



Special Meeting of the Spokane Park Board Finance Committee

3 p.m. Tuesday, Aug. 6, 2019

City Conference Room Lobby – Tribal, first floor City Hall
808 W. Spokane Falls Blvd., Spokane, Washington
Mark Buening – Parks & Recreation Finance/Budget Director

Committee members:

Bob Anderson – Chair
Greta Gilman
Gerry Sperling
Jamie SiJohn

A special meeting of the City of Spokane Park Board Finance Committee will be held at 3 p.m. on Tuesday, Aug. 6, 2019, City Conference Room Lobby – Tribal, first floor City Hall, 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. None

Discussion Items:

1. [2020 preliminary budget](#) – *Mark Buening*

Standing Report Items:

1. [July financials](#) – *Mark Buening*
2. Golf SIP loan update – *Jason Conley*

Contract items from other committees:

1. Engineering Remediation Resource Group change order #2/Dutch Jake's Park (\$11,876.72 including tax) – *Land*
2. Garco Construction change order #18/Pavilion and Promenade (\$156,018, plus tax) – *Riverfront Park*
3. Bernardo | Wills Architects design services contract amendment #4/north bank SportsPlex stormwater (\$11,800, no tax) – *Riverfront Park*
4. CH2M Hill Engineers-Jacobs contract amendment #2/north bank (\$7,500, no tax) – *Riverfront Park*

5. Northwest Playground Equipment, Inc., equipment purchase contract /north bank playground (\$319,603.58, tax inclusive) – *Riverfront Park*
6. Strata testing service contract amendment #3/north bank playground (\$22,283, no tax) – *Riverfront Park*
7. Strata amendment #4 to Parkwide contract/Pavilion (\$6,215, no tax) – *Riverfront Park*

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. Headsets may be checked out (upon presentation of picture I.D.) through the meeting organizer. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6363, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or erahrclerks@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.

**City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	142,607	157,000	80,348	157,000
<u>Expenditure Categories:</u>				
Salaries & Wages	412,040	459,274	230,433	553,567
Personnel Benefits	126,644	156,136	82,645	208,718
Supplies	39,171	30,550	7,294	30,550
Svcs. & Charges	225,428	207,355	77,595	207,355
Intergovernmental Services				
Interfund Services	709	23,800		23,800
Operating Transfers	2,641	2,641		2,641
Capital Outlay	2,784			
Total Expenditures	809,417	879,756	397,967	1,026,631
Net Revenues minus Expenditures	(666,809)	(722,756)	(317,619)	(869,631)

**City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	244,062	190,430	60,960	190,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,580,691	2,641,563	1,331,901	2,978,451
Personnel Benefits	841,702	852,541	467,293	939,797
Supplies	193,346	179,500	100,977	179,500
Svcs. & Charges	1,129,909	1,085,509	454,456	1,085,509
Intergovernmental Services	4,943			
Interfund Services				
Operating Transfers	25,526	25,526		25,526
Capital Outlay	198,222			
Total Expenditures	4,974,339	4,784,639	2,354,627	5,208,783
Net Revenues minus Expenditures	(4,730,277)	(4,594,209)	(2,293,667)	(5,018,353)

**City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	2,521,703	3,474,730	1,846,621	4,086,300
<u>Expenditure Categories:</u>				
Salaries & Wages	1,800,878	1,992,983	1,065,773	2,477,681
Personnel Benefits	411,568	612,570	250,637	696,003
Supplies	498,538	460,100	223,773	691,400
Svcs. & Charges	517,443	671,043	334,390	775,540
Intergovernmental Services	21,893	33,400	13,771	33,400
Interfund Services	506	-	208	20,000
Operating Transfers	238,129	238,130	118,515	242,531
Capital Outlay	7,685	-	-	-
Reserve for Budget Adjustment	-	-	-	-
Total Expenditures	3,496,639	4,008,226	2,007,067	4,936,555
Net Revenues minus Expenditures	(974,936)	(533,496)	(160,446)	(850,255)

**City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	1,324,986	1,431,710	948,881	1,291,800
<u>Expenditure Categories:</u>				
Salaries & Wages	1,539,346	1,338,679	924,661	1,687,434
Personnel Benefits	302,938	286,033	193,754	350,817
Supplies	311,475	292,800	191,382	269,410
Svcs. & Charges	1,407,054	1,345,967	658,626	1,321,203
Intergovernmental Services	4,853	5,200	2,101	5,200
Interfund Services	22,639	16,950	6,733	16,950
Operating Transfers	15,513	15,513		
Capital Outlay	46,205			
Total Expenditures	3,650,023	3,301,142	1,977,257	3,651,014
Net Revenues minus Expenditures	(2,325,037)	(1,869,432)	(1,028,376)	(2,359,214)

**City of Spokane - Parks & Recreation
Fund 1400 - Administration
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	14,930,558	15,658,951		15,865,081
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,215,279	2,414,484		2,322,669
Personnel Benefits	749,621	811,749		810,329
Supplies	152,444	169,800		170,800
Svcs. & Charges	719,122	558,577		751,577
Intergovernmental Services	2,295	11,500		4,200
Interfund Services	2,657,728	2,655,781		2,483,511
Operating Transfers	358,195	58,195		69,306
Reserve for Budget Adj.		235,000		125,000
Capital Outlay	747,282	1,225,000		1,025,000
Total Expenditures	7,601,967	8,140,086	-	7,762,392
Net Revenues minus Expenditures	7,328,591	7,518,865	-	8,102,689

**City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
<u>Revenues</u>				
General Fund Transfer	14,225,042	14,547,832	8,458,980	15,097,123
Wastewater Utility Transfer	423,536	435,819	435,819	448,458
All Other Program Revenue	4,528,660	5,929,170	3,309,894	6,045,030
Grant Revenues	202,956	3,010,000	228,876	1,760,000
Total Revenues	19,380,194	23,922,821	12,433,569	23,350,611
<u>ExpenditureCategories:</u>				
Salaries & Wages	8,548,233	8,846,983	4,735,913	10,019,802
Personnel Benefits	2,432,473	2,719,029	1,397,437	3,005,664
Supplies	1,194,974	1,132,750	589,079	1,341,660
Svcs. & Charges	3,998,956	3,868,451	2,512,589	4,141,184
Intergovernmental Services	33,985	50,100	19,231	42,800
Interfund Services	2,681,583	2,696,531	1,253,169	2,544,261
Operating Transfers	640,004	340,005	145,412	340,004
Reserve for Budget Adj.		235,000		125,000
Capital Outlay	1,002,177	1,225,000	648,451	1,025,000
Grant Expenditures	274,457	3,010,000		1,760,000
Total Expenditures	20,806,842	24,123,849	11,301,281	24,345,375
Net Revenues minus Expenditures	(1,426,648)	(201,028)	1,132,288	(994,764)

**City of Spokane - Parks & Recreation
Fund 4600 - Golf fund
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary
Revenues	3,481,012	3,805,270	2,448,717	3,805,270
<u>Expenditure Categories:</u>				
Salaries & Wages	1,160,695	1,210,067	603,822	1,240,293
Personnel Benefits	382,089	324,942	202,269	346,951
Supplies	329,794	316,920	150,816	316,920
Svcs. & Charges	1,000,198	1,020,076	334,804	998,076
Intergovernmental Services	22,854	21,000	11,208	21,000
Interfund Services	351,341	290,767	144,961	284,520
Operating Transfers	50,000	50,000	112,967	50,000
Reserve for Budget Adj.		42,000		42,000
Debt Service	44,473	225,934		448,031
Capital Outlay	86,804	250,000	99,779	295,000
Total Expenditures	3,428,248	3,751,706	1,660,626	4,042,791
Net Revenues minus Expenditures	52,764	53,564	788,091	(237,521)

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison				2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference			
Revenue:												
Program Revenue	91,000	76,652	1,016	1,375	\$ 358	15,704	10,439	14,348	\$ 3,909	10.0%	15.8%	5.73%
Operating Transfers	66,000	-	-	-	\$ -	116,000	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 76,652	\$ 1,016	\$ 1,375	\$ 358	131,704	76,439	\$ 80,348	\$ 3,909	45.0%	51.2%	6.21%
Expenditures:												
Salaries and Wages	459,274	228,841	34,799	37,915	\$ (3,116)	226,576	220,396	230,433	\$ (10,038)	50.8%	50.2%	-0.64%
Personnel Benefits	156,136	73,491	9,929	11,345	\$ (1,416)	62,991	72,199	82,645	\$ (10,446)	46.4%	52.9%	6.54%
Supplies	31,867	24,573	1,718	1,451	\$ 266	13,585	17,525	7,294	\$ 10,231	43.3%	22.9%	-20.44%
Services and Charges	211,445	133,850	5,891	42,373	\$ (36,483)	39,686	126,633	77,595	\$ 49,037	56.9%	36.7%	-20.23%
Interdepartment Svcs	23,800	23,800	-	-	\$ -	-	584	-	\$ 584	2.5%		-2.45%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 882,522	\$ 484,554	\$ 52,336	\$ 93,085	\$ (40,749)	342,838	437,336	\$ 397,968	\$ 39,368	49.9%	45.1%	-4.83%
Transfers Out	2,641	2,641	-	-	\$ -	-	2,641	-	\$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 885,163	\$ 487,195	\$ 52,336	\$ 93,085		342,838	439,977	\$ 397,968		50.1%	45.0%	-5.11%
Total Funding: (Rev. less Exp.)	\$ (728,163)		\$ (51,320)	\$ (91,710)		\$ (211,134)	\$ (363,538)	\$ (317,620)				

City of Spokane - Parks & Recreation
Recreation
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	1,431,710	482,829	114,579	627,740	\$ 513,161	1,107,775	1,039,069	948,881	\$ (90,188)	69.3%	66.3%	-3.00%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ 482,829	\$ 114,579	\$ 627,740	\$ 513,161	1,107,775	1,039,069	\$ 948,881	\$ (90,188)	69.3%	66.3%	-3.00%
Expenditures:												
Salaries and Wages	1,338,679	414,018	299,738	375,444	\$ (75,707)	795,658	797,086	924,661	\$ (127,574)	64.4%	69.1%	4.66%
Personnel Benefits	286,033	92,279	41,944	54,877	\$ (12,933)	172,964	169,880	193,754	\$ (23,874)	65.8%	67.7%	1.95%
Supplies	277,951	86,569	78,649	65,042	\$ 13,606	162,736	181,824	191,382	\$ (9,557)	59.2%	68.9%	9.63%
Services and Charges	1,362,415	703,789	151,036	194,254	\$ (43,218)	658,327	623,180	658,626	\$ (35,446)	45.8%	48.3%	2.52%
Interdepartment Svcs	16,950	10,217	3,336	-	\$ 3,336	-	16,453	6,733	\$ 9,720	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	3,099	629	333	\$ 296	2,237	2,680	2,101	\$ 580	51.5%	40.4%	-11.15%
Subtotal Op. Exp.	\$ 3,287,228	\$ 1,309,972	\$ 575,333	\$ 689,951	\$ (114,618)	1,791,921	1,791,105	\$ 1,977,256	\$ (186,151)	56.2%	60.1%	3.91%
Transfers Out	15,513	15,513	-	-	\$ -	-	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,302,741	\$ 1,325,485	\$ 575,333	\$ 689,951		1,791,921	1,806,618	\$ 1,977,256		56.4%	59.9%	3.42%
Total Funding: (Rev. less Exp.)	\$ (1,871,031)		\$ (460,754)	\$ (62,211)		\$ (684,145)	\$ (767,549)	\$ (1,028,375)				

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	3,474,730	1,628,109	408,502	441,778	\$ 33,277	492,714	1,105,546	1,846,621	\$ 741,075	33.8%	53.1%	19.30%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,474,730	\$ 1,628,109	\$ 408,502	\$ 441,778	\$ 33,277	492,714	1,105,546	\$ 1,846,621	\$ 741,075	33.8%	53.1%	19.30%
Expenditures:												
Salaries and Wages	1,992,983	927,210	171,068	194,405	\$ (23,337)	551,461	845,688	1,065,773	\$ (220,085)	43.1%	53.5%	10.42%
Personnel Benefits	612,570	361,933	37,686	38,021	\$ (335)	170,627	213,344	250,637	\$ (37,293)	38.3%	40.9%	2.59%
Supplies	462,758	238,985	74,161	71,478	\$ 2,683	67,712	274,141	223,773	\$ 50,368	47.5%	48.4%	0.82%
Services and Charges	678,059	343,669	60,705	81,889	\$ (21,183)	268,629	225,957	334,390	\$ (108,433)	41.7%	49.3%	7.61%
Interdepartment Svcs	-	(208)	-	-	\$ -	-	-	208	\$ (208)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	19,629	1,075	1,791	\$ (716)	9,128	11,549	13,771	\$ (2,222)	34.6%	41.2%	6.65%
Subtotal Op. Exp.	\$ 3,779,770	\$ 1,891,218	\$ 344,695	\$ 387,584	\$ (42,889)	1,067,557	1,570,680	\$ 1,888,552	\$ (317,872)	42.8%	50.0%	7.20%
Transfers Out	238,130	119,615	-	-	\$ -	-	119,615	118,515	\$ 1,100	50.2%	49.8%	-0.46%
TOTAL EXPENDITURES:	\$ 4,017,900	\$ 2,010,833	\$ 344,695	\$ 387,584		1,067,557	1,690,295	\$ 2,007,067		43.2%	50.0%	6.73%
Total Funding: (Rev. less Exp.)	\$ (543,170)		\$ 63,807	\$ 54,194		\$ (574,843)	\$ (584,749)	\$ (160,446)				

City of Spokane - Parks & Recreation

Park Operations

Financial Report

July 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	190,430	129,470	18,095	16,394	\$ (1,701)	63,580	96,645	60,960	\$ (35,685)	50.8%	32.0%	-18.74%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 190,430	\$ 129,470	\$ 18,095	\$ 16,394	\$ (1,701)	63,580	96,645	\$ 60,960	\$ (35,685)	50.8%	32.0%	-18.74%
Expenditures:												
Salaries and Wages	2,641,563	1,309,662	242,819	255,219	\$ (12,400)	1,228,420	1,301,546	1,331,901	\$ (30,355)	51.0%	50.4%	-0.63%
Personnel Benefits	852,541	385,248	77,358	85,059	\$ (7,701)	440,069	459,760	467,293	\$ (7,533)	50.8%	54.8%	4.00%
Supplies	180,302	79,325	25,048	17,063	\$ 7,986	84,039	100,425	100,977	\$ (552)	57.0%	56.0%	-0.97%
Services and Charges	1,103,974	649,518	141,938	164,748	\$ (22,811)	443,217	393,796	454,456	\$ (60,659)	35.4%	41.2%	5.76%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,778,380	\$ 2,423,753	\$ 487,163	\$ 522,089	\$ (34,926)	2,195,745	2,255,527	\$ 2,354,627	\$ (99,100)	47.6%	49.3%	1.72%
Transfers Out	25,526	25,526	-	-	\$ -	-	25,526	-	\$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 4,803,906	\$ 2,449,279	\$ 487,163	\$ 522,089		2,195,745	2,281,053	\$ 2,354,627		47.8%	49.0%	1.18%
Total Funding: (Rev. less Exp.)	\$ (4,613,476)		\$ (469,068)	\$ (505,695)		\$ (2,132,165)	\$ (2,184,408)	\$ (2,293,666)				

**City of Spokane - Parks & Recreation
Administration
Financial Report
July 2019**

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	675,300	236,216	3,280	44,621	\$ 41,341	465,162	471,209	439,084	\$ (32,125)	61.0%	65.0%	4.05%
Operating Transfers	15,483,651	-	1,094,234	1,119,064	\$ -	7,928,637	8,206,755	8,828,799	\$ 622,044	56.0%	57.0%	1.00%
TOTAL REVENUE:	\$ 16,158,951	\$ 6,891,068	\$ 1,097,514	\$ 1,163,685	\$ 41,341	8,393,799	8,677,964	\$ 9,267,883	\$ 589,919	56.3%	57.4%	1.08%
Expenditures:												
Salaries and Wages	2,539,484	1,356,338	177,129	166,877	\$ 10,252	893,782	1,177,322	1,183,146	\$ (5,824)	53.3%	46.6%	-6.75%
Personnel Benefits	811,749	408,641	61,373	57,805	\$ 3,569	299,220	414,088	403,108	\$ 10,980	52.0%	49.7%	-2.29%
Supplies	201,243	135,591	5,040	9,870	\$ (4,831)	39,101	63,405	65,652	\$ (2,248)	43.3%	32.6%	-10.72%
Services and Charges	1,380,409	392,888	107,299	98,557	\$ 8,743	285,560	446,256	987,521	\$ (541,265)	58.9%	71.5%	12.64%
Interdepartment Svcs	2,628,735	1,382,506	169,995	231,426	\$ (61,431)	1,162,906	1,379,833	1,246,229	\$ 133,604	53.3%	47.4%	-5.92%
Intergovernment Svcs	11,500	8,140	158	321	\$ (163)	2,232	2,207	3,360	\$ (1,153)	19.2%	29.2%	10.02%
Subtotal Op. Exp.	\$ 7,573,120	\$ 3,684,104	\$ 520,994	\$ 564,855	\$ (43,861)	2,682,802	3,483,110	\$ 3,889,016	\$ (405,905)	53.5%	51.4%	-2.17%
Transfers Out	58,195	31,298	-	-	\$ -	-	331,298	26,897	\$ 304,401	92.5%	46.2%	-46.27%
TOTAL EXPENDITURES:	\$ 7,631,315	\$ 3,715,402	\$ 520,994	\$ 564,855		2,682,802	3,814,409	\$ 3,915,913		55.6%	51.3%	-4.25%
Total Funding: (Rev. less Exp.)	\$ 8,527,636		\$ 576,520	\$ 598,830		\$ 5,710,997	\$ 4,863,556	\$ 5,351,970				

City of Spokane - Parks & Recreation
Capital
Financial Report
July 2019

		Monthly Comparison			Year-to-Date Comparison							
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
	Grants Receivable	1,510,000	1,281,124	31,532	224,682	\$ 193,149	(116,811)	(257,105)	228,876	-28.9%	15.2%	44.01%
Expenditures:												
	Capital Outlay	6,284,105	5,635,654	135,582	341,955	\$ (206,374)	813,201	1,151,092	648,451	26.7%	10.3%	-16.37%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Operating Revenue:												
Program Revenue	5,863,170	2,553,276	545,472	1,131,909	\$ 586,437	2,144,936	2,722,908	3,309,894	\$ 586,986	46.7%	56.5%	9.78%
Operating Transfers	17,049,651	8,154,852	1,094,234	1,119,064	\$ 24,830	8,044,637	8,272,755	8,894,799	\$ 622,044	56.2%	52.2%	-4.05%
Total Operating Revenue:	\$ 22,912,821	\$ 10,708,128	\$ 1,639,706	\$ 2,250,973	\$ 611,267	\$ 10,189,573	10,995,663	\$ 12,204,693	\$ 1,209,030	53.5%	53.3%	-0.24%
Operating Expenses:												
Salaries and Wages	8,971,983	4,236,070	925,553	1,029,861	\$ 104,308	3,695,898	4,342,038	4,735,913	\$ (393,876)	51.7%	52.8%	1.05%
Personnel Benefits	2,719,029	1,321,592	228,291	247,107	\$ 18,816	1,145,870	1,329,271	1,397,437	\$ (68,166)	49.7%	51.4%	1.66%
Supplies	1,154,121	565,042	184,615	164,905	\$ (19,710)	367,173	637,321	589,079	\$ 48,242	51.1%	51.0%	-0.08%
Services and Charges	4,746,302	2,233,713	466,868	581,821	\$ 114,952	1,730,706	1,826,453	2,512,589	\$ (686,136)	45.6%	52.9%	7.33%
Interdepartment Svcs	2,669,485	1,416,316	173,332	231,426	\$ 58,094	1,162,906	1,396,870	1,253,169	\$ 143,700	53.2%	46.9%	-6.21%
Intergovernment Svcs	50,100	30,869	1,862	2,444	\$ 582	13,597	16,436	19,231	\$ (2,795)	32.8%	38.4%	5.58%
Total Operating Expenses:	\$ 20,311,020	\$ 9,803,601	\$ 1,980,522	\$ 2,257,565	\$ 277,043	\$ 8,116,150	9,548,389	\$ 10,507,419	\$ (959,030)	50.3%	51.7%	1.46%
Net Op. Income (Loss):	\$ 2,601,801	\$ 904,527	\$ (340,815)	\$ (6,592)	\$ 334,224	\$ 2,073,423	1,447,275	\$ 1,697,274	\$ 2,168,060	3.2%	1.5%	-1.71%
Other Financial Activity:												
Grants Revenue	1,510,000	-	31,532	224,682	\$ -	(116,811)	(257,105)	228,876	\$ (485,981)	-28.9%	15.2%	44.01%
Capital Outlay	(6,284,105)	-	(135,582)	(341,955)	\$ -	(813,201)	(1,151,092)	(648,451)	\$ (502,640)	26.7%	10.3%	-16.37%
Transfers Out	(340,005)	-	-	-	\$ -	-	(494,593)	(145,412)	\$ (349,181)	77.3%	42.8%	-34.51%
Total Other Activity:	\$ (5,114,110)	\$ -	\$ (104,050)	\$ (117,274)	\$ -	\$ (930,012)	(1,902,789)	\$ (564,987)	\$ (1,337,802)	46.8%	11.0%	-35.80%
Total Funding: (Rev. less Exp.)	\$ (2,512,309)	\$ 904,527	\$ (444,865)	\$ (123,865)	\$ 334,224	\$ 1,143,411	\$ (455,515)	\$ 1,132,287	\$ 830,258	\$ 0	\$ (0)	\$ (1)

Beginning Fund Balance	\$ 1,893,887
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ (13,266)
Non-Capital Encumbrances	\$ (884,179)
Net Revenue (Expense)	\$ 1,132,287
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 234,842

Grants Receivable	\$ (228,875.92)
Capital Expenditures	\$ 648,451.41
Capital Encumbrances	\$ (1,808,342.78)

**City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
July 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference			
Revenue:												
Program Revenue	a. 3,805,270	-	490,478	530,940	\$ 40,462	2,005,159	2,149,703	1,930,769	\$ (218,934)	56.5%	50.7%	-5.75%
Pre-Sale Revenue		-			\$ -	60,671	73,068	130,199	\$ 57,131			
Pepsi Commissions		-	-	-	\$ -	-	-	13,500	\$ -			
Facility Improvement Fee		-	32,643	103,289	\$ 70,646	-	66,482	374,248	\$ 307,766			
Other Transfers In		-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,805,270	\$ (1,356,553)	\$ 523,121	\$ 634,229	\$ 111,108	2,065,830	2,289,253	\$ 2,448,717	\$ 159,464	60.2%	64.4%	4.19%
Expenditures:												
Salaries and Wages	1,245,067	641,245	123,251	113,854	\$ (9,397)	586,951	579,877	603,822	\$ (23,946)	47.6%	48.5%	0.89%
Personnel Benefits	324,942	122,673	41,823	37,836	\$ (3,986)	216,682	207,821	202,269	\$ 5,552	61.2%	62.2%	1.10%
Supplies	320,250	169,434	74,821	33,222	\$ (41,599)	158,167	154,438	150,816	\$ 3,622	46.3%	47.1%	0.82%
Services and Charges	b. 1,059,599	724,795	99,754	108,323	\$ 8,569	377,511	371,206	334,804	\$ 36,402	36.9%	31.6%	-5.33%
Interdepartment Svcs	286,529	141,568	14,446	24,896	\$ 10,450	179,876	184,175	144,961	\$ 39,214	50.9%	50.6%	-0.33%
Intergovernment Svcs	21,000	9,792	3,867	3,884	\$ 17	9,931	11,265	11,208	\$ 57	53.6%	53.4%	-0.27%
Subtotal Op. Exp.	\$ 3,257,387	\$ 1,809,506	\$ 357,962	\$ 322,014	\$ (35,947)	1,529,117	1,508,782	\$ 1,447,881	\$ 60,901	46.0%	44.4%	-1.56%
Capital Outlay	267,913	168,134	-	3,999	\$ 3,999	117,848	21,756	99,779	\$ (78,024)	6.0%	37.2%	31.21%
Transfers Out	275,934	162,967	-	-	\$ -	-	-	112,967	\$ (112,967)		40.9%	40.94%
TOTAL EXPENDITURES:	\$ 3,801,234	\$ 2,140,607	\$ 357,962	\$ 326,014		1,646,965	1,530,538	\$ 1,660,627		41.5%	43.7%	2.21%
Total Funding: (Rev. less Exp.)	\$ 4,036		\$ 165,160	\$ 308,215		\$ 418,864	\$ 758,715	\$ 788,089				

Beginning Fund Balance	\$ 126,813
Less 7% Reserve Requirement	\$ (266,086)
Beginning 2019 Excess Reserves	\$ (139,273)
YTD Change in Cash	\$ 788,089
Encumbrances at Month End	
Facility Improvement Reserve	\$ (405,365)
2018 YTD Available Cash	\$ 243,451

\$ (70,341)