



Spokane Park Board Finance Committee

3 p.m. Tuesday, March 7, 2023

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: 2491 665 2266

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, March 7, 2023. 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 **2491 665 2266**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. March 7, 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. None

Discussion items

1. None

Standing report items

1. [Year-End 2022 Financials – Mark Buening](#)
2. [February 2023 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

2022 Year-End

	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	(3,309)	140,754	94,309	\$ (46,446)	154.7%	103.6%	-51.04%
Operating Transfers	66,000	-	116,000	66,000	\$ (50,000)	175.8%	100.0%	-75.76%
TOTAL REVENUE:	\$ 157,000	\$ (3,309)	256,754	\$ 160,309	\$ (96,446)	163.5%	102.1%	-61.43%
Expenditures:								
Salaries and Wages	566,591	(58,597)	483,847	625,188	\$ (141,342)	91.6%	118.4%	26.77%
Personnel Benefits	204,417	(4,638)	165,176	209,055	\$ (43,879)	81.7%	103.4%	21.71%
Supplies	30,550	3,868	23,603	26,682	\$ (3,079)	77.3%	87.3%	10.08%
Services and Charges	216,799	(29,644)	195,066	246,443	\$ (51,377)	94.1%	118.9%	24.79%
Interfund Payments	25,339	24,317	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ (64,693)	868,478	\$ 1,108,389	\$ (239,911)	87.4%	106.2%	18.83%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ (64,693)	868,478	\$ 1,108,389	\$ (239,911)	87.1%	106.2%	19.06%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (611,724)	\$ (948,081)	\$ (336,357)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
2022 Year-End

	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	(24,244)	1,134,208	1,468,610	\$ 334,402	82.3%	101.7%	19.35%
TOTAL REVENUE:	\$ 1,444,366	\$ (24,244)	1,134,208	\$ 1,468,610	\$ 334,402	82.3%	101.7%	19.35%
Expenditures:								
Salaries and Wages	1,691,181	(262,356)	1,561,689	1,953,537	\$ (391,848)	95.9%	115.5%	19.59%
Personnel Benefits	397,080	(17,473)	361,426	414,553	\$ (53,127)	104.2%	104.4%	0.24%
Supplies	268,260	(33,964)	208,985	302,224	\$ (93,239)	80.7%	112.7%	31.96%
Services and Charges	1,251,987	(213,918)	1,405,326	1,465,905	\$ (60,579)	106.7%	117.1%	10.38%
Interfund Payments	16,950	(10,514)	25,029	27,464	\$ (2,434)	147.7%	162.0%	14.36%
Subtotal Op. Exp.	\$ 3,625,458	\$ (538,224)	3,562,456	\$ 4,163,682	\$ (601,226)	99.8%	114.8%	15.00%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ (538,224)	3,562,456	\$ 4,163,682	\$ (601,226)	99.8%	114.8%	15.00%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (2,428,248)	\$ (2,695,072)	\$ (266,824)			

2022 SEEK Grant

YTD Revenues	\$	101,503
YTD Expenditures	\$	77,501

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
2022 Year-End

	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	3,699,700	535,951	2,325,879	3,163,749	\$ 837,870	55.6%	85.5%	29.95%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 535,951	2,325,879	\$ 3,163,749	\$ 837,870	55.6%	85.5%	29.95%
Expenditures:								
Salaries and Wages	2,235,817	275,260	1,646,984	1,960,557	\$ (313,573)	65.7%	87.7%	21.99%
Personnel Benefits	696,762	143,597	472,397	553,165	\$ (80,767)	66.3%	79.4%	13.06%
Supplies	449,250	49,395	312,335	399,855	\$ (87,519)	45.2%	89.0%	43.83%
Services and Charges	903,175	(88,657)	808,789	991,832	\$ (183,043)	101.0%	109.8%	8.79%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
Subtotal Op. Exp.	\$ 4,305,004	\$ 399,595	3,240,690	\$ 3,905,409	\$ (664,718)	68.5%	90.7%	22.22%
Transfers Out	237,030	1	237,029	237,029	\$ (0)	97.7%	100.0%	2.27%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 399,596	3,477,719	\$ 4,142,438	\$ (664,718)	69.9%	91.2%	21.28%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (1,151,841)	\$ (978,689)	\$ 173,152			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

2022 Year-End

	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	200,430	26,792	205,596	173,638	\$ (31,959)	102.6%	86.6%	-15.95%
TOTAL REVENUE:	\$ 200,430	\$ 26,792	205,596	\$ 173,638	\$ (31,959)	102.6%	86.6%	-15.95%
<u>Expenditures:</u>								
Salaries and Wages	2,863,102	321,468	2,202,072	2,541,634	\$ (339,562)	76.9%	88.8%	11.83%
Personnel Benefits	913,154	128,935	749,462	784,219	\$ (34,757)	84.5%	85.9%	1.38%
Supplies	179,500	(80,055)	223,586	259,555	\$ (35,969)	124.6%	144.6%	20.04%
Services and Charges	1,165,506	(137,492)	1,299,484	1,302,998	\$ (3,514)	120.5%	111.8%	-8.69%
Interfund Payments	-	(37)	3,033	37	\$ 2,996			
Subtotal Op. Exp.	\$ 5,121,262	\$ 232,819	4,477,637	\$ 4,888,443	\$ (410,806)	89.4%	95.5%	6.03%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 462,819	4,477,637	\$ 4,888,443	\$ (410,806)	89.0%	91.4%	2.38%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (4,272,041)	\$ (4,714,805)	\$ (442,764)			

City of Spokane - Parks & Recreation
Administration
Financial Report
2022 Year-End

	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	(474,837)	1,058,021	614,337	\$ (443,684)	391.1%	440.4%	49.25%
Operating Transfers	17,316,358	474,845	16,574,110	16,841,513	\$ 267,403	100.9%	97.3%	-3.68%
TOTAL REVENUE:	\$ 17,455,858	\$ 8	17,632,131	\$ 17,455,850	\$ (176,281)	105.6%	100.0%	-5.64%
Expenditures:								
Salaries and Wages	2,332,375	20,927	2,096,206	2,311,448	\$ (215,242)	90.9%	99.1%	8.19%
Personnel Benefits	836,281	69,109	700,980	767,172	\$ (66,192)	86.0%	91.7%	5.74%
Supplies	170,800	10,371	93,597	160,429	\$ (66,832)	54.8%	93.9%	39.13%
Services and Charges	693,542	(97,549)	619,953	791,091	\$ (171,138)	94.0%	114.1%	20.04%
Interfund Services	2,623,827	(95,296)	2,534,464	2,719,123	\$ (184,659)	102.4%	103.6%	1.20%
Subtotal Op. Exp.	\$ 6,656,825	\$ (92,437)	6,045,200	\$ 6,749,262	\$ (704,062)	94.1%	101.4%	7.30%
Transfers Out	53,793	(1,250,001)	53,794	1,303,794	\$ (1,250,000)	77.6%	2423.7%	2346.11%
TOTAL EXPENDITURES:	\$ 6,710,618	\$ (1,342,438)	6,098,994	\$ 8,053,056	\$ (1,954,062)	93.9%	120.0%	26.10%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 11,533,137	\$ 9,402,794	\$ (2,130,343)			

City of Spokane - Parks & Recreation
Capital
Financial Report
2022 Year-End

	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:								
Grants Revenue	1,000,000	898,497	6,678	101,503	\$ 94,825	0.7%	10.2%	9.48%
Expenditures:								
Capital Outlay	2,000,000	1,752,991	1,839,096	247,009	\$ 1,592,086	90.8%	12.4%	-78.47%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

2022 Year-End

	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	70,353	4,864,458	5,514,643	\$ 650,185	78.4%	98.7%	20.31%
Operating Transfers	17,382,358	129,856	16,690,110	17,252,502	\$ 562,392	101.6%	99.3%	-2.39%
Grant Revenue	1,000,000		6,678	101,503	\$ 94,825	0.7%	10.2%	9.48%
Total Operating Revenue:	\$ 23,967,354	\$ 1,098,707	21,561,246	\$ 22,868,647	\$ 1,307,401	91.3%	95.4%	4.14%
<u>Operating Expenses:</u>								
Salaries and Wages	9,689,527	276,068	7,990,797	9,413,459	\$ (1,422,662)	81.4%	97.2%	15.79%
Personnel Benefits	3,043,955	314,325	2,449,441	2,729,630	\$ (280,188)	82.7%	89.7%	7.01%
Supplies	1,098,360	(104,401)	862,107	1,202,761	\$ (340,654)	64.8%	109.5%	44.74%
Services and Charges	4,241,009	(621,849)	4,328,618	4,862,858	\$ (534,240)	106.3%	114.7%	8.38%
Interfund Payments	2,686,116	(61,529)	2,563,499	2,747,645	\$ (184,146)	101.0%	102.3%	1.26%
Total Operating Expenses:	\$ 20,758,967	\$ (197,385)	18,194,462	\$ 20,956,352	\$ (2,761,891)	87.8%	101.0%	13.16%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,296,092	3,366,784	\$ 1,912,295	\$ (1,454,489)	3.5%	-5.5%	-9.02%
<u>Other Financial Activity:</u>								
Capital Outlay	2,000,000	1,752,991	1,839,096	247,009	\$ 1,592,086	90.8%	12.4%	-78.47%
Transfers Out	520,823	(1,020,000)	290,823	1,540,823	\$ (1,250,000)	85.5%	295.8%	210.31%
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 732,990	2,129,919	\$ 1,787,833	\$ 342,086	90.1%	61.6%	-28.43%
TOTAL EXPENDITURES:	23,659,790		20,324,380	22,744,185	\$ (2,419,804)	88.0%	96.1%	8.11%
Total Funding:	\$ 307,564		\$ 1,236,865	\$ 124,462	\$ (1,112,403)			
(Rev. less Exp.)								

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)	\$ 124,462
Ending Fund Balance Reserves	\$ 2,161,023

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
2022 Year-End

	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	(1,283,797)	4,894,043	5,188,797	\$ 294,754	143.9%	132.9%	-11.01%
Pre-Sale Revenue		(179,426)	181,318	179,426	\$ (1,892)			
Facility Improvement Fee	-		(811,272)	(795,767)	\$ 15,505			
Other Transfers In	-	(53,794)	53,794	53,794	\$ -			
TOTAL REVENUE:	\$ 3,905,000	\$ 721,251	4,317,883	\$ 4,626,251	\$ 308,368	126.9%	118.5%	-8.48%
Expenditures:								
Salaries and Wages	1,421,077	(135,162)	1,271,116	1,409,543	\$ (138,427)	99.7%	110.6%	10.86%
Personnel Benefits	360,727	(101,164)	394,656	435,034	\$ (40,378)	118.2%	130.3%	12.09%
Supplies	345,020	(91,258)	323,246	408,178	\$ (84,932)	102.0%	128.8%	26.80%
Services and Charges	1,012,176	(185,597)	1,338,500	1,179,673	\$ 158,828	134.6%	118.7%	-15.98%
Interfund Payments	267,587	(18,926)	262,120	276,313	\$ (14,193)	101.8%	107.4%	5.51%
Subtotal Op. Exp.	\$ 3,406,587	\$ (302,154)	3,589,638	\$ 3,708,741	\$ (119,103)	113.0%	108.9%	-4.13%
Capital Outlay	420,000	(179,427)	362,159	599,427	\$ (237,268)	100.0%	142.7%	42.68%
Transfers Out	80,000	(10,653)	53,794	90,653	\$ (36,859)	41.4%	113.3%	71.94%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ (492,234)	4,005,591	\$ 4,398,821	\$ 393,230	109.2%	112.6%	3.42%
Total Funding:	\$ (1,587)		\$ 312,292	\$ 227,430	\$ (84,862)			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 227,430
YTD Available Cash	\$ 255,775

* 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
2022 Year-End**

	2021 13th Month Actual	2022 13th Month Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	(17)	-	\$ 17	811,272	795,767	\$ (15,505)
<u>Expenditures:</u>						
Debt Service Payments	-	-	\$ -	81,867	535,207	\$ (453,339)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 795,767
YTD Debt Service Payments	\$ (535,207)
YTD Cash Balance	\$ 2,004,790

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

January 1, 2022 through December 31, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 1,209.21	\$ 7,764.32	\$ 10,271.06		\$ 10,271.06
Designated	Capital Reserve/Replacement	676,154.21	191,527.50	179,054.77	688,626.94	-	688,626.94
	Maintenance and Other Designated Reserves	165,738.71	604,365.31	449,548.74	320,555.28	-	320,555.28
	CIP Projects	1,349,297.62	1,781,616.50	1,082,080.50	2,048,833.62	-	2,048,833.62
Restricted	Reserved for Property Donations	45,583.80	-	15,932.38	29,651.42		29,651.42
	Conservation Futures	115,438.36	23,720.11	139,158.47	-		-
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	71,768.23	394,299.77		394,299.77
		\$ 3,005,235.98	\$ 2,602,438.63	\$ 1,945,307.41	\$ 3,662,367.20	\$ -	\$ 3,662,367.20

Maintenance and Other Reserves

January 1, 2022 through December 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	4,407.00	12,407.45	-	-	-
Herbicide pilot, City Council	2,500.00	-	2,500.00	-	-	-
RFP Capital Reserve	10,911.05	150,000.00	154,583.36	6,327.69	-	6,327.69
Recreation Capital Reserve	15,179.39	163,328.95	116,103.81	62,404.53	-	62,404.53
Ops Capital Reserve	1,489.37	150,000.00	68,247.24	83,242.13	-	83,242.13
Golf Equipment	-	-	-	-	-	-
Hooptown Court Maintenance	3,000.00	10,454.36	13,454.36	-	-	-
"Coca-Cola" Reserve	-	-	-	-	-	-
Riverfront Park	35,379.40	2,355.50	-	37,734.90	-	37,734.90
Golf	21,352.60	12,819.50	5,792.26	28,379.84	-	28,379.84
Aquatics	8,000.00	4,000.00	-	12,000.00	-	12,000.00
Youth & Senior Center Capital replacement	-	50,000.00	-	50,000.00	-	50,000.00
Palisades Land Maintenance, Rimrock	-	50,000.00	50,000.00	-	-	-
Cannon Hill tree repairs	-	7,000.00	7,000.00	-	-	-
Community Engagement, Spokane Indians Base	19,460.26	-	19,460.26	-	-	-
	165,738.71	604,365.31	449,548.74	320,555.28	-	320,555.28

Capital Reserve and Replacement

January 1, 2022 through December 31, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Computer & Software	75,701.66	-	75,701.66	-	-	-
Specialized Fleet	338,112.11	32,887.50	-	370,999.61	-	370,999.61
Enterprise Lease Vehicles	24,247.50	8,640.00	32,887.50	-	-	-
Capital Equipment Maintenance	238,092.94	100,000.00	70,465.61	267,627.33	-	267,627.33
Undefined Parks Capital Reserve	-	50,000.00	-	50,000.00	-	50,000.00
	676,154.21	191,527.50	179,054.77	688,626.94	-	688,626.94

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through December 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	-	5,045.86	14,000.12
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	-	-	-	93,592.50
Liberty Park Improvements, Library Fund	260,000.00	33,641.98	293,641.98	70,496.46	-	70,496.46	223,145.52
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	43,512.01	-	43,512.01	91,229.96
South Suspension Bridge	-	62,299.19	62,299.19	42,050.25	-	42,050.25	20,248.94
Cannon/Logan Parks playground, American Rescue PI	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	750,000.00	750,000.00	-	-	-	750,000.00
Make Beacon Hill Public, Phase 2, County	-	-	-	-	-	-	-
Public Works funded Water Conservation projects	250,000.00	250,000.00	500,000.00	13,883.34	-	13,883.34	486,116.66
W. Havermale Playground, Parks Foundation	43,104.63	(26,253.10)	16,851.53	13,607.21	-	13,607.21	3,244.32
North Bank stairs, Arterial Street Fund	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
Stepwell Handrails, Spokane Arts	(1,250.00)	-	(1,250.00)	-	-	-	(1,250.00)
Don Kardong Bridge	-	744,106.09	744,106.09	465,250.38	-	465,250.38	278,855.71
City-Wide Dog Park	-	34,500.00	34,500.00	34,060.04	-	34,060.04	439.96
6-year CIP Capital Projects	-	42,559.13	42,559.13	-	-	-	42,559.13
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	-	224.95	7,686.21
	1,349,297.62	1,781,616.50	3,130,914.12	1,082,080.50	-	1,082,080.50	2,048,833.62

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	91,000	82,101	38,272	8,899	\$ (29,373)	42.1%	9.8%	-32.28%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 82,101	104,272	\$ 74,899	\$ (29,373)	66.4%	47.7%	-18.71%
Expenditures:								
Salaries and Wages	649,181	566,369	83,935	82,812	\$ 1,123	14.8%	14.6%	-0.20%
Personnel Benefits	203,753	172,004	30,910	31,749	\$ (840)	15.4%	15.8%	0.42%
Supplies	35,600	33,449	1,943	2,151	\$ (208)	6.4%	7.0%	0.68%
Services and Charges	217,384	202,632	18,426	14,752	\$ 3,674	8.5%	6.8%	-1.69%
Interfund Payments	23,000	21,808		1,192	\$ (1,192)		4.7%	4.70%
Subtotal Op. Exp.	\$ 1,128,918	\$ 996,261	135,214	\$ 132,656	\$ 2,558	13.0%	11.8%	-1.25%
Transfers Out	-	-	-	-	\$ -	#DIV/0!		#DIV/0!
TOTAL EXPENDITURES:	\$ 1,128,918	\$ 996,261	135,214	\$ 132,656	\$ 2,558	13.0%	11.8%	-1.25%
Total Funding: (Rev. less Exp.)	\$ (971,918)		\$ (30,942)	\$ (57,757)	\$ (26,815)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	1,549,500	1,394,695	125,754	154,805	\$ 29,051	8.7%	10.0%	1.28%
TOTAL REVENUE:	\$ 1,549,500	\$ 1,394,695	125,754	\$ 154,805	\$ 29,051	8.7%	10.0%	1.28%
Expenditures:								
Salaries and Wages	1,912,817	1,775,329	119,822	137,488	\$ (17,665)	7.1%	7.2%	0.10%
Personnel Benefits	315,006	268,201	44,039	46,805	\$ (2,766)	11.1%	14.9%	3.77%
Supplies	296,350	272,754	20,084	23,596	\$ (3,512)	7.5%	8.0%	0.48%
Services and Charges	1,271,737	1,188,845	93,405	82,892	\$ 10,513	7.5%	6.5%	-0.94%
Interfund Payments	16,950	16,950			\$ -			
Subtotal Op. Exp.	\$ 3,812,860	\$ 3,522,079	277,350	\$ 290,781	\$ (13,431)	7.7%	7.6%	-0.02%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,812,860	\$ 3,522,079	277,350	\$ 290,781	\$ (13,431)	7.7%	7.6%	-0.02%
Total Funding: (Rev. less Exp.)	\$ (2,263,360)		\$ (151,596)	\$ (135,976)	\$ 15,620			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	3,766,354	3,450,064	296,799	316,290	\$ 19,491	8.0%	8.4%	0.38%
TOTAL REVENUE:	\$ 3,766,354	\$ 3,450,064	296,799	\$ 316,290	\$ 19,491	8.0%	8.4%	0.38%
Expenditures:								
Salaries and Wages	2,627,590	2,335,784	231,372	291,806	\$ (60,434)	10.3%	11.1%	0.76%
Personnel Benefits	618,472	527,111	74,176	91,361	\$ (17,185)	10.6%	14.8%	4.13%
Supplies	446,000	423,672	18,608	22,328	\$ (3,720)	4.1%	5.0%	0.86%
Services and Charges	1,043,526	959,485	105,722	84,041	\$ 21,681	11.7%	8.1%	-3.65%
Interfund Payments	20,000	20,000			\$ -			
Subtotal Op. Exp.	\$ 4,755,588	\$ 4,266,052	429,879	\$ 489,536	\$ (59,657)	10.0%	10.3%	0.31%
Transfers Out	237,027	237,027			\$ -			
TOTAL EXPENDITURES:	\$ 4,992,615	\$ 4,503,079	429,879	\$ 489,536	\$ (59,657)	9.5%	9.8%	0.34%
Total Funding: (Rev. less Exp.)	\$ (1,226,261)		\$ (133,080)	\$ (173,246)	\$ (40,166)			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	200,430	190,963	2,720	9,467	\$ 6,747	1.4%	4.7%	3.37%
TOTAL REVENUE:	\$ 200,430	\$ 190,963	2,720	\$ 9,467	\$ 6,747	1.4%	4.7%	3.37%
Expenditures:								
Salaries and Wages	3,127,092	2,878,578	238,616	248,514	\$ (9,898)	8.3%	7.9%	-0.39%
Personnel Benefits	813,050	715,619	99,880	97,431	\$ 2,449	10.9%	12.0%	1.05%
Supplies	190,800	182,774	9,081	8,026	\$ 1,055	5.1%	4.2%	-0.85%
Services and Charges	1,176,006	1,095,795	70,234	80,211	\$ (9,978)	6.0%	6.8%	0.79%
Interfund Payments	-	-			\$ -			
Subtotal Op. Exp.	\$ 5,306,948	\$ 4,872,766	417,810	\$ 434,181	\$ (16,371)	8.2%	8.2%	0.02%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,306,948	\$ 4,872,766	417,810	\$ 434,181	\$ (16,371)	7.8%	8.2%	0.37%
Total Funding: (Rev. less Exp.)	\$ (5,106,518)		\$ (415,090)	\$ (424,715)	\$ (9,625)			

**City of Spokane - Parks & Recreation
Administration
Financial Report
February 2023**

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	139,500	46,570	91,824	92,930	\$ 1,106	65.8%	66.6%	0.79%
Operating Transfers	17,486,439	14,382,775	3,066,610	3,103,664	\$ 37,054	17.7%	17.7%	0.04%
TOTAL REVENUE:	\$ 17,625,939	\$ 14,429,346	3,158,434	\$ 3,196,593	\$ 38,160	18.1%	18.1%	0.04%
Expenditures:								
Salaries and Wages	2,626,636	2,295,722	294,903	330,914	\$ (36,011)	12.6%	12.6%	-0.05%
Personnel Benefits	830,421	716,717	113,977	113,704	\$ 272	13.6%	13.7%	0.06%
Supplies	168,800	167,623	10,387	1,177	\$ 9,210	6.1%	0.7%	-5.38%
Services and Charges	880,859	738,387	130,150	142,472	\$ (12,322)	18.8%	16.2%	-2.59%
Interfund Services	2,851,791	2,627,169	347,035	224,622	\$ 122,413	13.2%	7.9%	-5.35%
Subtotal Op. Exp.	\$ 7,358,507	\$ 6,545,617	896,452	\$ 812,890	\$ 83,562	13.5%	11.0%	-2.42%
Transfers Out	803,795	803,795			\$ -			
TOTAL EXPENDITURES:	\$ 8,162,302	\$ 7,349,412	896,452	\$ 812,890	\$ 83,562	13.4%	10.0%	-3.40%
Total Funding: (Rev. less Exp.)	\$ 9,463,637		\$ 2,261,982	\$ 2,383,704	\$ 121,722			

City of Spokane - Parks & Recreation

Capital

Financial Report

February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000		-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	-	-	36,009	-	\$ 36,009	3.6%		-3.60%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
February 2023

	2023 ADOPTED BUDGET BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Operating Revenue:								
Program Revenue	5,746,784	5,163,222	555,371	583,562	\$ 28,190	10.0%	10.2%	0.19%
Operating Transfers	17,552,439	14,382,775	3,132,610	3,169,664	\$ 37,054	18.0%	18.1%	0.04%
Grant Revenue	10,000		-	-				
Total Operating Revenue:	\$ 23,309,223	\$ 19,555,997	3,687,981	\$ 3,753,226	\$ 65,244	16.1%	16.1%	0.04%
Operating Expenses:								
Salaries and Wages	10,943,316	9,851,781	968,648	1,091,534	\$ (122,886)	10.0%	10.0%	-0.02%
Personnel Benefits	2,780,702	2,399,652	362,982	381,050	\$ (18,069)	11.9%	13.7%	1.78%
Supplies	1,137,550	1,079,844	60,104	57,706	\$ 2,398	5.5%	5.1%	-0.40%
Services and Charges	4,599,512	4,194,603	417,936	404,909	\$ 13,028	9.9%	8.8%	-1.05%
Interfund Payments	2,911,741	2,685,927	347,035	225,814	\$ 121,221	12.9%	7.8%	-5.16%
Total Operating Expenses:	\$ 22,372,820	\$ 20,211,807	2,156,705	\$ 2,161,013	\$ (4,309)	10.4%	9.7%	-0.73%
Net Op. Income (Loss):	\$ 936,403	\$ (655,810)	1,531,277	\$ 1,592,212	\$ 60,936	5.7%	6.4%	0.77%
Other Financial Activity:								
Capital Outlay	-	-	36,009		\$ 36,009	3.6%		-3.60%
Transfers Out	1,040,822	1,040,822			\$ -			
Budget Reserve	150,000							
Total Other Activity:	\$ 1,190,822	\$ 1,040,822	36,009	\$ -	\$ 36,009	1.9%		-1.89%
TOTAL EXPENDITURES:	23,563,642		2,192,714	2,161,013	\$ 31,701	9.7%	9.2%	-0.51%
Total Funding: (Rev. less Exp.)	\$ (254,419)		\$ 1,495,267	\$ 1,592,212	\$ 96,945			

Beginning Fund Balance	\$ 3,739,432
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (303,293)
Beginning Reserves	\$ 2,111,250
Net Revenue (Expense)	\$ 1,592,212
Ending Fund Balance Reserves	\$ 3,703,462

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
February 2023

	ADOPTED BUDGET 2023	2023 ADOPTED BUDGET Balance	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % OF BUDGET	2023 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	4,300,901	4,288,502	29,202	12,399	\$ (16,803)	0.7%	0.3%	-0.46%
Pre-Sale Revenue		(174,793)	179,426	174,793	\$ (4,632)			
Facility Improvement Fee	-		(17,941)	(11,778)	\$ 6,163			
Other Transfers In	-							
TOTAL REVENUE:	\$ 4,300,901	\$ (4,125,487)	190,687	\$ 175,414	\$ (15,273)	4.9%	4.1%	-0.80%
Expenditures:								
Salaries and Wages	1,791,522	1,302,318	102,578	118,759	\$ (16,181)	7.2%	8.4%	1.14%
Personnel Benefits	323,037	310,064	46,767	50,663	\$ (3,896)	13.0%	14.0%	1.08%
Supplies	410,750	338,245	8,894	6,775	\$ 2,120	2.6%	2.0%	-0.61%
Services and Charges	1,053,068	981,809	47,522	30,367	\$ 17,155	4.7%	3.0%	-1.69%
Interfund Payments	297,677	238,199	36,297	29,388	\$ 6,909	13.6%	11.0%	-2.58%
Subtotal Op. Exp.	\$ 3,876,054	\$ 3,640,103	242,058	\$ 235,951	\$ 6,107	7.1%	6.1%	-1.02%
Capital Outlay	410,000	155,200		254,800	\$ (254,800)		62.1%	62.15%
Transfers Out								
TOTAL EXPENDITURES:	\$ 4,286,054	\$ 3,795,303	242,058	\$ 490,751	\$ 248,693	6.2%	11.4%	5.24%
Total Funding:	\$ 14,847		\$ (51,372)	\$ (315,337)	\$ (263,965)			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ 557,935
Less 7% Reserve Requirement	\$ (300,024)
Beginning Year Reserves	\$ 257,911
YTD Change in Cash	\$ (315,337)
YTD Available Cash	\$ (57,426)

* 2023 Beginning Fund Balance does not include the FIF reserve of \$2,004,790

**City of Spokane - Parks & Recreation
 Facility Improvement Fee -- Subset of the Golf Fund
 Financial Report
February 2023**

	2022 February Actual	2023 February Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
<u>Revenue:</u>						
Revenue:	2,386	483	\$ (1,903)	17,941	11,778	\$ (6,163)
<u>Expenditures:</u>						
Debt Service Payments			\$ -		\$ -	

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 11,778
YTD Debt Service Payments	\$ -
YTD Cash Balance	\$ 2,016,568

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

January 1, 2023 through February 28, 2023

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 10,271.06	\$ 618.65	\$ 1,967.75	\$ 8,921.96		\$ 8,921.96
Designated	Capital and Other Designated Reserves	1,009,182.22	-	7,701.59	1,001,480.63	146,657.07	854,823.56
	CIP Projects	2,048,833.62	7,034.50	25,345.60	2,030,522.52	551,673.37	1,478,849.15
Restricted	Reserved for Property Donations	29,651.42	-		29,651.42		29,651.42
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	394,299.77	-	-	394,299.77	375,240.68	19,059.09
		\$ 3,662,367.20	\$ 7,653.15	\$ 35,014.94	\$ 3,635,005.41	\$ 1,073,571.12	\$ 2,561,434.29

Maintenance and Other Reserves
January 1, 2023 through February 28, 2023

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Specialized Fleet	370,999.61	-	-	370,999.61	77,932.75	293,066.86
Capital Equipment Maintenance	267,627.33	-	-	267,627.33	14,058.75	253,568.58
Undefined Parks Capital Reserve	50,000.00	-	-	50,000.00		50,000.00
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19
RFP Capital Reserve	6,327.69	-	8,143.05	(1,815.36)		(1,815.36)
Recreation Capital Reserve	62,404.53	-	-	62,404.53	6,851.98	55,552.55
Ops Capital Reserve	83,242.13	-	(441.46)	83,683.59	36,916.84	46,766.75
"Coca-Cola" Reserve						
Riverfront Park	37,734.90	-	-	37,734.90		37,734.90
Golf	28,379.84	-	-	28,379.84	10,896.75	17,483.09
Aquatics	12,000.00	-	-	12,000.00		12,000.00
Youth & Senior Center Capital replacement	50,000.00	-	-	50,000.00		50,000.00
	<u>1,009,182.22</u>	<u>-</u>	<u>7,701.59</u>	<u>1,001,480.63</u>	<u>146,657.07</u>	<u>854,823.56</u>

**Parks and Recreation 1950 Active CIP Projects
January 1, 2023 through February 28, 2023**

PROJECT	2023 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	-		-	-	-	-	-
Theme Stream design	(6,450.00)		(6,450.00)	-	-	-	(6,450.00)
Audubon Park	5,000.00		5,000.00	-	-	-	5,000.00
Audubon Park Rock Scramble, Roskelley Foundation		2,034.50	2,034.50	-	-	-	2,034.50
Tennis Courts, USTA Private Grant	23,412.30		23,412.30	-	-	-	23,412.30
Vietnam Veterans Memorial	14,000.12		14,000.12	-	-	-	14,000.12
King Cole Commemoration Project	-		-	-	-	-	-
Dutch Jake's Park	6,890.29		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 Improvements, Library Fund	223,145.52		223,145.52	9,581.23	250,288.76	259,869.99	(36,724.47)
North Suspension Bridge, Arterial Street Fund	91,229.96		91,229.96	-	91,229.96	91,229.96	-
South Suspension Bridge	20,248.94		20,248.94	2,850.58	20,803.94	23,654.52	(3,405.58)
2022 ARPA Deferred Capital Projects	750,000.00		750,000.00	-	-	-	750,000.00
Make Beacon Hill Public, Phase 2, County		5,000.00	5,000.00	-	-	-	5,000.00
Peaceful Valley Neighborhood							
Public Works funded Water Conservation projects	486,116.66		486,116.66	-	-	-	486,116.66
W. Havermale Playground, Parks Foundation	3,244.32		3,244.32	-	-	-	3,244.32
North Bank stairs, Arterial Street Fund	1,157.00		1,157.00	-	-	-	1,157.00
BC Pavilion, Tribal Center design, Innovia	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	278,855.71		278,855.71	12,913.79	174,322.00	187,235.79	91,619.92
City-Wide Dog Park	439.96		439.96	-	500.00	500.00	(60.04)
6-year CIP Capital Projects	42,559.13		42,559.13	-	-	-	42,559.13
Net Deficit from PY projects	7,686.21		7,686.21	-	7,686.21	7,686.21	-
	2,048,833.62	7,034.50	2,055,868.12	25,345.60	551,673.37	577,018.97	1,478,849.15

Fund 1400- Parks and Recreation Non-Capital and Maintenance Reserves

January 1, 2023 through February 28, 2023

	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	125,843.58		542.31	125,301.27		125,301.27
General- T-shirt, poster, calendar sales	12,407.45			12,407.45		12,407.45
Herbicide Pilot, City Council	2,500.00			2,500.00		2,500.00
Recreation Equipment rental	26,873.39	1,171.58	426.88	27,618.09		27,618.09
Corbin Art Center maintenance reserve				-		-
Hooptown Court maintenance	4,330.70			4,330.70		4,330.70
Palisades Land Maintenance, Rimrock	43,974.38			43,974.38		43,974.38
Cannon Hill tree repairs	7,000.00			7,000.00		7,000.00
Community Engagement, Spokane Indians	4,460.26			4,460.26		4,460.26
Computer and Software	75,701.66			75,701.66		75,701.66
	303,091.42	1,171.58	969.19	303,293.81	-	303,293.81