



Spokane Park Board Finance Committee

3 p.m. Tuesday, Nov. 8, 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: 2492 198 5405
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, Nov. 8, 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 **2492 198 5405**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. Nov. 8 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.

Discussion items

1.

Standing report items

1. [October 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.

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

October 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	91,000	(8,408)	154,248	99,408	\$ (54,840)	169.5%	109.2%	-60.26%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (8,408)	220,248	\$ 165,408	\$ (54,840)	140.3%	105.4%	-34.93%
Expenditures:								
Salaries and Wages	566,591	44,164	378,811	483,830	\$ (105,019)	71.7%	91.6%	19.89%
Personnel Benefits	204,417	34,448	131,928	167,653	\$ (35,725)	65.3%	83.0%	17.68%
Supplies	30,550	10,483	11,519	20,067	\$ (8,548)	37.7%	65.7%	27.98%
Services and Charges	216,799	(7,102)	109,303	214,357	\$ (105,054)	52.7%	103.4%	50.69%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ 156,768	632,348	\$ 886,928	\$ (254,580)	63.6%	85.0%	21.37%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 156,768	632,348	\$ 886,928	\$ (254,580)	63.4%	85.0%	21.53%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (412,101)	\$ (721,520)	\$ (309,419)			

**City of Spokane - Parks & Recreation
Recreation
Financial Report
October 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	103,493	1,052,185	1,340,873	\$ 288,687	76.4%	92.8%	16.46%
TOTAL REVENUE:	\$ 1,444,366	\$ 103,493	1,052,185	\$ 1,340,873	\$ 288,687	76.4%	92.8%	16.46%
Expenditures:								
Salaries and Wages	1,691,181	(14,211)	1,382,231	1,705,392	\$ (323,161)	84.9%	100.8%	15.94%
Personnel Benefits	397,080	46,042	312,782	351,038	\$ (38,256)	90.1%	88.4%	-1.74%
Supplies	268,260	(13,780)	184,133	282,040	\$ (97,907)	71.1%	105.1%	34.03%
Services and Charges	1,251,987	51,876	1,103,801	1,200,111	\$ (96,309)	83.8%	95.9%	12.04%
Interfund Payments	16,950	(4,790)	19,306	21,740	\$ (2,434)	113.9%	128.3%	14.36%
Subtotal Op. Exp.	\$ 3,625,458	\$ 65,138	3,002,252	\$ 3,560,320	\$ (558,068)	84.1%	98.2%	14.06%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ 65,138	3,002,252	\$ 3,560,320	\$ (558,068)	84.1%	98.2%	14.06%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (1,950,067)	\$ (2,219,447)	\$ (269,380)			

2022 SEEK Grant

YTD Revenues	\$	43,993
YTD Expenditures	\$	77,141

City of Spokane - Parks & Recreation
Park Operations
Financial Report
October 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	88,159	156,525	112,271	\$ (44,254)	78.1%	56.0%	-22.08%
TOTAL REVENUE:	\$ 200,430	\$ 88,159	156,525	\$ 112,271	\$ (44,254)	78.1%	56.0%	-22.08%
Expenditures:								
Salaries and Wages	2,863,102	797,655	1,735,714	2,065,447	\$ (329,733)	60.6%	72.1%	11.49%
Personnel Benefits	913,154	260,000	609,888	653,154	\$ (43,266)	68.8%	71.5%	2.76%
Supplies	179,500	(10,289)	148,281	189,789	\$ (41,508)	82.6%	105.7%	23.12%
Services and Charges	1,165,506	148,780	1,034,911	1,016,726	\$ 18,185	96.0%	87.2%	-8.72%
Interfund Payments	-	(37)	2,758	37	\$ 2,721			
Subtotal Op. Exp.	\$ 5,121,262	\$ 1,196,108	3,531,553	\$ 3,925,154	\$ (393,601)	70.5%	76.6%	6.11%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 1,426,108	3,531,553	\$ 3,925,154	\$ (393,601)	70.2%	73.4%	3.17%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (3,375,028)	\$ (3,812,883)	\$ (437,855)			

**City of Spokane - Parks & Recreation
Administration
Financial Report
October 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	(454,551)	107,070	594,051	\$ 486,981	39.6%	425.8%	386.26%
Operating Transfers	17,316,358	3,713,587	13,517,818	13,602,771	\$ 84,953	82.3%	78.6%	-3.77%
TOTAL REVENUE:	\$ 17,455,858	\$ 3,259,036	13,624,888	\$ 14,196,822	\$ 571,934	81.6%	81.3%	-0.30%
Expenditures:								
Salaries and Wages	2,332,375	587,403	1,628,455	1,744,972	\$ (116,516)	70.6%	74.8%	4.19%
Personnel Benefits	836,281	224,345	565,016	611,936	\$ (46,919)	69.3%	73.2%	3.86%
Supplies	170,800	22,537	43,668	148,263	\$ (104,595)	25.6%	86.8%	61.24%
Services and Charges	693,542	118,399	360,037	575,143	\$ (215,106)	54.6%	82.9%	28.33%
Interfund Services	2,623,827	528,159	1,934,502	2,095,668	\$ (161,166)	78.2%	79.9%	1.68%
Subtotal Op. Exp.	\$ 6,656,825	\$ 1,480,843	4,531,679	\$ 5,175,982	\$ (644,303)	70.5%	77.8%	7.23%
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	\$ 257,686	4,558,628	\$ 6,452,932	\$ (1,894,304)	70.2%	96.2%	25.97%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 9,066,260	\$ 7,743,890	\$ (1,322,370)			

City of Spokane - Parks & Recreation
Capital
Financial Report
October 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	1,758,723	728,433	241,277	\$ 487,156	36.0%	12.1%	-23.91%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

October 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>Operating Revenue:</u>								
Program Revenue	5,584,996	848,126	3,177,176	4,736,870	\$ 1,559,694	51.2%	84.8%	33.59%
Operating Transfers	17,382,358	3,713,587	13,633,818	13,668,771	\$ 34,953	83.0%	78.6%	-4.40%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 5,561,713	16,810,994	\$ 18,405,641	\$ 1,594,647	71.2%	76.8%	5.63%
<u>Operating Expenses:</u>								
Salaries and Wages	9,689,527	2,151,759	6,405,873	7,537,768	\$ (1,131,895)	65.2%	77.8%	12.57%
Personnel Benefits	3,043,955	817,469	2,003,907	2,226,486	\$ (222,579)	67.6%	73.1%	5.52%
Supplies	1,098,360	106,515	645,959	991,845	\$ (345,886)	48.5%	90.3%	41.78%
Services and Charges	4,241,009	486,891	3,142,966	3,754,118	\$ (611,152)	77.2%	88.5%	11.35%
Interfund Payments	2,686,116	567,649	1,957,539	2,118,467	\$ (160,929)	77.1%	78.9%	1.72%
Total Operating Expenses:	\$ 20,758,967	\$ 4,130,282	14,156,244	\$ 16,628,685	\$ (2,472,441)	68.3%	80.1%	11.80%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,431,430	2,654,750	\$ 1,776,957	\$ (877,793)	2.9%	-3.3%	-6.17%
<u>Other Financial Activity:</u>								
Capital Outlay	2,000,000	1,758,723	728,433	241,277	\$ 487,156	36.0%	12.1%	-23.91%
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	\$ 883,850	874,126	\$ 1,636,973	\$ (762,846)	37.0%	56.4%	19.47%
TOTAL EXPENDITURES:	23,659,790		15,030,371	18,265,657	\$ (3,235,287)	65.1%	77.2%	12.11%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 1,780,624	\$ 139,984	\$ (1,640,640)			

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)	\$ 139,984
Ending Fund Balance Reserves	\$ 2,176,544

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
October 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	(1,303,351)	4,854,636	5,208,351	\$ 353,715	142.7%	133.4%	-9.35%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(805,547)	(794,974)	\$ 10,572			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
TOTAL REVENUE:	\$ 3,905,000	\$ 699,359	4,257,357	\$ 4,604,359	\$ 347,002	125.2%	117.9%	-7.26%
Expenditures:								
Salaries and Wages	1,421,077	116,172	1,042,540	1,158,209	\$ (115,669)	81.8%	90.9%	9.08%
Personnel Benefits	360,727	(37,757)	339,707	371,627	\$ (31,920)	101.7%	111.3%	9.56%
Supplies	345,020	(68,865)	308,217	385,785	\$ (77,568)	97.3%	121.7%	24.48%
Services and Charges	1,012,176	133,136	997,350	860,940	\$ 136,410	100.3%	86.6%	-13.72%
Interfund Payments	267,587	45,554	201,453	211,833	\$ (10,379)	78.3%	82.3%	4.03%
Subtotal Op. Exp.	\$ 3,406,587	\$ 418,193	2,889,267	\$ 2,988,394	\$ (99,127)	91.0%	87.7%	-3.23%
Capital Outlay	420,000	163,750		256,250	\$ (256,250)		61.0%	61.01%
Transfers Out	80,000	53,050	35,117	26,950	\$ 8,167	27.0%	33.7%	6.67%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 634,994	2,924,384	\$ 3,271,593	\$ 347,209	79.7%	83.7%	4.03%
Total Funding:	\$ (1,587)		\$ 1,332,973	\$ 1,332,766	\$ (207)			

(Rev. less Exp.)

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 1,332,766
YTD Available Cash	\$ 1,361,111

* 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
October 2022

	2021 October Actual	2022 October Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	48,817	64,921	\$ 16,105	805,547	794,974	\$ (10,572)
<u>Expenditures:</u>						
Debt Service Payments	-	-	\$ -	40,977	267,918	\$ (226,941)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 794,974
YTD Debt Service Payments	\$ (267,918)
YTD Cash Balance	\$ 2,271,286

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

January 1, 2022 through October 31, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 6,751.28	\$ 7,441.35	\$ 16,136.10	\$ 28,011.37	\$ (11,875.27)
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	252,586.58	532,272.66	225,864.78	306,407.88
	CIP Projects	1,349,297.62	1,350,163.40	625,718.49	2,073,742.53	645,946.87	1,427,795.66
Restricted	Reserved for Property Donations	45,583.80	-	12,925.25	32,658.55		32,658.55
	Conservation Futures	115,438.36	-	9,612.29	105,826.07	10,000.00	95,826.07
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	71,668.23	394,399.77	165,390.05	229,009.72
		\$ 3,005,235.98	\$ 2,126,035.21	\$ 1,057,988.55	\$ 4,023,282.64	\$ 1,089,271.82	\$ 2,934,010.82

Capital Reserve and Replacement
January 1, 2022 through October 31, 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 October 31, 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	151,448.59	9,462.46	11,277.83	(1,815.37)
Recreation Capital Reserve	15,179.39	162,991.17	32,890.75	145,279.81	51,642.18	93,637.63
Ops Capital Reserve	1,489.37	150,000.00	68,247.24	83,242.13	78,757.47	4,484.66
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	5,792.96	15,559.64
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
	165,738.71	619,120.53	252,586.58	532,272.66	225,864.78	306,407.88

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through October 31, 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	-	7,500.00	7,500.00	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	45,456.06	27,191.78	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	41,495.25	20,803.94	62,299.19	-
Cannon/Logan Parks playground, American Rescue PI	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	13,334.26	-	13,334.26	236,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(29,066.71)	14,037.92	13,607.21	-	13,607.21	430.71
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	-	966,414.16	966,414.16	47,717.89	458,955.36	506,673.25	459,740.91
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	1,350,163.40	2,699,461.02	625,718.49	645,946.87	1,271,665.36	1,427,795.66