



**Spokane Park Board  
Finance Committee Minutes**  
3 p.m. Tuesday, May 7, 2024  
WebEx meeting  
Rich Lentz – Parks Finance/Budget Director

**Committee members**

X Bob Anderson – Chair  
X Greta Gilman  
X Gerry Sperling  
X Nick Sumner

**Additional Park Board  
members**

**Parks staff**

Garrett Jones  
Rich Lentz  
Jason Conley  
Nick Hamad  
Al Vorderbrueggen  
Fianna Dickson  
Jennifer Papich  
Mark Poirier

**Guests**

**Summary**

- The April Financials were presented by Rich Lentz who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. June 11, 2024, at Shadle Park Library and via WebEx.

## MINUTES

The meeting was called to order at 3:13 p.m. by committee member Gerry Sperling.

### Action items:

1. None

### Discussion items:

1. None

### Standing report items:

1. [April Financials](#) – Rich presented the April Financials. 1) Natural Resources – Revenues are \$2,942 more than last year, with expenditures at \$5,465 less than last year. 2) Riverfront – Revenues are \$126,675 less than last year. Expenditures are \$174,365 more than last year. 3) Recreation – Revenues are \$83,200 greater than last year. Expenditures are \$56,655 greater than last year. 4) Park Ops – Revenues are \$46,363 greater than last year. Expenditures are \$246,717 greater than last year. 5) 1400 – Total operating revenues are about \$615,466 greater than last year. Total operating expenses are about \$430,915 greater than last year. 6) Golf – Revenues are \$420,089 greater than last year. Expenditures are \$140,556 less than last year. 7) Facility Improvement Fee – YTD revenues are \$171,523. Ending fund balance is about \$2.4 million. There is an upcoming payment of \$309,417 due on June 1<sup>st</sup>, 2024. 8) 1950 – A brief overview of Fund 1950 for April 2024 was presented, as well.

**Adjournment:** The meeting adjourned at 3:31 p.m.

The next regularly scheduled meeting is 3 p.m. June 11, 2024, at Shadle Park Library and via WebEx.



City of Spokane  
**PARKS**  
& RECREATION



*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> |
|---|-----------------|

## 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<br>BALANCE | REVENUES          | EXPENDITURES      | ENDING FUND<br>BALANCE | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>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<br>BALANCE | REVENUES    | EXPENDITURES      | ENDING FUND<br>BALANCE | OUTSTANDING<br>ENCUMBRANCES | REMAINING<br>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<br>BEGINNING<br>BUDGET | CURRENT YEAR<br>CONTRIBUTIONS | CURRENT<br>BUDGET   | EXPENDED          | ENCUMBERED        | TOTAL EXPENDED<br>AND COMMITTED<br>TO DATE | BUDGET<br>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> |