Special Meeting of the Spokane Park Board Finance Committee
Tuesday, June 9, 2015, 3:00 p.m. – 5:00 p.m.
City Hall Conference Room 3B
808 W. Spokane Falls Blvd., Spokane, Washington
Sari Luciano – Parks & Recreation Finance/Budget Director

Committee Members:
Traver, Susan – Chairperson
Dunau, Andy
Kelley, Ross
Van Voorhis, Ken
Santorsola, Jim
Pendergraft, Lauren
Sumner, Nick
Allen, Mike

A special meeting of the City of Spokane Park Board will be held at 3:00 p.m. on Tuesday, June 9, 2015, City Hall Conference Room 3B, Fifth Floor, City Hall, 808 W. Spokane Falls Boulevard, Spokane, Washington.

The meeting will be conducted in a standing committee format for the Finance Committee of the City of Spokane Park Board. Because a quorum of the Park Board may be present, the standing committee meeting will be conducted as a committee of the whole board.

The meeting will be open to the public, with the possibility of moving into executive session only with the members of the Park Board and appropriate staff. Discussion will be limited to appropriate officials and staff. Public testimony may be taken at the discretion of the committee chair.

Agenda

Action Items:

1. 2016 Budget Calendar – *Leroy Eadie*
2. 2016 Budget Guidelines – *Leroy Eadie*

Standing Report Items:

1. RFP Bond Financial Implementation – *Leroy Eadie*
2. May Financial Report – *Sari Luciano*
3. Information Technology Project Plan update – *Jason Conley*
4. Potential Strategic Investments – *Leroy Eadie*
5. 8% General Fund Contribution to Parks – Revenue v. Expenditure – *Leroy Eadie*

Discussion Items:

1. First Draft 2016 Budget Proposal - *Sari Luciano*
2. 2015 Budget Reset (Affordable Care Act – Concerns) – *Leroy Eadie*

Contract Items from Other Committees:

1. Revenue Stabilization Fund Transfer to Recreation due to Winter Program Cancellations ($5,166).
2. Purchase of Rough Mower for Esmeralda Golf Course ($66,290.43).

Agenda Subject to Change

Please note: Agenda is 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 contact Gita George-Hatcher 48 hours before the meeting date at (509) 625-7083; 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or ggeorge-hatcher@spokanecity.org. Persons who are deaf or hard of hearing may contact Ms. George-Hatcher at (509) 625-7083 through the Washington Relay Service at 7-1-1.

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
PARK FUND
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**551,358**	**1,683,886**	**1,699,393**	**15,507**	↑	**1,651,599**	**1,588,143**	**5,131,017**	**33%**	**100%**	**100%**
Salaries and Wages	768,434	2,346,887	2,268,276	(78,611)	↑	2,290,589	2,269,160	6,853,983	33%	85%	100%
Personnel Benefits	171,104	765,066	675,957	(89,109)	↑	671,610	631,333	1,962,809	34%	75%	100%
Supplies	76,074	222,615	183,876	(38,740)	↑	221,221	212,402	962,658	19%	85%	100%
Services and Charges	244,820	1,106,645	1,000,361	(106,284)	↑	1,108,439	865,109	3,747,828	27%	76%	100%
Intergoverment Prof Services	3,292	26,037	26,304	267	↓	16,628	16,869	63,800	41%	75%	100%
Interfund Services	315,093	1,064,027	905,049	(158,979)	↑	1,024,463	913,273	2,772,606	33%	85%	100%
Reserve for Budget Adjustment	-	46,042	-	(46,042)		-	-	110,500	0%	40%	100%
Expenditures	**1,578,815**	**5,577,320**	**5,059,823**	**(517,497)**	↑	**5,332,950**	**4,908,145**	**16,474,184**	**31%**	**74%**	**100%**
Net Revenue	**(1,027,457)**	**(3,893,435)**	**(3,360,430)**	**533,004**	↑	**(3,681,351)**	**(3,320,002)**	**(11,343,167)**			
Transfers In	1,482,175	5,500,640	5,511,107	10,467		5,561,384	5,624,680	12,911,514	43%	63%	100%
Transfers Out	-	-	-	-		-	(259,000)	(344,564)	0%	105%	100%
Net Transfers	**1,482,175**	**5,500,640**	**5,511,107**	**10,467**		**5,561,384**	**5,365,680**	**12,566,950**			
Net Operations	**454,718**	**1,607,206**	**2,150,677**	**543,471**	↑	**1,880,033**	**2,045,679**	**1,223,783**			
Capital Outlay	**(28,643)**	**(171,946)**	**(97,243)**	**74,703**		**(137,499)**	**(543,766)**	**(1,345,755)**	**7%**	**88%**	**100%**
Revenue less Expenditures	**426,075**	**1,435,260**	**2,053,434**	**618,174**	↑	**1,742,534**	**1,501,913**	**(121,972)**			
Beginning Fund Balance			**2,612,394**					**2,612,394**			
Encumbrances at Month End			**(1,637,191)**								
Ending Fund Balance			**3,028,637**					**2,490,422**		**YTD**	**41.67%**

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
URBAN FORESTRY
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**1,613**	**8,519**	**2,915**	**(5,604)**	↓	**8,154**	**2,174**	**126,000**	**2%**	**88%**	**100%**
Salaries and Wages	40,242	131,617	130,128	(1,489)	↑	129,552	123,252	345,581	38%	63%	100%
Personnel Benefits	8,859	44,346	36,485	(7,861)	↑	36,066	31,772	102,565	36%	53%	100%
Supplies	1,839	5,275	7,936	2,661	↓	6,087	1,273	29,083	27%	69%	100%
Services and Charges	4,681	32,853	25,863	(6,990)	↑	16,710	9,183	88,860	29%	55%	100%
Expenditures	**55,621**	**214,091**	**200,412**	**(13,679)**	↑	**188,415**	**165,480**	**566,089**	**35%**	**100%**	**100%**
Net Revenue	**(54,008)**	**(205,572)**	**(197,496)**	**8,075**	↑	**(180,261)**	**(163,307)**	**(440,089)**			
Transfers In	-	66,000	76,467	10,467		66,000	325,000	66,000	116%	116%	100%
Transfers Out	-	-	-	-		-	-	(27,000)	0%	100%	100%
Net Transfers	**-**	**66,000**	**76,467**	**10,467**		**66,000**	**325,000**	**39,000**			
Net Operations	**(54,008)**	**(139,572)**	**(121,030)**	**18,542**	↑	**(114,261)**	**161,693**	**(401,089)**			
Capital Outlay	**-**	**(685)**	**(125)**	**560**		**(150)**	**-**	**(99,175)**	**0%**	**100%**	**0%**
Revenue less Expenditures	**(54,008)**	**(140,257)**	**(121,155)**	**19,102**	↑	**(114,411)**	**161,693**	**(500,264)**		**YTD**	**41.67%**

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
RECREATION
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**173,912**	**567,869**	**597,067**	**29,198**	↑	**582,373**	**545,050**	**1,430,100**	**42%**	**96%**	**100%**
Salaries and Wages	132,849	293,010	344,427	51,418	↓	338,882	314,626	1,195,903	29%	101%	100%
Personnel Benefits	25,652	74,234	87,174	12,940	↓	82,627	76,472	237,823	37%	102%	100%
Supplies	23,946	44,872	46,815	1,942	↓	45,078	57,995	263,060	18%	102%	100%
Services and Charges	84,186	373,115	368,676	(4,439)	↑	382,985	308,362	1,265,012	29%	70%	100%
Intergoverment Prof Services	499	1,035	910	(125)	↑	815	889	5,200	17%	98%	100%
Expenditures	**267,131**	**786,266**	**848,002**	**61,736**	↓	**850,387**	**758,344**	**2,966,998**	**26%**	**94%**	**100%**
Net Revenue	**(93,220)**	**(218,397)**	**(250,935)**	**(32,539)**	↓	**(268,013)**	**(213,294)**	**(1,536,898)**			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	-	-	-	-		-	-	(15,264)	0%	126%	100%
Net Transfers	**-**	**-**	**-**	**-**		**-**	**-**	**(15,264)**			
Net Operations	**(93,220)**	**(218,397)**	**(250,935)**	**(32,539)**	↓	**(268,013)**	**(213,294)**	**(1,552,162)**			
Capital Outlay	**(5,998)**	**(149,118)**	**(10,892)**	**138,226**		**(39,383)**	**-**	**(370,235)**	**3%**	**60%**	**100%**
Revenue less Expenditures	**(99,218)**	**(367,514)**	**(261,827)**	**105,687**	↑	**(307,397)**	**(213,294)**	**(1,922,397)**		**YTD**	**41.67%**

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
RIVERFRONT PARK
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**357,980**	**1,034,814**	**1,002,360**	**(32,454)**	↓	**1,044,880**	**1,003,297**	**3,239,117**	**31%**	**99%**	**100%**
Salaries and Wages	173,817	577,432	534,570	(42,861)	↑	565,976	513,577	1,666,901	32%	102%	100%
Personnel Benefits	28,631	132,691	121,601	(11,090)	↑	125,076	111,759	345,324	35%	77%	100%
Supplies	24,712	79,114	59,676	(19,438)	↑	83,922	88,217	398,209	15%	106%	100%
Services and Charges	37,769	284,115	233,401	(50,714)	↑	259,086	266,943	884,201	26%	88%	100%
Intergoverment Prof Services	2,401	7,562	6,198	(1,364)	↑	7,234	14,579	31,800	19%	77%	100%
Expenditures	**267,329**	**1,080,914**	**955,447**	**(125,467)**	↑	**1,041,293**	**995,073**	**3,326,435**	**26%**	**90%**	**100%**
Net Revenue	**90,651**	**(46,099)**	**46,913**	**93,013**	↑	**3,587**	**8,223**	**(87,318)**			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	-	-	-	-		-	-	(106,200)	0%	100%	100%
Net Transfers	**-**	**-**	**-**	**-**		**-**	**-**	**(106,200)**			
Net Operations	**90,651**	**(46,099)**	**46,913**	**93,013**	↑	**3,587**	**8,223**	**(193,518)**			
Capital Outlay	**-**	**(15,803)**	**(9,240)**	**6,564**		**(87,192)**	**(503,473)**	**(50,241)**	**18%**	**69%**	**100%**
Revenue less Expenditures	**90,651**	**(61,903)**	**37,674**	**99,576**	↑	**(83,605)**	**(495,250)**	**(243,759)**		**YTD**	**41.67%**

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
PARK OPERATIONS
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**6,052**	**15,811**	**75,423**	**59,612**	↑	**(6,830)**	**20,432**	**181,100**	**42%**	**163%**	**100%**
Salaries and Wages	262,931	816,911	743,628	(73,283)	↑	787,744	796,848	2,297,555	32%	61%	100%
Personnel Benefits	71,411	323,591	292,405	(31,186)	↑	299,457	272,061	806,819	36%	56%	100%
Supplies	22,555	62,989	45,113	(17,877)	↑	59,438	44,008	180,006	25%	53%	101%
Services and Charges	59,442	192,222	186,476	(5,746)	↑	179,200	140,890	991,104	19%	72%	101%
Intergoverment Prof Services	-	-	-	-	↑	242	-	-	0%	0%	100%
Expenditures	**416,341**	**1,395,713**	**1,267,621**	**(128,092)**	↑	**1,326,081**	**1,253,807**	**4,275,484**	**30%**	**49%**	**100%**
Net Revenue	**(410,289)**	**(1,379,902)**	**(1,192,198)**	**187,704**	↑	**(1,332,911)**	**(1,233,375)**	**(4,094,384)**			
Transfers In	-	-	-	-		-	-	-	0%	100%	100%
Transfers Out	-	-	-	-		-	(259,000)	(141,100)	0%	100%	100%
Net Transfers	**-**	**-**	**-**	**-**		**-**	**(259,000)**	**(141,100)**			
Net Operations	**(410,289)**	**(1,379,902)**	**(1,192,198)**	**187,704**	↑	**(1,332,911)**	**(1,492,375)**	**(4,235,484)**			
Capital Outlay	**(22,644)**	**(6,340)**	**(76,443)**	**(70,104)**		**(10,774)**	**(40,293)**	**(543,560)**	**14%**	**111%**	**100%**
Revenue less Expenditures	**(432,933)**	**(1,386,242)**	**(1,268,641)**	**117,600**	↑	**(1,343,685)**	**(1,532,668)**	**(4,779,044)**		**YTD**	**41.67%**

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
ADMINISTRATION
MAY, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**11,802**	**56,872**	**21,627**	**(35,245)**	↓	**23,021**	**17,191**	**154,700**	**14%**	**55%**	**100%**
Salaries and Wages	158,595	527,917	515,523	(12,395)	↑	468,435	520,858	1,348,043	38%	99%	100%
Personnel Benefits	36,550	190,205	138,293	(51,912)	↑	128,383	139,268	470,278	29%	88%	100%
Supplies	3,021	30,365	24,336	(6,029)	↑	26,696	20,909	92,300	26%	93%	100%
Services and Charges	58,742	224,340	185,945	(38,396)	↑	270,458	139,732	518,651	36%	93%	100%
Intergoverment Prof Services	392	17,441	19,196	1,756	↓	8,338	1,401	26,800	72%	107%	100%
Interfund Services	315,093	1,057,361	904,905	(152,456)	↑	1,031,684	465,617	2,687,156	34%	134%	100%
Reserve for Budget Adjustment	-	46,042	-	(46,042)		-	-	110,500	0%	61%	100%
Expenditures	**572,393**	**2,093,670**	**1,788,198**	**(305,473)**	↑	**1,933,995**	**1,287,784**	**5,253,728**	**34%**	**134%**	**100%**
Net Revenue	**(560,591)**	**(2,036,798)**	**(1,766,570)**	**270,228**	↑	**(1,910,973)**	**(1,270,593)**	**(5,099,028)**			
Transfers In	1,482,175	5,434,640	5,434,641	0		5,495,384	5,299,680	12,845,514	42%	100%	100%
Transfers Out	-	-	-	-		-	-	(55,000)	0%	100%	100%
Net Transfers	**1,482,175**	**5,434,640**	**5,434,641**	**0**		**5,495,384**	**5,299,680**	**12,790,514**			
Net Operations	**921,584**	**3,397,842**	**3,668,070**	**270,228**	↑	**3,584,411**	**4,029,087**	**7,691,486**			
Capital Outlay	**-**	**-**	**(544)**	**(544)**		**-**	**-**	**(282,544)**	**0%**	**100%**	**100%**
Revenue less Expenditures	**921,584**	**3,397,842**	**3,667,527**	**269,685**	↑	**3,584,411**	**4,029,087**	**7,408,942**		**YTD**	**41.67%**

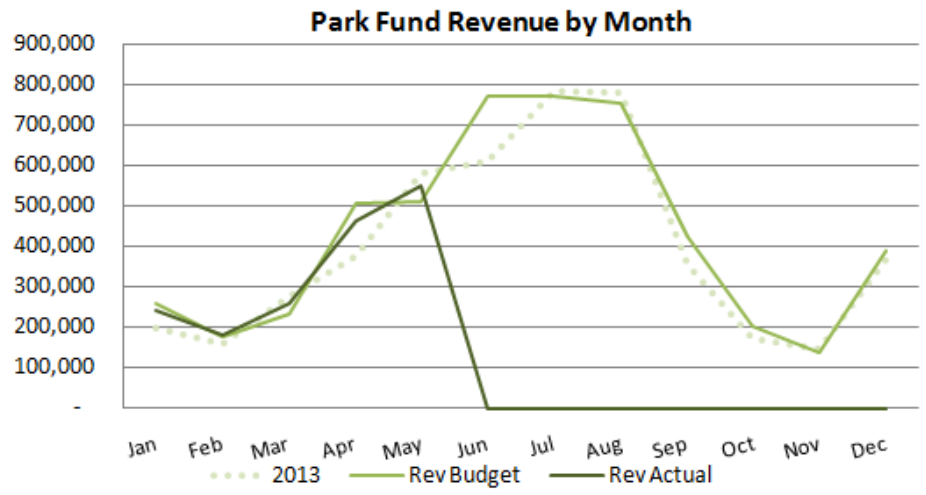
CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
GOLF FUND
MAY, 2015

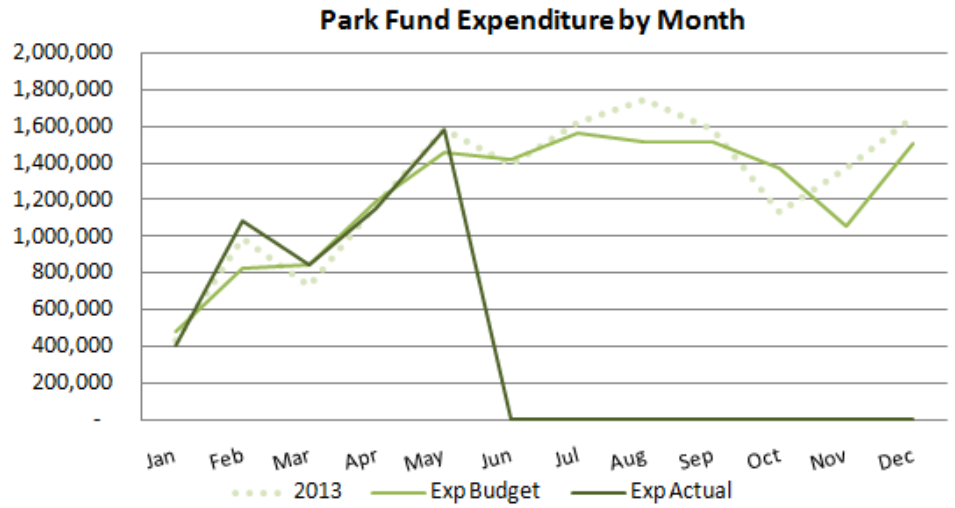
	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav.↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	**479,693**	**1,031,627**	**1,181,846**	**150,219**	↑	**899,599**	**1,085,369**	**3,103,900**	**38%**	**107%**	**100%**
Salaries and Wages	153,957	342,701	367,141	24,440	↓	346,138	349,288	1,055,447	35%	102%	100%
Personnel Benefits	32,071	114,078	112,927	(1,151)	↑	108,857	106,265	290,034	39%	100%	100%
Supplies	46,719	50,226	66,198	15,971	↓	47,266	39,755	248,740	27%	106%	100%
Services and Charges	49,034	160,282	142,089	(18,193)	↑	148,656	129,490	754,547	19%	98%	100%
Intergoverment Prof Services	2,165	3,326	4,253	926	↓	3,028	3,820	20,100	21%	105%	100%
Interfund Services	72,553	205,214	199,119	(6,095)	↑	193,363	139,080	487,952	41%	99%	100%
Reserve for Budget Adjustment	-	-	-	-		-	-	-	0%	0%	0%
Expenditures	**356,499**	**875,827**	**891,726**	**15,899**	↓	**847,308**	**767,698**	**2,856,820**	**31%**	**87%**	**100%**
Net Revenue	**123,195**	**155,800**	**290,120**	**134,320**	↑	**52,291**	**317,671**	**247,080**			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	-	(9,458)	-	9,458		-	-	(22,700)	0%	0%	100%
Net Transfers	**-**	**(9,458)**	**-**	**9,458**		**-**	**-**	**(22,700)**			
Net Operations	**123,195**	**146,342**	**290,120**	**143,778**	↑	**52,291**	**317,671**	**224,380**			
Capital Outlay	**-**	**(7,932)**	**-**	**7,932**		**(8,214)**	**(735)**	**(100,000)**	**0%**	**92%**	**100%**
Revenue less Expenditures	**123,195**	**138,410**	**290,120**	**151,710**	↑	**44,077**	**316,936**	**124,380**		**YTD**	**41.67%**
Beginning Fund Balance			**162,130**								
Cash Transfer from Parks		**46,000**									
Park Fund Loan		**91,000**									
Total Transfer from Parks		**137,000**									
Capital Equipment Lease Payment		**(23,488)**									
Balance of Transfer from Parks			**113,512**								
Reclass to Designated Fund Balance			**(125,000)**								
Ending Fund Balance			**440,762**								
Encumbrances at Month End			**(82,638)**								
Noncommitted Fund Balance			**358,124**								

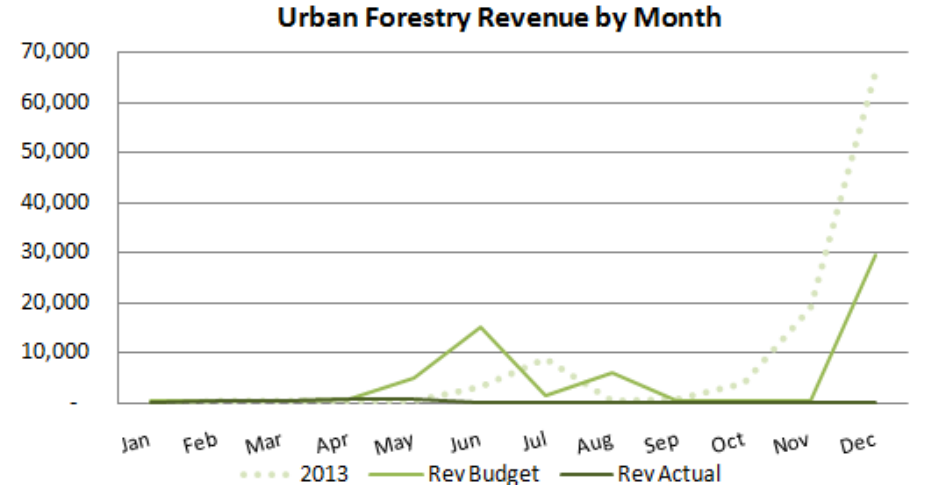
EBO for transfer pending City Council approval.

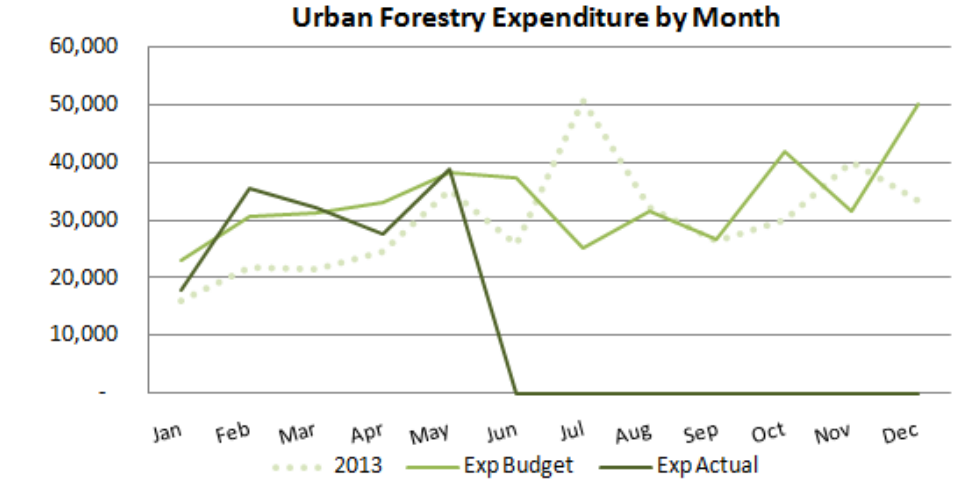
Parks & Recreation Dashboard

As of May 31, 2015



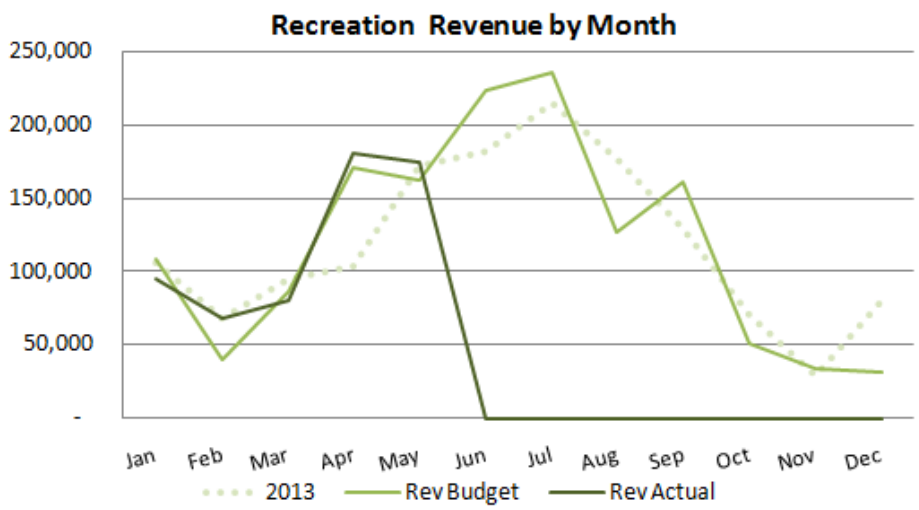


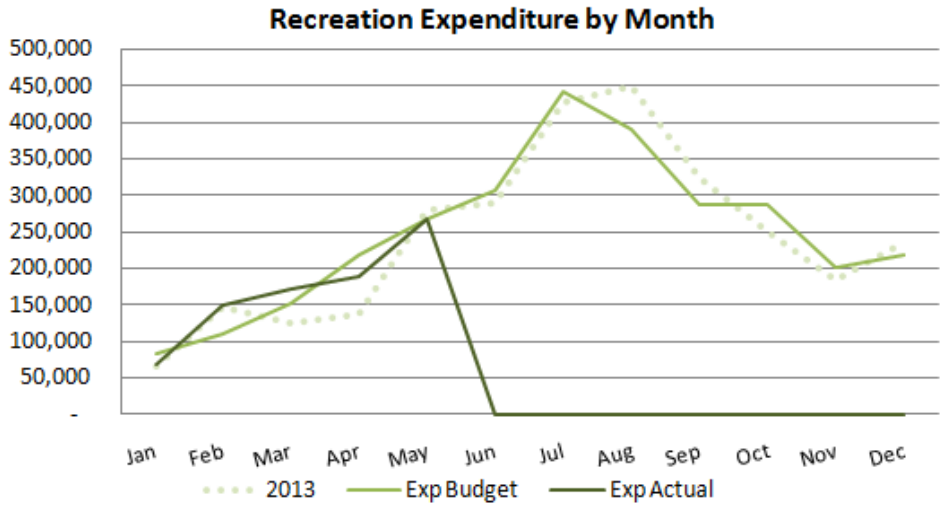


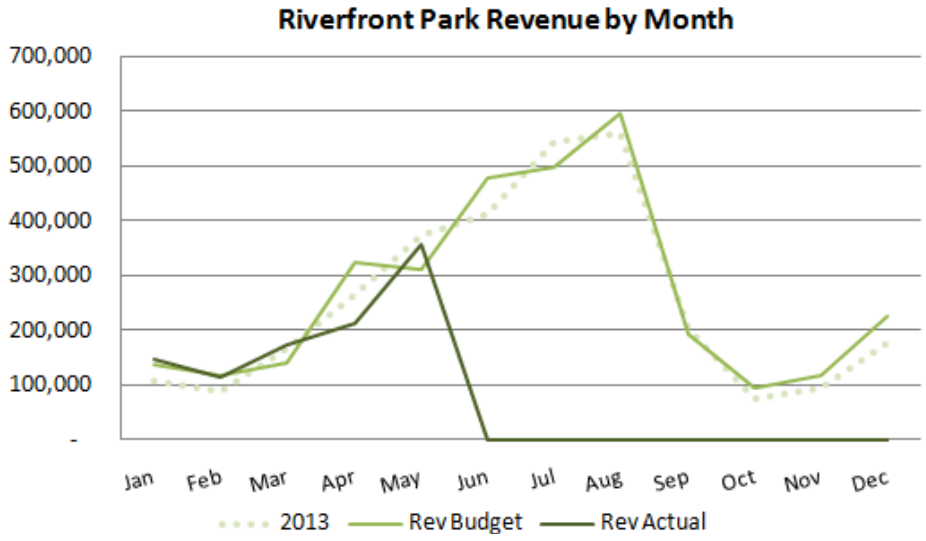


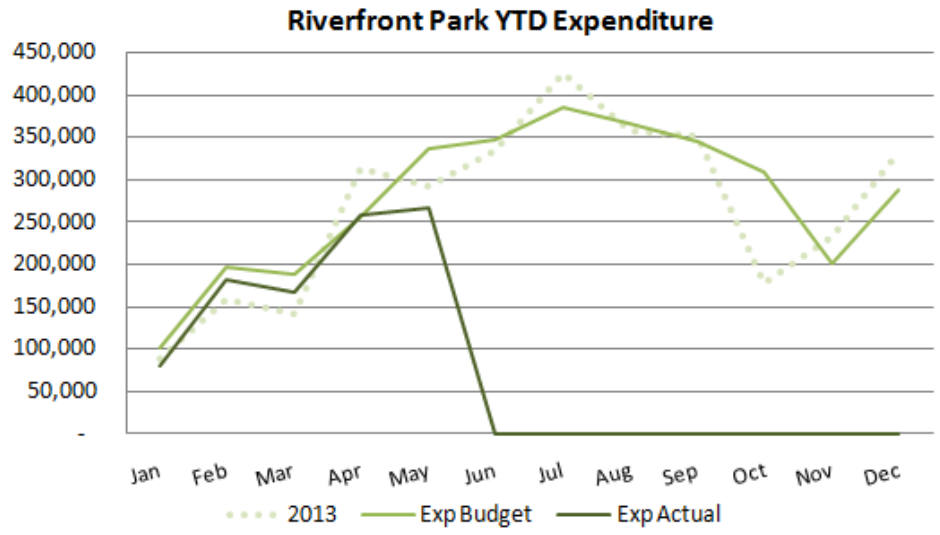
Parks & Recreation Dashboard

As of May 31, 2015



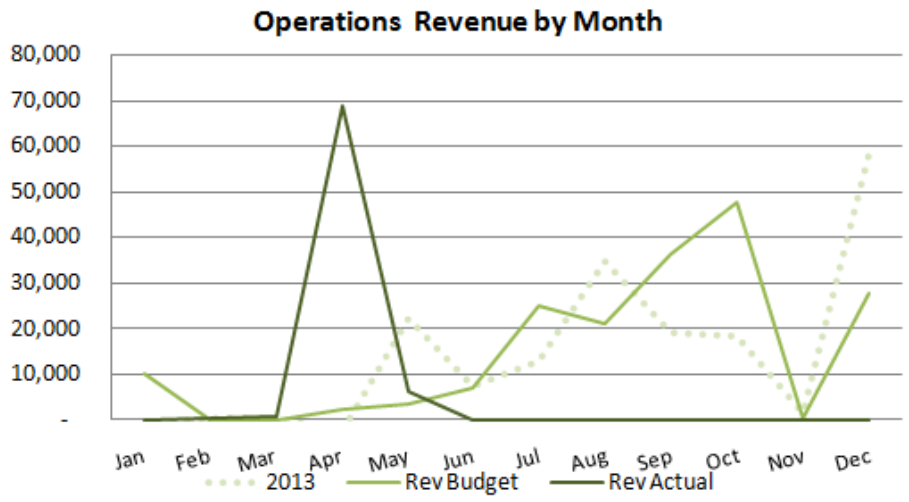


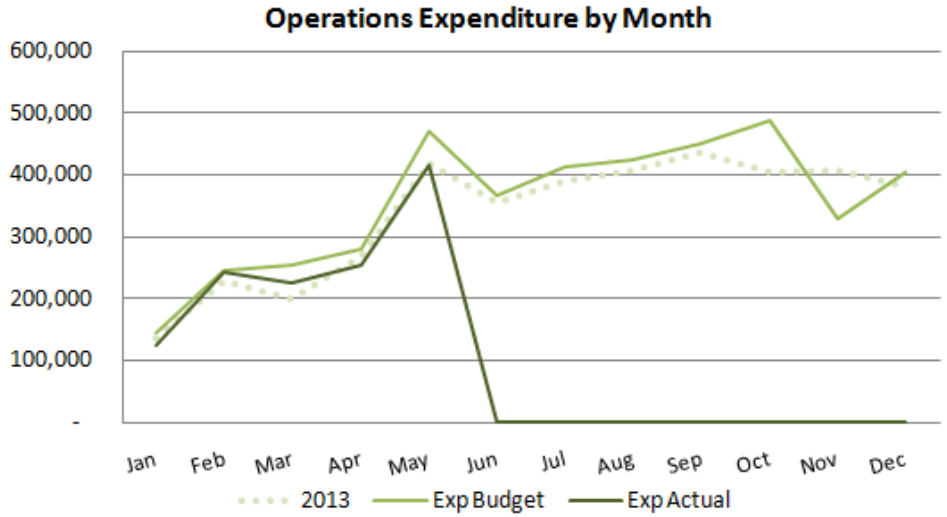


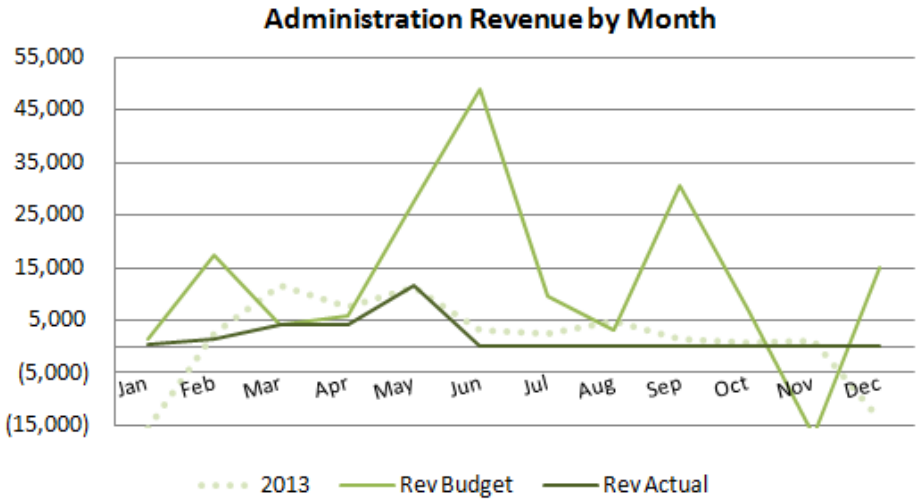


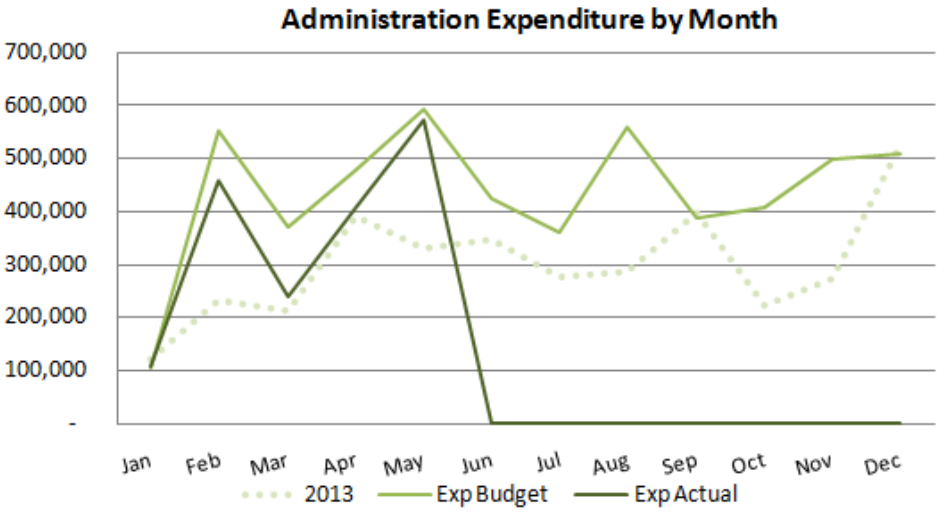
Parks & Recreation Dashboard

As of May 31, 2015



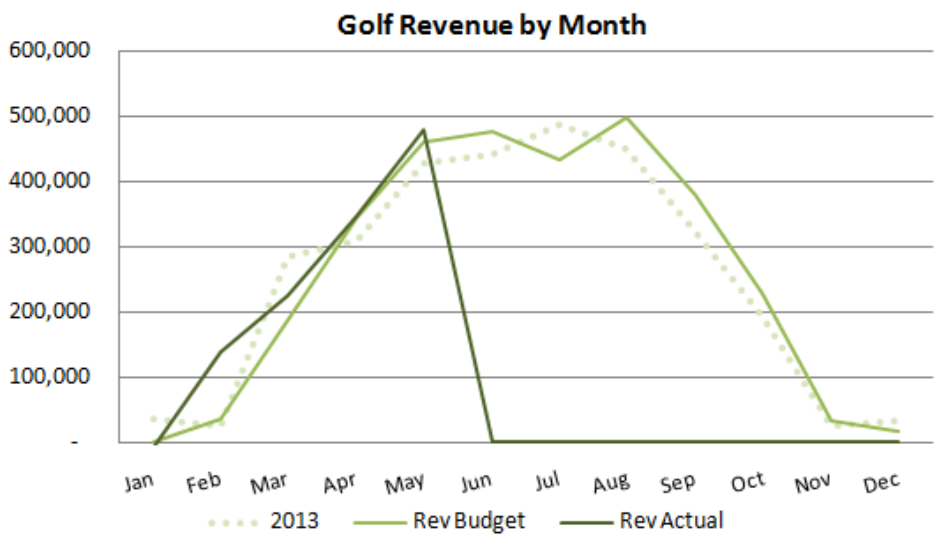


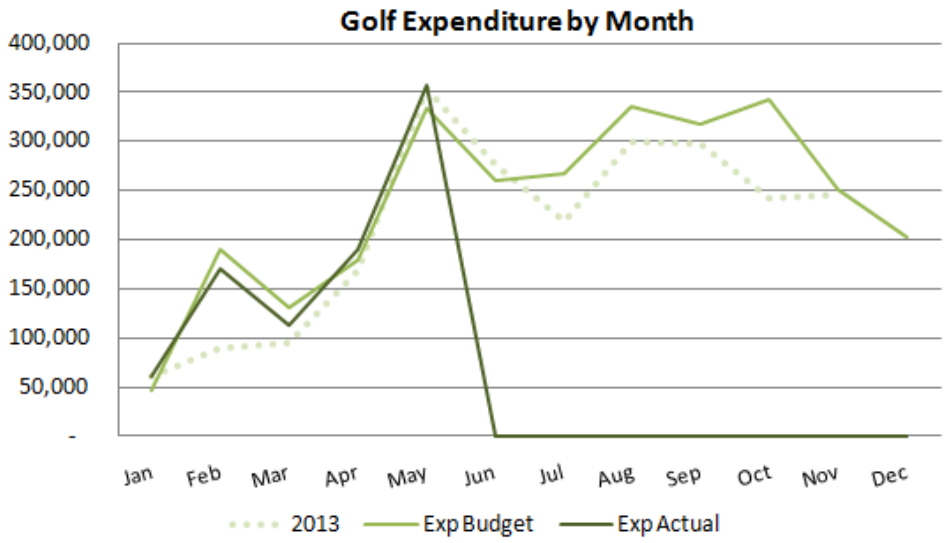




Parks & Recreation Dashboard

As of May 31, 2015





City of Spokane Parks & Recreation
Data Report

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Park Fund														
Revenue	2013	197,438	159,037	275,210	376,435	580,022	611,849	787,354	779,224	353,997	170,229	145,735	366,535	**4,803,067**
	Budget	257,491	175,401	233,540	505,823	511,631	773,830	770,827	753,241	424,308	201,297	135,291	388,336	**5,131,017**
	Actual	241,727	182,680	258,316	465,312	551,358	-	-	-	-	-	-	-	**1,699,393**
Revenue YTD	2013	197,438	356,475	631,686	1,008,121	1,588,143	2,199,992	2,987,346	3,766,571	4,120,568	4,290,797	4,436,532	4,803,067	-
	YTD Budget	257,491	432,892	666,432	1,172,254	1,683,886	2,457,716	3,228,543	3,981,784	4,406,092	4,607,390	4,742,681	5,131,017	-
	YTD Actual	241,727	424,406	682,722	1,148,034	1,699,393	1,699,393	1,699,393	1,699,393	1,699,393	1,699,393	1,699,393	1,699,393	-
Expenditure	2013	434,530	984,529	732,241	1,174,362	1,582,482	1,393,102	1,617,168	1,748,836	1,583,234	1,133,911	1,371,392	1,649,681	**15,405,470**
	Budget	480,411	828,667	846,354	1,192,176	1,461,679	1,423,340	1,562,033	1,511,772	1,520,803	1,368,556	1,054,760	1,504,204	**14,754,754**
	Actual	407,213	1,081,085	843,585	1,149,124	1,578,815	-	-	-	-	-	-	-	**5,059,823**
Expenditure YTD	2013	434,530	1,419,060	2,151,301	3,325,663	4,908,145	6,301,247	7,918,415	9,667,251	11,250,485	12,384,397	13,755,789	15,405,470	-
	YTD Budget	480,411	1,309,078	2,155,432	3,347,607	4,809,286	6,232,626	7,794,659	9,306,431	10,827,234	12,195,790	13,250,550	14,754,754	-
	YTD Actual	407,213	1,488,298	2,331,883	3,481,007	5,059,823	5,059,823	5,059,823	5,059,823	5,059,823	5,059,823	5,059,823	5,059,823	-
Urban Forestry														
Revenue	2013	(424)	444	929	844	381	5,920	12,662	924	2,224	4,400	18,101	66,150	**112,554**
	Budget	360	292	488	988	6,391	16,033	1,581	7,779	2,839	2,040	362	86,848	**126,000**
	Actual	158	(260)	628	776	1,613	-	-	-	-	-	-	-	**2,915**
Revenue YTD	2013	(424)	20	949	1,793	2,174	8,094	20,756	21,679	23,904	28,303	46,404	112,554	-
	YTD Budget	360	652	1,140	2,128	8,519	24,552	26,132	33,911	36,750	38,790	39,152	126,000	-
	YTD Actual	158	(102)	526	1,302	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	-
Expenditure	2013	20,367	28,377	28,080	36,207	52,449	35,574	59,681	47,731	39,153	46,524	68,118	54,118	**516,379**
	Budget	27,549	41,816	40,278	47,199	57,248	53,001	43,560	43,816	38,393	58,644	47,470	67,115	**566,089**
	Actual	22,020	46,334	39,672	36,764	55,621	-	-	-	-	-	-	-	**200,412**
Expenditure YTD	2013	20,367	48,744	76,824	113,031	165,480	201,054	260,735	308,466	347,619	394,143	462,261	516,379	-
	YTD Budget	27,549	69,366	109,644	156,843	214,091	267,091	310,651	354,467	392,860	451,504	498,974	566,089	-
	YTD Actual	22,020	68,354	108,027	144,790	200,412	200,412	200,412	200,412	200,412	200,412	200,412	200,412	-
Recreation														
Revenue	2013	106,369	68,194	94,644	103,920	171,923	182,298	214,972	177,154	128,967	70,749	29,099	80,339	**1,428,628**
	Budget	108,196	39,959	86,531	170,345	162,838	223,161	235,837	126,216	161,467	50,543	33,478	31,530	**1,430,100**
	Actual	95,185	67,676	80,290	180,004	173,912	-	-	-	-	-	-	-	**597,067**
Revenue YTD	2013	106,369	174,563	269,207	373,127	545,050	727,349	942,321	1,119,474	1,248,441	1,319,190	1,348,289	1,428,628	-
	YTD Budget	108,196	148,155	234,686	405,031	567,869	791,030	1,026,867	1,153,083	1,314,549	1,365,093	1,398,570	1,430,100	-
	YTD Actual	95,185	162,861	243,151	423,155	597,067	597,067	597,067	597,067	597,067	597,067	597,067	597,067	-
Expenditure	2013	66,334	146,985	126,049	138,201	280,776	290,212	428,142	449,581	325,332	249,514	184,198	236,090	**2,921,414**
	Budget	82,657	110,087	151,967	217,809	268,266	306,569	442,662	390,460	287,356	287,932	202,573	218,660	**2,966,998**
	Actual	69,503	150,418	171,669	189,280	267,131	-	-	-	-	-	-	-	**848,002**
Expenditure YTD	2013	66,334	213,319	339,367	477,569	758,344	1,048,556	1,476,698	1,926,279	2,251,611	2,501,125	2,685,324	2,921,414	-
	YTD Budget	82,657	192,744	344,711	562,520	830,785	1,137,354	1,580,016	1,970,477	2,257,833	2,545,765	2,748,338	2,966,998	-
	YTD Actual	69,503	219,922	391,591	580,871	848,002	848,002	848,002	848,002	848,002	848,002	848,002	848,002	-
Riverfront Park														
Revenue	2013	107,655	87,449	167,659	266,386	374,147	413,148	544,087	561,524	202,071	75,720	96,181	175,431	**3,071,458**
	Budget	137,250	117,541	142,361	326,119	311,543	478,382	498,829	595,247	193,062	93,729	118,054	226,999	**3,239,117**
	Actual	146,235	113,782	172,743	211,619	357,980	-	-	-	-	-	-	-	**1,002,360**
Revenue YTD	2013	107,655	195,104	362,763	629,149	1,003,297	1,416,445	1,960,532	2,522,056	2,724,126	2,799,847	2,896,027	3,071,458	-
	YTD Budget	137,250	254,791	397,152	723,271	1,034,814	1,513,196	2,012,025	2,607,272	2,800,334	2,894,063	3,012,118	3,239,117	-
	YTD Actual	146,235	260,017	432,761	644,380	1,002,360	1,002,360	1,002,360	1,002,360	1,002,360	1,002,360	1,002,360	1,002,360	-
Expenditure	2013	88,605	158,355	142,524	313,443	292,147	335,093	426,346	357,450	350,484	177,420	233,263	332,943	**3,208,072**
	Budget	101,890	197,365	188,838	256,476	336,343	348,119	385,730	366,349	345,656	309,343	201,750	288,574	**3,326,435**
	Actual	79,894	182,041	167,206	258,976	267,329	-	-	-	-	-	-	-	**955,447**
Expenditure YTD	2013	88,605	246,960	389,484	702,927	995,073	1,330,167	1,756,513	2,113,963	2,464,446	2,641,866	2,875,129	3,208,072	-
	YTD Budget	101,890	299,255	488,094	744,570	1,080,914	1,429,033	1,814,763	2,181,112	2,526,768	2,836,112	3,037,861	3,326,435	-
	YTD Actual	79,894	261,935	429,141	688,117	955,447	955,447	955,447	955,447	955,447	955,447	955,447	955,447	-

City of Spokane Parks & Recreation
Data Report

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Park Operations														
Revenue	2013	(666)	458	494	(2,228)	22,374	7,235	13,045	34,622	19,201	18,438	1,386	58,340	**172,699**
	Budget	10,172	30	(101)	2,437	3,274	7,163	25,112	20,972	36,262	47,793	214	27,774	**181,100**
	Actual	(209)	186	532	68,863	6,052	-	-	-	-	-	-	-	**75,423**
Revenue YTD	2013	(666)	(208)	287	(1,942)	20,432	27,667	40,712	75,334	94,535	112,973	114,359	172,699	-
	YTD Budget	10,172	10,201	10,100	12,537	15,811	22,975	48,087	69,058	105,320	153,113	153,326	181,100	-
	YTD Actual	(209)	(23)	509	69,371	75,423	75,423	75,423	75,423	75,423	75,423	75,423	75,423	-
Expenditure	2013	136,219	229,621	198,569	268,806	420,593	356,374	389,595	408,476	437,394	405,583	406,287	381,518	**4,039,035**
	Budget	145,310	246,983	253,307	280,032	470,081	367,397	413,878	425,814	451,904	488,309	328,967	403,502	**4,275,484**
	Actual	126,167	243,078	227,006	255,029	416,341	-	-	-	-	-	-	-	**1,267,621**
Expenditure YTD	2013	136,219	365,840	564,409	833,215	1,253,807	1,610,181	1,999,776	2,408,252	2,845,646	3,251,229	3,657,516	4,039,035	-
	YTD Budget	145,310	392,292	645,600	925,632	1,395,713	1,763,110	2,176,989	2,602,802	3,054,706	3,543,015	3,871,982	4,275,484	-
	YTD Actual	126,167	369,246	596,252	851,281	1,267,621	1,267,621	1,267,621	1,267,621	1,267,621	1,267,621	1,267,621	1,267,621	-
Administration														
Revenue	2013	(15,496)	2,492	11,484	7,514	11,197	3,247	2,589	5,001	1,534	923	968	(13,725)	**17,727**
	Budget	1,513	17,579	4,261	5,935	27,585	49,091	9,468	3,028	30,679	7,193	(16,817)	15,186	**154,700**
	Actual	358	1,296	4,123	4,050	11,802	-	-	-	-	-	-	-	**21,627**
Revenue YTD	2013	(15,496)	(13,004)	(1,520)	5,993	17,191	20,437	23,026	28,027	29,562	30,484	31,453	17,727	-
	YTD Budget	1,513	19,092	23,353	29,288	56,872	105,963	115,431	118,460	149,139	156,332	139,514	154,700	-
	YTD Actual	358	1,653	5,776	9,826	21,627	21,627	21,627	21,627	21,627	21,627	21,627	21,627	-
Expenditure	2013	123,005	232,415	211,963	390,660	329,741	348,254	276,202	285,333	397,494	224,327	274,000	526,354	**3,619,748**
	Budget	104,819	554,376	372,628	478,724	594,404	423,264	362,087	560,635	386,185	407,942	499,448	509,216	**5,253,728**
	Actual	109,628	459,213	238,031	408,933	572,393	-	-	-	-	-	-	-	**1,788,198**
Expenditure YTD	2013	123,005	355,421	567,383	958,043	1,287,784	1,636,038	1,912,240	2,197,573	2,595,067	2,819,394	3,093,394	3,619,748	-
	YTD Budget	104,819	659,195	1,031,823	1,510,548	2,104,952	2,528,216	2,890,302	3,450,938	3,837,123	4,245,064	4,744,512	5,253,728	-
	YTD Actual	109,628	568,841	806,872	1,215,805	1,788,198	1,788,198	1,788,198	1,788,198	1,788,198	1,788,198	1,788,198	1,788,198	-
Golf Fund														
Revenue	2013	35,327	25,389	285,941	309,447	429,265	440,456	486,289	450,609	322,814	194,157	24,412	33,470	**3,037,577**
	Budget	893	37,194	188,449	344,344	460,746	477,928	434,544	499,212	380,767	228,189	34,185	17,448	**3,103,900**
	Actual	(7,218)	138,979	224,306	346,085	479,693	-	-	-	-	-	-	-	**1,181,846**
Revenue YTD	2013	35,327	60,717	346,658	656,104	1,085,369	1,525,826	2,012,115	2,462,724	2,785,538	2,979,695	3,004,106	3,037,577	-
	YTD Budget	893	38,088	226,537	570,881	1,031,627	1,509,555	1,944,099	2,443,311	2,824,078	3,052,267	3,086,452	3,103,900	-
	YTD Actual	(7,218)	131,761	356,067	702,153	1,181,846	1,181,846	1,181,846	1,181,846	1,181,846	1,181,846	1,181,846	1,181,846	-
Expenditure	2013	61,364	89,296	94,912	167,984	354,142	276,287	218,220	299,814	297,002	241,242	245,775	229,274	**2,575,311**
	Budget	45,622	189,635	130,393	178,562	333,955	260,860	267,347	335,397	317,633	343,147	251,600	202,669	**2,856,820**
	Actual	60,151	171,048	113,357	190,672	356,499	-	-	-	-	-	-	-	**891,726**
Expenditure YTD	2013	61,364	150,659	245,578	413,556	767,698	1,042,999	1,260,040	1,559,452	1,856,453	2,097,695	2,346,037	2,575,311	-
	YTD Budget	45,242	237,697	367,257	546,385	875,827	1,137,523	1,404,980	1,747,143	2,063,205	2,405,678	2,654,662	2,856,820	-
	YTD Actual	60,151	231,199	344,556	535,227	891,726	891,726	891,726	891,726	891,726	891,726	891,726	891,726	-