



**Financial Performance  
for the Twelve Months Ended  
December 31, 2024**



# Cleveland Metroparks

	Actual December '23	Actual December '24	Fav (Unfav)	Actual YTD December '23	Actual YTD December '24	Fav (Unfav)
<b>Revenue:</b>						
Property Tax	0	0	0	97,514,599	98,234,238	719,639
Local Gov/Grants/Gifts	2,368,809	4,189,020	1,820,211	26,443,508	20,715,806	(5,727,702)
Charges for Services	2,108,093	1,981,193	(126,900)	39,379,495	44,761,904	5,382,409
Self-Funded	803,958	835,207	31,249	8,446,424	9,542,283	1,095,859
Interest, Fines, Other	<u>772,522</u>	<u>320,855</u>	<u>(451,667)</u>	<u>5,235,003</u>	<u>4,865,818</u>	<u>(369,185)</u>
<b>Total Revenue</b>	<b>6,053,382</b>	<b>7,326,275</b>	<b>1,272,893</b>	<b>177,019,029</b>	<b>178,120,049</b>	<b>1,101,020</b>
<b>Op Ex:</b>						
Salaries and Benefits	6,748,275	6,867,075	(118,800)	78,345,398	85,711,604	(7,366,206)
Contractual Services	353,023	313,109	39,914	6,379,221	6,358,186	21,035
Operations	2,239,772	1,940,470	299,302	24,140,828	26,511,195	(2,370,367)
Self-Funded Exp	<u>1,503,042</u>	<u>1,122,242</u>	<u>380,800</u>	<u>10,274,663</u>	<u>10,736,314</u>	<u>(461,651)</u>
<b>Total Op Ex</b>	<b>10,844,112</b>	<b>10,242,896</b>	<b>601,216</b>	<b>119,140,110</b>	<b>129,317,299</b>	<b>(10,177,189)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(4,790,730)</b>	<b>(2,916,621)</b>	<b>1,874,109</b>	<b>57,878,919</b>	<b>48,802,750</b>	<b>(9,076,169)</b>
<b>Cap Ex:</b>						
Capital Labor	59,109	130,739	(71,630)	822,431	1,144,224	(321,793)
Construction Expenses	3,583,498	1,738,745	1,844,753	35,083,391	35,025,420	57,971
Capital Equipment	342,023	129,748	212,275	6,596,962	7,766,690	(1,169,728)
Land Acquisition	5,380,237	438,113	4,942,124	9,540,591	6,163,112	3,377,479
Capital Animal Costs	<u>8,577</u>	<u>2,222</u>	<u>6,355</u>	<u>28,019</u>	<u>34,906</u>	<u>(6,887)</u>
<b>Total Cap Ex</b>	<b>9,373,444</b>	<b>2,439,567</b>	<b>6,933,877</b>	<b>52,071,394</b>	<b>50,134,352</b>	<b>1,937,042</b>
<b>Net Surplus/(Subsidy)</b>	<b>(14,164,174)</b>	<b>(5,356,188)</b>	<b>8,807,986</b>	<b>5,807,525</b>	<b>(1,331,602)</b>	<b>(7,139,127)</b>

# Cleveland Metroparks Zoo

	Actual December '23	Actual December '24	Fav (Unfav)	Actual YTD December '23	Actual YTD December '24	Fav (Unfav)
<b>Revenue:</b>						
General/SE Admissions	739,978	826,344	86,366	7,769,622	8,760,228	990,606
Guest Experience	39,173	4,726	(34,447)	1,043,894	1,054,451	10,557
Zoo Society	0	0	0	2,948,090	3,110,197	162,107
Souvenirs/Refreshments	117,807	84,486	(33,321)	2,869,600	3,089,895	220,295
Education	2,755	496	(2,259)	330,811	357,575	26,764
Rentals & Events	4,250	6,500	2,250	676,766	590,607	(86,159)
Consignment	0	0	0	40,158	48,568	8,410
Other	<u>9,892</u>	<u>10,595</u>	<u>703</u>	<u>12,770</u>	<u>(120,613)</u>	<u>(133,383)</u>
<b>Total Revenue</b>	<b>913,855</b>	<b>933,147</b>	<b>19,292</b>	<b>15,691,711</b>	<b>16,890,908</b>	<b>1,199,197</b>
<b>Op Ex:</b>						
Salaries and Benefits	1,403,853	1,420,543	(16,690)	17,104,489	18,065,107	(960,618)
Contractual Services	3,839	21,124	(17,285)	237,663	228,918	8,745
Operations	<u>596,114</u>	<u>448,896</u>	<u>147,218</u>	<u>5,445,636</u>	<u>5,889,230</u>	<u>(443,594)</u>
<b>Total Op Ex</b>	<b>2,003,806</b>	<b>1,890,563</b>	<b>113,243</b>	<b>22,787,788</b>	<b>24,183,255</b>	<b>(1,395,467)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(1,089,951)</b>	<b>(957,416)</b>	<b>132,535</b>	<b>(7,096,077)</b>	<b>(7,292,347)</b>	<b>(196,270)</b>
<b>Cap Ex:</b>						
Capital Labor	0	0	0	26,792	8,365	18,427
Construction Expenses	180,758	55,364	125,394	8,374,512	4,315,703	4,058,809
Capital Equipment	0	0	0	230,803	830,196	(599,393)
Capital Animal Costs	<u>8,577</u>	<u>2,222</u>	<u>6,355</u>	<u>28,019</u>	<u>34,906</u>	<u>(6,887)</u>
<b>Total Cap Ex</b>	<b>189,335</b>	<b>57,586</b>	<b>131,749</b>	<b>8,660,126</b>	<b>5,189,170</b>	<b>3,470,956</b>
<b>Net Surplus/(Subsidy)</b>	<b>(1,279,286)</b>	<b>(1,015,002)</b>	<b>264,284</b>	<b>(15,756,203)</b>	<b>(12,481,517)</b>	<b>3,274,686</b>
Restricted Revenue-Other	119,655	232,143	112,488	4,344,286	7,217,018	2,872,732
Restricted Revenue-Zipline	46,403	28,657	(17,746)	528,110	485,569	(42,541)
Restricted Expenses	<u>841,076</u>	<u>442,335</u>	<u>398,741</u>	<u>7,070,761</u>	<u>2,438,306</u>	<u>4,632,455</u>
<b>Restricted Surplus/(Subsidy)</b>	<b>(675,018)</b>	<b>(181,535)</b>	<b>493,483</b>	<b>(2,198,365)</b>	<b>5,264,281</b>	<b>7,462,646</b>

# Cleveland Metroparks Golf

	Actual December '23	Actual December '24	Fav (Unfav)	Actual YTD December '23	Actual YTD December '24	Fav (Unfav)
<b>Revenue:</b>						
Greens Fees	85,889	53,313	(32,576)	6,179,894	7,117,530	937,636
Equipment Rentals	32,160	16,077	(16,083)	2,356,088	2,849,005	492,917
Food Service	15,697	44,425	28,728	1,415,062	2,186,830	771,768
Merchandise Sales	18,164	17,384	(780)	572,530	764,596	192,066
Pro Services	830	0	(830)	171,523	182,320	10,797
Driving Range	11,423	7,635	(3,788)	765,784	846,911	81,127
Other	<u>70,337</u>	<u>51,194</u>	<u>(19,143)</u>	<u>906,591</u>	<u>844,400</u>	<u>(62,191)</u>
<b>Total Revenue</b>	<b>234,500</b>	<b>190,028</b>	<b>(44,472)</b>	<b>12,367,472</b>	<b>14,791,592</b>	<b>2,424,120</b>
<b>OpEx:</b>						
Salaries and Benefits	425,846	417,536	8,310	5,900,940	7,042,449	(1,141,509)
Contractual Services	8,593	19,181	(10,588)	83,064	156,881	(73,817)
Operations	<u>366,945</u>	<u>155,084</u>	<u>211,861</u>	<u>3,290,979</u>	<u>3,879,248</u>	<u>(588,269)</u>
<b>Total OpEx</b>	<b>801,384</b>	<b>591,801</b>	<b>209,583</b>	<b>9,274,983</b>	<b>11,078,578</b>	<b>(1,803,595)</b>
<b>Op Surplus/(Subsidy)</b>	<b>(566,884)</b>	<b>(401,773)</b>	<b>165,111</b>	<b>3,092,489</b>	<b>3,713,014</b>	<b>620,525</b>
<b>CapEx:</b>						
Capital Labor	13,579	51,273	(37,694)	176,506	320,794	(144,288)
Construction Expenses	312,507	29,972	282,535	4,297,311	2,869,420	1,427,891
Capital Equipment	<u>0</u>	<u>38,907</u>	<u>(38,907)</u>	<u>579,212</u>	<u>1,764,754</u>	<u>(1,185,542)</u>
<b>Total CapEx</b>	<b>326,086</b>	<b>120,152</b>	<b>205,934</b>	<b>5,053,029</b>	<b>4,954,968</b>	<b>98,061</b>
<b>Net Surplus/(Subsidy)</b>	<b>(892,970)</b>	<b>(521,925)</b>	<b>371,045</b>	<b>(1,960,540)</b>	<b>(1,241,954)</b>	<b>718,586</b>

# Cleveland Metroparks Golf

	Big Met (18)		Little Met (9)		Mastick Woods (9)		Manakiki (18)		Sleepy Hollow (18)	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	1,953,450	2,242,772	635,951	751,194	440,079	500,497	1,740,854	1,845,067	2,571,129	2,855,207
Operating Expenses	<u>1,514,816</u>	<u>1,643,648</u>	<u>359,001</u>	<u>415,425</u>	<u>369,660</u>	<u>426,761</u>	<u>1,213,473</u>	<u>1,209,749</u>	<u>1,757,641</u>	<u>2,044,355</u>
Operating Surplus/(Subsidy)	438,634	599,124	276,950	335,769	70,419	73,736	527,381	635,318	813,488	810,852
Capital Labor	0	0	0	1,474	0	0	21,748	231,641	50,104	13,287
Construction Expenses	0	0	0	12,402	0	0	3,878,143	1,411,106	157,691	29,966
Capital Equipment	<u>44,074</u>	<u>37,725</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,151</u>	<u>891,030</u>	<u>49,151</u>	<u>166,656</u>
Total Capital Expenditures	44,074	37,725	0	13,876	0	0	3,949,042	2,533,777	256,946	209,909
Net Surplus/(Subsidy)	394,560	561,399	276,950	321,893	70,419	73,736	(3,421,661)	(1,898,459)	556,542	600,943
	Shawnee Hills (27)		Washington Park (9)		Seneca (36)		Ironwood		Golf Admin	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	1,658,717	1,798,550	809,635	898,810	2,530,547	2,537,955	27,110	1,361,542	0	0
Operating Expenses	<u>1,105,943</u>	<u>1,232,182</u>	<u>579,244</u>	<u>658,221</u>	<u>1,386,279</u>	<u>1,542,708</u>	<u>75,563</u>	<u>1,011,830</u>	<u>913,362</u>	<u>893,700</u>
Operating Surplus/(Subsidy)	552,774	566,368	230,391	240,589	1,144,268	995,247	(48,453)	349,712	(913,362)	(893,700)
Capital Labor	24,376	17,513	28,028	0	52,251	42,746	0	9,911	0	4,223
Construction Expenses	41,840	534,855	14,331	0	156,938	828,585	0	19,645	48,367	32,861
Capital Equipment	<u>720</u>	<u>217,227</u>	<u>0</u>	<u>88,084</u>	<u>0</u>	<u>101,746</u>	<u>0</u>	<u>34,886</u>	<u>436,117</u>	<u>227,400</u>
Total Capital Expenditures	66,936	769,595	42,359	88,084	209,189	973,077	0	64,442	484,484	264,484
Net Surplus/(Subsidy)	485,838	(203,227)	188,032	152,505	935,079	22,170	(48,453)	285,270	(1,397,846)	(1,158,184)

# Cleveland Metroparks Enterprise

	Actual December '23	Actual December '24	Fav (Unfav)	Actual YTD December '23	Actual YTD December '24	Fav (Unfav)
<b>Revenue:</b>						
Concessions	228,556	179,424	(49,132)	3,994,402	4,205,226	210,824
Dock Rentals	65,960	63,200	(2,760)	768,727	928,306	159,579
Other (incl. Chalet, parking, aquatics, etc.)	<u>271,243</u>	<u>233,133</u>	<u>(38,110)</u>	<u>2,073,242</u>	<u>2,094,519</u>	<u>21,277</u>
<b>Total Revenue</b>	<b>565,759</b>	<b>475,757</b>	<b>(90,002)</b>	<b>6,836,371</b>	<b>7,228,051</b>	<b>391,680</b>
<b>Op Ex:</b>						
Salaries and Benefits	282,474	241,659	40,815	3,901,433	4,118,175	(216,742)
Contractual Services	3,012	3,555	(543)	98,684	110,514	(11,830)
Operations	<u>107,508</u>	<u>92,193</u>	<u>15,315</u>	<u>2,405,562</u>	<u>2,642,780</u>	<u>(237,218)</u>
<b>Total Op Ex</b>	<b>392,994</b>	<b>337,407</b>	<b>55,587</b>	<b>6,405,679</b>	<b>6,871,469</b>	<b>(465,790)</b>
<b>Op Surplus/(Subsidy)</b>	<b>172,765</b>	<b>138,350</b>	<b>(34,415)</b>	<b>430,692</b>	<b>356,582</b>	<b>(74,110)</b>
<b>Cap Ex:</b>						
Capital Labor	0	0	0	17,019	7,504	9,515
Construction Expenses	195	1,727	(1,532)	13,341	33,811	(20,470)
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,241</u>	<u>0</u>	<u>12,241</u>
<b>Total Cap Ex</b>	<b>195</b>	<b>1,727</b>	<b>(1,532)</b>	<b>42,601</b>	<b>41,315</b>	<b>1,286</b>
<b>Net Surplus/(Subsidy)</b>	<b>172,570</b>	<b>136,623</b>	<b>(35,947)</b>	<b>388,091</b>	<b>315,267</b>	<b>(72,824)</b>

# Cleveland Metroparks Enterprise

	Merwin's Wharf		EW Beach House		E55th Marina		E55th Restaurant	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	2,515,228	2,364,115	465,864	486,668	928,171	1,096,050	552,840	591,066
Operating Expenses	<u>2,246,388</u>	<u>2,137,542</u>	<u>365,270</u>	<u>374,133</u>	<u>449,076</u>	<u>488,501</u>	<u>517,997</u>	<u>464,175</u>
Operating Surplus/(Subsidy)	268,840	226,573	100,594	112,535	479,095	607,549	34,843	126,891
Capital Labor	0	3,764	0	0	0	0	0	0
Construction Expenses	6,927	21,891	0	0	1,771	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures	6,927	25,655	0	0	1,771	0	0	0
Net Surplus/(Subsidy)	261,913	200,918	100,594	112,535	477,324	607,549	34,843	126,891
	Wildwood		Euclid Beach		EmerNeck Marina		EmerNeck Restaurant	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	25,826	12,418	2,670	2,231	425,892	455,144	342,808	481,055
Operating Expenses	<u>40,941</u>	<u>34,758</u>	<u>7,164</u>	<u>7,491</u>	<u>304,431</u>	<u>344,933</u>	<u>346,968</u>	<u>463,983</u>
Operating Surplus/(Subsidy)	(15,115)	(22,340)	(4,494)	(5,260)	121,461	110,211	(4,160)	17,072
Capital Labor	0	0	0	0	0	0	0	0
Construction Expenses	0	0	0	0	0	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures	0	0	0	0	0	0	0	0
Net Surplus/(Subsidy)	(15,115)	(22,340)	(4,494)	(5,260)	121,461	110,211	(4,160)	17,072

# Cleveland Metroparks Enterprise

	Edgewater Pier		Wallace Lake		Hinckley Lake		Huntington		Boat Dock	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	30,180	43,518	34,761	24,684	19,549	0	381,871	590,294	1,916	2,518
Operating Expenses	<u>31,085</u>	<u>45,315</u>	<u>44,176</u>	<u>38,930</u>	<u>21,690</u>	<u>320</u>	<u>289,929</u>	<u>435,657</u>	<u>2,369</u>	<u>2,142</u>
Operating Surplus/(Subsidy)	(905)	(1,797)	(9,415)	(14,246)	(2,141)	(320)	91,942	154,637	(453)	376
Capital Labor	0	0	0	0	0	0	0	0	0	0
Construction Expenses	0	0	0	0	0	0	0	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Expenditures	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Subsidy)	(905)	(1,797)	(9,415)	(14,246)	(2,141)	(320)	91,942	154,637	(453)	376

  

	Chalet		Ledge Lake		Parking		Enterprise Admin		Total	
	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24	YTD December '23	YTD December '24
Operating Revenue	488,796	482,816	139,513	174,779	480,486	420,695	0	0	6,836,371	7,228,051
Operating Expenses	<u>348,046</u>	<u>392,916</u>	<u>150,405</u>	<u>152,791</u>	<u>21,818</u>	<u>23,793</u>	<u>1,217,926</u>	<u>1,464,088</u>	<u>6,405,679</u>	<u>6,871,468</u>
Operating Surplus/(Subsidy)	140,750	89,900	(10,892)	21,988	458,668	396,902	(1,217,926)	(1,464,088)	430,692	356,583
Capital Labor	0	0	0	0	0	0	17,019	3,741	17,019	7,505
Construction Expenses	0	0	0	0	0	0	4,643	11,920	13,341	33,811
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,241</u>	<u>0</u>	<u>12,241</u>	<u>0</u>
Total Capital Expenditures	0	0	0	0	0	0	33,903	15,661	42,601	41,316
Net Surplus/(Subsidy)	140,750	89,900	(10,892)	21,988	458,668	396,902	(1,251,829)	(1,479,749)	388,091	315,267



# Cleveland Metroparks Nature Shops

	Actual December '23	Actual December '24	Fav (Unfav)	Actual YTD December '23	Actual YTD December '24	Fav (Unfav)
Retail Revenue	112,558	122,486	9,928	760,130	688,799	(71,331)
Op Ex:						
Salaries and Benefits	27,907	30,313	(2,406)	401,325	368,460	32,865
Contractual Services	2,081	0	2,081	28,239	0	28,239
Operations	<u>28,922</u>	<u>33,249</u>	<u>(4,327)</u>	<u>320,031</u>	<u>355,898</u>	<u>(35,867)</u>
Total Op Ex	58,910	63,562	(4,652)	749,595	724,358	25,237
Op Surplus/(Subsidy)	53,648	58,924	5,276	10,535	(35,559)	(46,094)
Cap Ex:						
Capital Labor	0	0	0	0	0	0
Construction Expenses	0	0	0	0	0	0
Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,554</u>	<u>0</u>	<u>21,554</u>
Total Cap Ex	0	0	0	21,554	0	21,554
Net Surplus/(Subsidy)	53,648	58,924	5,276	(11,019)	(35,559)	(24,540)