



Spokane Park Board Finance Committee

3 p.m. Tuesday, Oct. 11, 2022

In-person: Tribal conference room

1st floor City Hall, 808 W. Spokane Falls Blvd.
Spokane, WA 99201

WebEx virtual meeting:

Call-in: 408-418-9388; Access code: 2487 903 8999

Mark Buening – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

Nick Sumner

The Finance Committee meeting will be held in-person in the Tribal conference room, 1st floor lobby City Hall, 808 W. Spokane Falls Blvd. and virtually via WebEx at 3 p.m. Tuesday, Oct. 11, 2022. Committee members, staff, presenters and the public still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2487 903 8999**, when prompted.

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

Agenda

Action items

1. [SBO #2 for the Golf Fund – Mark Buening](#)

Discussion items

1. [2023 Budget Presentation – Garrett Jones](#)

Standing report items

1. [September Financials – Mark Buening](#)

Agenda Subject to Change

AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION: The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6237, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or mpiccolo@spokanecity.org. 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.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	October 11, 2022		
Requester	Jason Conley	Phone number: 625-6211	
Type of agenda item	<input type="radio"/> Consent	<input type="radio"/> Discussion	<input type="radio"/> Information <input checked="" type="radio"/> Action
Type of contract/agreement	<input type="radio"/> New	<input type="radio"/> Renewal/extension	<input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other
City Clerks file (OPR or policy #)			
Item title: (Use exact language noted on the agenda)	SBO to appropriate \$300,000 to the Golf Fund from unencumbered fund balance for 1). Construction cost increases in the capital program; 2). Inflationary increases in operating accounts particularly fuel, fertilizers and other petroleum based products; and 3). Repairs and maintenance.		
Begin/end dates	Begins: 10/01/22	Ends: 12/31/2022	<input type="checkbox"/> Open ended
Background/history:	<p>The large inflationary increases in fuel, supplies and capital costs have severely impacted the Golf operating accounts. This has been particularly evident in fuel costs; and for fertilizers and other petroleum-based chemicals used to maintain the City's four golf courses. These increases were unforeseen when the budget was being developed in summer 2021, and this request is for an additional \$100,000 for the cost increases seen across the program.</p> <p>The roof replacement at the Downriver clubhouse received a significant change order right after the previous SBO was submitted. Parks is requesting an additional \$100,000 to cover this expense and to provide a reserve for any other unexpected major capital repairs for the remainder of the year.</p> <p>The SBO also requests \$100,000 for several minor maintenance and repair projects requiring attention at all 4 Golf courses.</p>		
Motion wording:	Approval to transmit to the City Council the SBO appropriating 4600 reserves to operating and capital accounts		
Approvals/signatures outside Parks:	<input checked="" type="radio"/> Yes <input type="radio"/> No		
If so, who/what department, agency or company:	Spokane City Council		
Name:	Email address:	Phone:	
Distribution:	Parks – Accounting Parks – Sarah Deatrich Requester: Jason Conley Grant Management Department/Name:		
Fiscal impact:	<input checked="" type="radio"/> Expenditure	<input type="radio"/> Revenue	
Amount:	Budget code:		
\$300,000	4600-30210-76611-59951		
Vendor:	<input type="radio"/> Existing vendor <input type="radio"/> New vendor		
Supporting documents:	<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> UBI: Business license expiration date: <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)		

ORDINANCE NO _____

An ordinance amending Ordinance No. C-36161, passed by the City Council December 13, 2021, and entitled, "An ordinance adopting the Annual Budget of the City of Spokane for 2022, making appropriations to the various funds of the City of Spokane government for the fiscal year ending December 31, 2022, and providing it shall take effect immediately upon passage," and declaring an emergency.

WHEREAS, subsequent to the adoption of the 2022 budget Ordinance No. C-36161, as above entitled, and which passed the City Council December 13, 2021, it is necessary to make changes in the appropriations of the Golf Fund which changes could not have been anticipated or known at the time of making such budget ordinance; and

WHEREAS, this ordinance has been on file in the City Clerk's Office for five days; - Now, Therefore,

The City of Spokane does ordain:

Section 1. That in the budget of the Golf Fund, and the budget annexed thereto with reference to the Golf Fund, the following changes be made:

- 1) Increase appropriation by \$300,000.
- 2) Of the increased appropriation, \$100,000 is provided solely for fuel, fertilizer and other operating supplies.
- 3) Of the increased appropriation, \$100,000 is provided solely for capital.
- 4) Of the increased appropriation, \$100,000 is provided solely for repairs and maintenance.
- (A) This is an increase to the overall appropriation level in the Golf Fund.

Section 2. It is, therefore, by the City Council declared that an urgency and emergency exists for making the changes set forth herein, such urgency and emergency arising from inflationary cost increases in supplies, fuel, and capital expenditures, and because of such need, an urgency and emergency exists for the passage of this ordinance, and also, because the same makes an appropriation, it shall take effect and be in force immediately upon its passage.

Passed the City Council _____

Council President

Attest: _____
City Clerk

Approved as to form: _____
Assistant City Attorney

Mayor

Date

Effective Date

Crosswalk from 2022 Adopted Budget to 2023 Recommended Budget Fund 1400

2022 Adopted Revenues	\$	23,967,354
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Adjustments to Revenue

2022 Increase in GF Transfer	\$	156,310
Increase in Wastewater Transfer	\$	13,771
Riverfront Park Revenue Adjustment		66,654
Recreation Revenue Adjustment	\$	105,134

2023 Recommended Revenues	\$	24,309,223
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	<u>Amount</u>	<u>FTEs</u>
2022 Adopted Expenditures	\$	23,659,790
Salary Adjustments (Auto)	1,251,397	
Benefit Adjustments (Auto)	(272,690)	
Centennial Trail Maintenance	20,000	
Vehicle Lease	165,000	
Net Recreation Operating Changes	47,840	
Net Park Ops Operating Changes	(208,200)	
Net Change in RFP Operating	137,098	
COLA Reserve	(230,000)	
Capital Reserve	(250,000)	
Interfund Transfers	153,806	
2023 Recommended Expenditures	\$	24,474,041
Final Net Budget Balance	\$	(164,818)

**City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<u>Revenues</u>				
General Fund Transfer	66,000	66,000	66,000	66,000
Program Revenue	190,754	91,000	91,740	91,000
Total Revenue	256,754	157,000	157,740	157,000
<u>ExpenditureCategories:</u>				
Salaries & Wages	483,847	566,591	436,380	666,245
Personnel Benefits	165,176	204,417	151,045	198,808
Supplies	23,603	30,550	19,401	35,600
Svcs. & Charges	195,066	216,799	156,886	217,384
Interfund Services	787	25,339	1,022	23,000
Operating Transfers				
Capital Outlay				
Total Expenditures	868,478	1,043,696	764,734	1,141,037
Net Revenues minus Expenditures	(611,724)	(886,696)	(606,994)	(984,037)

**City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	205,596	200,430	103,467	200,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,202,072	2,867,029	1,859,520	3,127,092
Personnel Benefits	749,462	901,543	589,018	813,050
Supplies	223,586	179,500	171,076	190,800
Svcs. & Charges	1,299,484	1,165,506	804,070	1,176,006
Interfund Services	3,033		37	
Operating Transfers	-	230,000		
Capital Outlay	-			
Total Expenditures	4,477,637	5,343,578	3,423,721	5,306,948
Net Revenues minus Expenditures	(4,272,041)	(5,143,148)	(3,320,254)	(5,106,518)

**City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	2,325,879	3,699,700	2,350,642	3,766,354
<u>Expenditure Categories:</u>				
Salaries & Wages	1,646,984	2,235,817	1,371,377	2,627,590
Personnel Benefits	472,397	696,762	397,527	611,330
Supplies	312,335	449,250	254,555	446,000
Svcs. & Charges	808,789	903,175	614,245	1,043,526
Interfund Services	185	20,000		20,000
Operating Transfers	237,029	237,030	118,746	237,027
Capital Outlay				
Reserve for Budget Adjustment				
Total Expenditures	3,477,719	4,542,034	2,756,450	4,985,473
Net Revenues minus Expenditures	(1,151,841)	(842,334)	(405,808)	(1,219,119)

**City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	1,134,208	1,444,366	1,256,453	1,549,500
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,561,689	1,691,181	1,606,160	1,912,817
Personnel Benefits	361,426	395,235	319,832	315,006
Supplies	208,985	268,260	263,739	296,350
Svcs. & Charges	1,405,326	1,251,987	1,033,359	1,271,737
Interfund Services	25,029	16,950	21,740	16,950
Operating Transfers				
Total Expenditures	3,562,456	3,623,613	3,244,830	3,812,860
Net Revenues minus Expenditures	(2,428,248)	(2,179,247)	(1,988,377)	(2,263,360)

**City of Spokane - Parks & Recreation
Fund 1400 - Administration
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	17,632,131	17,455,858	12,899,872	17,625,939
<u>Expenditure Categories:</u>				
Salaries & Wages	2,096,206	2,345,770	1,578,951	2,607,181
Personnel Benefits	700,980	837,893	552,676	827,118
Supplies	93,597	170,800	144,497	168,800
Svcs. & Charges	619,953	693,542	523,338	880,859
Interfund Services	2,534,464	2,623,827	1,965,527	2,779,972
Operating Transfers	53,794	53,793	1,276,950	803,795
Reserve for Budget Adj.		380,000		150,000
Capital Outlay	1,792,860	1,000,000		Included in Transfer
Total Expenditures	7,891,854	8,105,625	6,041,939	8,217,725
Net Revenues minus Expenditures	9,740,277	9,350,233	6,857,933	9,408,214

**City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<u>Revenues</u>				
General Fund Transfer	15,958,647	16,907,513	12,373,269	17,063,823
Wastewater Utility Transfer	461,463	474,845	474,845	488,616
All Other Program Revenue	4,914,458	5,584,996	3,964,053	5,746,784
Grant Revenues	226,678	1,000,000		1,010,000
Total Revenues	21,561,246	23,967,354	16,812,167	24,309,223
<u>Expenditure Categories:</u>				
Salaries & Wages	7,990,797	9,689,527	6,872,933	10,940,924
Personnel Benefits	2,449,441	3,043,955	2,011,520	2,765,311
Supplies	862,107	1,098,360	901,633	1,137,550
Svcs. & Charges	4,328,618	4,241,009	3,163,904	4,599,512
Interfund Services	2,563,499	2,686,116	1,988,325	2,839,922
Operating Transfers	290,823	520,823	1,395,696	1,040,822
Reserve for Budget Adj.		380,000		150,000
Capital Outlay	1,839,096	1,000,000	239,169	
Grant Expenditures	-	1,000,000	-	1,000,000
Total Expenditures	20,324,380	23,659,790	16,573,180	24,474,041
Net Revenues minus Expenditures	1,236,866	307,564	238,987	(164,818)

City of Spokane - Parks & Recreation				
Fund 4600 - Golf Fund w/o Debt Service				
2023 Initial Budget				
	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	4,317,883	3,905,000	4,241,961	4,300,901
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,271,116	1,421,077	1,028,228	1,582,848
Personnel Benefits	394,656	358,806	331,570	319,431
Supplies	323,246	345,020	346,313	410,750
Svcs. & Charges	1,338,500	1,012,176	710,493	1,053,068
Interfund Services	262,120	265,787	197,248	291,899
Operating Transfers	53,760	80,000	26,950	
Reserve for Budget Adj.		-		186,990
Debt Service		-	-	
Capital Outlay	-	420,000	255,302	420,000
Total Expenditures	3,643,398	3,902,866	2,896,104	4,264,986
Net Revenues minus Expenditures	674,485	2,134	1,345,857	35,915

**City of Spokane - Parks & Recreation
Fund 4600 - Golf fund - Debt Service Only
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
Revenues	811,272	623,917	730,053	623,917
<u>Expenditure Categories:</u>				
Salaries & Wages	-	-	-	
Personnel Benefits	-	-	-	
Supplies	-	-	-	
Svcs. & Charges	-	-	-	
Interfund Services	-	-	-	
Operating Transfers	-	-	-	
Reserve for Budget Adj.	-	-		
Debt Service	81,867	535,207	267,918	618,137
Capital Outlay	-	-	-	
Total Expenditures	81,867	535,207	267,918	618,137
Net Revenues minus Expenditures	729,405	88,710	462,135	5,780

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	91,000	(740)	144,726	91,740	\$ (52,986)	159.0%	100.8%	-58.23%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (740)	210,726	\$ 157,740	\$ (52,986)	134.2%	100.5%	-33.75%
<u>Expenditures:</u>								
Salaries and Wages	566,591	91,614	338,928	436,380	\$ (97,452)	64.2%	82.6%	18.46%
Personnel Benefits	204,417	51,056	117,623	151,045	\$ (33,423)	58.2%	74.7%	16.54%
Supplies	30,550	11,149	9,770	19,401	\$ (9,631)	32.0%	63.5%	31.53%
Services and Charges	216,799	50,369	104,211	156,886	\$ (52,675)	50.3%	75.7%	25.42%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ 278,963	571,319	\$ 764,733	\$ (193,415)	57.5%	73.3%	15.80%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 278,963	571,319	\$ 764,733	\$ (193,415)	57.3%	73.3%	15.95%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (360,593)	\$ (606,993)	\$ (246,400)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	1,444,366	187,913	962,243	1,256,453	\$ 294,210	69.8%	87.0%	17.15%
TOTAL REVENUE:	\$ 1,444,366	\$ 187,913	962,243	\$ 1,256,453	\$ 294,210	69.8%	87.0%	17.15%
Expenditures:								
Salaries and Wages	1,691,181	85,021	1,298,325	1,606,160	\$ (307,835)	79.7%	95.0%	15.23%
Personnel Benefits	397,080	77,248	286,557	319,832	\$ (33,276)	82.6%	80.5%	-2.04%
Supplies	268,260	4,521	169,326	263,739	\$ (94,412)	65.4%	98.3%	32.93%
Services and Charges	1,251,987	218,628	969,761	1,033,359	\$ (63,598)	73.6%	82.5%	8.90%
Interfund Payments	16,950	(4,790)	19,306	21,740	\$ (2,434)	113.9%	128.3%	14.36%
Subtotal Op. Exp.	\$ 3,625,458	\$ 380,628	2,743,275	\$ 3,244,830	\$ (501,555)	76.9%	89.5%	12.61%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ 380,628	2,743,275	\$ 3,244,830	\$ (501,555)	76.9%	89.5%	12.61%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (1,781,032)	\$ (1,988,377)	\$ (207,345)			

2022 SEEK Grant
YTD Revenues \$ 43,993
YTD Expenditures \$ 74,947

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	3,699,700	1,349,058	1,540,715	2,350,642	\$ 809,927	36.8%	63.5%	26.73%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 1,349,058	1,540,715	\$ 2,350,642	\$ 809,927	36.8%	63.5%	26.73%
<u>Expenditures:</u>								
Salaries and Wages	2,235,817	864,440	1,150,521	1,371,377	\$ (220,855)	45.9%	61.3%	15.44%
Personnel Benefits	696,762	299,235	347,252	397,527	\$ (50,275)	48.8%	57.1%	8.29%
Supplies	449,250	194,695	206,903	254,555	\$ (47,652)	29.9%	56.7%	26.74%
Services and Charges	903,175	288,930	472,148	614,245	\$ (142,097)	59.0%	68.0%	9.03%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
Subtotal Op. Exp.	\$ 4,305,004	\$ 1,667,301	2,177,009	\$ 2,637,703	\$ (460,695)	46.0%	61.3%	15.25%
Transfers Out	237,030	118,284	118,745	118,746	\$ (2)	49.0%	50.1%	1.14%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 1,785,584	2,295,753	\$ 2,756,450	\$ (460,696)	46.2%	60.7%	14.53%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (755,038)	\$ (405,807)	\$ 349,231			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	200,430	96,963	84,617	103,467	\$ 18,850	42.2%	51.6%	9.40%
TOTAL REVENUE:	\$ 200,430	\$ 96,963	84,617	\$ 103,467	\$ 18,850	42.2%	51.6%	9.40%
Expenditures:								
Salaries and Wages	2,863,102	1,003,582	1,547,723	1,859,520	\$ (311,798)	54.1%	64.9%	10.87%
Personnel Benefits	913,154	324,136	544,519	589,018	\$ (44,499)	61.4%	64.5%	3.11%
Supplies	179,500	8,424	133,020	171,076	\$ (38,056)	74.1%	95.3%	21.20%
Services and Charges	1,165,506	361,436	870,053	804,070	\$ 65,983	80.7%	69.0%	-11.68%
Interfund Payments	-	(37)	2,318	37	\$ 2,281			
Subtotal Op. Exp.	\$ 5,121,262	\$ 1,697,541	3,097,632	\$ 3,423,721	\$ (326,089)	61.9%	66.9%	4.99%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 1,927,541	3,097,632	\$ 3,423,721	\$ (326,089)	61.6%	64.0%	2.43%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (3,013,015)	\$ (3,320,254)	\$ (307,239)			

City of Spokane - Parks & Recreation
Administration
Financial Report
September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	139,500	(453,103)	105,493	592,603	\$ 487,110	39.0%	424.8%	385.81%
Operating Transfers	17,316,358	5,009,089	12,295,308	12,307,269	\$ 11,961	74.9%	71.1%	-3.81%
TOTAL REVENUE:	\$ 17,455,858	\$ 4,555,986	12,400,801	\$ 12,899,872	\$ 499,071	74.3%	73.9%	-0.40%
Expenditures:								
Salaries and Wages	2,332,375	753,424	1,462,369	1,578,951	\$ (116,582)	63.4%	67.7%	4.27%
Personnel Benefits	836,281	283,605	506,848	552,676	\$ (45,828)	62.2%	66.1%	3.91%
Supplies	170,800	26,303	33,930	144,497	\$ (110,567)	19.9%	84.6%	64.73%
Services and Charges	693,542	170,204	310,858	523,338	\$ (212,480)	47.1%	75.5%	28.31%
Interfund Services	2,623,827	658,300	1,810,161	1,965,527	\$ (155,366)	73.2%	74.9%	1.75%
Subtotal Op. Exp.	\$ 6,656,825	\$ 1,891,837	4,124,167	\$ 4,764,988	\$ (640,822)	64.2%	71.6%	7.39%
Transfers Out	53,793	(1,223,157)	26,949	1,276,950	\$ (1,250,000)	38.9%	2373.8%	2334.94%
TOTAL EXPENDITURES:	\$ 6,710,618	\$ 668,680	4,151,116	\$ 6,041,938	\$ (1,890,822)	63.9%	90.0%	26.12%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 8,249,685	\$ 6,857,934	\$ (1,391,751)			

City of Spokane - Parks & Recreation

Capital

Financial Report

September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000	6,678	-	\$ (6,678)	0.7%		-0.67%
<u>Expenditures:</u>								
Capital Outlay	2,000,000	1,760,831	345,529	239,169	\$ 106,360	17.1%	12.0%	-5.10%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
September 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Operating Revenue:								
Program Revenue	5,584,996	1,146,098	2,794,472	4,438,898	\$ 1,644,427	45.1%	79.5%	34.42%
Operating Transfers	17,382,358	5,009,089	12,411,308	12,373,269	\$ (38,039)	75.6%	71.2%	-4.40%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 7,155,187	15,205,780	\$ 16,812,167	\$ 1,606,388	64.4%	70.1%	5.78%
Operating Expenses:								
Salaries and Wages	9,689,527	2,816,594	5,797,865	6,872,933	\$ (1,075,068)	59.0%	70.9%	11.90%
Personnel Benefits	3,043,955	1,032,435	1,802,886	2,011,520	\$ (208,634)	60.8%	66.1%	5.24%
Supplies	1,098,360	196,727	566,861	901,633	\$ (334,772)	42.6%	82.1%	39.51%
Services and Charges	4,241,009	1,077,105	2,727,031	3,163,904	\$ (436,873)	67.0%	74.6%	7.64%
Interfund Payments	2,686,116	697,791	1,832,757	1,988,325	\$ (155,568)	72.2%	74.0%	1.79%
Total Operating Expenses:	\$ 20,758,967	\$ 5,820,652	12,727,400	\$ 14,938,315	\$ (2,210,915)	61.4%	72.0%	10.55%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,334,535	2,478,380	\$ 1,873,852	\$ (604,527)	3.0%	-1.8%	-4.78%
Other Financial Activity:								
Capital Outlay	2,000,000	1,760,831	345,529	239,169	\$ 106,360	17.1%	12.0%	-5.10%
Transfers Out	520,823	(874,873)	145,694	1,395,696	\$ (1,250,002)	42.9%	268.0%	225.13%
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 885,958	491,223	\$ 1,634,865	\$ (1,143,642)	20.8%	56.4%	35.59%
TOTAL EXPENDITURES:	23,659,790		13,218,623	16,573,180	\$ (3,354,557)	57.2%	70.0%	12.80%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 1,987,157	\$ 238,987	\$ (1,748,170)			

Beginning Fund Balance	\$ 3,619,550
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 2,036,561
Net Revenue (Expense)	\$ 238,987
Ending Fund Balance Reserves	\$ 2,275,548

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improve
Financial Report
September 2022

	2022 ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	3,905,000	(876,032)	4,542,757	4,781,032	\$ 238,275	133.6%	122.4%	-11.12%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(756,730)	(730,053)	\$ 26,677			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
TOTAL REVENUE:	\$ 3,905,000	\$ 336,961	3,994,294	\$ 4,241,961	\$ 247,667	117.4%	108.6%	-8.80%
Expenditures:								
Salaries and Wages	1,421,077	246,153	929,499	1,028,228	\$ (98,729)	72.9%	80.7%	7.75%
Personnel Benefits	360,727	2,300	303,851	331,570	\$ (27,720)	91.0%	99.3%	8.30%
Supplies	345,020	(29,393)	253,095	346,313	\$ (93,218)	79.9%	109.3%	29.41%
Services and Charges	1,012,176	283,583	805,398	710,493	\$ 94,905	81.0%	71.5%	-9.55%
Interfund Payments	267,587	60,139	189,490	197,248	\$ (7,758)	73.6%	76.6%	3.01%
Subtotal Op. Exp.	\$ 3,406,587	\$ 792,735	2,481,333	\$ 2,613,852	\$ (132,519)	78.1%	76.7%	-1.38%
Capital Outlay	420,000	164,698		255,302	\$ (255,302)		60.8%	60.79%
Transfers Out	80,000	53,050	35,117	26,950	\$ 8,167	27.0%	33.7%	6.67%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 1,010,483	2,516,450	\$ 2,896,104	\$ 379,654	68.6%	74.1%	5.54%
Total Funding:	\$ (1,587)		\$ 1,477,844	\$ 1,345,858	\$ (131,986)			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 1,345,858
YTD Available Cash	\$ 1,374,203

* 2022 Beginning Fund Balance does not include the FIF reserve of \$1,744,230

City of Spokane - Parks & Recreation
Facility Improvement Fee -- Subset of the Golf Fund
Financial Report
September 2022

	2021 September Actual	2022 September Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	94,802	104,219	\$ 9,417	756,730	730,053	\$ (26,677)
<u>Expenditures:</u>						
Debt Service Payments	-	-	\$ -	40,977	267,918	\$ (226,941)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 730,053
YTD Debt Service Payments	\$ (267,918)
YTD Cash Balance	\$ 2,206,365

Fund 1950 - Park and Recreation *Capital and Reserves* Fund

January 1, 2022 through September 30, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 6,131.88	\$ 6,858.73	\$ 16,099.32	\$ 28,011.37	\$ (11,912.05)
Designated	Capital Reserve/Replacement	676,154.21	150,000.00	78,036.36	698,117.85	14,058.75	684,059.10
	Maintenance and Other Designated Reserves	165,738.71	619,120.53	242,504.96	542,354.28	213,219.84	329,134.44
	CIP Projects	1,349,297.62	986,793.12	562,356.51	1,773,734.23	709,739.56	1,063,994.67
Restricted	Reserved for Property Donations	45,583.80	-	12,703.75	32,880.05		32,880.05
	Conservation Futures	115,438.36	-	9,612.29	105,826.07	25,000.00	80,826.07
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	69,368.23	396,699.77	167,690.05	229,009.72
		\$ 3,005,235.98	\$ 1,762,045.53	\$ 981,440.83	\$ 3,735,840.68	\$ 1,157,719.57	\$ 2,578,121.11

Capital Reserve and Replacement
January 1, 2022 through September 30, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
6-yr CIP Designated Reserve	-			-		-
Computer & Software	75,701.66	-	-	75,701.66	-	75,701.66
Specialized Fleet	338,112.11	-	-	338,112.11	-	338,112.11
Enterprise Lease Vehicles	24,247.50	-	7,570.75	16,676.75		16,676.75
Capital Equipment Maintenance	238,092.94	100,000.00	70,465.61	267,627.33	14,058.75	253,568.58
Undefined Parks Capital Reserve	-	50,000.00				
	676,154.21	150,000.00	78,036.36	698,117.85	14,058.75	684,059.10

Maintenance and Other Reserves
January 1, 2022 through September 30, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19
General Capital- T shirt, poster, calendar sales	8,000.45	-	-	8,000.45		8,000.45
Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
RFP Capital Reserve	10,911.05	150,000.00	150,654.40	10,256.65	11,277.83	(1,021.18)
Recreation Capital Reserve	15,179.39	162,991.17	32,890.75	145,279.81	44,790.20	100,489.61
Ops Capital Reserve	1,489.37	150,000.00	58,959.81	92,529.56	78,757.47	13,772.09
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	7,454.36	-	10,454.36		10,454.36
"Coca-Cola" Reserve		41,675.00	-	41,675.00		41,675.00
Riverfront Park	35,379.40			35,379.40		35,379.40
Golf	21,352.60			21,352.60		21,352.60
Aquatics	8,000.00			8,000.00		8,000.00
Youth & Senior Center Capital replacement	-	50,000.00	-	50,000.00		50,000.00
Palisades Land Maintenance, Rimrock	-	50,000.00	-	50,000.00	-	50,000.00
Cannon Hill tree repairs	-	7,000.00	-	7,000.00		7,000.00
Community Engagement, Spokane Indians Base	19,460.26	-	-	19,460.26		19,460.26
	<u>165,738.71</u>	<u>619,120.53</u>	<u>242,504.96</u>	<u>542,354.28</u>	<u>213,219.84</u>	<u>329,134.44</u>

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through September 30, 2022**

PROJECT	2021 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	120,000.00	101,000.00	221,000.00	221,000.00	-	221,000.00	-
Theme Stream design	(1,000.00)	-	(1,000.00)	5,450.00	-	5,450.00	(6,450.00)
Audubon Park	5,000.00	-	5,000.00	-	-	-	5,000.00
Tennis Courts, USTA Private Grant	23,412.30	-	23,412.30	-	-	-	23,412.30
Vietnam Veterans Memorial	19,045.98	-	19,045.98	5,045.86	10,000.12	15,045.98	4,000.00
King Cole Commemoration Project	-	-	-	2,150.00	5,350.00	7,500.00	(7,500.00)
Dutch Jake's Park	(3,109.71)	10,000.00	6,890.29	-	-	-	6,890.29
Susie's Trail (18-30)	93,592.50	-	93,592.50	-	3,092.50	3,092.50	90,500.00
Liberty Park Tennis Courts, Library Fund	260,000.00	-	260,000.00	42,208.56	30,439.28	72,647.84	187,352.16
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	43,512.01	91,229.96	134,741.97	-
South Suspension Bridge	-	62,299.19	62,299.19	38,094.02	24,205.17	62,299.19	-
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	29,358.93	29,358.93	-	-	-	29,358.93
Public Works funded Water Conservation projects	250,000.00	-	250,000.00	10,111.28	3,222.98	13,334.26	236,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(29,066.71)	14,037.92	10,793.60	3,244.32	14,037.92	-
North Bank stairs, Arterial Street Fund	1,157.00	-	1,157.00	-	1,157.00	1,157.00	-
Butterfly Design, Parks Foundation	6,450.00	(6,450.00)	-	-	-	-	-
BC Pavilion, Tribal Center design, Innovia	8,955.00	-	8,955.00	-	8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	(1,250.00)	-	(1,250.00)	-	3,750.00	3,750.00	(5,000.00)
Don Kardong Bridge	-	610,543.88	610,543.88	2,391.23	504,282.02	506,673.25	103,870.63
City-Wide Dog Park	-	34,500.00	34,500.00	21,375.00	13,125.00	34,500.00	-
6-year CIP Capital Projects	-	395,894.62	395,894.62	-	-	-	395,894.62
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	7,686.21	7,911.16	-
	1,349,297.62	986,793.12	2,336,090.74	562,356.51	709,739.56	1,272,096.07	1,063,994.67

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through September 30, 2022

Project Component	Budget	Expended as of September 30, 2022	Committed to Date	Total of YTD Expended and Committed	Expense Reimbursements	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 (Looft Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,414,726	\$ 185,471	\$ 8,600,197	\$ 19,000	\$ (65,380)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,187,958	\$ 92,550	\$ 22,280,508		\$ (94,326)
6. snx ^w menez & Other Parks Capital Projects	\$ 756,742	\$ 689,087	\$ 7,456	\$ 696,543		\$ 60,199
7. North Bank	\$ 10,133,837	\$ 10,651,998	\$ 62,805	\$ 10,714,803	\$ 500,000	\$ (80,966)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,255,216	\$ 23,859	\$ 4,279,075		\$ 209,683
TOTAL	\$ 68,395,292	\$ 68,512,941	\$ 372,141	\$ 68,885,082	\$ 519,000	\$ 29,210