



## Spokane Park Board Finance Committee

3 p.m. Tuesday, May 7, 2024

**In-person:** City Hall, Sister City Meeting Room  
808 W Spokane Falls Blvd  
Spokane, WA 99201

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2480 545 3801  
Rich Lentz – Parks Finance/Budget Director

### Committee members

Bob Anderson – Chair  
Greta Gilman  
Gerry Sperling  
Nick Sumner

The Finance Committee meeting will be held in-person in the City Hall Sister City Meeting Room, 808 West Spokane Falls Blvd, Spokane, WA 99201 and virtually via WebEx at 3 p.m. Tuesday, May 7, 2024. Committee members, staff, and presenters still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2480 545 3801**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. May 7, by email to: [spokaneparks@spokanecity.org](mailto:spokaneparks@spokanecity.org) or mail to: Spokane Park Board, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to committee members prior to the meeting.

## Agenda

### Action items

1.

### Discussion items

1.

### Standing report items

1. [April Financials – Rich Lentz](#)

Agenda Subject to Change

**AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION:** The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6237, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or [mpiccolo@spokanecity.org](mailto:mpiccolo@spokanecity.org). Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.



*April '24  
Financials*

## Natural Resources - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 59,441	\$ 9,389	\$ 1,889	\$ (7,500)	\$ 28,617	\$ 31,559	\$ 2,942	31.45%	34.68%	3.23%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 59,441</b>	<b>\$ 9,389</b>	<b>\$ 1,889</b>	<b>\$ (7,500)</b>	<b>\$ 94,617</b>	<b>\$ 97,559</b>	<b>\$ 2,942</b>	<b>60.27%</b>	<b>62.14%</b>	<b>1.87%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 477,519	\$ 43,549	\$ 45,737	\$ (2,189)	\$ 162,046	\$ 169,617	\$ (7,571)	28.98%	26.21%	-2.77%
Temp/Seasonal	\$ 85,839	\$ 83,871	\$ 3,059	\$ 1,968	\$ 1,091	\$ 14,245	\$ 1,968	\$ 12,277	15.83%	2.29%	-13.54%
Personnel Benefits	\$ 246,719	\$ 179,357	\$ 16,871	\$ 17,581	\$ (710)	\$ 65,477	\$ 67,362	\$ (1,885)	32.14%	27.30%	-4.83%
Supplies	\$ 35,600	\$ 25,934	\$ 1,465	\$ 3,521	\$ (2,056)	\$ 4,406	\$ 9,666	\$ (5,260)	12.38%	27.15%	14.77%
Services and Charges	\$ 222,200	\$ 179,205	\$ 32,477	\$ 25,659	\$ 6,818	\$ 52,389	\$ 42,995	\$ 9,394	24.10%	19.35%	-4.75%
Interfund Payments	\$ 23,000	\$ 15,892	\$ 1,737	\$ 3,935	\$ (2,198)	\$ 5,617	\$ 7,108	\$ (1,491)	24.42%	30.90%	6.48%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 961,779</b>	<b>\$ 99,158</b>	<b>\$ 98,402</b>	<b>\$ 756</b>	<b>\$ 304,180</b>	<b>\$ 298,715</b>	<b>\$ 5,465</b>	<b>26.94%</b>	<b>23.70%</b>	<b>-3.25%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 961,779</b>	<b>\$ 99,158</b>	<b>\$ 98,402</b>	<b>\$ 756</b>	<b>\$ 304,180</b>	<b>\$ 298,715</b>	<b>\$ 5,465</b>	<b>26.94%</b>	<b>23.70%</b>	<b>-3.25%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (89,769)</b>	<b>\$ (96,512)</b>	<b>\$ (6,743)</b>	<b>\$ (209,563)</b>	<b>\$ (201,156)</b>	<b>\$ 8,407</b>			

## Riverfront Park - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,178,000	\$ 3,568,517	\$ 280,420	\$ 223,576	\$ (56,844)	\$ 736,158	\$ 609,483	\$ (126,675)	19.55%	14.59%	-4.96%
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 3,568,517</b>	<b>\$ 280,420</b>	<b>\$ 223,576</b>	<b>\$ (56,844)</b>	<b>736,158</b>	<b>\$ 609,483</b>	<b>\$ (126,675)</b>	19.55%	14.59%	-4.96%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,663,184	\$ 1,243,034	\$ 109,250	\$ 113,029	\$ (3,779)	\$ 407,812	\$ 420,150	\$ (12,338)	25.55%	25.26%	-0.29%
Temp/Seasonal	\$ 946,445	\$ 688,220	\$ 53,202	\$ 63,017	\$ (9,814)	\$ 209,126	\$ 258,225	\$ (49,100)	20.27%	27.28%	7.01%
Personnel Benefits	\$ 722,105	\$ 525,831	\$ 47,809	\$ 51,482	\$ (3,673)	\$ 188,403	\$ 196,274	\$ (7,871)	30.46%	27.18%	-3.28%
Supplies	\$ 610,500	\$ 493,526	\$ 49,300	\$ 43,736	\$ 5,564	\$ 91,877	\$ 116,974	\$ (25,097)	20.60%	19.16%	-1.44%
Services and Charges	\$ 1,301,275	\$ 982,340	\$ 65,114	\$ 62,359	\$ 2,755	\$ 238,975	\$ 318,935	\$ (79,960)	22.90%	24.51%	1.61%
Interfund Payments		\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 3,932,951</b>	<b>\$ 324,675</b>	<b>\$ 333,622</b>	<b>\$ (8,947)</b>	<b>\$ 1,136,193</b>	<b>\$ 1,310,558</b>	<b>\$ (174,365)</b>	23.89%	24.99%	1.10%
Transfers Out	\$ 285,067	\$ 285,067			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 4,218,018</b>	<b>\$ 324,675</b>	<b>\$ 333,622</b>	<b>\$ (8,947)</b>	<b>\$ 1,136,193</b>	<b>\$ 1,310,558</b>	<b>\$ (174,365)</b>	22.76%	23.71%	0.95%
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>		<b>\$ (44,255)</b>	<b>\$ (110,045)</b>	<b>\$ (65,790)</b>	<b>\$ (400,035)</b>	<b>\$ (701,075)</b>	<b>\$ (301,040)</b>			

## Recreation - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,691,257	\$ 1,304,840	\$ 87,876	\$ 174,799	\$ 86,923	\$ 303,217	\$ 386,417	\$ 83,200	19.57%	22.85%	3.28%
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ 1,304,840</b>	<b>\$ 87,876</b>	<b>\$ 174,799</b>	<b>\$ 86,923</b>	<b>303,217</b>	<b>\$ 386,417</b>	<b>\$ 83,200</b>	<b>19.57%</b>	<b>22.85%</b>	<b>3.28%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 809,062	\$ 596,267	\$ 57,071	\$ 55,191	\$ 1,880	\$ 220,980	\$ 212,795	\$ 8,185	25.15%	26.30%	1.16%
Temp/Seasonal	\$ 1,287,427	\$ 1,178,121	\$ 41,792	\$ 46,597	\$ (4,805)	\$ 98,999	\$ 109,306	\$ (10,307)	9.57%	8.49%	-1.08%
Personnel Benefits	\$ 390,572	\$ 287,888	\$ 29,397	\$ 31,478	\$ (2,081)	\$ 100,715	\$ 102,684	\$ (1,969)	31.97%	26.29%	-5.68%
Supplies	\$ 309,720	\$ 216,121	\$ 45,451	\$ 19,523	\$ 25,928	\$ 90,443	\$ 93,599	\$ (3,156)	30.52%	30.22%	-0.30%
Services and Charges	\$ 1,328,016	\$ 1,035,723	\$ 81,610	\$ 109,686	\$ (28,076)	\$ 248,609	\$ 292,293	\$ (43,684)	19.55%	22.01%	2.46%
Interfund Payments	\$ 16,950	\$ 11,226			\$ -		\$ 5,724	\$ (5,724)		33.8%	33.77%
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ 3,325,346</b>	<b>\$ 255,321</b>	<b>\$ 262,475</b>	<b>\$ (7,154)</b>	<b>759,746</b>	<b>\$ 816,401</b>	<b>\$ (56,655)</b>	<b>19.93%</b>	<b>19.71%</b>	<b>-0.21%</b>
Transfers Out	127,568	127,568	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ 3,452,914</b>	<b>\$ 255,321</b>	<b>\$ 262,475</b>	<b>\$ (7,154)</b>	<b>759,746</b>	<b>\$ 816,401</b>	<b>\$ (56,655)</b>	<b>19.93%</b>	<b>19.12%</b>	<b>-0.80%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>		<b>\$ (167,445)</b>	<b>\$ (87,676)</b>	<b>\$ 79,769</b>	<b>\$ (456,529)</b>	<b>\$ (429,984)</b>	<b>\$ 26,545</b>			

Merkel Facility Usage Fees Collected YTD:	<b>\$16,885</b>
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## Park Operations - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ 139,156	\$ 3,446	\$ 25,083	\$ 21,637	\$ 14,911	\$ 61,274	\$ 46,363	7.44%	30.57%	23.13%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 139,156</b>	<b>\$ 3,446</b>	<b>\$ 25,083</b>	<b>\$ 21,637</b>	<b>\$ 14,911</b>	<b>\$ 61,274</b>	<b>\$ 46,363</b>	<b>7.44%</b>	<b>30.57%</b>	<b>23.13%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,271,451	\$ 1,615,784	\$ 145,497	\$ 193,055	\$ (47,558)	\$ 517,489	\$ 655,667	\$ (138,178)	23.50%	28.87%	5.37%
Temp/Seasonal	\$ 940,261	\$ 894,099	\$ 42,304	\$ 45,604	\$ (3,300)	\$ 58,134	\$ 46,162	\$ 11,972	6.28%	4.91%	-1.38%
Personnel Benefits	\$ 940,261	\$ 686,027	\$ 62,246	\$ 69,529	\$ (7,283)	\$ 213,445	\$ 254,234	\$ (40,789)	26.25%	27.04%	0.79%
Supplies	\$ 190,800	\$ 106,655	\$ 37,199	\$ 31,565	\$ 5,634	\$ 57,050	\$ 84,145	\$ (27,095)	29.90%	44.10%	14.20%
Services and Charges	\$ 1,174,884	\$ 894,220	\$ 74,882	\$ 93,041	\$ (18,159)	\$ 228,038	\$ 280,664	\$ (52,626)	19.39%	23.89%	4.50%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 4,196,784</b>	<b>\$ 362,128</b>	<b>\$ 432,794</b>	<b>\$ (70,666)</b>	<b>\$ 1,074,156</b>	<b>\$ 1,320,873</b>	<b>\$ (246,717)</b>	<b>20.24%</b>	<b>23.94%</b>	<b>3.70%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 4,196,784</b>	<b>\$ 362,128</b>	<b>\$ 432,794</b>	<b>\$ (70,666)</b>	<b>\$ 1,074,156</b>	<b>\$ 1,320,873</b>	<b>\$ (246,717)</b>	<b>20.24%</b>	<b>23.94%</b>	<b>3.70%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>		<b>\$ (358,682)</b>	<b>\$ (407,711)</b>	<b>\$ (49,029)</b>	<b>\$ (1,059,245)</b>	<b>\$ (1,259,598)</b>	<b>\$ (200,353)</b>			

## Administration - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 617,616	\$ 517,932	\$ 309	\$ 826	\$ 517	\$ 93,679	\$ 99,684	\$ 6,005	67.15%	16.14%	-51.01%
Operating Transfers	\$ 18,770,703	\$ 12,492,317	\$ 1,307,524	\$ 1,443,900	\$ 136,376	\$ 5,718,712	\$ 6,278,386	\$ 559,674	32.70%	33.45%	0.74%
<b>Total Revenue</b>	<b>\$ 19,388,319</b>	<b>\$ 13,010,249</b>	<b>\$ 1,307,833</b>	<b>\$ 1,444,726</b>	<b>\$ 136,893</b>	<b>\$ 5,812,391</b>	<b>\$ 6,378,070</b>	<b>\$ 565,679</b>	<b>32.98%</b>	<b>32.90%</b>	<b>-0.08%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,674,644	\$ 1,938,447	\$ 203,656	\$ 196,603	\$ 7,053	\$ 715,690	\$ 736,197	\$ (20,507)	28.14%	27.53%	-0.62%
Temp/Seasonal	\$ 70,610	\$ 58,031	\$ 2,809	\$ 5,077	\$ (2,267)	\$ 10,290	\$ 12,579	\$ (2,288)	12.32%	17.81%	5.49%
Personnel Benefits	\$ 839,875	\$ 582,309	\$ 63,452	\$ 66,726	\$ (3,274)	\$ 240,995	\$ 257,566	\$ (16,571)	29.02%	30.67%	1.65%
Supplies	\$ 418,400	\$ 379,085	\$ 10,741	\$ 30,384	\$ (19,643)	\$ 14,773	\$ 39,315	\$ (24,542)	8.75%	9.40%	0.64%
Services and Charges	\$ 994,693	\$ 646,705	\$ 99,882	\$ 91,046	\$ 8,836	\$ 306,032	\$ 347,988	\$ (41,956)	34.74%	34.98%	0.24%
Interfund Services	\$ 2,489,230	\$ 1,888,907	\$ 112,575	\$ 410,649	\$ (298,074)	\$ 770,004	\$ 600,323	\$ 169,681	27.00%	24.12%	-2.88%
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 5,493,485</b>	<b>\$ 493,115</b>	<b>\$ 800,485</b>	<b>\$ (307,370)</b>	<b>\$ 2,057,784</b>	<b>\$ 1,993,967</b>	<b>\$ 63,817</b>	<b>27.96%</b>	<b>26.63%</b>	<b>-1.33%</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 1,186,700	\$ 250,000	\$ 219,212	\$ 30,788	\$ 258,251	\$ 419,212	\$ (160,961)	32.13%	26.10%	-6.02%
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 6,680,185</b>	<b>\$ 743,115</b>	<b>\$ 1,019,697</b>	<b>\$ (276,582)</b>	<b>\$ 2,316,035</b>	<b>\$ 2,413,179</b>	<b>\$ (97,144)</b>	<b>28.37%</b>	<b>26.54%</b>	<b>-1.84%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,294,955</b>		<b>\$ 564,718</b>	<b>\$ 425,030</b>	<b>\$ (139,688)</b>	<b>\$ 3,496,356</b>	<b>\$ 3,964,891</b>	<b>\$ 468,535</b>			

## Parks Fund - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 6,299,687	\$ 5,140,399	\$ 382,685	\$ 437,280	\$ 54,595	\$ 1,177,827	\$ 1,159,288	\$ (18,539)	20.50%	18.40%	-2.09%
Operating Transfers	\$ 19,325,319	\$ 12,906,602	\$ 1,307,524	\$ 1,449,900	\$ 142,376	\$ 5,784,712	\$ 6,418,717	\$ 634,005	32.96%	33.21%	0.26%
<b>Total Operating Revenue</b>	<b>\$ 25,625,006</b>	<b>\$ 18,047,001</b>	<b>\$ 1,690,209</b>	<b>\$ 1,887,180</b>	<b>\$ 196,971</b>	<b>\$ 6,962,539</b>	<b>\$ 7,578,005</b>	<b>\$ 615,466</b>	<b>29.9%</b>	<b>29.6%</b>	<b>-0.30%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,198,691	\$ 6,004,265	\$ 559,022	\$ 603,614	\$ (44,593)	\$ 2,024,015	\$ 2,194,426	\$ (170,410)	26.02%	26.77%	0.75%
Temp/Seasonal	\$ 3,232,559	\$ 2,804,289	\$ 143,167	\$ 162,262	\$ (19,095)	\$ 390,795	\$ 428,270	\$ (37,475)	12.35%	13.25%	0.90%
Personnel Benefits	\$ 3,139,532	\$ 2,261,410	\$ 219,774	\$ 236,797	\$ (17,023)	\$ 809,036	\$ 878,122	\$ (69,086)	29.09%	27.97%	-1.12%
Supplies	\$ 1,565,020	\$ 1,221,016	\$ 144,156	\$ 128,727	\$ 15,429	\$ 258,549	\$ 344,004	\$ (85,455)	22.73%	21.98%	-0.75%
Services and Charges	\$ 5,031,168	\$ 3,726,172	\$ 353,966	\$ 387,792	\$ (33,826)	\$ 1,074,042	\$ 1,304,996	\$ (230,954)	23.35%	25.94%	2.59%
Interfund Payments	\$ 2,529,180	\$ 1,916,026	\$ 114,312	\$ 414,585	\$ (300,273)	\$ 775,620	\$ 613,154	\$ 162,466	26.64%	24.24%	-2.39%
<b>Total Operating Expenses</b>	<b>\$ 23,696,150</b>	<b>\$ 17,933,178</b>	<b>\$ 1,534,397</b>	<b>\$ 1,933,777</b>	<b>\$ (399,380)</b>	<b>\$ 5,332,057</b>	<b>\$ 5,762,972</b>	<b>\$ (430,915)</b>	<b>23.83%</b>	<b>24.32%</b>	<b>0.49%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ 113,822</b>	<b>\$ 155,812</b>	<b>\$ (46,597)</b>	<b>\$ (202,409)</b>	<b>\$ 1,630,482</b>	<b>\$ 1,815,034</b>	<b>\$ 184,552</b>	<b>174.12%</b>	<b>94.10%</b>	<b>-80.02%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,337,427	\$ 918,215	\$ 250,000	\$ 219,212	\$ 30,788	\$ 258,251	\$ 419,212	\$ (160,961)			
Transfers Out	\$ 466,429	\$ 466,429			\$ -			\$ -			
Budget Reserve	\$ 125,000	\$ 125,000									
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 1,509,644</b>	<b>\$ 250,000</b>	<b>\$ 219,212</b>	<b>\$ 30,788</b>	<b>\$ 258,251</b>	<b>\$ 419,212</b>	<b>\$ (160,961)</b>	<b>21.69%</b>	<b>21.73%</b>	<b>0.05%</b>
<b>Total Expenditures</b>	<b>\$ 25,625,006</b>	<b>\$ 19,442,822</b>	<b>\$ 1,784,397</b>	<b>\$ 2,152,989</b>	<b>\$ (368,592)</b>	<b>\$ 5,590,308</b>	<b>\$ 6,182,184</b>	<b>\$ (591,876)</b>	<b>23.72%</b>	<b>24.13%</b>	<b>0.40%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ (94,188)</b>	<b>\$ (265,809)</b>	<b>\$ (171,621)</b>	<b>\$ 1,372,231</b>	<b>\$ 1,395,822</b>	<b>\$ 23,591</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,868,673</b>	Updated 4/23
5% Reserve Requirement	\$ (1,341,475)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (359,831)	
<b>Beginning Reserves</b>	<b>\$ 1,767,367</b>	
YTD Net Revenue (Expense)	\$ 1,395,822	
<b>Ending Fund Balance</b>	<b>\$ 3,163,188</b>	



## Golf Fund - April 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 5,374,077	\$ 4,076,247	\$ 669,232	\$ 761,410	\$ 92,177	\$ 878,620	\$ 1,297,830	\$ 419,209	20.43%	24.15%	3.72%
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (97,672)	\$ (99,980)	\$ (2,308)	\$ (130,833)	\$ (171,523)	\$ (40,689)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ (4,031,408)</b>	<b>\$ 571,560</b>	<b>\$ 661,430</b>	<b>\$ 89,870</b>	<b>\$ 922,580</b>	<b>\$ 1,342,669</b>	<b>\$ 420,089</b>	<b>21.45%</b>	<b>24.98%</b>	<b>3.53%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,127,824	\$ 808,713	\$ 64,360	\$ 86,812	\$ (22,453)	\$ 251,081	\$ 330,309	\$ (79,228)	22.04%	29.29%	7.24%
Temp/Seasonal	\$ 651,762	\$ 606,280	\$ 30,837	\$ 43,222	\$ (12,385)	\$ 36,325	\$ 46,220	\$ (9,895)	5.57%	7.09%	1.52%
Personnel Benefits	\$ 467,123	\$ 180,238	\$ 30,498	\$ 44,199	\$ (13,701)	\$ 107,704	\$ 142,799	\$ (35,095)	33.34%	30.57%	-2.77%
Supplies	\$ 531,900	\$ 336,615	\$ 37,811	\$ 57,552	\$ (19,742)	\$ 59,678	\$ 74,135	\$ (14,457)	14.53%	13.94%	-0.59%
Services and Charges	\$ 1,435,756	\$ 868,566	\$ 52,853	\$ 72,345	\$ (19,493)	\$ 117,439	\$ 184,502	\$ (67,063)	11.15%	12.85%	1.70%
Interfund Payments	\$ 237,008	\$ 234,962	\$ 12,468	\$ 44,766	\$ (32,298)	\$ 84,544	\$ 62,715	\$ 21,829	28.40%	26.46%	-1.94%
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 3,610,692</b>	<b>\$ 228,826</b>	<b>\$ 348,897</b>	<b>\$ (120,072)</b>	<b>\$ 656,772</b>	<b>\$ 840,681</b>	<b>\$ (183,910)</b>	<b>16.94%</b>	<b>18.89%</b>	<b>1.94%</b>
Capital Outlay	\$ 714,650	\$ 631,975	\$ 149,241	\$ 75,917	\$ 73,324	\$ 404,041	\$ 82,675	\$ 321,366	98.55%	11.57%	-86.98%
Transfers Out		\$ -	\$ 3,100		\$ 3,100	\$ 3,100		\$ 3,100			
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 4,242,667</b>	<b>\$ 381,166</b>	<b>\$ 424,814</b>	<b>\$ (43,648)</b>	<b>\$ 1,063,913</b>	<b>\$ 923,356</b>	<b>\$ (140,556)</b>	<b>24.82%</b>	<b>17.87%</b>	<b>-6.95%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>		<b>\$ 190,393</b>	<b>\$ 236,615</b>	<b>\$ 46,222</b>	<b>\$ (141,333)</b>	<b>\$ 419,312</b>	<b>\$ 560,645</b>			

<b>* Beginning Fund Balance</b>	<b>\$ 348,984</b>	Updated 4/23
Less 7% Reserve	\$ (404,883)	
<b>Beginning Year Reserves</b>	<b>\$ (55,899)</b>	
YTD Change in Cash	\$ 419,312	
<b>YTD Available Cash</b>	<b>\$ 363,414</b>	

\* 2024 Beginning Fund Balance does not include the FIF reserve of \$2,218,214

## Facility Improvement Fee - April 2024




	2023 April Actual	2024 April Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
<b>Revenue</b>	\$ 97,672	\$ 99,980	\$ 2,308	\$ 130,833	\$ 171,523	\$ 40,690
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -			\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 171,523
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 2,389,737

Golf SIP Loan Amortization		
Period Ending	Payment	Principal Balance
12/1/2023	\$ 308,666	\$ 6,349,397
6/1/2024	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 308,608	\$ 5,793,183


## Capital Reserves and CIP - Fund 1950

January 1, 2024 - April 30, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 182,382	\$ 32,573	\$ 2,967	\$ 211,988		\$ 211,988
Designated	Capital and Other Designated Reserves	\$ 924,539	\$ -	\$ 126,352	\$ 798,187	\$ 20,894	\$ 777,293
	CIP Projects	\$ 2,069,145	\$ 486,987	\$ 246,712	\$ 2,309,420	\$ 557,642	\$ 1,751,778
Restricted	Reserved for Property Donations	\$ 29,651	\$ -	\$ 9,530	\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ -	\$ -	\$ 17,612	\$ 27,678	\$ (10,066)
<b>Total</b>		<b>\$ 3,393,457</b>	<b>\$ 519,559</b>	<b>\$ 385,560</b>	<b>\$ 3,527,457</b>	<b>\$ 606,213</b>	<b>\$ 2,921,243</b>

## Capital and Other Reserves

January 1, 2024 - April 30, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 383,844	\$ -	\$ -	\$ 383,844		\$ 383,844
Capital Equipment Maintenance		\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
Undefined Parks Capital Reserve		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile		\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
RFP Capital Reserve		\$ -	\$ -	\$ -	\$ -		\$ -
Recreation Capital Reserve		\$ 29,638	\$ -	\$ 28,793	\$ 845	\$ 732	\$ 113
Ops Capital Reserve		\$ 61,873	\$ -	\$ 61,139	\$ 733	\$ 6,103	\$ (5,369)
"Coca-Cola" Reserve					\$ -		\$ -
	Riverfront Park	\$ 55,645	\$ -	\$ 36,420	\$ 19,225		\$ 19,225
	Golf	\$ 31,246	\$ -	\$ -	\$ 31,246		\$ 31,246
	Aquatics	\$ 4,000	\$ -	\$ -	\$ 4,000		\$ 4,000
<b>Total</b>		<b>\$ 924,539</b>	<b>\$ -</b>	<b>\$ 126,352</b>	<b>\$ 798,187</b>	<b>\$ 20,894</b>	<b>\$ 777,293</b>



## Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)		\$ (119,004)	\$ -		\$ -	\$ (119,003.78)
Audubon Park	\$ 5,000		\$ 5,000	\$ -		\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation	\$ 2,035		\$ 2,035	\$ -		\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -		\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -		\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -	\$ 3,093	\$ 3,093	\$ 10,019.64
Liberty Park Improvements, Library Fund	\$ 13,173		\$ 13,173	\$ -	\$ 2,059	\$ 2,059	\$ 11,114.17
North Suspension Bridge, Arterial Street Fund	\$ 80,545		\$ 80,545	\$ 5,000	\$ 78,862	\$ 83,862	\$ (3,317.33)
South Suspension Bridge	\$ 7,735	\$ 82,987	\$ 90,722	\$ 104,820	\$ 130,589	\$ 235,409	\$ (144,687.15)
2022 ARPA Deferred Capital Projects	\$ 496,409		\$ 496,409	\$ -		\$ -	\$ 496,408.62
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 4,000	\$ 254,453	\$ 16,208	\$ 6,392	\$ 22,601	\$ 231,852.78
Franklin Park Irrigation	\$ -		\$ -	\$ -		\$ -	\$ -
Ops Playground Replacements (Wildhorse)	\$ -		\$ -	\$ 190	\$ 800	\$ 990	\$ (990.00)
Public Works funded Water Conservation projects	\$ 735,367		\$ 735,367	\$ -		\$ -	\$ 735,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -		\$ -	\$ 3,244.32
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ -	\$ 61,872	\$ 61,872	\$ 96,699.42
City-Wide Dog Park	\$ 5,840		\$ 5,840	\$ -	\$ 1,960	\$ 1,960	\$ 3,879.86
Corbin Park Sport Court	\$ 129,447		\$ 129,447	\$ -	\$ 155,141	\$ 155,141	\$ (25,693.81)
CDA Park Irrigation	\$ -		\$ -	\$ 69,144	\$ 12,638	\$ 81,782	\$ (81,782.06)
Trolley Trail Land Acquisition, Spokane County	\$ 858		\$ 858	\$ -		\$ -	\$ 858.38
Rec Facilities Renovation,	\$ -		\$ -	\$ -		\$ -	\$ -
Underhill Park Sport Court Renovation	\$ -		\$ -	\$ 10,494	\$ 9,098	\$ 19,592	\$ (19,591.95)
RFP Post St Parking Lot Renovation	\$ -		\$ -	\$ -	\$ 25,500	\$ 25,500	\$ (25,500.00)
Clark Park Site Improvements	\$ -		\$ -	\$ -	\$ 31,533	\$ 31,533	\$ (31,532.61)
Meadowglen Park Development	\$ -		\$ -	\$ 17,524	\$ 31,330	\$ 48,854	\$ (48,854.00)
6-year CIP Capital Projects	\$ 249,281	\$ 400,000	\$ 649,281	\$ 23,331		\$ 23,331	\$ 625,949.82
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
<b>Total</b>	<b>\$ 2,069,145</b>	<b>\$ 486,987</b>	<b>\$ 2,556,132</b>	<b>\$ 246,712</b>	<b>\$ 557,642</b>	<b>\$ 804,353</b>	<b>\$ 1,751,778.07</b>