Special Meeting of the Spokane Park Board Finance Committee

3 p.m. Tuesday, Oct. 8, 2019
Pavilion conference room, Riverfront Park
Spokane, Washington
Mark Buening – Parks 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, Oct. 8, 2019, Pavilion conference room, Riverfront Park, 574 N. Howard St., 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. 2020 Parks and Recreation Division budget – *Mark Buening*

Information Items:

1. Revenue stabilization policy – *Mark Buening*
2. Minor contract authorization policy amendment – *Mark Buening*

Standing Report Items:

1. September financials – *Mark Buening*

Contract items from other committees:

1. Ditches Unlimited construction contract/Manito Park Mirror Pond ($265,766.09, tax inclusive) – Land
2. TD&H Engineering design contract/Don Kardong Bridge ($136,677, tax inclusive) – Riverfront Park
3. Garco change order #20/Pavilion and Promenade ($40,812, plus tax) – Riverfront Park
4. Bernardo | Wills Architects amendment #5/North bank playground design services ($84,317, tax inclusive) – Riverfront Park

5. Heritage Links change order #1/Esmeralda Golf Course ($90,063, tax inclusive)
6. A1 Tree Service change order #1/Esmeralda Golf Course ($24,373.96, tax inclusive)

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.

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Spokane Park Board Briefing Paper

City of Spokane PARKS & RECREATION

Committee	Finance
Committee meeting date	Oct. 8, 2019
Requester	Mark Buening
Requester phone number	509-625-6544
Type of agenda item	◯ Consent ◯ Discussion ◯ Information ◉ Action
Type of contract	◉ New ◯ Renewal/extension ◯ Amendment/change order ◯ Other
City Clerks file (OPR or policy #)	
Item title: (Use exact language on the agenda)	2020 Parks and Recreation Division budget
Begin/end dates	Begins: 01/01/2020 Ends: 12/31/2020 ☐ Open ended
Impact if not approved at this time	

Background/history:
Each year, Parks submits the division's proposed annual budget to City Council for adoption. The proposed budget, passed by the Park Board, will be transmitted to City Council Nov. 1. The preliminary date for council to adopt the city's 2020 budget is Dec. 16, 2019.

Recommendation/motion wording:
To approve the proposed 2020 Parks and Recreation Division budget, as presented

Approvals/signatures outside Parks: ◉ Yes ◯ No
If so, who/what department, agency or company:
Name: City Council Email address: _____ Phone: _____

Distribution:
Parks – Accounting
Parks – Pamela Clarke
Requester: Mark Buening
Grant Management Department/Name: _____

Fiscal impact: ◉ **Expenditure** ◯ **Revenue**
Amount:
N/A
Budget code:

Vendor: ◉ Existing vendor ◯ New vendor
Supporting documents:
- ☐ Quotes/solicitation (RFP, RFQ, RFB)
- ☐ Contractor is on the City's A&E Roster - City of Spokane
- ☐ Business license expiration date:
- ☐ W-9 (for new contractors/consultants/vendors
- ☐ ACH Forms (for new contractors/consultants/vendors
- ☐ Insurance Certificate (min. $1 million in General Liability)

Updated: 8/29/2019 2:53 PM

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	142,607	157,000	139,617	157,000	157,000
ExpenditureCategories:					
Salaries & Wages	412,040	459,274	319,034	553,567	528,588
Personnel Benefits	126,644	156,136	108,206	208,718	196,348
Supplies	39,171	30,550	10,940	30,550	30,550
Svcs. & Charges	225,428	207,355	137,541	207,355	207,355
Intergovernmental Services					
Interfund Services	709	23,800		23,800	23,800
Operating Transfers	2,641	2,641		2,641	2,641
Capital Outlay	2,784				
Total Expenditures	809,417	879,756	575,721	1,026,631	989,282
Net Revenues minus Expenditures	(666,809)	(722,756)	(436,104)	(869,631)	(832,282)

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Proposed Budget
Revenues	244,062	190,430	107,898	190,430	200,430
ExpenditureCategories:					
Salaries & Wages	2,580,691	2,641,563	1,948,149	2,978,451	2,888,814
Personnel Benefits	841,702	852,541	641,121	939,797	870,188
Supplies	193,346	179,500	137,688	179,500	179,500
Svcs. & Charges	1,129,909	1,085,509	997,854	1,085,509	1,078,509
Intergovernmental Services	4,943		4,816		
Interfund Services					
Operating Transfers	25,526	25,526		25,526	25,526
Capital Outlay	198,222				
Total Expenditures	4,974,339	4,784,639	3,729,628	5,208,783	5,042,537
Net Revenues minus Expenditures	(4,730,277)	(4,594,209)	(3,621,730)	(5,018,353)	(4,842,107)

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	2,521,703	3,474,730	2,600,209	4,086,300	4,186,300
ExpenditureCategories:					
Salaries & Wages	1,800,878	1,992,983	1,518,959	2,477,681	2,418,702
Personnel Benefits	411,568	612,570	343,148	696,003	679,224
Supplies	498,538	460,100	395,155	691,400	691,400
Svcs. & Charges	517,443	671,043	506,852	775,540	730,540
Intergovernmental Services	21,893	33,400	18,192	33,400	33,400
Interfund Services	506		208	20,000	20,000
Operating Transfers	238,129	238,130	118,515	242,531	242,531
Capital Outlay	7,685				
Reserve for Budget Adjustment					
Total Expenditures	3,496,639	4,008,226	2,901,029	4,936,555	4,815,797
Net Revenues minus Expenditures	(974,936)	(533,496)	(300,820)	(850,255)	(629,497)

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Proposed Budget
Revenues	1,324,986	1,431,710	1,269,850	1,291,800	1,377,716
ExpenditureCategories:					
Salaries & Wages	1,539,346	1,338,679	1,528,556	1,687,434	1,583,084
Personnel Benefits	302,938	286,033	291,069	350,817	330,809
Supplies	311,475	292,800	280,953	269,410	258,960
Svcs. & Charges	1,407,054	1,345,967	1,091,071	1,321,203	1,316,952
Intergovernmental Services	4,853	5,200	3,098	5,200	5,200
Interfund Services	22,639	16,950	6,733	16,950	16,950
Operating Transfers	15,513	15,513			
Capital Outlay	46,205				
Total Expenditures	3,650,023	3,301,142	3,201,480	3,651,014	3,511,955
Net Revenues minus Expenditures	(2,325,037)	(1,869,432)	(1,931,630)	(2,359,214)	(2,134,239)

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	14,930,558	15,658,951	12,588,673	15,865,081	15,882,081
ExpenditureCategories:					
Salaries & Wages	2,215,279	2,414,484	1,605,186	2,322,669	2,289,448
Personnel Benefits	749,621	811,749	531,550	810,329	805,467
Supplies	152,444	169,800	142,544	170,800	170,800
Svcs. & Charges	719,122	558,577	1,143,169	751,577	616,577
Intergovernmental Services	2,295	11,500	4,292	4,200	4,200
Interfund Services	2,657,728	2,655,781	1,779,534	2,483,511	2,483,511
Operating Transfers	358,195	58,195	26,897	69,306	69,306
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	747,282	1,225,000		1,025,000	875,000
Total Expenditures	7,601,967	8,140,086	5,233,172	7,762,392	7,439,309
Net Revenues minus Expenditures	7,328,591	7,518,865	7,355,501	8,102,689	8,442,772

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues					
General Fund Transfer	14,225,042	14,547,832	11,960,640	15,097,123	15,097,123
Wastewater Utility Transfer	423,536	435,819	435,819	448,458	448,458
All Other Program Revenue	4,528,660	5,929,170	4,309,788	6,045,030	6,257,946
Grant Revenues	202,956	3,010,000	221,843	1,760,000	1,760,000
Total Revenues	19,380,194	23,922,821	16,928,090	23,350,611	23,563,527
ExpenditureCategories:					
Salaries & Wages	8,548,233	8,846,983	6,919,885	10,019,802	9,708,636
Personnel Benefits	2,432,473	2,719,029	1,915,095	3,005,664	2,882,036
Supplies	1,194,974	1,132,750	967,280	1,341,660	1,331,210
Svcs. & Charges	3,998,956	3,868,451	3,876,487	4,141,184	3,949,933
Intergovernmental Services	33,985	50,100	30,398	42,800	42,800
Interfund Services	2,681,583	2,696,531	1,786,475	2,544,261	2,544,261
Operating Transfers	640,004	340,005	145,412	340,004	340,004
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	1,002,177	1,225,000	797,871	1,025,000	875,000
Grant Expenditures	274,457	3,010,000		1,760,000	1,760,000
Total Expenditures	20,806,842	24,123,849	16,438,903	24,345,375	23,558,880
Net Revenues minus Expenditures	(1,426,648)	(201,028)	489,187	(994,764)	4,647

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

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary	2020 Preliminary Budget - Current
Revenues	3,481,012	3,805,270	3,474,635	3,805,270	4,045,270
ExpenditureCategories:					
Salaries & Wages	1,160,695	1,210,067	884,858	1,240,293	1,240,293
Personnel Benefits	382,089	324,942	283,421	346,951	346,951
Supplies	329,794	316,920	220,192	316,920	316,920
Svcs. & Charges	1,000,198	1,020,076	685,064	998,076	998,076
Intergovernmental Services	22,854	21,000	19,482	21,000	21,000
Interfund Services	351,341	290,767	201,085	284,520	284,520
Operating Transfers	50,000	50,000	112,967	50,000	50,000
Reserve for Budget Adj.		42,000		42,000	42,000
Debt Service	44,473	225,934		448,031	448,031
Capital Outlay	86,804	250,000	99,779	295,000	295,000
Total Expenditures	3,428,248	3,751,706	2,506,848	4,042,791	4,042,791
Net Revenues minus Expenditures	52,764	53,564	967,787	(237,521)	2,479

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

			Monthly Comparison			Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	91,000	17,383	804	4,051	$ 3,247	17,535	13,172	73,617	$ 60,445	12.7%	80.9%	68.23%
Operating Transfers	66,000	-	-	-	$ -	116,000	66,000	66,000	$ -	100.0%	100.0%	
TOTAL REVENUE:	**$ 157,000**	**$ 17,383**	**$ 804**	**$ 4,051**	**$ 3,247**	**133,535**	**79,172**	**$ 139,617**	**$ 60,445**	46.6%	88.9%	42.36%
Expenditures:												
Salaries and Wages	459,274	140,240	29,238	35,038	$ (5,800)	304,474	298,205	319,034	$ (20,829)	68.8%	69.5%	0.71%
Personnel Benefits	156,136	47,930	8,265	11,285	$ (3,020)	82,778	92,306	108,206	$ (15,901)	59.3%	69.3%	10.00%
Supplies	31,867	20,927	2,198	1,739	$ 459	15,429	22,806	10,940	$ 11,866	56.4%	34.3%	-22.05%
Services and Charges	211,445	73,904	9,266	18,005	$ (8,739)	66,210	145,269	137,541	$ 7,729	65.3%	65.0%	-0.26%
Interdepartment Svcs	23,800	23,800	218	-	$ 218	-	801	-	$ 801	3.4%		-3.37%
Intergovernment Svcs	-	-	-	-	$ -	-	-	-	$ -			
Subtotal Op. Exp.	$ 882,522	$ 306,801	$ 49,184	$ 66,068	$ (16,883)	468,891	559,387	$ 575,721	$ (16,333)	63.9%	65.2%	1.38%
Transfers Out	-	-	-	-	$ -	-	2,641	-	$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	**$ 882,522**	**$ 306,801**	**$ 49,184**	**$ 66,068**		**468,891**	**562,028**	**$ 575,721**		64.0%	65.2%	1.28%
Total Funding: (Rev. less Exp.)	**$ (725,522)**		**$ (48,381)**	**$ (62,017)**		**$ (335,356)**	**$ (482,857)**	**$ (436,104)**				

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

			Monthly Comparison				Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	161,860	118,109	146,146	$	28,037	1,392,151	1,181,870	1,269,850	$ 87,980	78.8%	88.7%	9.90%
Operating Transfers	-	-	-	-	$	-	-	-	-	$ -			
TOTAL REVENUE:	**$ 1,431,710**	**$ 161,860**	**$ 118,109**	**$ 146,146**	**$**	**28,037**	**1,392,151**	**1,181,870**	**$ 1,269,850**	**$ 87,980**	78.8%	88.7%	9.90%
Expenditures:													
Salaries and Wages	1,338,679	(189,877)	96,488	111,025	$	(14,536)	1,288,798	1,275,446	1,528,556	$ (253,110)	103.1%	114.2%	11.12%
Personnel Benefits	286,033	(5,036)	23,585	29,635	$	(6,050)	243,843	243,534	291,069	$ (47,536)	94.3%	101.8%	7.45%
Supplies	292,251	11,298	23,398	21,354	$	2,044	262,318	255,092	280,953	$ (25,862)	83.1%	96.1%	13.05%
Services and Charges	1,363,115	272,044	136,588	226,096	$	(89,508)	1,000,466	949,623	1,091,071	$ (141,447)	69.8%	80.0%	10.22%
Interdepartment Svcs	16,950	10,217	-	-	$	-	-	16,453	6,733	$ 9,720	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	2,102	445	997	$	(552)	3,178	3,668	3,098	$ 571	70.5%	59.6%	-10.97%
Subtotal Op. Exp.	$ 3,302,228	$ 100,748	$ 280,504	$ 389,107	$	(108,603)	2,798,604	2,743,816	$ 3,201,480	$ (457,664)	86.1%	96.9%	10.80%
Transfers Out	-	-	-	-	$	-	-	15,513	-	$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	**$ 3,302,228**	**$ 100,748**	**$ 280,504**	**$ 389,107**			**2,798,604**	**2,759,329**	**$ 3,201,480**		86.2%	96.9%	10.73%
Total Funding: (Rev. less Exp.)	**$ (1,870,518)**		**$ (162,395)**	**$ (242,961)**			**$ (1,406,452)**	**$ (1,577,459)**	**$ (1,931,630)**				

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

			Monthly Comparison			Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	3,474,730	874,521	288,661	233,535	$ (55,126)	656,765	1,726,696	2,600,209	$ 873,513	52.9%	74.8%	21.98%
Operating Transfers	-	-	-	-	$ -	-	-	-	$ -			
TOTAL REVENUE:	**$ 3,474,730**	**$ 874,521**	**$ 288,661**	**$ 233,535**	**$ (55,126)**	**656,765**	**1,726,696**	**$ 2,600,209**	**$ 873,513**	52.9%	74.8%	21.98%
Expenditures:												
Salaries and Wages	1,919,983	401,024	159,381	165,602	$ (6,220)	769,339	1,269,408	1,518,959	$ (249,551)	64.6%	79.1%	14.48%
Personnel Benefits	612,570	269,422	38,417	40,870	$ (2,453)	218,215	299,469	343,148	$ (43,679)	53.8%	56.0%	2.23%
Supplies	466,758	71,603	44,641	102,138	$ (57,497)	105,604	367,556	395,155	$ (27,599)	63.7%	84.7%	20.93%
Services and Charges	731,059	224,207	29,527	106,821	$ (77,294)	359,920	325,625	506,852	$ (181,227)	60.1%	69.3%	9.23%
Interdepartment Svcs	-	(208)	-	-	$ -	-	-	208	$ (208)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	15,208	1,638	2,079	$ (442)	10,565	15,364	18,192	$ (2,828)	46.0%	54.5%	8.47%
Subtotal Op. Exp.	$ 3,763,770	$ 981,256	$ 273,604	$ 417,510	$ (143,906)	1,463,642	2,277,423	$ 2,782,514	$ (505,092)	62.0%	73.9%	11.92%
Transfers Out	237,030	118,515	-	-	$ -	-	119,615	118,515	$ 1,100	50.2%	50.0%	-0.23%
TOTAL EXPENDITURES:	**$ 4,000,800**	**$ 1,099,771**	**$ 273,604**	**$ 417,510**		**1,463,642**	**2,397,037**	**$ 2,901,029**		61.3%	72.5%	11.22%
Total Funding: (Rev. less Exp.)	**$ (526,070)**		**$ 15,057**	**$ (183,975)**		**$ (806,877)**	**$ (670,341)**	**$ (300,820)**				

City of Spokane - Parks & Recreation
Park Operations
Financial Report
September 2019

			Monthly Comparison			Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	82,532	8,946	12,112	$ 3,166	87,305	126,201	107,898	$ (18,303)	66.3%	56.7%	-9.61%
Operating Transfers	-	-	-	-	$ -	-	-	-	$ -			
TOTAL REVENUE:	**$ 190,430**	**$ 82,532**	**$ 8,946**	**$ 12,112**	**$ 3,166**	**87,305**	**126,201**	**$ 107,898**	**$ (18,303)**	66.3%	56.7%	-9.61%
Expenditures:												
Salaries and Wages	2,641,563	693,414	226,360	238,863	$ (12,503)	1,774,373	1,882,155	1,948,149	$ (65,994)	73.8%	73.7%	-0.07%
Personnel Benefits	852,541	211,420	73,700	75,320	$ (1,620)	598,523	624,310	641,121	$ (16,811)	69.0%	75.2%	6.21%
Supplies	180,302	42,614	19,980	17,087	$ 2,893	106,512	135,172	137,688	$ (2,516)	76.7%	76.4%	-0.33%
Services and Charges	1,103,974	106,120	187,256	291,482	$ (104,226)	812,130	729,115	997,854	$ (268,739)	65.5%	90.4%	24.84%
Interdepartment Svcs	-	-	-	-	$ -	-	-	-	$ -			
Intergovernment Svcs	-	(4,816)	4,943	4,816	$ 128	-	4,943	4,816	$ 128		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	$ 4,778,380	$ 1,048,752	$ 512,239	$ 627,568	$ (115,329)	3,291,538	3,375,695	$ 3,729,628	$ (353,933)	71.2%	78.1%	6.88%
Transfers Out	-	-	-	-	$ -	-	25,526	-	$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	**$ 4,778,380**	**$ 1,048,752**	**$ 512,239**	**$ 627,568**		**3,291,538**	**3,401,221**	**$ 3,729,628**		71.3%	78.1%	6.73%
Total Funding: (Rev. less Exp.)	**$ (4,587,950)**		**$ (503,293)**	**$ (615,456)**		**$ (3,204,234)**	**$ (3,275,020)**	**$ (3,621,730)**				

City of Spokane - Parks & Recreation
Administration
Financial Report
September 2019

			Monthly Comparison			Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	213,086	2,602	9,027	$ 6,425	468,424	478,283	462,214	$ (16,069)	61.9%	68.4%	6.56%
Operating Transfers	15,483,651	-	1,094,234	1,119,064	$ -	10,571,516	10,942,340	12,126,459	$ 1,184,119	74.7%	78.3%	3.62%
TOTAL REVENUE:	**$ 16,158,951**	**$ 3,570,278**	**$ 1,096,836**	**$ 1,128,091**	**$ 6,425**	**11,039,941**	**11,420,623**	**$ 12,588,673**	**$ 1,168,050**	74.1%	77.9%	3.85%
Expenditures:												
Salaries and Wages	2,490,484	885,298	176,513	168,584	$ 7,929	1,248,638	1,618,708	1,605,186	$ 13,522	73.3%	64.5%	-8.89%
Personnel Benefits	811,749	280,199	62,696	57,378	$ 5,318	407,703	552,474	531,550	$ 20,924	69.3%	65.5%	-3.83%
Supplies	193,243	50,699	29,875	46,537	$ (16,662)	53,160	85,859	142,544	$ (56,685)	58.7%	73.8%	15.08%
Services and Charges	1,438,409	295,240	15,080	92,585	$ (77,505)	358,985	555,604	1,143,169	$ (587,565)	73.3%	79.5%	6.15%
Interdepartment Svcs	2,628,735	849,201	238,323	198,204	$ 40,119	1,639,742	1,958,249	1,779,534	$ 178,714	75.7%	67.7%	-7.99%
Intergovernment Svcs	11,500	7,208	47	705	$ (658)	18,321	2,348	4,292	$ (1,944)	20.4%	37.3%	16.90%
Subtotal Op. Exp.	$ 7,574,120	$ 2,367,845	$ 522,534	$ 563,994	$ (41,460)	3,726,549	4,773,242	$ 5,206,275	$ (433,033)	73.4%	68.7%	-4.62%
Transfers Out	53,794	26,897	-	-	$ -	-	331,298	26,897	$ 304,401	92.5%	50.0%	-42.49%
TOTAL EXPENDITURES:	**$ 7,627,914**	**$ 2,394,742**	**$ 522,534**	**$ 563,994**		**3,726,549**	**5,104,540**	**$ 5,233,172**		74.4%	68.6%	-5.75%
Total Funding: (Rev. less Exp.)	**$ 8,531,037**		**$ 574,302**	**$ 564,097**		**$ 7,313,391**	**$ 6,316,083**	**$ 7,355,501**				

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

			Monthly Comparison				Year-to-Date Comparison					
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September 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	1,288,157	-	(7,033)	$	(7,033)	(80,829)	(246,475)	221,843	-27.7%	14.7%	42.35%
Expenditures:												
Capital Outlay	6,333,286	5,535,415	(363,158)	110,264	$	(473,422)	1,117,595	886,187	797,871	20.5%	12.6%	-7.95%

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

	2019 Current Adopted Annual Budget	2019 Budget Balance	Monthly Comparison: 2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	Year-to-Date Comparison: 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 %
Operating Revenue:												
Program Revenue	5,863,170	1,349,382	419,122	404,872	$ (14,250)	2,622,180	3,526,222	4,513,788	$ 987,566	60.4%	77.0%	16.55%
Operating Transfers	17,049,651	4,857,192	1,094,234	1,119,064	$ 24,830	10,687,516	11,008,340	12,192,459	$ 1,184,119	74.8%	71.5%	-3.30%
Total Operating Revenue:	**$ 22,912,821**	**$ 6,206,574**	**$ 1,513,356**	**$ 1,523,936**	**$ 10,580**	**$ 13,309,696**	**14,534,562**	**$ 16,706,247**	**$ 2,171,685**	70.7%	72.9%	2.18%
Operating Expenses:												
Salaries and Wages	8,849,983	1,930,098	687,981	719,112	$ 31,131	5,385,623	6,343,922	6,919,885	$ (575,962)	75.6%	78.2%	2.60%
Personnel Benefits	2,719,029	803,934	206,663	214,488	$ 7,825	1,551,062	1,812,092	1,915,095	$ (103,003)	67.8%	70.4%	2.63%
Supplies	1,164,421	197,141	120,092	188,855	$ 68,763	543,024	866,486	967,280	$ (100,794)	69.5%	83.1%	13.57%
Services and Charges	4,858,002	981,515	377,716	734,989	$ 357,273	2,632,998	2,715,866	3,876,487	$ (1,160,621)	67.8%	79.8%	11.98%
Interdepartment Svcs	2,669,485	883,010	238,541	198,204	$ (40,336)	1,639,742	1,975,503	1,786,475	$ 189,028	75.2%	66.9%	-8.24%
Intergovernment Svcs	50,100	19,702	7,073	8,598	$ 1,525	32,063	26,324	30,398	$ (4,074)	52.5%	60.7%	8.13%
Total Operating Expenses:	**$ 20,311,020**	**$ 4,815,401**	**$ 1,638,066**	**$ 2,064,246**	**$ 426,180**	**$ 11,784,511**	**13,740,193**	**$ 15,495,619**	**$ (1,755,426)**	72.3%	76.3%	3.95%
Net Op. Income (Loss):	**$ 2,601,801**	**$ 1,391,173**	**$ (124,710)**	**$ (540,311)**	**$ (415,601)**	**$ 1,525,185**	**794,369**	**$ 1,210,628**	**$ 416,259**	-1.6%	-3.4%	-1.77%
Other Financial Activity:												
Grants Revenue	1,510,000	-	-	(7,033)	$ -	(80,829)	(246,475)	221,843	$ (468,318)	-27.7%	14.7%	42.35%
Capital Outlay	(6,333,286)	-	363,158	(110,264)	$ -	(1,117,595)	(886,187)	(797,871)	$ (88,316)	20.5%	12.6%	-7.95%
Transfers Out	(290,824)	-	-	-	$ -	-	(494,593)	(145,412)	$ (349,181)	77.3%	50.0%	-27.28%
Total Other Activity:	**$ (5,114,110)**	**$ -**	**$ 363,158**	**$ (117,297)**	**$ -**	**$ (1,198,424)**	**(1,627,255)**	**$ (721,440)**		40.1%	14.1%	-25.95%
Total Funding: (Rev. less Exp.)	**$ (2,512,309)**	$ 1,391,173	**$ 238,448**	**$ (657,608)**	**$ (415,601)**	**$ 326,761**	**$ (832,886)**	**$ 489,189**	**$ 1,322,075**	$ 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	$ (708,930)
Net Revenue (Expense)	$ 489,189
Add Back Revenue Stabil. Reserve	$ -
Ending Fund Balance Reserves	**$ (233,007)**

Grants Receiveable	$	(221,842.90)
Capital Expenditures	$	797,870.90
Capital Encumbrances	$	(1,713,102.32)

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

	Notes:	2019 Current Adopted Annual Budget	2019 Budget Balance	Monthly Comparison: 2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	Year-to-Date Comparison: 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	a.	3,805,270	-	393,612	353,969	$ (39,643)	2,843,280	3,038,278	2,796,785	$ (241,493)	79.8%	73.5%	-6.35%
Pre-Sale Revenue			-			$ -	60,671	73,068	130,199	$ 57,131			
Pepsi Commissions		-	-	-	-	$ -	-	-	13,500	$ -			
Facility Improvement Fee		-	-	27,740	63,397	$ 35,657	-	127,995	534,151	$ 406,156			
Other Transfers In		-	-	-	-	$ -	-	-	-				
TOTAL REVENUE:		**$ 3,805,270**	**$ (330,635)**	**$ 421,353**	**$ 417,366**	**$ (3,986)**	**2,903,951**	**3,239,341**	**$ 3,474,635**	**$ 235,294**	85.1%	91.3%	6.18%
Expenditures:													
Salaries and Wages		1,235,067	350,209	117,601	111,382	$ 6,219	913,241	879,947	884,858	$ (4,912)	72.2%	71.6%	-0.60%
Personnel Benefits		324,942	41,521	38,814	36,500	$ 2,314	308,563	294,441	283,421	$ 11,021	86.6%	87.2%	0.58%
Supplies		322,750	102,558	52,620	19,893	$ 32,727	207,740	231,565	220,192	$ 11,372	69.4%	68.2%	-1.16%
Services and Charges	b.	1,067,099	382,035	156,032	180,166	$ (24,134)	708,714	646,035	685,064	$ (39,029)	64.3%	64.2%	-0.07%
Interdepartment Svcs		286,529	85,444	17,911	18,389	$ (477)	252,263	258,289	201,085	$ 57,204	71.4%	70.2%	-1.23%
Intergovernment Svcs		21,000	1,518	3,492	4,056	$ (564)	16,945	18,383	19,482	$ (1,099)	87.5%	92.8%	5.24%
Subtotal Op. Exp.		$ 3,257,387	$ 963,285	$ 386,469	$ 370,385	$ 16,084	2,407,466	2,328,659	$ 2,294,102	$ 34,557	71.0%	70.4%	-0.58%
Capital Outlay		267,913	168,134	-	-	$ -	145,651	23,728	99,779	$ (76,052)	6.6%	37.2%	30.66%
Transfers Out		275,934	162,967	-	-	$ -	-	-	112,967	$ (112,967)		40.9%	40.94%
TOTAL EXPENDITURES:		**$ 3,801,234**	**$ 1,294,385**	**$ 386,469**	**$ 370,385**		**2,553,117**	**2,352,387**	**$ 2,506,849**		63.7%	65.9%	2.20%
Total Funding: (Rev. less Exp.)		**$ 4,036**		**$ 34,883**	**$ 46,981**		**$ 350,835**	**$ 886,954**	**$ 967,786**				

Beginning Fund Balance	**$ 126,813**	
Less 7% Reserve Requirement	$ (266,086)	
Beginning 2018 Excess Reserves	**$ (139,273)**	
2018 YTD Change in Cash	$ 967,786	
Encumbrances at Month End		$ (94,212)
Facility Improvement Reserve	$ (565,268)	
2018 YTD Available Cash	**$ 263,245**	

Riverfront Park Redevelopment Project

Budget Adopted June 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through September 30, 2019

Project Component	Budget	Expended as of September 30, 2019	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	$ 10,412,530	$ 10,412,530	$ -	$ 10,412,530	$ -
2. South Bank Central (Looff Carrousel)	$ 11,743,839	$ 11,717,325	$ 27,290	$ 11,744,615	$ (776)
3. Howard Street South Channel Bridge	$ -	$ -	$ -	$ -	$ -
4. Promenades and West Havermale	$ 8,179,273	$ 5,827,853	$ 667,974	$ 6,495,827	$ 1,683,446
5. U.S. Pavilion	$ 22,619,788	$ 19,775,477	$ 2,275,522	$ 22,050,999	$ 568,789
6. snxʷ menəʔ	$ 1,741	$ 1,741	$ -	$ 1,741	$ -
7. North Bank	$ 9,454,662	$ 1,068,242	$ 1,035,401	$ 2,103,643	$ 7,351,019
8. South Bank East	$ 160,364	$ 156,847	$ -	$ 156,847	$ 3,517
Program Level Owner Costs	$ 5,490,175	$ 3,956,905	$ 212,683	$ 4,169,588	$ 1,320,587
TOTAL	**$ 68,062,372**	***$ 52,916,920***	***$ 4,218,869***	***$ 57,135,789***	**$ 10,926,583**
	68,063,791				
	rounding off				