



**CITY OF GRAND PRAIRIE
FINANCE AND GOVERNMENT COMMITTEE -
BUDGET MEETING #2
CITY HALL - COUNCIL BRIEFING ROOM, 300 W. MAIN STREET
THURSDAY, JULY 22, 2021 AT 3:30 PM**

AGENDA

CALL TO ORDER

STAFF PRESENTATIONS

1. Solid Waste Operating Fund
2. Cemetery Fund
3. Epic Central Fund
4. Epic and Epic Waters Fund
5. Golf Operating Fund
6. Lake Parks Operating Fund
7. Prairie Lights Fund
8. Park Venue Operating and Sales Tax Fund

EXECUTIVE SESSION

The Finance and Government Committee may conduct a closed session pursuant to Chapter 551, Subchapter D of the Government Code, V.T.C.A., to discuss any of the following:

- (1) Section 551.071 "Consultation with Attorney"*
- (2) Section 551.072 "Deliberation Regarding Real Property"*
- (3) Section 551.074 "Personnel Matters"*
- (4) Section 551.087 "Deliberations Regarding Economic Development Negotiations."*

CITIZEN COMMENTS

Citizens may speak during Citizen Comments for up to five minutes on any item not on the agenda by completing and submitting a speaker card.

ADJOURNMENT

The Grand Prairie City Hall is accessible to people with disabilities. If you need assistance in participating in this meeting due to a disability as defined under the ADA, please call 972-237-8035 or email Gloria Colvin (gcolvin@gptx.org) at least three (3) business days prior to the scheduled meeting to request an accommodation.

Certification

In accordance with Chapter 551, Subchapter C of the Government Code, V.T.C.A, the Finance and Government Committee agenda was prepared and posted July 19, 2021.



Gloria Colvin, Deputy City Secretary



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021
REQUESTER: Kathleen Mercer
PRESENTER: Kathleen Mercer, Budget Director
TITLE: Solid Waste Operating Fund
RECOMMENDED ACTION: Approval

Solid Waste Fund

The Solid Waste Fund accounts for the City's Landfill and garbage/recycling collection service, brush and litter collection, street sweeping, illegal dumping cleanup, Keep Grand Prairie Beautiful and auto-related business programs.

- ▶ Twice/week residential garbage collection in bags
- ▶ Once/week recycling collection in 18-gallon bins
- ▶ On demand bulky item collection
- ▶ Brush collection for both Dallas and Tarrant County Residents
- ▶ Disposal of Tarrant Brush at Living Earth in Arlington
- ▶ Daily litter collection (2 Crews)
- ▶ TxDOT Litter Collection
- ▶ Household Hazardous Waste Collection
- ▶ Inexpensive Landfill Access for Residential Customers

**CITY OF GRAND PRAIRIE
SOLID WASTE FUND SUMMARY
ENTERPRISE FUND
2021/2022**

	1 2019/2020 ACTUAL	2 2020/2021 APPR/MOD	4 2020/2021 PROJECTION	5 2021/2022 PROPOSED	6 A vs. P %	7 Appr vs. Prop \$
1 Beginning Resources	\$3,706,292	\$4,191,450	\$4,191,450	3,882,283	-7%	(\$309,167)
2 REVENUES						
3 Commercial/Residential Tipping Fee	\$4,246,628	\$4,286,735	\$4,290,109	\$4,390,109	2%	\$103,374
5 Sanitary Landfill Charge	562,733	395,954	492,339	492,339	24%	96,385
6 Refuse Service (resident/comm'l bag service)	9,094,125	9,253,676	9,310,545	9,310,545	1%	56,869
12 Auto-Related Business Program	186,525	140,000	155,250	154,300	10%	14,300
13 Brush Pickup	170	0	0	0	0%	0
14 Oil and Gas	99,142	92,736	91,000	91,000	-2%	(1,736)
15 Sale of Surplus Properties	79,900	5,000	114,648	5,000	0%	0
16 Miscellaneous	61,005	3,284	28,036	77,146	2249%	73,862
17 Sale of Crushed Concrete	62,498	15,000	15,000	45,000	200%	30,000
18						
19 TOTAL REVENUES	\$14,392,726	\$14,192,385	\$14,496,927	\$14,565,439	3%	\$373,054
20						
22 Reserve for Encumbrances	40,080	13,655				
23						
24 TOTAL RESOURCES	\$18,139,098	\$18,397,490	\$18,688,377	18,447,722	0%	\$50,232
25						
26 EXPENDITURES						
27 Personal Services	\$2,026,139	\$2,405,083	\$2,111,830	\$2,509,120	4%	\$104,037
28 Supplies	359,075	628,307	622,307	651,188	4%	22,881
29 Other Services & Charges	1,286,533	1,472,005	1,411,147	1,537,741	4%	65,736
30 Capital Outlay	58,588	20,000	0	0	-100%	(20,000)
32 Garbage/Recycling Contract	4,294,635	4,381,928	4,385,928	4,381,928	0%	0
33 State Tipping Fee	288,036	240,000	240,000	240,000	0%	0
34 Street Sweeping Contract	61,992	69,595	69,595	69,595	0%	0
35 Litter Collection Contract	36,690	41,000	41,000	41,000	0%	0
36 Indirect Cost	449,742	560,806	560,806	512,922	-9%	(47,884)
37 Contingency	0	75,000	75,000	75,000	0%	0
38 Franchise Fees	386,274	386,073	392,116	392,116	2%	6,043
39 Transfer to SW Equipment Acquisition	1,425,000	1,425,000	1,425,000	1,425,000	0%	0
40 Transfer to General Fund	346,507	245,706	245,706	251,946	3%	6,240
42 In Lieu of Property Tax	98,354	97,121	97,121	100,953	4%	3,832
43 Keep Grand Prairie Beautiful	336,029	398,408	327,684	398,342	0%	(66)
45 Auto-Related Business Program	323,975	387,237	387,237	387,348	0%	111
46 Brush Crew Program	726,150	780,210	642,794	767,608	-2%	(12,602)
48 Audit Adjustment	30,274	0			0%	0
49 Reserve for Encumbrances	13,655	0			0%	0
50						
51 TOTAL EXPENDITURES	\$12,547,648	\$13,613,479	\$13,035,271	\$13,741,807	1%	\$128,328
52						
53 Transfer to Solid Waste Equip. Acqu. Fund	500,000	700,000	700,000	1,200,000	71%	500,000
54 Transfer to Solid Waste Cap. Proj.	0	170,823	170,823	100,000	-41%	(70,823)
56 Transfer to Solid Waste Closure Fund	250,000	250,000	250,000	250,000	0%	0
57 Transfer to Solid Waste Landfill Replace.	200,000	200,000	200,000	700,000	250%	500,000
58 Transfer to Solid Waste Liner Res.	250,000	250,000	250,000	250,000	0%	0
60 Transfer to Street Sales Tax Fund	200,000	200,000	200,000	200,000	0%	0
61						
63 TOTAL APPROPRIATIONS	\$13,947,648	\$15,384,302	\$14,806,094	\$16,441,807	7%	\$1,057,505
64						
65 Ending Resources	\$4,191,450	\$3,013,188	\$3,882,283	\$2,005,915		
66						
67 Operating Imbalances	1,885,158	592,561	1,461,656	823,632		
68						
69 45 day fund balance req.	1,546,970	1,678,374	1,607,088	1,694,195		
70 Excess fund balance available	2,644,480	1,334,814	2,275,195	311,720		
71						

**CITY OF GRAND PRAIRIE
SOLID WASTE FUND SUMMARY
ENTERPRISE FUND
2021/2022**

77	SIGNIFICANT BUDGET CHANGES		15,384,302
78	Personal Services: change in salary and wages		14,729
79	Personal Services: change in part time		11,647
80	Personal Services: change in worker's comp		(273)
81	Personal Services: Merit		77,934
82	Supplies: change in fuel		23,381
83	Supplies: FY21 One-Time		(500)
84	Other Services & Charges: FY20 Encumbrance Roll		(13,655)
85	Other Services & Charges: change in telephone, iPads, cell phones and cable		(8,426)
86	Other Services & Charges: change in property liability		1,462
87	Other Services & Charges: change in vehicle maintenance		27,609
88	Other Services & Charges: change in other miscellaneous accounts		5,089
89	Other Services & Charges: change in contractual and miscellaneous services		49,300
90	Other Services & Charges: change to recycling services		13,200
91	Other Services & Charges: change in utilities and building grounds and maintenance		(27,643)
92	Capital Outlay: FY21 A/B List		(20,000)
93	Capital Outlay: FY22 A/B List		0
94	Change in contingency		18,800
95	Change in indirect cost and franchise fees		(41,841)
96	Increase transfer to General Fund		6,240
97	Change in Lieu of Property Taxes		3,832
98	Increase transfer to Equipment Acquisition Fund		500,000
99	Increase transfer to Landfill Replacement Fund		500,000
100	Add transfer to Solid Waste Capital Project Fund		(70,823)
101	Keep Grand Prairie Beautiful Program Changes:		(66)
102	Personal Services: change in salaries/wages	524	
103	Supplies: change in fuel	(2,126)	
104	Other Services & Charges: change in property liability	1,536	
105	Auto Related Business Program Changes:		111
106	Personal Services: change in misc. salary accounts	1,005	
107	Supplies: change in fuel	465	
108	Other Services & Charges: change in property liability, vehicle maintenanc	(608)	
109	Reimbursements: change in reimbursement from General Fund	(751)	
110	Brush Street Program Changes:		(12,602)
111	Personal Services: true up base salary	31,704	
112	Personal Services: change in worker's comp	(306)	
113	Supplies: change in fuel	2,454	
114	Other Services & Charges: vehicle maintenance	(3,466)	
115	Other Services & Charges: change in property liability and miscellaneous	(916)	
116	Reimbursements: change in reimbursement from General Fund	(42,072)	
117			16,441,807
118	Positions: 53 Full Time and 5 Part Time		
119	Environmental Services: 36 Full Time and 5 Part Time		
120	Brush Crew Program: 9 Full Time		
121	Auto Related Business Program: 5 Full Time		
122	Community Services: Program Deleted		
123	Keep Grand Prairie Beautiful: 3 Full Time		

0



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Cemetery Fund

RECOMMENDED ACTION: Approval

Cemetery Fund



- Enterprise Fund – No Outside Funding Sources
 - Self supporting fund
- 2004 Bond Issue – 25 Year Amortization (Annual Debt Payment = \$250K)
 - Covered By General Obligation Fund
- Perpetual Care – Statutory Requirement (Approx \$1.5M)
 - 15% Of Mausoleum and Section(Property) Sales
- Excess Operating Funds Reserved for Projects/Expansion (Approx \$2M)
- Cemetery Stats
 - Over 6K Spaces at 73% Occupancy
 - Phase II completed FY20 – added 2500 spaces to inventory
 - Phase III will require infrastructure and advanced development (Est 5yrs)
 - Mausoleum (76% Occupied) / Columbarium (8% Occupied)
 - Mausoleum expansion under review
 - Perform over 170 internments annually; 300 Transactions
 - 70 COVID Internments since March 2020
- 6 Full Time / 3 Part Time

**CITY OF GRAND PRAIRIE
CEMETERY FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

	1 2019/2020 ACTUAL	2 2020/2021 APPR/MOD	4 2020/2021 PROJECTION	5 2021/2022 PROPOSED	6 A vs. P %	7 Appr vs. Prop. \$
1 Beginning Resources	\$446,009	\$569,411	\$569,411	\$1,021,570	79%	\$452,159
2 REVENUES						
3 Section Sales	\$648,241	\$489,000	\$808,915	\$600,000	23%	\$111,000
4 Marker Sales	335,524	300,000	530,919	350,000	17%	50,000
5 Interment/Inurnment Fees	256,691	193,600	280,512	225,000	16%	31,400
6 Mausoleum Sales	65,725	60,000	79,833	70,000	17%	10,000
8 Burial Box Vaults and Columbarium	106,363	59,000	117,000	79,000	34%	20,000
9 Miscellaneous Sales	24,876	5,000	11,700	5,000	0%	0
15						
16 TOTAL REVENUES	\$1,437,421	\$1,106,600	\$1,828,879	\$1,329,000	20%	\$222,400
17						
19 Reserve for Encumbrances	16,880	35,700	35,700	0		
21 Reserve for Cemetery Expansion	1,225,171	1,575,171	1,575,171	1,775,171		
22						
23 TOTAL RESOURCES	\$3,125,481	\$3,286,882	\$4,009,161	\$4,125,741	26%	\$838,859
24						
25 EXPENDITURES						
26 Personal Services	\$373,008	\$454,986	\$453,558	\$488,923	7%	\$33,937
27 Supplies	266,448	281,245	376,705	336,603	20%	55,358
28 Other Services & Charges	176,285	153,719	159,771	176,834	15%	23,115
29 Capital Outlay	90,335	172,355	175,660	0	-100%	(172,355)
33 Indirect Cost	39,120	46,726	46,726	49,809	7%	3,083
34 Audit Adjustment	3	0	0	0	0%	0
35 Reserve for Encumbrance	35,700	0	0	0	0%	0
36						
37 TOTAL EXPENDITURES	\$980,899	\$1,109,031	\$1,212,420	\$1,052,169	-5%	(\$56,862)
38						
44 TOTAL APPROPRIATIONS	\$980,899	\$1,109,031	\$1,212,420	\$1,052,169	-5%	(\$56,862)
45						
46 Reserve for Cemetery Expansion	1,575,171	1,775,171	1,775,171	2,275,171		
47						
48 Ending Resources	\$569,411	\$402,680	\$1,021,570	\$798,401		
49						
50 Operating Imbalance	456,522	(2,431)	616,459	276,831		
51						
52 55 Day Fund Balance Req.	147,807	167,114	182,693	158,546		
53 Difference	421,604	235,566	838,877	639,855		
54						
60 SIGNIFICANT BUDGET CHANGES				1,109,031		
61 Personal Services: change in salaries and wages				22,063		
62 Personal Services: Merit				11,874		
63 Supplies: change in fuel cost				(848)		
64 Supplies: change in mausoleum cost				5,000		
65 Supplies: change in marker cost				45,000		
66 Supplies: changes in miscellaneous supplies				6,206		
67 Services & Charges: changes in transfer software cost to GF				19,498		
68 Services & Charges: changes in property & liability				4,439		
69 Services & Charges: changes in other services accounts				(822)		
70 Capital Outlay: FY20 Encumbrance Roll				(35,700)		
71 Capital Outlay: FY21 One-Time				(136,655)		
72 Change in indirect cost to the General Fund				3,083		
73				1,052,169		0
74 Positions: 6 Full-Time and 3 Part-Time						

**CITY OF GRAND PRAIRIE
CEMETERY DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
9/30/22	195,000.00	57,868.75	252,868.75
9/30/23	200,000.00	49,475.00	249,475.00
9/30/24	170,000.00	41,400.00	211,400.00
9/30/25	180,000.00	33,412.50	213,412.50
9/30/26	185,000.00	24,625.00	209,625.00
9/30/27	195,000.00	15,125.00	210,125.00
9/30/28	205,000.00	5,125.00	210,125.00
Total	1,330,000.00	227,031.25	1,557,031.25

Debt payments are paid by the General Obligation Fund

FY22 Proposed Budget


 GRAND PRAIRIE MEMORIAL GARDENS
And Mausoleum

	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
Revenues									
1	Section Sales	508,672	42.05%	489,000	44.19%	808,915	44.23%	600,000	45.15%
2	Marker Sales	346,628	28.65%	300,000	27.11%	530,919	29.03%	350,000	26.34%
3	Columbarium Sales	32,402	2.68%	25,000	2.26%	65,000	3.55%	45,000	3.39%
4	Interment Fees	181,281	14.98%	193,600	17.50%	280,512	15.34%	225,000	16.93%
5	Mausoleum Sales	93,853	7.76%	60,000	5.42%	79,833	4.37%	70,000	5.27%
6	Other	46,965	3.88%	39,000	3.52%	63,700	3.48%	39,000	2.93%
7	Transfers	-	0.00%	-	0.00%	-	0.00%	-	0.00%
8	Total	1,209,801	100.00%	1,106,600	100.00%	1,828,879	100.00%	1,329,000	100.00%
Labor									
9	City Labor	242,879	20.08%	320,828	28.99%	318,235	17.40%	349,982	26.33%
10	City Benefits	96,675	7.99%	134,158	12.12%	135,323	7.40%	138,941	10.45%
11	Workforce/Temp Labor	-	0.00%	-	0.00%	-	0.00%	-	0.00%
12		339,554	28.07%	454,986	41.12%	453,558	24.80%	488,923	36.79%
13	Marker Cost	193,491	55.82%	212,500	70.83%	292,412	55.08%	257,500	73.57%
14	Utilities	28,561	2.36%	35,388	3.20%	31,260	1.71%	33,000	2.48%
15	Operating Expense	183,629	15.18%	187,076	16.91%	212,804	11.64%	222,940	16.78%
16	Indirect Cost - Gen Fund	37,198	3.07%	46,726	4.22%	46,726	2.55%	49,806	3.75%
17	Total Operating Expenditures	782,433	64.67%	936,676	84.64%	1,036,760	56.69%	1,052,169	79.17%
18	Operating Income / (Loss)	427,368	35.33%	169,924	15.36%	792,119	43.31%	276,831	20.83%
19	Replacement Transfer	-	0.00%	-	0.00%	-	0.00%	-	0.00%
20	Debt Transfer	-	0.00%	-	0.00%	-	0.00%	-	0.00%
21	Capital	49,563	4.10%	172,355	15.58%	175,660	9.60%	-	0.00%
22		49,563	4.10%	172,355	15.58%	175,660	9.60%	-	0.00%
23	Total All Expenditures	831,996	68.77%	1,109,031	100.22%	1,212,420	66.29%	1,052,169	79.17%
24	Net Income / (Loss)	377,805	31.23%	(2,431)	-0.22%	616,459	33.71%	276,831	20.83%

*Excluded FY20 for comparison due to COVID impact.



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Epic Central Fund

RECOMMENDED ACTION: Approval

Epic Central Fund – Primary Divisions



- Under Development
 - Hotel Management Agreement
 - Restaurant Operating Leases
 - Expanded Maintenance Provisions
 - Entertainment
 - Parking Garage
 - Logistics
 - Administration (Includes Debt)
 - PlayGrand Adventures
 - Grand Lawn



**CITY OF GRAND PRAIRIE
EPIC CENTRAL FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

	1 2019/2020 ACTUAL	2 2020/2021 APPR/MOD	4 2020/2021 PROJECTION	5 2021/2022 PROPOSED	6 A vs. P %	7 App vs. Prop \$
1 Beginning Resources	\$0	\$228,549	\$228,549	\$80,391	0%	(\$148,158)
2						
3 REVENUES						
11 Grand Lawn/Special Events	\$20,000	\$32,500	\$0	\$12,000	-63%	(\$20,500)
12 PlayGrand	0	5,000	3,700	5,000	0%	0
17 Transfer In - EPIC Sales Tax Fund	280,000	125,000	125,000	233,334	87%	108,334
18 Transfer In - PVEN Sales Tax Fund	0	0	0	116,666	0%	116,666
19						
20 TOTAL REVENUES	<u>\$300,000</u>	<u>\$162,500</u>	<u>\$128,700</u>	<u>\$367,000</u>	<u>126%</u>	<u>\$204,500</u>
21						
24 TOTAL RESOURCES	<u>\$300,000</u>	<u>\$391,049</u>	<u>\$357,249</u>	<u>\$447,391</u>	<u>14%</u>	<u>\$56,342</u>
25						
26 EXPENDITURES						
27 Administration	\$43,445	\$85,000	\$50,356	\$120,641	42%	\$35,641
29 Grand Lawn/Special Events	8,085	32,500	31,000	46,950	44%	14,450
30 PlayGrand	1,940	187,500	169,114	185,879	-1%	(1,621)
36						
37 TOTAL EXPENDITURES	<u>\$53,470</u>	<u>\$305,000</u>	<u>\$250,470</u>	<u>\$353,470</u>	<u>16%</u>	<u>48,470</u>
38						
45 One Time Supplemental- PlayGrand	17,981	28,000	26,388	0	-100%	(28,000)
46						
47 TOTAL APPROPRIATIONS	<u>\$71,451</u>	<u>\$333,000</u>	<u>\$276,858</u>	<u>\$353,470</u>	<u>6%</u>	<u>\$20,470</u>
48						
51 Ending Resources	<u>\$228,549</u>	<u>\$58,049</u>	<u>\$80,391</u>	<u>\$93,921</u>		
52						
53 Operating Imbalance	246,530	(142,500)	(121,770)	13,530		
59						
60 SIGNIFICANT BUDGET CHANGES				333,000		
61 Administration - change in various operating expenses				35,641		
62 PlayGrand - change in miscellaneous expenses				(1,621)		
64 FY21 One-Time: Maintenance Truck				(28,000)		
65 FY22 One-Time				14,450		
66				<u>353,470</u>		0
67 Positions: 2 Full-Time and 4 Part-Time						



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Epic and Epic Waters Fund

RECOMMENDED ACTION: Approval

Epic Fund



Special Revenue Fund

Fund Details

25 Year Debt Issue (2015) = \$75M (Annual Debt Payment = \$5.5M)

No General Fund Subsidy

Epic Sales Tax Expires – 2040

3rd Party Management Agreement – Epic Waters

Epic - 23 Full Time / 85 Part Time



Epic Fund - Primary Venues/Divisions



Epic Recreation

- Venue Guided By Cost Recovery Metrics
 - Proportion of revenue that covers expense
 - Delta is subsidy from ¼ Sales Tax
- 11,000 Membership Base
 - Goal 15,000
- Animation / Warehouse Focus

Epic Waters

- Dynamic Pricing
- Southern/Regional Competitors – Marketing Plan
- Annual Visits 320,000+
- Management Agreement (5 Year Renewal) – 4% Revenue

Debt / Transfers / Other

- Funding Source For Epic CIP
- Transfers / Mowing

**CITY OF GRAND PRAIRIE
EPIC AND EPIC WATERS FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

	1	2	4	5	6	7
	2019/2020 ACTUAL	2020/2021 APPR/MOD	2020/2021 PROJECTION	2021/2022 PROPOSED	A vs. P %	Appr vs. Prop \$
1 Beginning Resources	\$2,564,918	\$2,955,954	\$2,955,954	\$3,067,078	4%	\$111,124
2 REVENUES						
3 Sales Tax Receipts	\$8,936,324	\$8,486,406	\$9,536,382	\$9,611,192	13%	\$1,124,786
5 EPIC Recreation Center	1,220,775	2,880,000	856,026	2,900,000	1%	20,000
6 EPIC Waters	0	420,000	1,900,000	1,100,000	162%	680,000
7						
8 TOTAL REVENUES	\$10,157,099	\$11,786,406	\$12,292,408	\$13,611,192	15%	\$1,824,786
9						
10 Reserve for Encumbrances	0	0				
11 Reserve for Operating	1,000,000	1,000,000	1,000,000	1,000,000		
12 Reserve for EPIC Waters (Surplus)	2,384,268	1,124,268	1,124,268	3,024,268		
13 TOTAL RESOURCES	\$16,106,285	\$16,866,628	\$17,372,630	\$20,702,538	23%	\$3,835,910
14						
15 EXPENDITURES						
16 EPIC REC Expenditures						
17 Personal Services	\$1,867,964	\$2,426,526	\$1,790,991	\$2,486,891	2%	\$60,365
18 Supplies	84,150	200,000	87,670	200,000	0%	0
19 Other Services & Charges	763,367	1,679,677	971,992	1,880,155	12%	200,478
20 Capital Outlay	0	0	0	30,000	0%	30,000
21 Audit Adjustment	15,979	0	0	0	0%	0
22 Reserve for Encumbrances	0	0	0	0	0%	0
23 Total EPIC REC Expenditures	2,731,460	4,306,203	2,850,653	4,597,046	7%	290,843
24						
25 EPIC Debt Service Expenditures						
26 Fiscal Fees	\$0	\$950	\$950	\$950	0%	\$0
27 Principal Payment	2,195,000	2,285,000	2,285,000	2,375,000	4%	90,000
28 Interest Payment	3,266,962	3,177,362	3,177,362	3,084,162	-3%	(93,200)
29 Total EPIC Debt Service Expenditures	5,461,962	5,463,312	5,463,312	5,460,112	0%	(3,200)
30						
31 EPIC Miscellaneous Expenditures						
32 Transfer to EPIC CIP Fund/surplus Sales Tax	0	0			0%	0
33 Transfer to Capital Reserve Fund - loan	\$200,000	\$200,000	\$200,000	\$200,000	0%	\$0
34 Transfer to Lending Fund - loan	200,000	200,000	200,000	200,000	0%	0
35 Reimbursement from the other funds for mowing	(135,000)	(135,000)	(135,000)	(135,000)	0%	0
36 Reimbursement from the General Fund to EPIC Waters	(75,000)	(75,000)	(75,000)	(75,000)	0%	0
37 Grounds Mowing	130,160	250,000	180,000	250,000	0%	0
38 Total EPIC Miscellaneous Expenditures	320,160	440,000	370,000	440,000	0%	0
39						
40 TOTAL EXPENDITURES	\$8,513,582	\$10,209,515	\$8,683,965	\$10,497,158	3%	\$287,643
41						
42 Transfer to the Park CIP	0	0	750,000	0	0%	0
43 One-time Supplementals - EPIC Waters	400,000	0	0	0	0%	0
44 One-time Supplementals - The EPIC	32,481	0	0	0	0%	0
46 Transfer to Capital Lending & Reserve Fund - loan	0	1,472,319	722,319	0	-100%	(1,472,319)
47 Transfer to the EPIC Central Operating Fund	280,000	125,000	125,000	233,334	87%	108,334
48 Transfer to the EPIC CIP	600,000	0	0	1,500,000	0%	1,500,000
49 Transfer to the EPIC Central CIP	400,000	0	0	0	0%	0
50 Emergency Appropriation Due to COVID19	800,000	0	0	0	0%	0
51 TOTAL APPROPRIATIONS	\$11,026,063	\$11,806,834	\$10,281,284	\$12,230,492	4%	\$423,658
53						
54 Reserve for Operating	1,000,000	1,000,000	1,000,000	1,000,000		
55 Reserve for EPIC Waters (Surplus)	1,124,268	1,544,268	3,024,268	4,124,268		
56 Reserve for Pandemic Reserve	0	800,000	0	0		
57						
58 Ending Resources	\$2,955,954	\$1,715,526	\$3,067,078	\$3,347,778		
59						
60 OPERATING IMBALANCE	1,643,517	1,576,891	3,608,443	3,114,034		
61 90 Day Fund Balance (does not include Debt)	752,454	1,170,297	794,134	1,242,011		
62 Difference	2,203,500	545,229	2,272,944	2,105,767		
64 Liability owed to the Capital Reserve Fund \$330,364 at the end of FY22						

**CITY OF GRAND PRAIRIE
EPIC AND EPIC WATERS FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

65			
66	PROPOSED ITEMS:		
67	Supplemental Recurring		
68	Supplemental One-Time (some already added)		
69	TOTAL REQUESTS FOR FY22	0	
70			
71	SIGNIFICANT BUDGET CHANGES:	11,806,834	
72	Personal Services: change in full time salary and wages, and part-time help	17,737	
73	Personal Services: change in worker's comp	50	
74	Personal Services: Merits	42,578	
75	Services & Charges: change in property & liability	2,400	
76	Services & Charges: change in miscellaneous accounts	(1,922)	
77	Change in Principal Payment	90,000	
78	Change in Interest Payment	(93,200)	
79	FY21 One-Time Charges	230,000	
80	Transfer out to the Capital Lending and Reserve Fund	(1,472,319)	
81	Transfer out to EPIC Central Operating Fund	108,334	
82	Transfer to EPIC CIP	1,500,000	
83		12,230,492	0

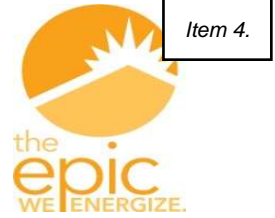
84 Positions: 23 Full-Time and 85 Part-Time

83		Capital Reserve	Lending
84	Loan Amount	\$1,130,364	\$2,272,319
85	FY17 Payment		(\$200,000)
86	No Payments made in FY18		\$2,072,319
87	FY19 Payment	(\$200,000)	(\$200,000)
88	Balance at the end of FY19	\$930,364	\$1,872,319
89	FY20 Payment	(\$200,000)	(\$200,000)
90	Balance at the end of FY20	\$730,364	\$1,672,319
91	FY21 Payment	(\$200,000)	(\$772,319)
92	Balance at the end of FY21	\$530,364	\$900,000
93	FY22 Payment	(\$200,000)	(\$200,000)
94	Balance at the end of FY22	\$330,364	\$700,000
95	FY23 Payment	(\$200,000)	(\$200,000)
96	Balance at the end of FY23	\$130,364	\$500,000
97	FY24 Payment	(\$130,364)	(\$200,000)
98	Balance at the end of FY24	\$0	\$300,000
99	FY25 Payment		(\$200,000)
100	Balance at the end of FY25		\$100,000
101	FY26 Payment		(\$100,000)
102	Balance at the end of FY26		\$0

FY22 Proposed Budget

	A		B		C		D		
	INAUGURAL YEAR		FY21		FY21		FY22		
	FY19*		BUDGET		PROJECTION		PROPOSED		
	ACTUAL								
1	MEMBERSHIPS	1,404,554	69.35%	1,600,000	55.17%	700,000	81.77%	1,600,000	55.17%
2	LEAGUES / TOURNAMENTS	31,659	1.56%	250,000	8.62%	8,698	1.02%	250,000	8.62%
	ACTIVITIES								
3	Camps	94,295	4.66%	100,000	3.45%	50,121	5.86%	100,000	3.45%
4	Massage	5,219	0.26%	50,000	1.72%	1,180	0.14%	50,000	1.72%
5	Swim	51,205	2.53%	75,000	2.59%	16,962	1.98%	75,000	2.59%
6	Recording Studio	14,018	0.69%	80,000	2.76%	5,934	0.69%	80,000	2.76%
7	Art	8,173	0.40%	25,000	0.86%	1,256	0.15%	25,000	0.86%
8	Fitness	101,910	5.03%	275,000	9.48%	11,716	1.37%	275,000	9.48%
9		274,820	13.57%	605,000	20.86%	87,169	10.18%	605,000	20.86%
	FOOD & BEVERAGE								
10	Food Service	10,314	0.51%	20,000	0.69%	1,356	0.16%	20,000	0.69%
11	Alcohol	2,326	0.11%	0	0.00%	-	0.00%	-	0.00%
12	Catering	-	0.00%	5,000	0.17%	-	0.00%	5,000	0.17%
13		12,640	0.62%	25,000	0.86%	1,356	0.16%	25,000	0.86%
	OTHER / MISC.								
14	Special Events	-	0.00%	-	0.00%	-	0.00%	-	0.00%
15	Childcare	38,337	1.89%	30,000	1.03%	14,813	1.73%	30,000	1.03%
16	Vending	2,800	0.14%	10,000	0.34%	3,761	0.44%	10,000	0.34%
17	Merchandise	10,023	0.49%	25,000	0.86%	896	0.10%	25,000	0.86%
18	Theater	47,008	2.32%	100,000	3.45%	13,093	1.53%	100,000	3.45%
19	Rentals	113,331	5.60%	160,000	5.52%	20,745	2.42%	160,000	5.52%
20	Sponsorships	62,500	3.09%	75,000	2.59%	-	0.00%	75,000	2.59%
21	New Programs	27,683	1.37%	20,000	0.69%	5,495	0.64%	20,000	0.69%
22	Transfers - Gen Fund	-	0.00%	-	0.00%	-	0.00%	-	0.00%
23		301,682	14.90%	420,000	14.48%	58,803	6.87%	420,000	14.48%
24	TOTAL REVENUE	2,025,355	100.00%	2,900,000	100.00%	856,026	100.00%	2,900,000	100.00%

FY22 Proposed Budget



	A		B		C		D		
	INAUGURAL YEAR		FY21		FY21		FY22		
	FY19*		BUDGET		PROJECTION		PROPOSED		
	ACTUAL								
LABOR									
25	City Labor	1,502,544	74.19%	1,922,253	66.28%	1,349,928	157.70%	1,937,289	66.80%
26	City Benefits	441,020	21.77%	504,273	17.39%	441,063	51.52%	549,602	18.95%
27		1,943,564	95.96%	2,426,526	83.67%	1,790,991	209.22%	2,486,891	85.75%
COST METRICS									
28	Activities	133,102	48.43%	338,500	55.95%	40,733	46.73%	338,500	55.95%
29	Leagues/Tournaments	-	0.00%	162,500	65.00%	5,653	64.99%	162,500	65.00%
30	Massage	3,960		40,000	80.00%	944	80.00%	40,000	80.00%
31	Resale	8,193	81.74%	17,500	70.00%	628	70.09%	17,500	70.00%
32	New Programs	19,725	71.25%	17,000	85.00%	4,671	85.00%	17,000	85.00%
33	Theater	16,681	35.49%	30,000	30.00%	3,928	30.00%	30,000	30.00%
34	Food & Beverage	8,257	65.32%	-	0.00%	-	0.00%	-	0.00%
35		189,918	9.38%	605,500	20.88%	56,557	6.61%	605,500	20.88%
EXPENDITURES									
36	Supplies	116,328	5.74%	135,000	4.66%	71,163	8.31%	135,000	4.66%
37	Utilities	243,934	12.04%	461,590	15.92%	385,000	44.98%	470,000	16.21%
38	Promotion	85,899	4.24%	100,000	3.45%	50,000	5.84%	100,000	3.45%
39	Maintenance	32,419	1.60%	120,625	4.16%	111,500	13.03%	130,625	4.50%
40	Contingency	-	0.00%	48,875	1.69%	48,875	5.71%	36,875	1.27%
41	Operating Expense	192,884	9.52%	322,847	11.13%	251,327	29.36%	293,109	10.11%
42	Reimbursements	26,959	1.33%	22,936	0.79%	22,936	2.68%	8,817	0.30%
43		698,423	34.48%	1,211,873	41.79%	940,801	109.90%	1,174,426	40.50%
44	General Fund Reimbursement - EW	(75,000)		(75,000)		(75,000)		(75,000)	
45	TOTAL EXPENDITURES	2,756,905		4,168,899		2,713,349		4,191,817	
46	OPERATING INCOME / (LOSS)	(731,550)		(1,268,899)		(1,857,323)		(1,291,817)	
47	Cost Recovery	73.46%		69.56%		31.55%		69.18%	
48	Subsidy	26.54%		30.44%		68.45%		30.82%	

* Excluded FY20 for comparison due to COVID impact

FY22 PROPOSED BUDGET



	A		B		C		D		
	FY 19 ACTUAL*		FY 21 BUDGET CAPACITY RESTRICTIONS		FY 21 PROJECTION		FY22 PROPOSED		
1	VISITATION STAT	329,895		296,300		293,382		343,494	
2	Revenue/Visit Metric	30.09		30.44		36.15		33.87	
REVENUE BY DEPARTMENT									
3	Waterpark Revenue	6,415,733	64.63%	5,739,460	63.63%	6,908,521	65.14%	7,877,745	67.72%
4	Food & Beverage Revenue + EPIC Eats	2,481,667	25.00%	2,409,720	26.72%	2,812,543	26.52%	2,706,011	23.26%
5	Retail & Misc Revenue (Includes Other)	485,644	4.89%	472,097	5.23%	482,300	4.55%	568,463	4.89%
6	Arcade Revenue	<u>543,218</u>	<u>5.47%</u>	<u>398,672</u>	<u>4.42%</u>	<u>402,020</u>	<u>3.79%</u>	<u>481,443</u>	<u>4.14%</u>
7	Total Department Revenue	9,926,262	100.00%	9,019,949	100.00%	10,605,384	100.00%	11,633,662	100.00%
8	Total Department Expenses	4,335,058	43.67%	4,347,429	48.20%	3,863,608	36.43%	4,813,094	41.37%
9	Department Income	5,591,204	56.33%	4,672,520	51.80%	6,741,776	63.57%	6,820,568	58.63%
Undistributed Operating Expenses									
10	Sales & Marketing	1,154,968	11.64%	1,390,574	15.42%	1,520,355	14.34%	1,707,515	14.68%
11	Administration & General	1,026,812	10.34%	992,719	11.01%	1,244,010	11.73%	1,231,096	10.58%
12	Maintenance	795,470	8.01%	706,951	7.84%	659,158	6.22%	693,651	5.96%
13	Utilities	<u>397,006</u>	<u>4.00%</u>	<u>537,092</u>	<u>5.95%</u>	<u>476,160</u>	<u>4.49%</u>	<u>543,026</u>	<u>4.67%</u>
14	Total Undistributed Operati	3,374,256	33.99%	3,627,336	40.21%	3,899,683	36.77%	4,175,288	35.89%
15	Gross Operating Profit	2,216,948	22.33%	1,045,184	11.59%	2,842,093	26.80%	2,645,280	22.74%
Fixed Cost / Insurance									
16	One Time FF&E	-	0.00%	-	0.00%	-	0.00%	200,000	1.72%
17	Management Fees	446,567	4.50%	360,166	3.99%	424,216	4.00%	465,346	4.00%
18	Insurance & Other	<u>274,517</u>	<u>2.77%</u>	<u>284,931</u>	<u>3.16%</u>	<u>252,196</u>	<u>2.38%</u>	<u>349,300</u>	<u>3.00%</u>
18	Total Fixed Cost / Insura	721,084	7.26%	645,097	7.15%	676,412	6.38%	1,014,646	7.00%
19	NET INCOME	1,495,864	15.07%	400,087	4.44%	2,165,681	20.42%	1,630,634	14.02%

*Excluded FY20 for comparison due to COVID impact

**CITY OF GRAND PRAIRIE
EPIC DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
9/30/22	2,375,000.00	3,084,161.56	5,459,161.56
9/30/23	2,475,000.00	2,987,161.56	5,462,161.56
9/30/24	2,575,000.00	2,886,161.56	5,461,161.56
9/30/25	2,680,000.00	2,781,061.56	5,461,061.56
9/30/26	2,785,000.00	2,675,646.63	5,460,646.63
9/30/27	2,895,000.00	2,567,509.48	5,462,509.48
9/30/28	3,010,000.00	2,449,918.71	5,459,918.71
9/30/29	3,140,000.00	2,323,165.46	5,463,165.46
9/30/30	3,275,000.00	2,187,743.13	5,462,743.13
9/30/31	3,425,000.00	2,035,913.75	5,460,913.75
9/30/32	3,590,000.00	1,868,185.10	5,458,185.10
9/30/33	3,770,000.00	1,692,207.50	5,462,207.50
9/30/34	3,955,000.00	1,507,502.75	5,462,502.75
9/30/35	4,145,000.00	1,313,831.75	5,458,831.75
9/30/36	4,355,000.00	1,105,153.00	5,460,153.00
9/30/37	4,580,000.00	880,348.40	5,460,348.40
9/30/38	4,815,000.00	643,970.20	5,458,970.20
9/30/39	5,065,000.00	395,389.40	5,460,389.40
9/30/40	5,325,000.00	133,977.00	5,458,977.00
Total	68,235,000.00	35,519,008.50	103,754,008.50



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Golf Operating Fund

RECOMMENDED ACTION: Approval

Golf Fund



- Enterprise Fund
 - Requires Park Venue (PVEN) Subsidy/Transfer

- No Debt

- Capital/CIP Needs funded via PVEN

- Statistics
 - Rounds Approx 90K
 - Prairie Lakes = 51K / 46K Paid - Avg Fees = \$28/Round
 - Tangle Ridge = 39K / 33K Paid - Avg Fees = \$36/Round

- 20 Full Time / 22 Part Time

**CITY OF GRAND PRAIRIE
GOLF COURSE FUND SUMMARY
ENTERPRISE FUND
2021/2022**

	1	2	4	5	6	7
	2019/2020	2020/2021	2020/2021	2021/2022	Appr vs.	Appr vs.
	ACTUAL	APPR/MOD	PROJECTION	PROPOSED	Prop %	Prop \$
1 Beginning Resources	\$694,351	\$744,588	\$744,588	\$759,964	2%	\$15,376
2 REVENUES						
3 Prairie Lakes Golf Fees	\$1,273,016	\$1,420,200	\$1,487,000	\$1,495,700	5%	\$75,500
4 Tangle Ridge Golf Fees	1,119,669	1,117,500	1,232,000	1,125,000	1%	7,500
9 Transfer in from PVEN Sales Tax Fund	650,000	650,000	350,000	650,000	0%	0
12 Miscellaneous	0	0			0%	0
14						
15 TOTAL REVENUES	<u>\$3,042,685</u>	<u>\$3,187,700</u>	<u>\$3,069,000</u>	<u>\$3,270,700</u>	3%	<u>\$83,000</u>
16						
19						
20 TOTAL RESOURCES	<u>\$3,737,036</u>	<u>\$3,932,288</u>	<u>\$3,813,588</u>	<u>\$4,030,664</u>	3%	<u>\$98,376</u>
21						
22 EXPENDITURES						
23 Personal Services	\$1,529,994	\$1,641,828	\$1,557,829	\$1,687,923	3%	\$46,095
24 Supplies	272,822	329,237	317,837	324,526	-1%	(4,711)
25 Other Services & Charges	1,096,637	1,205,187	1,177,958	1,153,202	-4%	(51,985)
35 Audit Adjustment	86	0	0	0	0%	0
37						
38 TOTAL EXPENDITURES	<u>\$2,899,539</u>	<u>\$3,176,252</u>	<u>\$3,053,624</u>	<u>\$3,165,651</u>	0%	<u>(\$10,601)</u>
39						
40 One-time money for Equipment	92,909	0	0	115,000	0%	115,000
41						
45 TOTAL APPROPRIATIONS	<u>\$2,992,448</u>	<u>\$3,176,252</u>	<u>\$3,053,624</u>	<u>\$3,280,651</u>	3%	<u>\$104,399</u>
46						
48 Ending Resources	<u>\$744,588</u>	<u>\$756,036</u>	<u>\$759,964</u>	<u>\$750,013</u>		
49						
50 Operating Imbalance	143,146	11,448	15,376	105,049		
51						
52 45 day fund balance req.	357,477	391,593	376,474	390,286		
53 Balance Above 45 Days	387,111	364,443	383,490	359,727		
56						
57 SIGNIFICANT BUDGET CHANGES				3,176,252		
58 Personal Services: change salaries wages, part time				(4,938)		
59 Personal Services: change worker's comp				(471)		
60 Personal Services: change in retiree and health insurance				16,150		
61 Personal Services: Merit				35,354		
62 Supplies: A/B Equipment				1,500		
63 Supplies: change in motor fuel, reduce in maechanical and household supplie				(8,314)		
64 Services & Charges: change in misc.				(3,220)		
65 Services & Charges: change in utilities				(46,341)		
66 Services & Charges: change in reimbursement				(1,278)		
67 Services & Charges: change in vehicle maintenance				(220)		
68 Services & Charges: change in property and liability				1,177		
69 One-Time FY22 Equipment				115,000		
70 1997 Toro Workman 3100- replace with Toro HD Truckster			30,000			
71 2000 Toro 325D Reel Mower (greens mower)			55,000			
72 2001 Toro Workman 3200- replace with Toro HD Truckster			30,000			
73				<u>3,280,651</u>		0
74 Positions: 20 Full-Time and 22 Part-Time						

CONSOLIDATED GOLF FUND REPORT

FY22 Proposed Budget

	A		B		C		D		
	FY19 ACTUAL*		FY21 BUDGET		FY21 PROJ		FY22 PROPOSED		
	Rounds								
1	Paid	60,321		65,000		68,861		65,825	
2	Pass	14,037		12,300		14,585		12,500	
3	Comp	12,360		4,300		14,210		10,000	
4		86,718		81,600		97,656		88,325	
5	Avg Green Fee	22.10		22.92		22.65		22.89	
6	Avg Cart Fee	6.23		7.12		7.61		7.31	
7	Avg Range	1.00		1.13		1.06		1.08	
8	Total	29.33		31.17		31.32		31.28	
	Revenues								
9	Green Fee	1,332,924	58.29%	1,490,000	58.71%	1,560,000	57.37%	1,507,000	57.50%
10	Cart Fee	375,865	16.44%	462,500	18.23%	524,000	19.27%	481,000	18.35%
11	Driving Range	60,607	2.65%	73,700	2.90%	73,000	2.68%	71,200	2.72%
12	Memberships	291,013	12.73%	280,000	11.03%	350,000	12.87%	330,000	12.59%
13	Pro Shop	120,469	5.27%	124,000	4.89%	126,000	4.63%	124,000	4.73%
14	F&B	98,642	4.31%	104,000	4.10%	81,000	2.98%	104,000	3.97%
15	Other	7,041	0.31%	3,500	0.14%	5,000	0.18%	3,500	0.13%
16		2,286,561	100.00%	2,537,700	100.00%	2,719,000	100.00%	2,620,700	100.00%
	Labor								
17	City Labor	1,061,253	46.41%	1,170,327	46.12%	1,100,090	40.46%	1,201,008	45.83%
18	City Benefits	455,185	19.91%	471,501	18.58%	457,739	16.83%	486,915	18.58%
19	Workforce/Temp Labor	-	0.00%	-	0.00%	3,000	0.11%	-	0.00%
20		1,516,438	66.32%	1,641,828	64.70%	1,560,829	57.40%	1,687,923	64.41%
21	Pro Shop Cost Of Goods	114,366	5.00%	90,125	3.55%	91,500	3.37%	90,125	3.44%
22		94.93%		72.68%		72.62%		72.68%	
23	Course Maintenance	453,454	19.83%	467,205	18.41%	455,700	16.76%	462,521	17.65%
24	Management Contract	389,458	17.03%	403,200	15.89%	433,700	15.95%	403,200	15.39%
25	Cart Lease	179,724	7.86%	217,834	8.58%	217,834	8.01%	217,834	8.31%
26	Supplies	2,971	0.13%	16,575	0.65%	8,550	0.31%	16,575	0.63%
27	Utilities	177,844	7.78%	238,100	9.38%	185,500	6.82%	191,759	7.32%
28	Promotion	29,228	1.28%	46,825	1.85%	45,000	1.66%	46,825	1.79%
29	Services	48,999	2.14%	51,917	2.05%	52,368	1.93%	47,524	1.81%
30	Total Operating Expenditures	2,912,482		3,173,609		3,050,981		3,164,286	
31	Operating Income / (Loss)	(625,921)	-27.37%	(635,909)	-25.06%	(331,981)	-12.21%	(543,586)	-20.74%
32	Capital	-	0.00%	-	0.00%	-	0.00%	115,000	4.39%
33	Reimbursements	-	0.00%	2,643	0.10%	2,643	0.10%	1,365	0.05%
34	Total Expenditures	2,912,482		3,176,252		3,053,624		3,280,651	
35	Net Income / (Loss)	(625,921)	-27.37%	(638,552)	-25.16%	(334,624)	-12.31%	(659,951)	-25.18%

* Excluded FY20 for comparison due to COVID impact.

Excludes Debt, Transfers, & Audit Adjustments

Prairie Lakes
FY22 Proposed Budget



	A	B	C	D					
	FY19 ACTUAL*	FY21 BUDGET	FY21 PROJ	FY22 PROPOSED					
Rounds									
1	Paid	34,621	39,000	39,729	39,825				
2	Pass	7,747	4,300	9,283	7,500				
3	Comp	5,972	1,500	6,489	4,000				
4		48,340	44,800	55,501	51,325				
5	Avg Green Fee	20.13	20.72	20.39	20.72				
6	Avg Cart Fee	5.30	6.09	6.80	6.43				
7	Avg Range	1.37	1.36	1.38	1.34				
8	Total	26.80	28.17	28.57	28.48				
Revenues									
9	Green Fee	697,037	55.71%	808,000	56.89%	810,000	54.47%	825,000	55.16%
10	Cart Fee	183,335	14.65%	237,500	16.72%	270,000	18.16%	256,000	17.12%
11	Driving Range	47,410	3.79%	53,200	3.75%	55,000	3.70%	53,200	3.56%
12	Memberships	127,700	10.21%	120,000	8.45%	170,000	11.43%	160,000	10.70%
13	Pro Shop	116,604	9.32%	120,000	8.45%	122,000	8.20%	120,000	8.02%
14	F&B	73,623	5.88%	78,000	5.49%	55,000	3.70%	78,000	5.21%
15	Other	5,449	0.44%	3,500	0.25%	5,000	0.34%	3,500	0.23%
16		1,251,158	100.00%	1,420,200	100.00%	1,487,000	100.00%	1,495,700	100.00%
Labor									
17	City Labor	634,203	50.69%	703,932	49.57%	633,607	42.61%	733,943	49.07%
18	City Benefits	235,372	18.81%	250,242	17.62%	236,964	15.94%	256,925	17.18%
19	Workforce/Temp Labor	-	0.00%	-	0.00%	3,000	0.20%	-	0.00%
20		869,575	69.50%	954,174	67.19%	873,571	58.75%	990,868	66.25%
21	Pro Shop Cost Of Goods	114,366	98.08%	90,125	6.35%	91,500	6.15%	90,125	6.03%
22		98.08%		75.10%		75.00%		75.10%	
23	Course Maintenance	207,875	16.61%	235,593	16.59%	230,018	15.47%	229,243	15.33%
24	Cart Lease	83,158	6.65%	92,558	6.52%	92,558	6.22%	92,558	6.19%
25	Supplies	2,971	0.24%	16,575	1.17%	8,550	0.57%	16,575	1.11%
26	Utilities	108,362	8.66%	120,941	8.52%	91,500	6.15%	94,600	6.32%
27	Promotion	8,484	0.68%	21,825	1.54%	20,000	1.34%	21,825	1.46%
28	Services	37,660	3.01%	40,237	2.83%	42,008	2.83%	35,534	2.38%
29	Total Operating Expenditures	1,432,451		1,572,028		1,449,705		1,571,328	
30	Operating Income / (Loss)	(181,293)	-14.49%	(151,828)	-10.69%	37,295	2.51%	(75,628)	-5.06%
31	Reimbursements	-	0.00%	2,643	0.19%	2,643	0.18%	1,365	0.09%
32	Capital	-	0.00%	-	0.00%	-	0.00%	85,000	5.68%
33		-	0.00%	2,643	0.19%	2,643	0.18%	86,365	5.77%
34	Net Income / (Loss)	(181,293)	-14.49%	(154,471)	-10.88%	34,652	2.33%	(161,993)	-10.83%

* Excluded FY20 for comparison due to COVID impact.

Excludes Debt & Transfers

Tangle Ridge

FY22 Proposed Budget



	A		B		C		D		
	FY19 ACTUAL*		FY21 BUDGET		FY21 PROJ		FY22 PROPOSED		
Rounds									
1	Paid	25,700		26,000		29,132		26,000	
2	Pass	6,290		8,000		5,302		5,000	
3	Comp	6,388		2,800		7,721		6,000	
4		<u>38,378</u>		<u>36,800</u>		<u>42,155</u>		<u>37,000</u>	
5	Avg Green Fee	24.74		26.23		25.74		26.23	
6	Avg Cart Fee	7.49		8.65		8.72		8.65	
7	Avg Range	0.51		0.79		0.62		0.69	
8	Total	<u>32.75</u>		<u>35.67</u>		<u>35.08</u>		<u>35.58</u>	
Revenues									
9	Green Fee	635,887	61.41%	682,000	61.03%	750,000	60.88%	682,000	60.62%
10	Cart Fee	192,530	18.59%	225,000	20.13%	254,000	20.62%	225,000	20.00%
11	Driving Range	13,197	1.27%	20,500	1.83%	18,000	1.46%	18,000	1.60%
12	Memberships	163,313	15.77%	160,000	14.32%	180,000	14.61%	170,000	15.11%
13	Pro Shop	3,865	0.37%	4,000	0.36%	4,000	0.32%	4,000	0.36%
14	F&B	25,019	2.42%	26,000	2.33%	26,000	2.11%	26,000	2.31%
15	Other	1,592	0.15%	-	0.00%	-	0.00%	-	0.00%
16		<u>1,035,403</u>	<u>100.00%</u>	<u>1,117,500</u>	<u>100.00%</u>	<u>1,232,000</u>	<u>100.00%</u>	<u>1,125,000</u>	<u>100.00%</u>
Labor									
17	City Labor	427,050	41.24%	466,395	41.74%	466,483	37.86%	467,065	41.52%
18	City Benefits	219,813	21.23%	221,259	19.80%	220,775	17.92%	229,990	20.44%
19	Workforce/Temp Labor	-	0.00%	-	0.00%	-	0.00%	-	0.00%
20		<u>646,863</u>	<u>62.47%</u>	<u>687,654</u>	<u>61.54%</u>	<u>687,258</u>	<u>55.78%</u>	<u>697,055</u>	<u>61.96%</u>
21	Course Maintenance	245,579	23.72%	231,612	20.73%	225,682	18.32%	233,278	20.74%
22	Management Contract	389,458	37.61%	403,200	36.08%	433,700	35.20%	403,200	35.84%
23	Cart Lease	96,566	9.33%	125,276	11.21%	125,276	10.17%	125,276	11.14%
24	Supplies	-	0.00%	-	0.00%	-	0.00%	-	0.00%
25	Utilities	69,482	6.71%	117,159	10.48%	94,000	7.63%	97,159	8.64%
26	Promotion	20,744	2.00%	25,000	2.24%	25,000	2.03%	25,000	2.22%
27	Services	11,339	1.10%	11,680	1.05%	10,360	0.84%	11,990	1.07%
28	Total Operating Expenditures	1,480,031		1,601,581		1,601,276		1,592,958	
29	Operating Income / (Loss)	(444,628)	-42.94%	(484,081)	-43.32%	(369,276)	-29.97%	(467,958)	-41.60%
30	Capital	-	0.00%	-	0.00%	-	0.00%	30,000	2.67%
31	Net Income / (Loss)	(444,628)	-42.94%	(484,081)	-43.32%	(369,276)	-29.97%	(497,958)	-44.26%

* Excluded FY20 for comparison due to COVID impact.

Excludes Debt & Transfers



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Lake Parks Operating Fund

RECOMMENDED ACTION: Approval

NRPA GOLD MEDAL DEPARTMENT

Lake Fund



- Enterprise Fund – No Outside Funding Sources
 - Self-supporting fund
- USACE Lease (2049)
- \$2.6M Debt – 2019 (Sewer/Electric Loyd Park)
- Excess Operating Funds Moved To Lake CIP for Projects
- Marina Lease (2034)
- Loyd Park
 - Camping, Day Use, Cabins/Lodge, Camp Store, Programming
 - Stats: 60K Vehicles; 35K Campsites; 1K Cabins
- Lynn Creek
 - Day Use, Programming
 - Prairie Lights use (Oct – Jan)
 - Stats: 65K Vehicles; 35K GP Resident Free Entry
- Britton
 - Day Use
 - Stats: 1K Vehicles
- 24 Full Time / 6 Part Time

Grand Prairie
 — T E X A S —
 PARKS, ARTS & RECREATION

**CITY OF GRAND PRAIRIE
LAKE PARKS FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

	1 2019/2020 ACTUAL	2 2020/2021 APPR/MOD	4 2020/2021 PROJECTION	5 2021/2022 PROPOSED	6 A vs. P %	7 Appr vs. Prop. \$
1 Beginning Resources	\$931,409	\$1,383,196	\$1,383,196	\$1,285,285	-7%	(\$97,911)
2 REVENUES						
3 Annual Permits	\$189,415	\$175,000	\$176,000	\$175,000	0%	\$0
5 Gate Receipts	1,539,807	1,874,000	1,832,500	1,874,000	0%	0
6 Pavilion Rentals	6,292	47,000	43,000	47,000	0%	0
7 Concessions	25,188	26,000	26,000	26,000	0%	0
8 Park Sites	926,897	730,000	750,000	730,000	0%	0
9 Transfer in HTMT Tax Fund	9,000	6,000	6,000	9,000	50%	3,000
10 Marina	305,991	325,000	320,000	325,000	0%	0
11 Festival	1,000	10,000	1,445	10,000	0%	0
12 Special Activities	500	11,000	3,000	3,000	-73%	(8,000)
13 Cabins	108,346	150,000	125,514	150,000	0%	0
14 Camp Store	37,082	80,000	70,000	80,000	0%	0
16 The Lodge	28,279	156,000	119,500	156,000	0%	0
18 Miscellaneous Rentals/Sales	113,171	81,500	87,251	81,500	0%	0
20 TOTAL REVENUES	\$3,290,968	\$3,671,500	\$3,560,210	\$3,666,500	0%	(\$5,000)
24 Reserve for The Lodge One-Time Repairs	292,516	305,517	305,517	348,310		
25 Reserved for Debt Service	0	0	0	325,500		
27 TOTAL RESOURCES	\$4,514,893	\$5,360,213	\$5,248,923	\$5,625,595	5%	\$265,382
29 EXPENDITURES						
30 Personal Services	\$1,476,339	\$1,647,720	\$1,639,463	\$1,704,555	3%	\$56,835
31 Supplies	81,848	125,393	121,882	145,853	16%	20,460
32 Other Services & Charges	528,992	741,375	722,839	733,204	-1%	(8,171)
33 Capital Outlay	196,519	0	0	107,000	0%	107,000
34 Festival Expenses	1,028	10,000	2,168	10,000	0%	0
36 Cabins	59,119	77,203	75,520	83,380	8%	6,177
37 Camp Store	34,221	53,750	47,954	53,750	0%	0
38 The Lodge	15,278	88,867	76,707	78,867	-11%	(10,000)
39 Transfer to Park Venue	59,754	69,602	69,602	73,175	5%	3,573
40 Transfer to General Fund	28,614	32,078	32,078	46,936	46%	14,858
42 Indirect Cost	143,716	149,465	149,465	175,000	17%	25,535
43 Fiscal Fees	750	5,000	3,250	5,000	0%	0
44 Interest Expense	0	65,500	65,500	65,500	0%	0
45 Principal Payment	0	260,000	260,000	260,000	0%	0
49 Audit Adjustment	2	0	0	0	0%	0
50 Reserve for Encumbrance	0	0	0	0	0%	0
52 TOTAL EXPENDITURES	\$2,626,180	\$3,325,953	\$3,266,428	\$3,542,220	7%	\$216,267
54 Transfer to Lake Capital Projects Fund	200,000	0	23,400	750,000	0%	750,000
57 TOTAL APPROPRIATIONS	\$2,826,180	\$3,325,953	\$3,289,828	\$4,292,220	29%	\$966,267
59 Reserve Lodge Repairs (Net of Operations)	305,517	372,650	348,310	425,443		
60 Pandemic Reserves	0	500,000	0	0		
61 Reserved for Debt Service	0	325,500	325,500	325,500		
63 Ending Resources	\$1,383,196	\$836,110	\$1,285,285	\$582,432		
65 Operating Imbalance	664,788	345,547	293,782	124,280		
67 55 Day Fund Balance Req.	395,726	501,171	492,201	533,759		
68 Difference	987,470	334,939	793,084	48,673		

**CITY OF GRAND PRAIRIE
LAKE PARKS FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

69			
75	SIGNIFICANT BUDGET CHANGES	3,325,953	
76	Personal Services: change in other salaries and benefits	(2,893)	
77	Personal Services: change in worker's comp	(11,433)	
78	Personal Services: change in employee insurance	8,972	
79	Personal Services: reduce medical retiree	(16,150)	
80	Personal Services: Added IFT Custodian	40,245	
81	Personal Services: Merits	38,094	
82	Supplies: changes in misc. supplies	2,500	
83	Supplies: change in motor fuel	4,460	
84	Supplies: change in minor equipment	13,500	
85	Other Services & Charges: change in vehicle maintenance	(5,795)	
86	Other Services & Charges: change in property and liability	988	
87	Other Services & Charges: change in armor car expenses	(19,013)	
88	Other Services & Charges: change in Water Wastewater expenses	17,532	
89	Other Services & Charges: changes in services accounts	(1,883)	
90	Capital Outlay: FY22	107,000	
91	Add transfer to Lake Parks CIP	750,000	
92	Change in cabin expenses	6,177	
93	Change in lodge expenses	(10,000)	
94	Change in transfer to Park Venue	3,573	
95	Change in transfer to General Fund	14,858	
96	Change to indirect cost for the General Fund	25,535	
97		4,292,220	0
98	Positions: 25 Full-Time and 6 Part-Time		

FY22 Proposed Budget



	A FY19*		B FY21		C FY21		D FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
Revenues									
1	Festivals	1,000	0.03%	10,000	0.27%	1,000	0.03%	10,000	0.27%
2	Gate Receipts	1,561,836	48.72%	1,874,000	51.04%	1,832,500	51.47%	1,874,000	51.11%
3	Annual Permits	184,838	5.77%	175,000	4.77%	176,000	4.94%	175,000	4.77%
4	Cabins	133,231	4.16%	150,000	4.09%	125,000	3.51%	150,000	4.09%
5	Rentals	95,357	2.97%	86,000	2.34%	87,500	2.46%	86,000	2.35%
6	Parksites	695,845	21.70%	730,000	19.88%	750,000	21.07%	730,000	19.91%
7	Marina Lease	245,497	7.66%	325,000	8.85%	320,000	8.99%	325,000	8.86%
8	Camp Store	130,211	4.06%	80,000	2.18%	70,000	1.97%	80,000	2.18%
9	Lodge	64,193	2.00%	156,000	4.25%	119,500	3.36%	156,000	4.25%
10	Other	85,038	2.65%	79,500	2.17%	72,710	2.04%	71,500	1.95%
11	Transfer In - Other Funds	9,000	0.28%	6,000	0.16%	6,000	0.17%	9,000	0.25%
12		3,206,046	100.00%	3,671,500	100.00%	3,560,210	100.00%	3,666,500	100.00%
Labor									
13	City Labor	1,150,654	35.89%	1,209,847	32.95%	1,202,777	33.78%	1,276,405	34.81%
14	City Benefits	495,872	15.47%	515,978	14.05%	514,791	14.46%	506,394	13.81%
15	Workforce/Temp Labor	67,870	2.12%	70,000	1.91%	70,000	1.97%	70,000	1.91%
16		1,714,396	53.47%	1,795,825	48.91%	1,787,568	50.21%	1,852,799	50.53%
17	Camp Store	47,347	36.36%	50,750	63.44%	45,261	64.66%	50,750	63.44%
18	Supplies	140,919	4.40%	150,112	4.09%	143,032	4.02%	174,072	4.75%
19	Utilities	151,695	4.73%	263,000	7.16%	247,239	6.94%	280,532	7.65%
20	Indirect Cost - Gen Fund	136,694	4.26%	149,465	4.07%	149,465	4.20%	175,000	4.77%
21	Reimbursements	68,051	27.72%	78,781	24.24%	78,781	24.62%	76,179	23.44%
22	Operating Expense	458,798	14.31%	507,520	13.82%	509,732	14.32%	495,388	13.51%
23	Debt	-	0.00%	330,500	9.00%	328,750	9.23%	330,500	9.01%
24	Total Operating Expenditures	2,717,900	84.77%	3,325,953	90.59%	3,289,828	92.41%	3,435,220	93.69%
25	Operating Income / (Loss)	488,146	15.23%	345,547	9.41%	270,382	7.59%	231,280	6.31%
26	Transfer To Lake CIP	450,000		-		-		750,000	
27	Capital	155,065		-		-		107,000	
28		605,065		-		-		857,000	
29	Total Expenditures	3,322,965		3,325,953		3,289,828		4,292,220	
30	Net Income / (Loss)	(116,919)		345,547		270,382		(625,720)	

* Excluded FY20 for comparison due to COVID impact



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Prairie Lights Fund

RECOMMENDED ACTION: Approval



Prairie Lights Fund

- Enterprise Fund – No Outside Funding Sources
- No Debt
- Creative Agreement – Lightasmic / Josh Barnett
 - Revenue Share
- Other Agreements
 - Concessions – Revenue Share (\$50K)
 - Santa Pictures – Revenue Share (\$15K)
 - Carnival – Revenue Share (\$10-\$15K)
- Enterprise Parks
 - Fresno
 - Costa Mesa
 - Others In Negotiation
- Statistics
 - 30K Vehicles Avg
 - 42K Vehicles December 2020 (Pandemic)
 - Fast Pass Use 3K
 - \$200K Upcharge
- 2 Full Time

**CITY OF GRAND PRAIRIE
PRAIRIE LIGHTS FUND SUMMARY
ENTERPRISE FUND
2021/2022**

	1	2	4	5	6	7
	2019/2020	2020/2021	2020/2021	2021/2022	A vs. P	App vs.
	ACTUAL	APPR/MOD	PROJECTION	PROPOSED	%	Prop \$
1 Beginning Resources	\$1,133,129	\$1,340,659	\$1,340,659	\$1,661,512	24%	\$320,853
2 REVENUES						
4 Concession Receipts	\$55,077	\$45,000	\$41,658	\$50,000	11%	\$5,000
5 Pro Shop	40,915	40,000	0	40,000	0%	0
6 Entertainment Fees	15,149	14,000	0	14,000	0%	0
7 Prairie Lights Gate Receipts	1,330,854	1,250,000	1,437,136	1,350,000	8%	100,000
8 Operating Contribution-Sponsorship	34,090	35,000	35,000	30,000	-14%	(5,000)
9 Other Cities	0	97,500	17,900	97,500	0%	0
11 Miscellaneous	14,306	10,000	0	10,000	0%	0
12						
13 TOTAL REVENUES	<u>\$1,490,391</u>	<u>\$1,491,500</u>	<u>\$1,531,694</u>	<u>\$1,591,500</u>	7%	<u>\$100,000</u>
14						
16						
17 TOTAL RESOURCES	<u>\$2,623,520</u>	<u>\$2,832,159</u>	<u>\$2,872,353</u>	<u>\$3,253,012</u>	15%	<u>\$420,853</u>
18						
19 EXPENDITURES						
20 Personal Services	\$269,284	\$351,316	\$363,565	\$356,540	1%	\$5,224
21 Supplies	45,616	59,050	27,813	59,050	0%	0
22 Other Services & Charges	270,973	236,307	133,996	309,342	31%	73,035
23 Capital Outlay	188,500	170,000	170,000	200,000	18%	30,000
24 Prairie Lights	508,488	460,000	515,467	508,000	10%	48,000
25 Other Cities	0	0	0	131,500	0%	131,500
29						
30 TOTAL EXPENDITURES	<u>\$1,282,861</u>	<u>\$1,276,673</u>	<u>\$1,210,841</u>	<u>\$1,564,432</u>	23%	<u>\$287,759</u>
31						
33						
34 TOTAL APPROPRIATIONS	<u>\$1,282,861</u>	<u>\$1,276,673</u>	<u>\$1,210,841</u>	<u>\$1,564,432</u>	23%	<u>\$287,759</u>
35						
38 Ending Resources	<u>\$1,340,659</u>	<u>\$1,555,486</u>	<u>\$1,661,512</u>	<u>\$1,688,580</u>		
39						
40 Operating Imbalance	207,530	214,827	320,853	27,068		
46						
47 SIGNIFICANT BUDGET CHANGES				1,276,673		
48 Personal Services: other changes in salaries and benefits				455		
49 Personal Services: Merit				4,869		
50 Personal Services: change in health insurance				(100)		
51 Other Services and Charges: change in property & liability				76		
52 Other Services and Charges: change in advertising/promotions				15,000		
53 Other Services and Charges: change in contractual services				38,500		
54 Other Services and Charges: change in rental equipment (added tents)				20,000		
55 Other Services and Charges: change in misc. other services and charges				(541)		
56 Change in Prairie Lights				48,000		
57 Capital Outlay: FY21				(170,000)		
58 Capital Outlay: FY22				200,000		
59 Change in Other Cities (Now-Costa Mesa, CA and Fresno, CA)				131,500		
60				1,564,432		0
61 Positions: 2 Full-Time						



FY22 Proposed Budget

PRAIRIE LIGHTS - GRAND PRAIRIE		A FY19* ACTUAL		B FY21 BUDGET		C FY21 PROJECTION		D FY22 PROPOSED	
	Revenues								
1	Gate	1,297,740	88.82%	1,250,000	89.67%	1,437,136	94.94%	1,350,000	90.36%
2	Holiday Magic	-	0.00%	-	0.00%	-	0.00%	-	0.00%
3	Gift Shop	54,964	3.76%	40,000	2.87%	-	0.00%	40,000	2.68%
4	Santa Photos	15,808	1.08%	14,000	1.00%	-	0.00%	14,000	0.94%
5	Concessions	48,902	3.35%	45,000	3.23%	41,658	2.75%	50,000	3.35%
6	Sponsorships	27,740	1.90%	35,000	2.51%	35,000	2.31%	30,000	2.01%
7	Carnival/Other	16,012	1.10%	10,000	0.72%	-	0.00%	10,000	0.67%
8		1,461,166	100.00%	1,394,000	100.00%	1,513,794	100.00%	1,494,000	100.00%
9	LABOR	326,815	22.37%	376,316	27.00%	394,974	26.09%	381,540	25.54%
10	REV SHARING	483,432	33.09%	460,000	33.00%	515,467	34.05%	508,000	34.00%
11	Gift Shop Cost Of Goods	34,479		23,450		-		23,450	
12	Supplies	31,063	2.13%	35,600	2.55%	27,813	1.84%	35,600	2.38%
13	Utilities	12,725	0.87%	17,000	1.22%	6,590	0.44%	17,000	1.14%
14	Advertising/Promotion	16,016	1.10%	12,000	0.86%	12,510	0.83%	27,000	1.81%
15	Other Expenditures	240,126	16.43%	220,807	15.84%	83,487	5.52%	239,910	16.06%
16	Operating Income / (Loss)	316,510	21.66%	248,827	17.85%	472,953	31.24%	261,500	17.50%
17	Interfund Reimbursement	-	0.00%	-	0.00%	-	0.00%	432	0.03%
	Capital	172,700	11.82%	-	0.00%	170,000	11.23%	200,000	13.39%
	Capital	172,700	11.82%	-	0.00%	170,000	11.23%	200,432	13.42%
18	Transfers (Lake Fund)	-	0.00%	-	0.00%	-	0.00%	-	0.00%
19	Total Operating Expenditures	1,317,356		1,145,173		1,210,841		1,432,932	
20	Net Income / (Loss)	143,810	9.84%	248,827	17.85%	302,953	20.01%	61,068	4.09%



FY22 Proposed Budget

PRAIRIE LIGHTS - OTHER PARKS									
	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
21	Revenues								
	Gate	-	#DIV/0!	97,500	100.00%	17,900	100.00%	97,500	100.00%
22	Other	-	#DIV/0!	-	0.00%	-	0.00%	-	0.00%
23		-		97,500		17,900		97,500	
24	Revenue Sharing Agreements	-	#DIV/0!	97,500	100.00%	-	0.00%	97,500	100.00%
25	Operating Expense	-	#DIV/0!	34,000	34.87%	-	0.00%	34,000	34.87%
26	Operating Income / (Loss)	-	#DIV/0!	(34,000)	-34.87%	17,900	100.00%	(34,000)	-34.87%
PRAIRIE LIGHTS CONSOLIDATED									
		FY19*		FY21		FY21		FY22	
		ACTUAL		BUDGET		PROJECTION		PROPOSED	
27	TOTAL REVENUES	1,461,166		1,491,500		1,531,694		1,591,500	
28	LABOR	326,815	22.37%	376,316	25.23%	394,974	25.79%	381,540	23.97%
29	REVENUE SHARING AGREEMENTS	483,432	33.09%	557,500	37.38%	515,467	33.65%	605,500	38.05%
30	OTHER EXPENDITURES	334,409	22.89%	342,857	22.99%	130,400	8.51%	376,960	23.69%
31	CAPITAL	172,700	11.82%	-	0.00%	170,000	11.10%	200,432	12.59%
32	TRANSFERS	-	0.00%	-	0.00%	-	0.00%	-	0.00%
33	TOTAL OPERATING EXPENDITURES	1,317,356	90.16%	1,276,673	85.60%	1,210,841	79.05%	1,564,432	98.30%
34	Net Income / (Loss)	143,810	9.84%	214,827	14.40%	320,853	20.95%	27,068	1.70%

* Excluded FY20 for comparison due to COVID impact.



**CITY OF GRAND PRAIRIE
COMMUNICATION**

MEETING DATE: 07/22/2021

REQUESTER: Kathleen Mercer

PRESENTER: Gary Yakesch, Assistant Director - Parks Department

TITLE: Park Venue Operating and Sales Tax Fund

RECOMMENDED ACTION: Approval

PVEN Fund (Park Venue)



☐ Special Revenue Fund

☐ Fund Details

☐ 25 Year Debt Issue (2001) = \$30M

☐ Annual Debt Payment = \$2.6M

☐ Sales Tax Cap – 49.99%

☐ Fiscal Policy to establish limit on $\frac{1}{4}$ Sales Tax Used For Operations

☐ Funding source for other Parks Operating Funds subsidy (if / where needed)

☐ Primary Funding Source for Park CIP Projects

☐ 88 Full Time & 117 Part Time Positions

☐ General Fund = 54 FT / 71 PT

☐ Sales Tax = 34 FT / 46 PT

Grand Prairie
— T E X A S —
PARKS, ARTS & RECREATION

PVEN – Primary Funding Mechanism



- Transfer From General Fund
 - Park Maintenance
 - Recreation Centers – Charley Taylor & Dalworth
 - Aquatics
 - Athletics
 - Special Events
 - Administration (proportioned)

- ¼ Sales Tax Revenues
 - Venues Funded
 - RJC
 - Uptown
 - Farmers Market
 - Summit
 - Tony Shotwell Life Center
 - Soccer
 - Maintenance
 - Administration (proportioned)
 - Debt/Transfers/CIP

PVEN – Primary Sales Tax Venues



- Venues Guided By Cost Recovery Metrics
 - Proportion of revenue that covers expense; delta is subsidy from ¼ Sales Tax
- RJC (Rentals & Events - Social & Corporate)
 - 600+ Events / 75 Weddings
 - 80K+ Attendees
 - Best Of Knot – 10 Years
 - Wedding Wire – Couples Choice Award
- Uptown (Productions/Rentals/GPAC)
 - 5 Productions plus 5 GPAC Productions
 - Theater Group Performance Rentals
- Summit (Membership, Programming, & Rentals)
 - 5,000 Membership Base
 - Active Renew (\$20 flat) / Silver Sneakers (\$2.50/Visit – 8 Max)
- Tony Shotwell Life Center (Membership, Programming, & Rentals)
 - 1,500 Membership Base

**CITY OF GRAND PRAIRIE
PARK VENUE OPERATING FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

	1 2019/2020 ACTUAL	2 2020/2021 APPR/MOD	4 2020/2021 PROJECTION	5 2021/2022 PROPOSED	6 A vs. P %	7 Appr vs. Prop \$
1 Beginning Resources	\$4,534,474	\$4,287,100	\$4,287,100	\$5,841,791	36%	\$1,554,691
2 REVENUES						
3 Sales Tax Receipts	\$8,936,324	\$8,486,406	\$9,536,382	\$9,611,192	13%	\$1,124,786
4 Recreation	343,665	941,450	380,335	941,450	0%	0
5 Transfer from General Fund	6,598,102	6,560,077	6,589,989	6,769,599	3%	209,522
6 Tony Shotwell Life Center	85,107	248,500	97,000	248,500	0%	0
7 Market Square	4,985	26,500	10,500	24,000	-9%	(2,500)
8 Ruthe Jackson Center	725,122	1,345,000	667,450	1,345,000	0%	0
9 Summit	539,942	1,045,000	248,776	1,045,000	0%	0
10 Athletic Program	15,973	66,000	46,000	66,000	0%	0
11 Misc.	0	90,000	0	90,000	0%	0
15 Uptown Theater	178,450	246,500	171,500	246,500	0%	0
18						
19 TOTAL REVENUES	\$17,427,670	\$19,055,433	\$17,747,932	\$20,387,241	7%	\$1,331,808
20						
22 Reserve for Encumbrances	23,855	0	0	0		
25 PlayGrand Reimbursement	125,000	125,000	125,000	50,000		
26 Require Reserve for Debt Service	1,023,000	1,023,000	1,023,000	1,023,000		
27						
28 TOTAL RESOURCES	\$23,133,999	\$24,490,533	\$23,183,032	\$27,302,032	11%	\$2,811,499
29						
30 EXPENDITURES						
31 Personal Services	\$5,045,139	\$5,358,164	\$4,898,820	\$5,720,520	7%	\$362,356
32 Supplies	310,152	452,389	420,929	445,994	-1%	(6,395)
33 Other Services & Charges	2,842,119	3,433,810	3,094,852	3,475,013	1%	41,203
34 Capital Outlay	88,697	136,000	121,551	192,000	41%	56,000
35 Tony Shotwell Life Center	447,189	574,710	475,254	569,425	-1%	(5,285)
36 Market Square	95,507	123,250	115,132	123,896	1%	646
37 Ruthe Jackson Center	978,573	1,382,916	1,053,702	1,386,322	0%	3,406
39 Summit	1,623,565	2,183,862	1,745,925	2,149,282	-2%	(34,580)
40 Uptown Theater	374,084	473,467	388,853	475,477	0%	2,010
42 Athletic Program	69,114	113,355	103,755	113,546	0%	191
43 Fiscal Fees	56,240	2,500	2,500	2,500	0%	0
45 Interest Expense (Sales Tax)	701,651	496,968	496,968	496,968	0%	0
46 Principal Payment (Sales Tax)	990,000	1,550,000	1,550,000	2,120,000	37%	570,000
48 Transfer to Golf Fund	650,000	650,000	350,000	650,000	0%	0
51						
52 TOTAL EXPENDITURES	\$14,272,030	\$16,931,391	\$14,818,241	\$17,920,943	6%	\$989,552
53						
54 Transfer to EPIC Central	0	0	0	116,666	0%	116,666
56 One-Time Supplemental	1,869	0	0	0	0%	0
57 Transfer to Park Buildings Upkeep	850,000	250,000	250,000	750,000	200%	500,000
58 Transfer to Lending Fund for PlayGrand - loan	0	0	0	250,000	0%	250,000
59 Transfer to Park Cap. Proj. Fund	2,700,000	1,250,000	1,250,000	3,000,000	140%	1,750,000
60						
64 TOTAL APPROPRIATIONS	\$17,823,899	\$18,431,391	\$16,318,241	\$22,037,609	20%	\$3,606,218
65						
67 Reserve for Pandemic Funding	0	750,000	0	0		
68 Require Reserve for Debt Service	1,023,000	1,023,000	1,023,000	1,023,000		
70						
71 Ending Resources	\$4,287,100	\$4,286,142	\$5,841,791	\$4,241,423		
72						
74 Operating Imbalance	3,179,495	2,124,042	2,929,691	2,466,298		
75						
76 90 day fund balance req.	2,203,477	2,092,538	2,351,437	2,369,883		
77 Difference	2,083,623	2,193,604	3,490,354	1,871,540		

**CITY OF GRAND PRAIRIE
PARK VENUE OPERATING FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

78					
79	Revenue Plus Enc Less Sales Tax Receipts	8,515,201	10,569,027	8,211,550	10,776,049
80	Expenses Less Debt	12,524,139	14,881,923	12,768,773	15,301,475
81	Difference	4,008,938	4,312,896	4,557,223	4,525,426
82	Sales Tax Receipts	8,936,324	8,486,406	9,536,382	9,611,192
83	% Used for Operations	44.86%	50.82%	47.79%	47.08% *
84					
	*Parks and Recreation Venue sales tax revenue shall supplement but not supplant the funding for the Parks and Recreation System which was in place prior to 2000. No more than 49.99% of Parks and Recreation Venue sales tax revenue may be used for operations.				
85					
91					
92	SIGNIFICANT BUDGET CHANGES:				18,431,391
93	Personal Services:				362,356
94	Personal Services: Unfreeze 4FT Positions in FY21		152,458		
95	Personal Services: reduced part-time and extra help in order to fund the unfrozen posi		(71,620)		
96	Personal Services: change in salaries miscellaneous		14,477		
97	Personal Services: change in health insurance (frozen) and employee retiree's		100,488		
98	Personal Services: Merits		168,063		
99	Personal Services: change in worker's comp		(1,510)		
100	Supplies:				(6,395)
101	Supplies: change in motor vehicle fuel		405		
102	Supplies: changes in other supply accounts		5,500		
103	Supplies: FY21 minor equipment		(12,300)		
104	Other Services & Charges:				41,203
105	Other Services & Charges: change in motor vehicle maintenance		8,841		
106	Other Services & Charges: reduction in mowing in order to add 2FT positions		(20,000)		
107	Other Services & Charges: changes in other services and charges accounts		(17,957)		
108	Other Services & Charges: changes in property and liability		3,723		
109	Other Services & Charges: LP Cameras for Epic Central		16,800		
110	Other Services & Charges: increased water wastewater service and reduction of power		50,323		
111	Other Services & Charges: changes in PID contribution		2,020		
112	Other Services & Charges: change in reimbursement		(2,547)		
113	Capital Outlay:				56,000
114	Capital Outlay: FY21 Equipment A List		(136,000)		
115	Capital Outlay: FY22 Equipment A List		192,000		
116	2005 Kubota MX5000- replace with JD 4052M	35,000			
117	2009 Toro Workman 3300- replace with Toro HDX-D with Pro Force Bl	35,000			
118	2010 Toro 328D- replace with Toro 3300 GM with 72" deck	30,000			
119	2009 Toro 328D- replace with Toro 3300 GM with 72" deck	30,000			
120	2009 Toro Multipro 1200- replace with Toro Multipro WM200	33,000			
121	2007 John Deere Gator- replace with TS 4x2 with options	10,000			
122	2010 Toro Workman MDX- replace with MDX with options	12,000			
123	2005 Belshe trailer- replace with 14000 Ib 16' hauler trailer	7,000			
124	Changes to Tony Shotwell Life Center:				(5,285)
125	Personal Services: changes in other salary and benefits		5,320		
126	Personal Services: changes in worker's comp		50		
127	Supplies: change in motor fuel		(493)		
128	Other Charges & Services: change in property & liability		(2,811)		
129	Other Charges & Services: change in base telephone and copier rental		(7,351)		
130	Changes to Market Center:				646
131	Personal Services: change to salary and benefits		167		
132	Other Charges & Services: change in misc.		479		
133	Changes to RJC:				3,406
134	Personal Services: change to salary and benefits		4,613		
135	Personal Services: changes in worker's comp		6		
136	Other Charges & Services: change in misc.		(774)		
137	Other Charges & Services: change in property & liability		304		
138	Other Charges & Services: change in base telephone and copier rental		(743)		
139	Changes to Summit				(34,580)
140	Personal Services: change in worker's comp		(41)		
141	Personal Services: change in retiree health insurance		(32,300)		
142	Personal Services: change in other salaries and benefits		(11,675)		
143	Supplies: change in motor fuel		536		
144	Other Charges & Services: change in misc.		4,703		

**CITY OF GRAND PRAIRIE
PARK VENUE OPERATING FUND SUMMARY
OTHER GOVERNMENTAL FUND
2021/2022**

145	Other Charges & Services: change in vehicle maintenance and property & liability	4,197		
146	Changes to Uptown Theatre:		2,010	0
147	Personal Services: change in salaries and benefits	4,020		
148	Other Services & Charges: change in misc.	(2,010)		
149	Athletic Program		191	
152	Change in Principal Payment		570,000	
153	Added transfer to Epic Central		116,666	
154	Change in transfer to Lending Fund - PlayGrand Parking Lot		250,000	
155	Change in transfer out to Building Up Keep Fund		500,000	
156	Change in transfer to Park Capital Projects Fund		1,750,000	
157			<hr/>	
158			22,037,609	0
159	Positions: 88 Full-Time and 117 Part-Time			
160	PVEN GF: 53 Full-Time and 71 Part-Time			
161	PVEN SALES TAX: 35 Full-Time and 46 Part-Time			



FY22 Proposed Budget

		A		B		C		D	
		FY19*		FY21		FY21		FY22	
		ACTUAL		BUDGET		PROJECTION		PROPOSED	
Revenues									
1	In House Catering	102,674	7.38%	125,000	9.29%	10,000	1.50%	125,000	9.29%
2	Outside Catering	583,124	41.90%	525,000	39.03%	320,000	47.94%	525,000	39.03%
3	Service Charge	200,138	14.38%	230,000	17.10%	98,000	14.68%	230,000	17.10%
4	Alcohol	101,921	7.32%	85,000	6.32%	38,950	5.84%	85,000	6.32%
5	Equipment Rental	62,436	4.49%	50,000	3.72%	50,000	7.49%	50,000	3.72%
6	Room Rental	334,767	24.06%	325,000	24.16%	150,000	22.47%	325,000	24.16%
7	Other	6,550	0.47%	5,000	0.37%	500	0.07%	5,000	0.37%
8		1,391,610	100.00%	1,345,000	100.00%	667,450	100.00%	1,345,000	100.00%
Labor									
9	City Labor	284,728	20.46%	339,721	25.26%	280,353	42.00%	343,960	25.57%
10	City Benefits	115,599	8.31%	121,899	9.06%	112,395	16.84%	122,279	9.09%
11	Workforce/Temp Labor	118,213	8.49%	73,000	5.43%	80,000	11.99%	73,000	5.43%
12		518,540	37.26%	534,620	39.75%	472,748	70.83%	539,239	40.09%
Cost Of Goods									
13	Food	55,170	53.73%	56,250	45.00%	12,500	125.00%	56,250	45.00%
14	Alcohol	38,961	38.23%	36,508	42.95%	21,750	55.84%	36,508	42.95%
15		94,131	46.01%	92,758	44.17%	34,250	69.97%	92,758	44.17%
16	Catering Cost	477,446	81.88%	404,500	77.05%	262,400	82.00%	404,500	77.05%
17	Supplies	24,751	1.78%	9,800	0.73%	12,300	1.84%	9,800	0.73%
18	Utilities	60,928	4.38%	80,500	5.99%	56,000	8.39%	80,500	5.99%
19	Promotion	26,623	1.91%	25,000	1.86%	25,453	3.81%	25,000	1.86%
20	Other Expense	184,406	13.25%	235,738	17.53%	190,551	28.55%	234,525	17.44%
21	Total Operating Expenses	1,386,825	99.66%	1,382,916	102.82%	1,053,702	157.87%	1,386,322	103.07%
22	Operating Income / (Loss)	4,785	0.34%	(37,916)	-2.82%	(386,252)	-57.87%	(41,322)	-3.07%
23	Cost Recovery	100.35%		97.26%		63.34%		97.02%	
24	Subsidy	-0.35%		2.74%		36.66%		2.98%	

*Excluded FY20 due to COVID impacts.



FY22 Proposed Budget

	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
Revenues									
1	Tickets	47,790	17.78%	65,000	26.37%	30,000	17.49%	65,000	26.37%
2	Rentals	91,304	33.97%	65,000	26.37%	59,000	34.40%	65,000	26.37%
3	Concessions	18,118	6.74%	20,000	8.11%	9,000	5.25%	20,000	8.11%
4	Alcohol	22,798	8.48%	26,000	10.55%	9,000	5.25%	26,000	10.55%
5	Catering	2,285	0.85%	-	0.00%	-	0.00%	-	0.00%
6	Arts Council Rent (HM)	80,000	29.76%	62,500	25.35%	62,500	36.44%	62,500	25.35%
7	Restoration Fees	6,489	2.41%	8,000	3.25%	2,000	1.17%	8,000	3.25%
8		268,784	100.00%	246,500	100.00%	171,500	100.00%	246,500	100.00%
Labor									
9	City Labor	98,222	36.54%	100,747	40.87%	95,048	55.42%	103,330	41.92%
10	City Benefits	42,150	15.68%	43,219	17.53%	42,473	24.77%	44,656	18.12%
11	Workforce/Temp Labor	28,625	10.65%	40,000	16.23%	15,000	8.75%	40,000	16.23%
12		168,997	62.87%	183,966	74.63%	152,521	88.93%	187,986	76.26%
Cost Of Goods									
13	Food	8,034	44.34%	11,000	55.00%	5,850	65.00%	11,000	55.00%
14	Alcohol	9,232	40.49%	12,711	48.89%	4,500	50.00%	12,711	48.89%
15		17,266	42.20%	23,711	51.55%	10,350	57.50%	23,711	51.55%
16	Supplies	8,421	3.13%	6,950	2.82%	4,800	2.80%	6,950	2.82%
17	Utilities	20,238	7.53%	23,334	9.47%	18,500	10.79%	23,500	9.53%
18	Promotion	6,402	2.38%	23,500	9.53%	10,000	5.83%	23,500	9.53%
19	Presenting Series	63,662	23.69%	60,000	24.34%	55,000	32.07%	60,000	24.34%
20	Operating Expense	141,134	52.51%	152,006	61.67%	137,682	80.28%	149,830	60.78%
21	Total Operating Expenditures	426,120	158.54%	473,467	192.08%	388,853	226.74%	475,477	192.89%
22	Net Operating Income / (Loss)	(157,336)	-58.54%	(226,967)	-92.08%	(217,353)	-126.74%	(228,977)	-92.89%
23	Cost Recovery	63.08%		52.06%		44.10%		51.84%	
24	Subsidy	36.92%		47.94%		55.90%		48.16%	

* Excluded FY20 due to COVID impacts.



FY22 Proposed Budget

	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
	Revenues								
1	Camp	62,952	24.76%	60,000	24.14%	30,000	30.93%	60,000	24.14%
2	Class	59,057	23.23%	60,000	24.14%	15,000	15.46%	60,000	24.14%
3	Memberships	64,750	25.47%	67,000	26.96%	32,000	32.99%	67,000	26.96%
4	Food / Beverage / Retail	1,685	0.66%	1,500	0.60%	-	0.00%	1,500	0.60%
5	Rental Reservations	64,988	25.56%	60,000	24.14%	20,000	20.62%	60,000	24.14%
6	Other	819	0.32%	-	0.00%	-	0.00%	-	0.00%
7		254,251	100.00%	248,500	100.00%	97,000	100.00%	248,500	100.00%
	Labor								
8	City Labor	288,114	113.32%	302,384	121.68%	240,714	248.16%	308,193	124.02%
9	City Benefits	69,638	27.39%	76,308	30.71%	65,523	67.55%	75,869	30.53%
10	Workforce/Temp Labor	-	0.00%	-	0.00%	-	0.00%	-	0.00%
11		357,752	140.71%	378,692	152.39%	306,237	315.71%	384,062	154.55%
12	Supplies	32,039	12.60%	31,499	12.68%	19,533	20.14%	31,006	12.48%
13	Utilities	50,043	19.68%	59,000	23.74%	47,000	48.45%	59,000	23.74%
14	Promotion	-	0.00%	700	0.28%	700	0.72%	700	0.28%
15	Operating Expense	102,375	40.27%	104,819	42.18%	101,784	104.93%	94,657	38.09%
16	Total Operating Expenditures	542,209	213.26%	574,710	231.27%	475,254	489.95%	569,425	229.14%
17	Net Income / (Loss)	(287,958)	-113.26%	(326,210)	-131.27%	(378,254)	-389.95%	(320,925)	-129.14%
18	Cost Recovery	46.89%		43.24%		20.41%		43.64%	
19	Subsidy	53.11%		56.76%		79.59%		56.36%	

*Excluded FY20 for comparison due to COVID impact



FY22 Proposed Budget

	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		PROPOSED		
1	Active Members	3,757	4,000		1,200		4,000		
2	Active Silver Sneaker Members	1,022	750		500		750		
3	Active Renew Active Members	832	850		600		850		
4		5,611	5,600		2,300		5,600		
5	MEMBERSHIPS	445,379	42.67%	445,000	42.58%	55,000	22.11%	445,000	42.58%
6	Silver Sneakers	71,855	6.88%	70,000	6.70%	30,000	12.06%	70,000	6.70%
7	Renew Active	83,860	8.03%	85,000	8.13%	40,000	16.08%	85,000	8.13%
8	Total Memberships	601,094	57.59%	600,000	57.42%	125,000	50.25%	600,000	57.42%
	ACTIVITIES								
9	Fitness	108,888	10.43%	90,000	8.61%	20,000	8.04%	90,000	8.61%
10	Massage	37,214	3.57%	40,000	3.83%	5,000	2.01%	40,000	3.83%
11	Aquatics	30,232	2.90%	24,000	2.30%	5,000	2.01%	24,000	2.30%
12	Classes	15,225	1.46%	18,000	1.72%	2,000	0.80%	18,000	1.72%
13	Dances	590	0.06%	2,000	0.19%	-	0.00%	2,000	0.19%
14	Travel	37,742	3.62%	50,000	4.78%	1,000	0.40%	50,000	4.78%
15		229,891	22.03%	224,000	21.44%	33,000	13.26%	224,000	21.44%
	FOOD & BEVERAGE								
16	In House Food Service	81,554	7.81%	80,000	7.66%	10,000	4.02%	80,000	7.66%
17	Alcohol	11,359	1.09%	13,000	1.24%	271	0.11%	13,000	1.24%
18	External Catering	18,312	1.75%	20,000	1.91%	2,000	0.80%	20,000	1.91%
19		111,225	10.66%	113,000	10.81%	12,271	4.93%	113,000	10.81%
	OTHER / MISC.								
20	Special Events/Theater	10,214	0.98%	9,000	0.86%	2,000	0.80%	9,000	0.86%
21	Rentals & Attendant Fees	63,913	6.12%	50,000	4.78%	20,000	8.04%	50,000	4.78%
22	Vending	777	0.07%	3,000	0.29%	-	0.00%	3,000	0.29%
23	Merchandise	7,582	0.73%	4,000	0.38%	1,505	0.60%	4,000	0.38%
24	Other Contributions	-	0.00%	7,000	0.67%	-	0.00%	7,000	0.67%
25	Other / Misc.	18,992	1.82%	35,000	3.35%	55,000	22.11%	35,000	3.35%
26		101,478	9.72%	108,000	10.33%	78,505	31.56%	108,000	10.33%
27	TOTAL REVENUE	1,043,688	100.00%	1,045,000	100.00%	248,776	100.00%	1,045,000	100.00%

FY22 Proposed Budget



	A		B		C		D		
	FY19*		FY21		FY21		FY22		
	ACTUAL		BUDGET		PROJECTION		BUDGET		
LABOR									
28	City Labor	805,467	77.18%	935,501	89.52%	807,563	324.61%	940,915	90.04%
29	City Benefits	326,078	31.24%	385,421	36.88%	354,997	142.70%	335,991	32.15%
30	Workforce / Recreation Leaders	118,771	11.38%	86,750	8.30%	58,000	23.31%	86,750	8.30%
31		1,250,316	119.80%	1,407,672	134.71%	1,220,560	490.63%	1,363,656	130.49%
COST OF GOODS									
32	Merchandise	3,402	44.87%	2,250	56.25%	2,347	155.95%	2,250	56.25%
33	In House Food Service	56,009	68.68%	61,750	77.19%	2,500	25.00%	61,750	77.19%
34	Alcohol Sales	5,619	49.47%	7,642	58.78%	750	276.75%	7,642	58.78%
35	External Catering	13,676	74.68%	19,000	95.00%	1,578	78.90%	19,000	95.00%
36		78,706	66.25%	90,642	77.47%	7,175	52.08%	90,642	77.47%
EXPENDITURES									
37	Supplies	83,768	8.03%	86,160	8.24%	68,286	27.45%	86,696	8.30%
38	Utilities	172,192	16.50%	244,252	23.37%	160,000	64.31%	248,000	23.73%
39	Travel	43,869	116.23%	40,000	80.00%	1,000	100.00%	40,000	80.00%
40	Special Events/Theater	5,161	13.46%	12,582	24.20%	3,000	300.00%	12,582	24.20%
41	Promotion	25,279	2.42%	28,200	2.70%	20,000	8.04%	28,200	2.70%
42	Maintenance	125,481	12.02%	102,532	9.81%	117,032	47.04%	127,032	12.16%
43	Janitorial	-	0.00%	-	0.00%	-	0.00%	-	0.00%
44	Masasage Therapy	27,385	2.62%	24,000	2.30%	24,000	9.65%	24,000	2.30%
45	Contingency	-	0.00%	-	0.00%	-	0.00%	-	0.00%
46	Operating Expense	67,011	6.42%	147,822	14.15%	124,872	50.19%	128,474	12.29%
47	Reimbursements	-	0.00%	-	0.00%	-	0.00%	-	0.00%
48	TOTAL EXPENDITURES	1,879,168	180.05%	2,183,862	208.98%	1,745,925	701.81%	2,149,282	205.67%
49	OPERATING INCOME / (LOSS)	(835,480)	-80.05%	(1,138,862)	-108.98%	(1,497,149)	-601.81%	(1,104,282)	-105.67%
50	Cost Recovery	55.54%		47.85%		14.25%		48.62%	
51	Subsidy	44.46%		52.15%		85.75%		51.38%	

* Excluded FY 20 due to COVID impacts

**CITY OF GRAND PRAIRIE
PARK VENUE DEBT**

YEAR	PRINCIPAL	INTEREST	TOTAL
9/30/22	2,120,000.00	448,417.50	2,568,417.50
9/30/23	2,190,000.00	401,202.50	2,591,202.50
9/30/24	2,270,000.00	341,117.50	2,611,117.50
9/30/25	2,360,000.00	275,202.50	2,635,202.50
9/30/26	2,450,000.00	213,492.50	2,663,492.50
9/30/27	1,170,000.00	166,037.50	1,336,037.50
9/30/28	370,000.00	142,437.50	512,437.50
9/30/29	385,000.00	127,337.50	512,337.50
9/30/30	400,000.00	111,637.50	511,637.50
9/30/31	420,000.00	95,237.50	515,237.50
9/30/32	435,000.00	78,137.50	513,137.50
9/30/33	455,000.00	60,337.50	515,337.50
9/30/34	470,000.00	43,600.00	513,600.00
9/30/35	485,000.00	28,081.25	513,081.25
9/30/36	505,000.00	10,100.00	515,100.00
Total	16,485,000.00	2,542,376.25	19,027,376.25