380	26,056	25,469	22,693	-11%
50010.002	Benefits Unemployment	401	451	491	521	6%
50010.003	Benefits Clothing	596	429	604	658	9%
50010.004	Benefits Health Insurance	7,290	6,910	6,785	6,785	0%
50010.005	Benefits Life Insurance	410	443	384	396	3%
50010.006	Benefits Social Security Tax	9,856	11,123	12,531	13,273	6%
50010.007	Benefits Workers Compensation	2,563	1,855	3,292	3,474	6%
Total Personnel Services		193,216	206,502	239,042	249,684	4%
Maintenance						
50100.001	Mtc Buildings	28,096	25,284	21,471	17,948	-16%
50100.010	Mtc Grounds	1,373	2,155	2,047	8,693	325%
50100.015	Mtc Misc Repairs	340	2,074	3,100	600	-81%
50100.030	Mtc Vehicles & Equipment	19,220	12,968	32,907	16,383	-50%
50100.032	Mtc Software	2,533	3,547	3,245	3,245	0%
Total Maintenance		51,562	46,028	62,770	46,869	-25%
Supplies						
50110.001	Supplies Agricultural	14,273	11,872	20,059	24,038	20%
50110.002	Supplies Cleaning	1,201	1,805	1,641	1,881	15%
50110.003	Supplies Concessions	6,351	8,486	7,734	15,742	104%
50110.005	Supplies Office	413	704	724	983	36%
50110.006	Supplies Merchandise	7,442	8,931	8,988	9,880	10%
50110.007	Supplies Technical	3,505	2,516	3,141	3,350	7%
50124	Motor Fuel	13,191	11,670	14,000	17,000	21%
50125	Non-Capitalized Equipment	547	0	2,442	2,400	-2%
50127	Postage	1	0	70	70	0%
50129	Small Tools	126	71	170	170	0%
Total Supplies		47,048	46,055	58,969	75,514	28%
Utilities						
50140.001	Utilities OMU	1,504	1,653	1,800	2,000	11%
50140.002	Utilities Non-City	13,290	13,412	16,000	15,000	-6%
50140.003	Utilities Communications	0	300	720	720	0%
Total Utilities		14,795	15,365	18,520	17,720	-4%

2024-2025 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 1,000	\$ 1,300	\$ 4,300	\$ 4,275	-1%
50222	Contractual Services	3,953	270	5,570	5,050	-9%
50251	Insurance	2,257	1,698	2,273	4,194	85%
50290	Professional/Technical Services	0	0	0	930	100%
50301	Rents & Storage	18,023	18,349	23,550	37,376	59%
50310	Safety Costs	22	165	609	1,931	217%
50323	Training Costs	155	0	450	450	0%
50325	Travel	152	1,152	750	750	0%
50434	COVID-19 Expenses	102	0	0	0	0%
Total Other		25,664	22,933	37,502	54,956	47%
Capital						
51000.003	Capital Replacement Plan	33,004	31,987	33,734	50,461	50%
Total Capital		33,004	31,987	33,734	50,461	50%
Total Expense		\$ 365,289	\$ 368,870	\$ 450,537	\$ 495,204	10%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Decrease due to allocation of garage charges based on actuals.

Supplies: Increase due to the rising cost of agriculture supplies and the addition of malt beverages to concessions.

Other: Increase due to the rising cost of cart leases.

Capital: Increase in equipment replacement costs.

Revenue Analysis:

Projected \$407,024 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 075 Hillcrest

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40352.001	Rentals Golf Annual Rolling	\$ 1,215	\$ 1,166	\$ 1,215	\$ 1,215	0%
40352.002	Rentals Golf Daily Rolling	24	154	24	24	0%
40352.003	Rentals Golf Electric Golfcarts/18 hole	49,907	61,801	50,000	86,500	73%
40352.004	Rentals Golf Electric Golfcarts/9 hole	71,531	84,907	78,000	81,600	5%
40352.005	Rentals Golf Pull Carts	212	524	400	400	0%
40352.006	Rentals Golf Clubs	272	487	400	400	0%
40500.002	Golf Pass Family	5,665	10,880	9,400	10,000	6%
40500.003	Golf Pass Junior	868	4,320	2,750	2,775	1%
40500.004	Golf Pass Senior	21,382	21,474	22,500	22,800	1%
40500.005	Golf Pass Single	3,540	6,410	5,800	5,800	0%
40510.002	Golf Services High Schools	0	0	3,600	3,600	0%
40510.003	Golf Services Outings	1,018	333	1,000	1,000	0%
40510.004	Golf Services Lessons	1,350	1,947	1,500	2,700	80%
40510.006	Golf Services Outings Tax exempt	2,924	2,515	2,500	2,500	0%
40520.001	Green Fees 18 Holes/Wkdays	13,717	18,781	15,000	44,500	197%
40520.002	Green Fees 18 Weekend/Holiday	12,201	14,316	11,600	30,000	159%
40520.003	Green Fees 9 Holes/Wkdays	29,964	40,720	33,900	33,000	-3%
40520.004	Green Fees 9 Weekend/Holiday	26,635	31,364	28,000	25,000	-11%
40520.008	Green Fees Foot Golf	40	209	145	100	-31%
40901	Sponsors Donations	0	0	0	1,260	100%
41010	Concessions	12,455	15,162	15,500	32,000	106%
41020	Merchandise Sales	13,188	18,036	14,000	18,000	29%
41060	Miscellaneous Revenue	2,741	1,852	1,850	1,850	0%
Total Revenue		\$ 270,849	\$ 337,361	\$ 299,084	\$ 407,024	36%

2024-2025 Budget

Department: 070 Parks

Division: 076 Edge Ice Arena

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 78,420	\$ 88,029	\$ 114,244	\$ 119,916	5%
50001.002	Salaries Non-Full Time	139,056	199,159	236,291	243,308	3%
50001.003	Salaries Outside Agency	18,335	19,917	0	0	0%
50001.004	Salaries Overtime	4,601	5,603	6,000	4,200	-30%
50010.001	Benefits Employees Retirement	28,250	26,677	28,065	27,061	-4%
50010.002	Benefits Unemployment	675	897	1,070	1,102	3%
50010.003	Benefits Clothing	726	1,253	1,997	2,022	1%
50010.004	Benefits Health Insurance	14,504	12,269	17,601	17,601	0%
50010.005	Benefits Life Insurance	401	416	563	590	5%
50010.006	Benefits Social Security Tax	16,995	22,517	27,275	28,108	3%
50010.007	Benefits Workers Compensation	6,661	6,757	6,806	7,986	17%
50010.008	Benefits Other Employee Expense	0	0	0	120	100%
Total Personnel Services		308,623	383,495	439,912	452,014	3%
Maintenance						
50100.001	Mtc Buildings	72,210	57,720	67,129	61,326	-9%
50100.010	Mtc Grounds	9,030	8,925	9,557	11,046	16%
50100.015	Mtc Misc Repairs	0	375	776	1,000	29%
50100.030	Mtc Vehicles & Equipment	2,957	7,073	14,692	2,643	-82%
50100.032	Mtc Software	0	0	1,400	1,600	14%
Total Maintenance		84,197	74,093	93,554	77,615	-17%
Supplies						
50110.002	Supplies Cleaning	3,858	5,924	4,524	5,840	29%
50110.003	Supplies Concessions	31,863	52,587	43,718	54,500	25%
50110.005	Supplies Office	2,120	3,090	2,608	4,708	81%
50110.006	Supplies Merchandise	515	465	1,080	1,753	62%
50110.007	Supplies Technical	7,519	12,001	14,770	14,340	-3%
50122	Dues & Subscriptions	2,220	2,995	2,905	3,950	36%
50124	Motor Fuel	2,549	3,350	4,000	4,500	13%
50125	Non-Capitalized Equipment	7,723	16,824	16,086	11,056	-31%
50127	Postage	70	259	150	250	67%
50129	Small Tools	563	495	645	645	0%
50131	Computer Equipment	4,247	0	0	5,100	100%
Total Supplies		63,246	97,990	90,486	106,642	18%
Utilities						
50140.001	Utilities OMU	88,212	77,139	82,000	82,000	0%
50140.002	Utilities Non-City	17,862	31,262	35,000	27,000	-23%
50140.003	Utilities Communications	847	1,115	2,340	1,800	-23%
50140.007	Utilities Sewer	0	6,719	8,500	10,000	18%
Total Utilities		106,921	116,235	127,840	120,800	-6%

2024-2025 Budget

Department: 070 Parks

Division: 076 Edge Ice Arena

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 25,141	\$ 24,395	\$ 28,112	\$ 29,157	4%
50251	Insurance	9,249	10,429	11,267	12,798	14%
50290	Professional/Technical Services	29,774	5,884	6,764	9,815	45%
50301	Rents & Storage	1,365	1,260	1,260	1,260	0%
50310	Safety Costs	423	805	1,025	630	-39%
50323	Training	(1,000)	0	4,000	4,000	0%
50325	Travel	483	52	400	400	0%
50434	COVID-19 Expenses	1,097	0	0	0	0%
Total Other		66,533	42,826	52,828	58,060	10%
Capital						
51000.003	Capital Replacement Plan	30,434	27,740	36,160	38,117	5%
Total Capital		30,434	27,740	36,160	38,117	5%
Total Expense		\$ 659,954	\$ 742,378	\$ 840,780	\$ 853,248	1%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Decrease due to allocation of garage charges based on updated actual usage.

Supplies: Increase due to timing of computer replacement along with increase in the cost of concession supplies.

Other: Increase due to additional hours budgeted for Learn to Skate Instructors to meet the demand.

Revenue Analysis:

Projected \$550,863 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 076 Edge Ice Arena

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.001	Reservation Birthday Parties	\$ 14,612	\$ 33,276	\$ 35,000	\$ 43,650	25%
40300.002	Reservation Figure Skaters	1,815	1,690	0	0	0%
40300.004	Reservation Private Parties	7,254	10,260	6,100	12,460	104%
40300.006	Reservation Youth/Men Hockey	14,590	30,903	0	3,000	100%
40300.007	Reservation Tax exempt Birthday Parties	3,270	4,867	0	0	0%
40301.002	Reservation Tax exempt Figure Skaters	450	3,307	7,900	6,000	-24%
40301.004	Reservation Tax exempt Private Parties	0	2,500	0	8,946	100%
40301.006	Reservation Tax exempt Youth/Men Hockey	35,218	22,951	68,500	60,000	-12%
40357	Rentals - Lockers	446	461	800	500	-38%
40360	Rentals - Skates	15,044	15,360	16,000	16,000	0%
40450	Registration Fees	4,928	6,750	5,724	9,250	62%
40471	Special Sessions	17,124	12,463	19,000	19,000	0%
40530.002	Lessons Classes	17,729	17,491	19,300	20,197	5%
40530.003	Lessons P E Classes	7,243	14,251	11,000	17,000	55%
40530.004	Lessons Private	30	0	100	0	-100%
40550.001	Ice Receipts Groups	7,567	7,390	13,000	13,000	0%
40550.002	Ice Receipts Weekday Sessions	191	220	500	500	0%
40550.003	Ice Receipts Weeknight/Weekend	74,890	80,186	85,000	85,000	0%
40550.004	Ice Receipts Skate Card	2,040	4,020	5,500	5,900	7%
40550.006	Ice Receipts Skate Sharpening	987	1,633	1,300	2,000	54%
40550.007	Ice Receipts Skate Competition	3,227	7,565	6,000	6,000	0%
40550.008	Ice Receipts Stick and Puck	8,313	12,474	10,000	14,000	40%
40550.009	Ice Receipts Freestyle	1,423	2,132	2,200	3,500	59%
40550.011	Ice Receipts Ice Academy	67,011	89,609	87,400	110,250	26%
40901	Sponsors Donations	3,460	4,075	6,800	7,160	5%
41000	Arcade Machines	0	0	1,800	0	-100%
41010	Concessions	63,898	81,985	77,000	85,000	10%
41020	Merchandise Sales	407	217	2,000	2,550	28%
41021	Merchandise Sales Non Taxable	0	306	0	0	0%
41060	Miscellaneous Revenue	38	(202)	0	0	0%
41200	Auction Proceeds	492	0	0	0	0%
Total Revenue		\$ 373,694	\$ 468,139	\$ 487,924	\$ 550,863	13%

2024-2025 Budget

Department: 070 Parks

Division: 077 Combust

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 10,711	\$ 11,076	\$ 13,020	\$ 13,737	6%
50001.002	Salaries Non-Full Time	56,053	75,407	78,542	101,664	29%
50001.004	Salaries Overtime	170	131	275	275	0%
50010.001	Benefits Employees Retirement	2,829	3,032	3,103	6,251	101%
50010.002	Benefits Unemployment	199	262	276	347	26%
50010.003	Benefits Clothing	470	790	540	1,130	109%
50010.004	Benefits Health Insurance	3,420	2,303	1,843	1,840	0%
50010.005	Benefits Life Insurance	51	55	62	64	3%
50010.006	Benefits Social Security Tax	5,033	6,603	7,025	8,849	26%
50010.007	Benefits Workers Compensation	1,726	2,199	1,753	2,514	43%
Total Personnel Services		80,661	101,857	106,439	136,671	28%
Maintenance						
50100.001	Mtc Buildings	20,159	19,714	33,540	24,420	-27%
50100.010	Mtc Grounds	2,719	3,011	3,013	2,816	-7%
50100.015	Mtc Misc Repairs	173	0	35	35	0%
Total Maintenance		23,051	22,725	36,588	27,271	-25%
Supplies						
50110.002	Supplies Cleaning	533	410	567	590	4%
50110.003	Supplies Concessions	6,451	8,488	7,095	7,437	5%
50110.005	Supplies Office	43	15	47	1,485	3060%
50110.007	Supplies Technical	12,630	8,616	11,436	12,898	13%
50125	Non-Capitalized Equipment	0	4,320	375	375	0%
50127	Postage	53	14	73	58	-21%
50131	Computer Equipment	0	0	420	0	-100%
Total Supplies		19,711	21,863	20,013	22,843	14%
Utilities						
50140.001	Utilities OMU	9,494	7,721	9,000	10,000	11%
50140.007	Utilities Sewer	0	3,381	5,000	6,000	20%
Total Utilities		9,494	11,102	14,000	16,000	14%
Other						
50251	Insurance	1,660	1,827	1,921	2,190	14%
50290	Professional/Technical Services	436	6,975	1,175	2,250	91%
50310	Safety Costs	247	541	182	237	30%
50323	Training Costs	1,305	2,209	2,565	2,000	-22%
50325	Travel	175	175	175	175	0%
50434	Bad Debt Expense	0	276	0	0	0%
50434	COVID-19 Expenses	224	0	0	0	0%
Total Other		4,048	12,002	6,018	6,852	14%

2024-2025 Budget

Department: 070 Parks

Division: 077 Combest

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 5,464	\$ 4,982	\$ 6,656	\$ 7,816	17%
Total Capital		5,464	4,982	6,656	7,816	17%
Total Expense		\$ 142,429	\$ 174,531	\$ 189,714	\$ 217,453	15%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases as well as the additional lifeguards required on deck.

Maintenance: Decrease due to timing of building maintenance projects.

Capital: Increase in the replacement cost of the roof and fence.

Revenue Analysis:

Projected \$84,020 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 077 Combust

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.003	Reservation Pools	\$ 11,083	\$ 12,323	\$ 13,790	\$ 11,220	-19%
40301.003	Reservation - Tax exempt Pools	2,060	230	0	5,180	100%
40357	Rentals - Lockers	944	744	1,000	1,000	0%
40450	Registration Fees	630	630	750	750	0%
40530.002	Lessons Classes	5,750	8,225	11,520	13,320	16%
40540.001	Pool Receipts Daily	22,472	22,594	28,000	28,000	0%
40540.002	Pool Receipts Groups	4,370	4,400	5,400	6,300	17%
40540.004	Pool Receipts Swim Pass	0	0	750	750	0%
40540.005	Pool Receipts Event Admission	25	0	0	0	0%
41010	Concessions	16,704	16,264	17,500	17,500	0%
41060	Miscellaneous Revenue	(30)	85	0	0	0%
Total Revenue		\$ 64,008	\$ 65,494	\$ 78,710	\$ 84,020	7%

2024-2025 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 7,029	\$ 7,414	\$ 8,680	\$ 9,158	6%
50001.002	Salaries Non-Full Time	0	0	26,188	52,038	99%
50001.004	Salaries Overtime	0	0	200	275	38%
50010.001	Benefits Employees Retirement	1,886	(4,671)	2,026	1,805	-11%
50010.002	Benefits Unemployment	22	24	105	184	75%
50010.003	Benefits Clothing	320	0	368	790	115%
50010.004	Benefits Health Insurance	2,280	1,535	1,229	1,226	0%
50010.005	Benefits Life Insurance	34	36	42	44	5%
50010.006	Benefits Social Security Tax	488	551	2,683	4,703	75%
50010.007	Benefits Workers Compensation	226	206	669	1,336	100%
Total Personnel Services		12,284	5,095	42,190	71,559	70%
Maintenance						
50100.001	Mtc Buildings	20,289	18,871	8,565	19,554	128%
50100.010	Mtc Grounds	2,331	2,305	2,071	2,569	24%
50100.015	Mtc Misc Repairs	0	24	35	35	0%
Total Maintenance		22,620	21,200	10,671	22,158	108%
Supplies						
50110.002	Supplies Cleaning	255	0	337	352	4%
50110.003	Supplies Concessions	0	0	1,180	5,550	370%
50110.005	Supplies Office	0	0	60	785	1208%
50110.007	Supplies Technical	400	0	4,770	11,656	144%
50127	Postage	2	2	30	24	-20%
50131	Computer Equipment	0	0	420	0	-100%
Total Supplies		656	2	6,797	18,367	170%
Utilities						
50140.001	Utilities OMU	2,182	1,571	6,080	7,500	23%
50140.007	Utiltites Sewer	0	1,843	5,000	6,000	20%
Total Utilities		2,182	3,414	11,080	13,500	22%
Other						
50251	Insurance	170	681	716	816	14%
50290	Professional/Technical Services	0	0	450	757	68%
50310	Safety Costs	0	54	580	214	-63%
50323	Training Costs	575	450	1,605	1,250	-22%
50325	Travel	0	150	175	175	0%
50350	Bad Debt Expense	0	(5)	0	0	0%
Total Other		745	1,329	3,526	3,212	-9%

2024-2025 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Capital						
51000.003	Capital Replacement Plan	\$ 4,676	\$ 3,652	\$ 6,733	\$ 7,287	8%
51000.008	Capital Land Improvements	0	(28,700)	0	0	0%
Total Capital		4,676	(25,048)	6,733	7,287	8%
Total		\$ 43,164	\$ 5,992	\$ 80,997	\$ 136,083	68%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases as well as the additional lifeguards required on deck.

Maintenance: Increase due to timing of building maintenance projects.

Supplies: Increase in supplies needed due to pool scheduled to operate the full season.

Utilities: Increase in cost due to pool scheduled to operate the full season.

Revenue Analysis:

Projected \$38,708 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 078 Cravens

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.003	Reservation Pools	\$ 0	\$ 0	\$ 3,930	\$ 5,340	36%
40357	Rentals - Lockers	0	0	75	0	-100%
40530.002	Lessons Classes	0	0	2,048	2,048	0%
40540.001	Pool Receipts Daily	0	0	9,350	10,500	12%
40540.002	Pool Receipts Groups	0	0	1,950	2,184	12%
40541.004	Pool Receipts Swim Pass	0	0	800	800	0%
40540.005	Pool Receipts Event Admission	0	0	0	3,136	100%
41010	Concessions	0	0	4,375	14,700	236%
Total Revenue		\$ 0	\$ 0	\$ 22,528	\$ 38,708	72%

2024-2025 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Personnel Services						
50001.001	Salaries Full Time	\$ 113,003	\$ 117,048	\$ 150,434	\$ 157,524	5%
50001.002	Salaries Non-Full Time	54,579	73,826	104,364	110,047	5%
50001.003	Salaries Outside Agency	17,160	21,642	19,200	9,600	-50%
50001.004	Salaries Overtime	4,988	2,986	2,500	3,000	20%
50010.001	Benefits Employees Retirement	33,081	34,029	35,695	33,207	-7%
50010.002	Benefits Unemployment	530	607	772	812	5%
50010.003	Benefits Clothing	404	752	1,412	1,158	-18%
50010.004	Benefits Health Insurance	18,494	16,256	26,339	39,494	50%
50010.005	Benefits Life Insurance	564	579	740	772	4%
50010.006	Benefits Social Security Tax	13,265	15,194	19,683	20,699	5%
50010.007	Benefits Workers Compensation	5,426	5,251	4,912	5,881	20%
50010.008	Benefits Other Employee Expense	198	0	175	150	-14%
Total Personnel Services		261,691	288,170	366,226	382,344	4%
Maintenance						
50100.001	Mtc Buildings	18,253	24,072	21,818	16,093	-26%
50100.010	Mtc Grounds	2,697	6,133	2,678	2,726	2%
50100.015	Mtc Misc Repairs	248	705	1,400	1,500	7%
50100.029	Mtc Vehicle Wash	108	257	103	107	4%
50100.030	Mtc Vehicles & Equipment	2,957	3,537	2,706	5,048	87%
Total Maintenance		24,263	34,704	28,705	25,474	-11%
Supplies						
50110.001	Supplies Agricultural	13,255	10,116	19,459	20,319	4%
50110.002	Supplies Cleaning	3,785	4,056	4,251	4,758	12%
50110.003	Supplies Concessions	61,346	81,184	58,632	85,567	46%
50110.005	Supplies Office	1,122	758	1,296	1,296	0%
50110.006	Supplies Merchandise	811	1,166	1,440	1,440	0%
50110.007	Supplies Technical	14,980	14,728	13,803	11,366	-18%
50122	Dues & Subscriptions	17	0	1,250	450	-64%
50124	Motor Fuel	2,858	2,130	3,000	3,000	0%
50125	Non-Capitalized Equipment	7,203	0	1,000	4,390	339%
50127	Postage	112	16	156	50	-68%
50131	Computer Equipment	1,419	0	0	1,500	100%
Total Supplies		106,909	114,154	104,287	134,136	29%
Utilities						
50140.001	Utilities OMU	14,238	16,545	23,000	23,000	0%
50140.003	Utilities Communications	505	1,157	1,800	1,800	0%
Total Utilities		14,744	17,702	24,800	24,800	0%

2024-2025 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Other						
50200	Advertising	\$ 72	\$ 1,770	\$ 2,180	\$ 3,250	49%
50251	Insurance	1,994	2,331	2,422	2,658	10%
50290	Professional/Technical Services	12,451	8,368	19,640	19,240	-2%
50301	Rents & Storage	2,139	1,920	2,100	2,130	1%
50310	Safety Costs	394	221	849	2,219	161%
50323	Training Costs	225	224	1,275	1,275	0%
50325	Travel	203	225	406	406	0%
Total Other		17,477	15,059	28,872	31,178	8%
Capital						
51000.003	Capital Replacement Plan	39,721	44,336	56,554	73,553	30%
51000.008	Capital Land Improvements	(6,374)	0	0	0	0%
51025	Depreciation Expense	2,678	2,705	0	0	0%
Total Capital		36,025	47,041	56,554	73,553	30%
Total Expense		\$ 461,110	\$ 516,831	\$ 609,444	\$ 671,485	10%

Expenditure Analysis:

Personnel: Increase due to COLA and step increases.

Maintenance: Decrease due to timing of routine projects scheduled this year.

Supplies: Increase cost due to the replacement of pitching mats along with additional supplies required to meet demand.

Other: Increase in cost due to the replacement of the AED batteries.

Capital: Increase in replacement cost of fencing and asphalt.

Revenue Analysis:

Projected \$274,545 revenue.

2024-2025 Budget

Department: 070 Parks

Division: 079 Softball Complex

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40300.005	Reservation Revenue Tournaments	\$ 22,501	\$ 23,813	\$ 36,400	\$ 35,900	-1%
40300.008	Reservation Revenue Tournaments Tax Exempt	0	13,710	0	300	100%
40452	Leagues	19,610	17,280	24,480	21,600	-12%
40453	Leagues- Tax Exempt	0	720	0	0	0%
40473	T-Ball	11,614	12,348	12,450	14,745	18%
40491	Other Leagues	250	0	1,860	3,240	74%
40563.001	Tournaments Surcharge	4,410	6,475	7,750	8,750	13%
40563.002	Tournaments Vendors	3,437	5,384	5,000	10,400	108%
40563.003	Tournaments	480	360	0	0	0%
40563.004	Tournaments Surcharge - Tax Exempt	0	1,240	0	0	0%
40901	Sponsors Donations	9,420	3,260	1,920	1,920	0%
41010	Concessions	143,062	140,218	165,000	169,000	2%
41020	Merchandise Sales	5,845	6,420	5,615	8,690	55%
41021	Merchandise Sales - Non-taxable	358	74	0	0	0%
41060	Miscellaneous Revenue	122	132	0	0	0%
Total Revenue		\$ 221,109	\$ 231,432	\$ 260,475	\$ 274,545	5%

2024-2025 Budget

Department: 070 Parks

Division: 082 Tennis Facility

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Utilities						
50140.001	Utilities OMU	\$ 24,181	\$ 23,320	\$ 26,500	\$ 26,500	0%
50140.002	Utilities Non-City	6,216	7,899	7,555	7,500	-1%
50140.007	Utilities Sewer	0	2,327	3,085	4,000	30%
Total Utilities		30,397	33,546	37,140	38,000	2%
Other						
50222	Contractual Services	1,227	1,344	1,195	1,342	12%
50251	Insurance	5,143	5,661	5,948	6,781	14%
50301	Rents & Storage	1,430	1,320	1,320	1,320	0%
Total Other		7,800	8,325	8,463	9,443	12%
Capital						
51000.003	Capital Replacement Plan	64,611	67,376	95,252	140,893	48%
Total Capital		64,611	67,376	95,252	140,893	48%
55000.010	Transfer To Debt Service	138,965	139,430	138,790	138,629	0%
Total Expense		\$ 241,773	\$ 248,677	\$ 279,645	\$ 326,965	17%

Expenditure Analysis:

Capital: Increase in replacement cost of fencing and asphalt.

Revenue Analysis:

Projected \$91,065 in rental revenue.

2024-2025 Budget

Department: 070 Parks

Division: 082 Tennis Facility

Fund: 403 Recreational

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40351	Rental - City Property	\$ 72,703	\$ 72,703	\$ 72,703	\$ 72,703	0%
40901	Sponsorship Donations	1,320	0	1,320	1,320	0%
41060	Miscellaneous Revenue	12,366	15,863	13,419	17,042	27%
Total Revenue		\$ 86,389	\$ 88,566	\$ 87,442	\$ 91,065	4%

2024-2025 Budget

Department: 070 Parks

Division: 001 Administration

Fund: 404 Parks Sponsorship

Program Description

This program, through individual sponsorships and awards, provides opportunities that allow everyone in the Owensboro community to participate in the recreational program.

Account Number	Description	Actual 2021-2022	Actual 2022-2023	Amended Budget 2023-2024	Budget 2024-2025	% Change
Revenue						
40900	Scholarships Donations	\$ 2,438	\$ 2,311	\$ 3,000	\$ 3,800	27%
40901	Sponsors Donations	4,000	5,444	5,250	8,040	53%
Total Revenue		\$ 6,438	\$ 7,755	\$ 8,250	\$ 11,840	44%
Expense						
50311	Scholarships	\$ 3,781	\$ 1,618	\$ 3,025	\$ 3,800	26%
50312	Sponsorships	1,826	2,895	4,225	8,040	90%
Total Expense		\$ 5,606	\$ 4,513	\$ 7,250	\$ 11,840	63%