



Spokane Park Board Finance Committee

3 p.m. Tuesday, November 7, 2023

In-person: The Hive Events C
2904 East Sprague Avenue
Spokane, WA 99202

WebEx virtual meeting:

Call-in: 408-418-9388; Access code: 2486 796 2883
Rich Lentz – 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 Hive Events C, 2904 East Sprague Avenue, Spokane, WA 99202 and virtually via WebEx at 3 p.m. Tuesday, November 7, 2023. Committee members, staff, and presenters 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 **2486 796 2883**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. November 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. [2024 Parks and Recreation Amended Budget Proposal – Rich Lentz](#)

Discussion items

- 1.

Standing report items

1. [October Financials – Rich Lentz](#)

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 meeting date: November 7, 2023
Requester	Rich Lentz		Phone number: 509-625-6544	
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/ext. <input type="radio"/> Lease <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other			
City Clerks file (OPR or policy #)				
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goals A-L	Master Plan Priority Tier: (pg. 171-175)	First Tier	
Item title: (Use exact language noted on the agenda)	Parks and Recreation 2024 Proposed Budget Amendments (attached).			
Begin/end dates	Begins: 01/01/2024		Ends: 12/31/2024	<input type="checkbox"/> 06/01/2525
Background/history: A decrease in our Risk Management expense allowed us to allocate those funds towards the Riverfront Park naming rights finder's fee, increase the Parks contribution towards Expo+50 and increase the Parks contribution towards capital improvements. The attached document shows the updated proposed budget for 2024 for Parks and Recreation. The approved golf budget does not need amending.				
Motion wording: Approve the 2024 Parks and Recreation amended budget as proposed (attached).				
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____				
Distribution: Parks – Accounting Parks – Sarah Deatrich Requester: Rich Lentz Grant Management Department/Name: _____				
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____				
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> UBI: _____ Business license expiration date: _____ </div> <div> <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability) </div> </div>				

2024 Parks and Recreation Budget – Amended Proposal

Parks Fund

	Adopted Budget 2023	Initial 2024 Budget
Operating Revenue		
Program Revenue	\$ 5,746,784	\$ 6,299,687
Operating Transfers	\$ 17,552,439	\$ 19,325,319
Grant Revenue	\$ 10,000	
Total Operating Revenue	\$ 23,309,223	\$ 25,625,006
Operating Expenses		
Salaries and Wages	\$ 10,943,316	\$ 11,431,250
Personnel Benefits	\$ 2,780,702	\$ 3,139,532
Supplies	\$ 1,137,550	\$ 1,565,020
Services and Charges	\$ 4,599,512	\$ 5,031,168
Interfund Payments	\$ 2,911,741	\$ 2,529,180
Total Operating Expenses	\$ 22,372,820	\$ 23,696,150
Net Operating Income (Loss)	\$ 936,403	\$ 1,928,856
Other Financial Activity		
Capital Outlay	\$ 750,000	\$ 1,337,427
Transfers Out	\$ 290,822	\$ 466,429
Budget Reserve	\$ 150,000	\$ 125,000
Total Other Activity	\$ 1,190,822	\$ 1,928,856
Total Expenditures	\$ 23,563,642	\$ 25,625,006
Net Gain/(Loss)	\$ (254,419)	\$ -

Summary of Amendments:

	Change Amount
Risk Management Expense Decrease	\$ (660,991)
Retainer for RFP Pavilion Naming Rights	\$ 90,000
Additional Contribution to Expo+50	\$ 150,000
Increase to Capital Outlay	\$ 420,991
Net Gain/Loss	\$ -

- A decrease of \$660,991 in our Risk Management expense will allow us to:
 - Add \$90,000 to our RFP budget for a retainer (worst-case) for the Pavilion naming rights finder's fee.
 - Increase our contribution to Expo+50 by \$150,000.
 - Increase our contribution to capital by \$420,991.
- The net result is still a flat budget for 2024.
- The golf budget was not impacted by this change.

Natural Resources - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 91,000	\$ (5,000)	\$ 7,668	\$ 4,671	\$ (2,997)	\$ 99,408	\$ 96,000	\$ (3,408)	109.24%	105.49%	-3.75%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ (5,000)	\$ 7,668	\$ 4,671	\$ (2,997)	\$ 165,408	\$ 162,000	\$ (3,408)	105.36%	103.18%	-2.17%
Expenditures											
Salaries and Wages	\$ 559,181	\$ 114,782	\$ 40,974	\$ 44,616	\$ (3,643)	\$ 411,451	\$ 444,399	\$ (32,948)	83.28%	89.95%	6.67%
Temp/Seasonal	\$ 90,000	\$ 4,066	\$ 6,476	\$ 15,380	\$ (8,904)	\$ 72,378	\$ 85,934	\$ (13,555)	99.15%	117.72%	18.57%
Personnel Benefits	\$ 203,753	\$ 24,918	\$ 16,608	\$ 18,649	\$ (2,041)	\$ 167,653	\$ 178,835	\$ (11,182)	83.54%	89.12%	5.57%
Supplies	\$ 35,600	\$ 10,979	\$ 666	\$ 3,980	\$ (3,314)	\$ 20,067	\$ 24,621	\$ (4,554)	65.69%	80.59%	14.91%
Services and Charges	\$ 217,384	\$ 8,801	\$ 57,471	\$ 40,626	\$ 16,845	\$ 214,357	\$ 208,583	\$ 5,774	98.87%	96.21%	-2.66%
Interfund Payments	\$ 23,000	\$ 1,179		\$ 1,249	\$ (1,249)	\$ 1,022	\$ 21,821	\$ (20,800)	4.03%	86.12%	82.09%
Subtotal Op. Expense	\$ 1,128,918	\$ 164,724	\$ 122,195	\$ 124,502	\$ (2,307)	\$ 886,928	\$ 964,193	\$ (77,265)	85.25%	85.41%	0.16%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,128,918	\$ 164,724	\$ 122,195	\$ 124,502	\$ (2,307)	\$ 886,928	\$ 964,193	\$ (77,265)	85.25%	85.41%	0.16%
Net Gain/(Loss)	\$ (971,918)		\$ (114,527)	\$ (119,831)	\$ (5,304)	\$ (721,520)	\$ (802,193)	\$ (80,673)			

Riverfront Park - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 3,766,354	\$ 696,822	\$ 195,632	\$ 280,562	\$ 84,929	\$ 2,546,275	\$ 3,069,532	\$ 523,257	68.82%	81.50%	12.67%
Total Revenue	\$ 3,766,354	\$ 696,822	\$ 195,632	\$ 280,562	\$ 84,929	2,546,275	\$ 3,069,532	\$ 523,257	68.82%	81.50%	12.67%
Expenditures											
Salaries and Wages	\$ 1,596,053	\$ 445,178	\$ 100,095	\$ 110,116	\$ (10,021)	\$ 1,007,813	\$ 1,150,875	\$ (143,062)	76.04%	72.11%	-3.93%
Temp/Seasonal	\$ 1,031,537	\$ 355,262	\$ 45,562	\$ 56,321	\$ (10,759)	\$ 509,220	\$ 676,275	\$ (167,054)	55.93%	65.56%	9.63%
Personnel Benefits	\$ 618,472	\$ 104,357	\$ 43,712	\$ 48,592	\$ (4,880)	\$ 441,239	\$ 514,115	\$ (72,876)	63.33%	83.13%	19.80%
Supplies	\$ 446,000	\$ 51,836	\$ 48,766	\$ 47,836	\$ 930	\$ 303,321	\$ 394,164	\$ (90,843)	67.52%	88.38%	20.86%
Services and Charges	\$ 1,043,526	\$ 135,547	\$ 100,144	\$ 136,291	\$ (36,147)	\$ 714,389	\$ 907,979	\$ (193,590)	79.10%	87.01%	7.91%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
Subtotal Op. Expense	\$ 4,755,588	\$ 1,112,180	\$ 338,279	\$ 399,155	\$ (60,877)	\$ 2,975,982	\$ 3,643,408	\$ (667,426)	69.13%	76.61%	7.48%
Transfers Out	\$ 237,027	\$ 118,279			\$ -	\$ 118,746	\$ 118,748	\$ (2)	50.1%	50.1%	0.00%
Total Expenditures	\$ 4,992,615	\$ 1,230,459	\$ 338,279	\$ 399,155	\$ (60,877)	\$ 3,094,728	\$ 3,762,156	\$ (667,428)	68.14%	75.35%	7.22%
Net Gain/(Loss)	\$ (1,226,261)		\$ (142,646)	\$ (118,594)	\$ 24,052	\$ (548,454)	\$ (692,625)	\$ (144,171)			

Recreation - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,549,500	\$ (23,245)	\$ 84,420	\$ 100,957	\$ 16,538	\$ 1,340,873	\$ 1,572,745	\$ 231,872	92.83%	101.50%	8.67%
Total Revenue	\$ 1,549,500	\$ (23,245)	\$ 84,420	\$ 100,957	\$ 16,538	1,340,873	\$ 1,572,745	\$ 231,872	92.83%	101.50%	8.67%
Expenditures											
Salaries and Wages	\$ 878,817	\$ 292,028	\$ 57,889	\$ 55,800	\$ 2,089	\$ 617,450	\$ 586,789	\$ 30,662	81.86%	66.77%	-15.09%
Temp/Seasonal	\$ 1,034,000	\$ (43,811)	\$ 41,343	\$ 43,926	\$ (2,583)	\$ 1,087,941	\$ 1,077,811	\$ 10,130	116.12%	104.24%	-11.88%
Personnel Benefits	\$ 315,006	\$ (24,478)	\$ 31,205	\$ 27,576	\$ 3,629	\$ 351,038	\$ 339,484	\$ 11,554	88.40%	107.77%	19.37%
Supplies	\$ 296,350	\$ (11,339)	\$ 18,301	\$ 23,945	\$ (5,644)	\$ 282,040	\$ 307,689	\$ (25,649)	105.14%	103.83%	-1.31%
Services and Charges	\$ 1,271,737	\$ 92,322	\$ 166,814	\$ 135,154	\$ 31,660	\$ 1,200,174	\$ 1,179,415	\$ 20,759	95.86%	92.74%	-3.12%
Interfund Payments	\$ 16,950	\$ (5,945)		\$ 11,447	\$ (11,447)	\$ 21,740	\$ 22,895	\$ (1,155)	128.3%	135.1%	6.81%
Subtotal Op. Expense	\$ 3,812,860	\$ 298,778	\$ 315,553	\$ 297,849	\$ 17,704	3,560,383	\$ 3,514,082	\$ 46,301	98.21%	92.16%	-6.04%
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
Total Expenditures	\$ 3,812,860	\$ 298,778	\$ 315,553	\$ 297,849	\$ 17,704	3,560,383	\$ 3,514,082	\$ 46,301	98.21%	92.16%	-6.04%
Net Gain/(Loss)	\$ (2,263,360)		\$ (231,133)	\$ (196,891)	\$ 34,242	\$ (2,219,510)	\$ (1,941,337)	\$ 278,173			

Park Operations - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 200,430	\$ 4,977	\$ 8,804	\$ 76,797	\$ 67,993	\$ 112,271	\$ 195,453	\$ 83,182	56.02%	97.52%	41.50%
Total Revenue	\$ 200,430	\$ 4,977	\$ 8,804	\$ 76,797	\$ 67,993	\$ 112,271	\$ 195,453	\$ 83,182	56.02%	97.52%	41.50%
Expenditures											
Salaries and Wages	\$ 2,202,092	\$ 473,979	\$ 146,371	\$ 189,436	\$ (43,065)	\$ 1,736,852	\$ 1,728,113	\$ 8,739	88.36%	78.48%	-9.89%
Temp/Seasonal	\$ 925,000	\$ 495,361	\$ 59,556	\$ 61,157	\$ (1,601)	\$ 328,595	\$ 429,639	\$ (101,044)	36.61%	46.45%	9.84%
Personnel Benefits	\$ 813,050	\$ 134,388	\$ 64,136	\$ 77,884	\$ (13,747)	\$ 653,154	\$ 678,662	\$ (25,508)	71.53%	83.47%	11.94%
Supplies	\$ 190,800	\$ 4,251	\$ 18,713	\$ 19,692	\$ (979)	\$ 189,789	\$ 186,549	\$ 3,241	105.73%	97.77%	-7.96%
Services and Charges	\$ 1,176,006	\$ (60,015)	\$ 210,246	\$ 173,057	\$ 37,189	\$ 1,016,818	\$ 1,236,021	\$ (219,203)	87.24%	105.10%	17.86%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,306,948	\$ 1,047,964	\$ 499,023	\$ 521,226	\$ (22,203)	\$ 3,925,209	\$ 4,258,984	\$ (333,775)	76.65%	80.25%	3.61%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 5,306,948	\$ 1,047,964	\$ 499,023	\$ 521,226	\$ (22,203)	\$ 3,925,209	\$ 4,258,984	\$ (333,775)	73.35%	80.25%	6.90%
Net Gain/(Loss)	\$ (5,106,518)		\$ (490,219)	\$ (444,429)	\$ 45,790	\$ (3,812,937)	\$ (4,063,530)	\$ (250,593)			

Administration - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 139,500	\$ (438,509)	\$ 1,448	\$ 782	\$ (667)	\$ 594,051	\$ 578,009	\$ (16,042)	425.84%	414.34%	-11.50%
Operating Transfers	\$ 17,486,439	\$ 3,580,166	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 13,602,771	\$ 13,906,273	\$ 303,502	78.55%	79.53%	0.97%
Total Revenue	\$ 17,625,939	\$ 3,141,658	\$ 1,296,950	\$ 1,308,306	\$ 11,355	\$ 14,196,822	\$ 14,484,281	\$ 287,459	81.33%	82.18%	0.85%
Expenditures											
Salaries and Wages	\$ 2,543,136	\$ 608,082	\$ 162,956	\$ 196,010	\$ (33,054)	\$ 1,713,899	\$ 1,935,054	\$ (221,155)	77.24%	76.09%	-1.15%
Temp/Seasonal	\$ 83,500	\$ 43,379	\$ 3,065	\$ 4,403	\$ (1,338)	\$ 31,073	\$ 40,121	\$ (9,048)	27.38%	48.05%	20.67%
Personnel Benefits	\$ 830,421	\$ 188,231	\$ 59,260	\$ 65,940	\$ (6,680)	\$ 611,936	\$ 642,190	\$ (30,254)	73.17%	77.33%	4.16%
Supplies	\$ 168,800	\$ 56,438	\$ 3,766	\$ 981	\$ 2,785	\$ 148,263	\$ 112,362	\$ 35,901	86.81%	66.57%	-20.24%
Services and Charges	\$ 880,859	\$ (51,218)	\$ 52,308	\$ 55,515	\$ (3,207)	\$ 583,217	\$ 932,077	\$ (348,861)	84.09%	105.81%	21.72%
Interfund Services	\$ 2,851,791	\$ 347,303	\$ 130,142	\$ 387,342	\$ (257,200)	\$ 2,095,668	\$ 2,504,488	\$ (408,820)	79.87%	87.82%	7.95%
Subtotal Op. Expense	\$ 7,358,507	\$ 1,192,216	\$ 411,497	\$ 710,191	\$ (298,694)	\$ 5,184,056	\$ 6,166,291	\$ (982,236)	77.88%	83.80%	5.92%
Transfers Out/Capital Outlay	\$ 803,795	\$ 311,904	\$ 4,572	\$ 505	\$ 4,068	\$ 1,518,226	\$ 491,891	\$ 1,026,336	2822.35%	61.20%	-2761.15%
Total Expenditures	\$ 8,162,302	\$ 1,504,120	\$ 416,069	\$ 710,695	\$ (294,626)	\$ 6,702,282	\$ 6,658,182	\$ 44,100	99.88%	81.57%	-18.30%
Net Gain/(Loss)	\$ 9,463,637		\$ 880,882	\$ 597,610	\$ 283,271	\$ 7,494,540	\$ 7,826,100	\$ 331,560			

Parks Fund - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 5,746,784	\$ 175,761	\$ 297,972	\$ 468,053	\$ 170,081	\$ 4,736,870	\$ 5,571,023	\$ 834,152	84.97%	96.94%	11.98%
Operating Transfers	\$ 17,552,439	\$ 3,528,152	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 13,668,771	\$ 14,024,287	\$ 355,516	78.64%	79.90%	1.26%
Grant Revenue	\$ 10,000	\$ -	\$ -								
Total Operating Revenue	\$ 23,309,223	\$ 3,713,913	\$ 1,593,474	\$ 1,775,577	\$ 182,103	\$ 18,405,641	\$ 19,595,310	\$ 1,189,668	80.1%	84.1%	3.93%
Operating Expenses											
Salaries and Wages	\$ 7,779,279	\$ 2,121,649	\$ 508,284	\$ 571,331	\$ (63,046)	\$ 5,296,937	\$ 5,657,630	\$ (360,692)	78.38%	72.73%	-5.65%
Temp/Seasonal	\$ 3,164,037	\$ 666,659	\$ 156,551	\$ 205,834	\$ (49,283)	\$ 2,240,831	\$ 2,497,378	\$ (256,547)	76.44%	78.93%	2.49%
Personnel Benefits	\$ 2,780,702	\$ 427,416	\$ 214,966	\$ 238,640	\$ (23,674)	\$ 2,226,486	\$ 2,353,286	\$ (126,799)	73.14%	84.63%	11.48%
Supplies	\$ 1,137,550	\$ 85,415	\$ 90,212	\$ 104,696	\$ (14,484)	\$ 991,845	\$ 1,052,135	\$ (60,290)	90.30%	92.49%	2.19%
Services and Charges	\$ 4,599,512	\$ 103,046	\$ 588,944	\$ 543,283	\$ 45,661	\$ 3,762,884	\$ 4,496,466	\$ (733,582)	88.73%	97.76%	9.03%
Interfund Payments	\$ 2,911,741	\$ 362,537	\$ 130,142	\$ 400,038	\$ (269,897)	\$ 2,118,467	\$ 2,549,204	\$ (430,737)	78.87%	87.55%	8.68%
Total Operating Expenses	\$ 22,372,820	\$ 3,766,722	\$ 1,689,100	\$ 2,063,823	\$ (374,723)	\$ 16,637,451	\$ 18,606,098	\$ (1,968,648)	80.15%	83.16%	3.02%
Net Operating Income (Loss)	\$ 936,403	\$ (52,809)	\$ (95,626)	\$ (288,246)	\$ (192,620)	\$ 1,768,191	\$ 989,212	\$ (778,979)	80.07%	105.64%	25.57%
Other Financial Activity											
Capital Outlay	\$ -	\$ (14,940)	\$ 4,572	\$ 505	\$ 4,068	\$ 241,277	\$ 14,940	\$ 226,336	24.13%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 445,123			\$ -	\$ 1,395,696	\$ 595,699	\$ 799,998	267.98%	57.23%	-210.75%
Budget Reserve	\$ 150,000										
Total Other Activity	\$ 1,190,822	\$ 430,183	\$ 4,572	\$ 505	\$ 4,068	\$ 1,636,973	\$ 610,639	\$ 1,026,334	86.12%	51.28%	-34.84%
Total Expenditures	\$ 23,563,642		\$ 1,693,673	\$ 2,064,327	\$ (370,655)	\$ 18,274,423	\$ 19,216,737	\$ (942,314)	80.65%	81.55%	0.91%
Net Gain/(Loss)	\$ (254,419)		\$ (100,198)	\$ (288,750)	\$ (188,552)	\$ 131,218	\$ 378,573	\$ 247,355			

Beginning Fund Balance	\$ 3,624,391
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (319,870)
Beginning Reserves	\$ 1,676,339
YTD Net Revenue (Expense)	\$ 378,573
Ending Fund Balance	\$ 2,054,911

Golf Fund - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,300,901	\$ (1,206,777)	\$ 427,318	\$ 401,903	\$ (25,415)	\$ 5,225,790	\$ 5,507,678	\$ 281,888			
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (64,921)	\$ (57,483)	\$ 7,438	\$ (794,974)	\$ (827,802)	\$ (32,828)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 4,300,901	\$ 553,768	\$ 362,397	\$ 344,420	\$ (17,977)	\$ 4,610,242	\$ 4,854,669	\$ 244,427	118.06%	112.88%	-5.18%
Expenditures											
Salaries and Wages	\$ 1,139,022	\$ 16,855	\$ 68,553	\$ 87,164	\$ (18,611)	\$ 666,893	\$ 779,372	\$ (112,479)	83.76%	97.88%	14.13%
Temp/Seasonal	\$ 652,500	\$ 146,641	\$ 61,428	\$ 61,599	\$ (171)	\$ 491,316	\$ 478,209	\$ 13,107	78.63%	76.53%	-2.10%
Personnel Benefits	\$ 323,037	\$ (28,991)	\$ 40,057	\$ 45,598	\$ (5,541)	\$ 371,627	\$ 389,718	\$ (18,091)	103.02%	108.04%	5.02%
Supplies	\$ 410,750	\$ (87,568)	\$ 39,472	\$ 50,490	\$ (11,018)	\$ 385,785	\$ 432,588	\$ (46,803)	111.82%	125.38%	13.57%
Services and Charges	\$ 1,053,068	\$ (43,399)	\$ 150,447	\$ 199,026	\$ (48,579)	\$ 860,940	\$ 1,055,575	\$ (194,635)	85.06%	104.29%	19.23%
Interfund Payments	\$ 297,677	\$ 10,319	\$ 14,585	\$ 41,358	\$ (26,774)	\$ 211,833	\$ 257,268	\$ (45,435)	79.16%	96.14%	16.98%
Subtotal Op. Expense	\$ 3,876,054	\$ 483,324	\$ 374,541	\$ 485,235	\$ (110,694)	\$ 2,988,394	\$ 3,392,730	\$ (404,336)	87.72%	87.53%	-0.19%
Capital Outlay	\$ 410,000	\$ (80,482)				\$ 256,250	\$ 490,482	\$ (234,232)	70.79%	119.63%	48.84%
Transfers Out		\$ (3,100)	\$ 948		\$ 948	\$ 232,300	\$ 3,100	\$ 229,200	178.69%	#DIV/0!	#DIV/0!
Total Expenditures	\$ 4,286,054	\$ 399,742	\$ 375,489	\$ 485,235	\$ (109,746)	\$ 3,476,943	\$ 3,886,312	\$ 409,369	89.18%	90.67%	1.49%
Net Gain/(Loss)	\$ 14,847		\$ (13,092)	\$ (140,815)	\$ (127,723)	\$ 1,133,299	\$ 968,357	\$ (164,942)			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
Beginning Year Reserves	\$ 15,980
YTD Change in Cash	\$ 968,357
YTD Available Cash	\$ 984,337

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

Facility Improvement Fee - October 2023



	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
Revenue	\$ 64,921	\$ 57,483	\$ (7,438)	\$ 794,974	\$ 827,802	\$ 32,828
Debt Service Payments: June Payment = \$309,469 December Payment = \$308,666	\$ -	\$ -	\$ -	\$ 267,918	\$ 309,469	\$ (41,551)

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 827,802
YTD Debt Service Payments	\$ (309,469)
YTD Cash Balance	\$ 2,523,123


Grants and Capital - October 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 October Actual	2023 October Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Grants Revenue	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -		\$ -	\$ -			
Expenditures											
Capital Outlay	\$ 1,000,000	\$ 985,060	\$ 4,572	\$ 505	\$ 4,068	\$ 241,277	\$ 14,940	\$ 226,336	24.1%	1.5%	-22.63%


Capital Reserves and CIP - Fund 1950

January 1, 2023 - October 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 137,169	\$ 19	\$ 8,186	\$ 129,002		\$ 129,002
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ 116,745	\$ 205,427	\$ 932,231	\$ 61,211	\$ 871,021
	CIP Projects	\$ 2,048,084	\$ 3,062,075	\$ 3,388,890	\$ 1,721,269	\$ 1,204,592	\$ 516,676
Restricted	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Conservation Futures	\$ 11,464	\$ (11,464)		\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 256,046	\$ 138,253	\$ 149,228	\$ (10,975)
Total		\$ 3,811,710	\$ 3,167,375	\$ 3,858,549	\$ 3,120,536	\$ 1,415,031	\$ 1,705,505

Capital and Other Reserves

January 1, 2023 - October 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 381,096	\$ 77,933	\$ 77,933	\$ 381,096		\$ 381,096
Capital Equipment Maintenance		\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
Undefined Parks Capital Reserve		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile		\$ 40,466	\$ 200	\$ -	\$ 40,666	\$ -	\$ 40,666
RFP Capital Reserve		\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
Recreation Capital Reserve		\$ 64,039	\$ 12,000	\$ 42,744	\$ 33,295	\$ 10,732	\$ 22,564
Ops Capital Reserve		\$ 83,242	\$ -	\$ 14,587	\$ 68,655		\$ 68,655
"Coca-Cola" Reserve					\$ -		\$ -
	Riverfront Park	\$ 37,735	\$ 17,910	\$ -	\$ 55,645	\$ 36,420	\$ 19,225
	Golf	\$ 28,380	\$ 14,886	\$ 12,020	\$ 31,246		\$ 31,246
	Aquatics	\$ 12,000	\$ (8,000)	\$ -	\$ 4,000		\$ 4,000
Youth & Senior Center Capital replacement		\$ 50,000	\$ -	\$ 50,000	\$ -		\$ -
Total		\$ 1,020,913	\$ 116,745	\$ 205,427	\$ 932,231	\$ 61,211	\$ 871,021



Active CIP Projects - Fund 1950

PROJECT	2023 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ -	\$ 1,038,573	\$ 1,038,573	\$ 1,166,141	\$ -	\$ 1,166,141	\$ (127,567.76)
Audubon Park	\$ 5,000		\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation		\$ 2,035	\$ 2,035	\$ -		\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -	\$ -	\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
AM Cannon/Logan Peace Parks Playground		\$ 18,182	\$ 18,182	\$ 13,917	\$ 4,265	\$ 18,182	\$ -
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ 40,428	\$ 53,164	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ 1,611	\$ 224,757	\$ 200,552	\$ 24,205	\$ 224,757	\$ -
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249	\$ 1,373,434	\$ 1,393,683	\$ 1,689,453	\$ 701,073	\$ 2,390,526	\$ (996,842.59)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ (233,130)	\$ 516,870	\$ 3,137		\$ 3,137	\$ 513,733.25
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ 54,547		\$ 54,547	\$ 250,453.33
Franklin Park Irrigation		\$ 66,735	\$ 66,735	\$ 66,735		\$ 66,735	\$ -
Ops Playground Replacements (Wildhorse)		\$ 18,920	\$ 18,920	\$ 18,120	\$ 800	\$ 18,920	\$ -
Public Works funded Water Conservation projects	\$ 485,367		\$ 485,367	\$ -	\$ -	\$ -	\$ 485,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -	\$ -	\$ -	\$ 3,244.32
North Bank stairs, Arterial Street Fund	\$ 1,157	\$ (1,157)	\$ -	\$ -	\$ -	\$ -	\$ -
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 118,821	\$ 63,335	\$ 182,156	\$ 96,699.42
City-Wide Dog Park	\$ 440	\$ 22,440	\$ 22,880	\$ 17,040	\$ 1,960	\$ 19,000	\$ 3,879.86
Corbin Park Sport Court	\$ -	\$ 257,785	\$ 257,785	\$ -	\$ 257,785	\$ 257,785	\$ -
6-year CIP Capital Projects	\$ 42,559	\$ 207,814	\$ 250,373	\$ -		\$ -	\$ 250,372.72
Net Deficit from PY projects	\$ 7,686	\$ (911)	\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
Total	\$ 2,048,084	\$ 3,062,075	\$ 5,110,159	\$ 3,388,890	\$ 1,204,592	\$ 4,593,482	\$ 516,676

Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - October 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	\$ 114,223	\$ 11,464	\$ 27,028	\$ 98,659	\$ 13,155	\$ 85,504
General- T-shirt, poster, calendar sales	\$ 12,407	\$ 10,968	\$ 8,248	\$ 15,127		\$ 15,127
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 7,833	\$ 20,568	\$ 14,139		\$ 14,139
Corbin Art Center maintenance reserve		\$ 24,132	\$ -	\$ 24,132		\$ 24,132
Hooptown Court maintenance	\$ 4,331	\$ 3,000	\$ -	\$ 7,331		\$ 7,331
Palisades Land Maintenance, Rimrock	\$ 43,974	\$ -	\$ -	\$ 43,974		\$ 43,974
Cannon Hill tree repairs	\$ 7,000	\$ -	\$ -	\$ 7,000		\$ 7,000
Community Engagement, Spokane Indians	\$ 4,460	\$ -	\$ -	\$ 4,460		\$ 4,460
Computer and Software	\$ 75,702	\$ -	\$ -	\$ 75,702		\$ 75,702
Youth & Senior Center Capital replacement		\$ 50,000	\$ -	\$ 50,000	\$ 10,000	\$ 40,000
Swire reserves		\$ 2,014	\$ 2,014	\$ -		\$ -
Total	\$ 291,471	\$ 109,411	\$ 57,858	\$ 343,025	\$ 23,155	\$ 319,870