



Spokane Park Board Finance Committee

3 p.m. Tuesday, January 9, 2024

In-person: Shadle Park Library
2111 West Wellesley Avenue
Spokane, WA 99205

WebEx virtual meeting:

Call-in: 408-418-9388; Access code: 2489 124 3914
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 Shadle Park Library, 2904 West Wellesley Avenue, Spokane, WA 99205 and virtually via WebEx at 3 p.m. Tuesday, January 9, 2024. 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 **2489 124 3914**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. January 9, 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. [December 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.

Natural Resources - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (30,190) | \$ 16,539 | \$ 5,383 | \$ (11,156) | \$ 121,673 | \$ 121,190 | \$ (483) | 133.71% | 133.18% | -0.53% |
| Operating Transfers | \$ 66,000 | \$ - | | \$ 18,000 | \$ 18,000 | \$ 66,000 | \$ 66,000 | \$ - | 100.00% | 100.00% | |
| Total Revenue | \$ 157,000 | \$ (30,190) | \$ 16,539 | \$ 23,383 | \$ 6,844 | \$ 187,673 | \$ 187,190 | \$ (483) | 119.54% | 119.23% | -0.31% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 559,181 | \$ (2,424) | \$ 77,086 | \$ 72,249 | \$ 4,837 | \$ 530,127 | \$ 561,605 | \$ (31,478) | 107.30% | 100.43% | -6.87% |
| Temp/Seasonal | \$ 90,000 | \$ (16,900) | \$ 6,671 | \$ 7,293 | \$ (622) | \$ 83,337 | \$ 106,900 | \$ (23,563) | 114.16% | 118.78% | 4.62% |
| Personnel Benefits | \$ 203,753 | \$ (15,669) | \$ 22,809 | \$ 21,988 | \$ 821 | \$ 207,045 | \$ 219,422 | \$ (12,377) | 103.17% | 107.69% | 4.52% |
| Supplies | \$ 35,600 | \$ 3,805 | \$ 2,354 | \$ 3,335 | \$ (981) | \$ 24,725 | \$ 31,795 | \$ (7,070) | 80.93% | 89.31% | 8.38% |
| Services and Charges | \$ 217,384 | \$ (31,280) | \$ 9,286 | \$ 29,932 | \$ (20,646) | \$ 242,274 | \$ 248,664 | \$ (6,390) | 111.75% | 114.39% | 2.64% |
| Interfund Payments | \$ 23,000 | \$ (4,591) | | \$ 2,979 | \$ (2,979) | \$ 1,022 | \$ 27,591 | \$ (26,569) | 4.03% | 119.96% | 115.93% |
| Subtotal Op. Expense | \$ 1,128,918 | \$ (67,059) | \$ 118,206 | \$ 137,776 | \$ (19,570) | \$ 1,088,530 | \$ 1,195,977 | \$ (107,447) | 104.62% | 105.94% | 1.32% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Expenditures | \$ 1,128,918 | \$ (67,059) | \$ 118,206 | \$ 137,776 | \$ (19,570) | \$ 1,088,530 | \$ 1,195,977 | \$ (107,447) | 104.62% | 105.94% | 1.32% |
| Net Gain/(Loss) | \$ (971,918) | | \$ (101,667) | \$ (114,393) | \$ (12,726) | \$ (900,857) | \$ (1,008,787) | \$ (107,930) | | | |

Riverfront Park - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ 41,409 | \$ 321,953 | \$ 457,959 | \$ 136,006 | \$ 3,093,431 | \$ 3,724,945 | \$ 631,514 | 83.61% | 98.90% | 15.29% |
| Total Revenue | \$ 3,766,354 | \$ 41,409 | \$ 321,953 | \$ 457,959 | \$ 136,006 | \$ 3,093,431 | \$ 3,724,945 | \$ 631,514 | 83.61% | 98.90% | 15.29% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,596,053 | \$ 161,421 | \$ 176,567 | \$ 157,639 | \$ 18,928 | \$ 1,284,181 | \$ 1,434,632 | \$ (150,451) | 96.89% | 89.89% | -7.01% |
| Temp/Seasonal | \$ 1,031,537 | \$ 196,096 | \$ 81,617 | \$ 108,028 | \$ (26,411) | \$ 632,602 | \$ 835,441 | \$ (202,839) | 69.48% | 80.99% | 11.51% |
| Personnel Benefits | \$ 618,472 | \$ (3,144) | \$ 60,276 | \$ 59,793 | \$ 483 | \$ 546,737 | \$ 621,616 | \$ (74,879) | 78.47% | 100.51% | 22.04% |
| Supplies | \$ 446,000 | \$ 489 | \$ 48,610 | \$ 19,941 | \$ 28,669 | \$ 383,011 | \$ 445,511 | \$ (62,500) | 85.26% | 99.89% | 14.63% |
| Services and Charges | \$ 1,043,526 | \$ (170,299) | \$ 86,623 | \$ 258,724 | \$ (172,101) | \$ 892,870 | \$ 1,213,825 | \$ (320,955) | 98.86% | 116.32% | 17.46% |
| Interfund Payments | \$ 20,000 | \$ 17,949 | | \$ 18 | \$ (18) | | \$ 2,051 | \$ (2,051) | | 10.3% | 10.26% |
| Subtotal Op. Expense | \$ 4,755,588 | \$ 202,512 | \$ 453,693 | \$ 604,143 | \$ (150,450) | \$ 3,739,401 | \$ 4,553,076 | \$ (813,675) | 86.86% | 95.74% | 8.88% |
| Transfers Out | \$ 237,027 | \$ (137) | \$ 118,283 | \$ 118,416 | \$ (133) | \$ 237,029 | \$ 237,164 | \$ (135) | 100.0% | 100.1% | 0.06% |
| Total Expenditures | \$ 4,992,615 | \$ 202,375 | \$ 571,976 | \$ 722,559 | \$ (150,583) | \$ 3,976,430 | \$ 4,790,240 | \$ (813,810) | 87.55% | 95.95% | 8.40% |
| Net Gain/(Loss) | \$ (1,226,261) | | \$ (250,023) | \$ (264,600) | \$ (14,577) | \$ (882,999) | \$ (1,065,295) | \$ (182,296) | | | |

Recreation - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (137,434) | \$ 32,324 | \$ 63,932 | \$ 31,608 | \$ 1,468,663 | \$ 1,686,934 | \$ 218,271 | 101.68% | 108.87% | 7.19% |
| Total Revenue | \$ 1,549,500 | \$ (137,434) | \$ 32,324 | \$ 63,932 | \$ 31,608 | 1,468,663 | \$ 1,686,934 | \$ 218,271 | 101.68% | 108.87% | 7.19% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 878,817 | \$ 141,154 | \$ 123,401 | \$ 94,376 | \$ 29,025 | \$ 799,421 | \$ 737,663 | \$ 61,758 | 105.98% | 83.94% | -22.05% |
| Temp/Seasonal | \$ 1,034,000 | \$ (98,692) | \$ 20,527 | \$ 24,141 | \$ (3,614) | \$ 1,138,093 | \$ 1,132,692 | \$ 5,401 | 121.47% | 109.54% | -11.93% |
| Personnel Benefits | \$ 315,006 | \$ (78,752) | \$ 32,687 | \$ 27,263 | \$ 5,424 | \$ 411,848 | \$ 393,758 | \$ 18,090 | 103.72% | 125.00% | 21.28% |
| Supplies | \$ 296,350 | \$ (32,060) | \$ 4,260 | \$ 14,629 | \$ (10,369) | \$ 293,186 | \$ 328,410 | \$ (35,224) | 109.29% | 110.82% | 1.53% |
| Services and Charges | \$ 1,271,737 | \$ (91,160) | \$ 107,444 | \$ 104,419 | \$ 3,025 | \$ 1,380,970 | \$ 1,362,897 | \$ 18,073 | 110.30% | 107.17% | -3.13% |
| Interfund Payments | \$ 16,950 | \$ (5,945) | \$ 5,724 | | \$ 5,724 | \$ 27,464 | \$ 22,895 | \$ 4,569 | 162.0% | 135.1% | -26.96% |
| Subtotal Op. Expense | \$ 3,812,860 | \$ (165,455) | \$ 294,043 | \$ 264,828 | \$ 29,215 | 4,050,982 | \$ 3,978,315 | \$ 72,667 | 111.74% | 104.34% | -7.40% |
| Transfers Out | - | - | - | - | \$ - | - | - | \$ - | | | |
| Total Expenditures | \$ 3,812,860 | \$ (165,455) | \$ 294,043 | \$ 264,828 | \$ 29,215 | 4,050,982 | \$ 3,978,315 | \$ 72,667 | 111.74% | 104.34% | -7.40% |
| Net Gain/(Loss) | \$ (2,263,360) | | \$ (261,719) | \$ (200,896) | \$ 60,823 | \$ (2,582,319) | \$ (2,291,381) | \$ 290,938 | | | |

Park Operations - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (3,629) | \$ 278 | \$ 7,254 | \$ 6,976 | \$ 114,288 | \$ 204,059 | \$ 89,771 | 57.02% | 101.81% | 44.79% |
| Total Revenue | \$ 200,430 | \$ (3,629) | \$ 278 | \$ 7,254 | \$ 6,976 | 114,288 | \$ 204,059 | \$ 89,771 | 57.02% | 101.81% | 44.79% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,202,092 | \$ 219,345 | \$ 208,435 | \$ 273,780 | \$ (65,345) | \$ 1,900,290 | \$ 1,982,747 | \$ (82,457) | 96.68% | 90.04% | -6.64% |
| Temp/Seasonal | \$ 925,000 | \$ 201,172 | \$ 32,950 | \$ 35,018 | \$ (2,068) | \$ 605,277 | \$ 723,828 | \$ (118,551) | 67.44% | 78.25% | 10.81% |
| Personnel Benefits | \$ 813,050 | \$ (17,672) | \$ 64,776 | \$ 77,062 | \$ (12,286) | \$ 778,079 | \$ 830,722 | \$ (52,643) | 85.21% | 102.17% | 16.97% |
| Supplies | \$ 190,800 | \$ (38,002) | \$ 16,824 | \$ 13,917 | \$ 2,907 | \$ 216,351 | \$ 228,802 | \$ (12,451) | 120.53% | 119.92% | -0.61% |
| Services and Charges | \$ 1,176,006 | \$ (235,570) | \$ 138,640 | \$ 96,774 | \$ 41,866 | \$ 1,214,219 | \$ 1,411,576 | \$ (197,357) | 104.18% | 120.03% | 15.85% |
| Interfund Payments | \$ - | \$ - | | | \$ - | \$ 37 | | \$ 37 | | | |
| Subtotal Op. Expense | \$ 5,306,948 | \$ 129,273 | \$ 461,625 | \$ 496,551 | \$ (34,926) | \$ 4,714,253 | \$ 5,177,675 | \$ (463,422) | 92.05% | 97.56% | 5.51% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Expenditures | \$ 5,306,948 | \$ 129,273 | \$ 461,625 | \$ 496,551 | \$ (34,926) | \$ 4,714,253 | \$ 5,177,675 | \$ (463,422) | 88.10% | 97.56% | 9.47% |
| Net Gain/(Loss) | \$ (5,106,518) | | \$ (461,347) | \$ (489,297) | \$ (27,950) | \$ (4,599,965) | \$ (4,973,616) | \$ (373,651) | | | |

Administration - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (440,589) | \$ (3,984) | \$ 2,008 | \$ 5,992 | \$ 591,716 | \$ 580,089 | \$ (11,627) | 424.17% | 415.83% | -8.33% |
| Operating Transfers | \$ 17,486,439 | \$ 311,345 | \$ 1,943,240 | \$ 1,961,297 | \$ 18,057 | \$ 16,841,513 | \$ 17,175,094 | \$ 333,581 | 97.26% | 98.22% | 0.96% |
| Total Revenue | \$ 17,625,939 | \$ (129,244) | \$ 1,939,256 | \$ 1,963,305 | \$ 24,049 | \$ 17,433,229 | \$ 17,755,183 | \$ 321,954 | 99.87% | 100.73% | 0.86% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,543,136 | \$ 97,708 | \$ 349,033 | \$ 323,191 | \$ 25,842 | \$ 2,229,233 | \$ 2,445,428 | \$ (216,195) | 100.47% | 96.16% | -4.31% |
| Temp/Seasonal | \$ 83,500 | \$ 36,272 | \$ 4,293 | \$ 3,197 | \$ 1,096 | \$ 38,842 | \$ 47,228 | \$ (8,386) | 34.22% | 56.56% | 22.34% |
| Personnel Benefits | \$ 830,421 | \$ 39,661 | \$ 87,394 | \$ 84,549 | \$ 2,845 | \$ 759,257 | \$ 790,760 | \$ (31,503) | 90.79% | 95.22% | 4.43% |
| Supplies | \$ 168,800 | \$ 48,873 | \$ 7,165 | \$ 5,729 | \$ 1,436 | \$ 156,503 | \$ 119,927 | \$ 36,576 | 91.63% | 71.05% | -20.58% |
| Services and Charges | \$ 880,859 | \$ (173,891) | \$ 95,353 | \$ 62,868 | \$ 32,485 | \$ 737,290 | \$ 1,054,750 | \$ (317,460) | 106.31% | 119.74% | 13.43% |
| Interfund Services | \$ 2,851,791 | \$ (75,377) | \$ 243,591 | \$ 301,557 | \$ (57,966) | \$ 2,668,422 | \$ 2,927,168 | \$ (258,746) | 101.70% | 102.64% | 0.94% |
| Subtotal Op. Expense | \$ 7,358,507 | \$ (26,754) | \$ 786,829 | \$ 781,091 | \$ 5,738 | \$ 6,589,547 | \$ 7,385,261 | \$ (795,714) | 98.99% | 100.36% | 1.37% |
| Transfers Out/Capital Outlay | \$ 803,795 | \$ 285,433 | \$ 36,626 | \$ 26,796 | \$ 9,830 | \$ 1,562,308 | \$ 518,362 | \$ 1,043,946 | 2904.30% | 64.49% | -2839.81% |
| Total Expenditures | \$ 8,162,302 | \$ 258,679 | \$ 823,455 | \$ 807,887 | \$ 15,568 | \$ 8,151,855 | \$ 7,903,623 | \$ 248,232 | 121.48% | 96.83% | -24.65% |
| Net Gain/(Loss) | \$ 9,463,637 | | \$ 1,115,801 | \$ 1,155,418 | \$ 39,617 | \$ 9,281,374 | \$ 9,851,560 | \$ 570,186 | | | |

Parks Fund - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (619,786) | \$ 391,876 | \$ 541,176 | \$ 149,300 | \$ 5,481,124 | \$ 6,366,570 | \$ 885,446 | 98.32% | 110.78% | 12.47% |
| Operating Transfers | \$ 17,552,439 | \$ 234,548 | \$ 1,943,240 | \$ 1,986,080 | \$ 42,840 | \$ 16,907,513 | \$ 17,317,891 | \$ 410,378 | 97.27% | 98.66% | 1.40% |
| Grant Revenue | \$ 10,000 | \$ - | | | | | | | | | |
| Total Operating Revenue | \$ 23,309,223 | \$ (375,238) | \$ 2,335,116 | \$ 2,527,256 | \$ 192,140 | \$ 22,388,637 | \$ 23,684,461 | \$ 1,295,824 | 97.5% | 101.6% | 4.13% |
| Operating Expenses | | | | | | | | | | | |
| Salaries and Wages | \$ 7,779,279 | \$ 617,203 | \$ 934,520 | \$ 921,236 | \$ 13,284 | \$ 6,743,348 | \$ 7,162,076 | \$ (418,728) | 99.78% | 92.07% | -7.71% |
| Temp/Seasonal | \$ 3,164,037 | \$ 317,874 | \$ 146,058 | \$ 177,749 | \$ (31,691) | \$ 2,519,152 | \$ 2,846,163 | \$ (327,011) | 85.94% | 89.95% | 4.02% |
| Personnel Benefits | \$ 2,780,702 | \$ (75,581) | \$ 267,942 | \$ 270,661 | \$ (2,719) | \$ 2,704,432 | \$ 2,856,283 | \$ (151,851) | 88.85% | 102.72% | 13.87% |
| Supplies | \$ 1,137,550 | \$ (50,128) | \$ 79,212 | \$ 57,938 | \$ 21,274 | \$ 1,122,142 | \$ 1,187,678 | \$ (65,536) | 102.17% | 104.41% | 2.24% |
| Services and Charges | \$ 4,599,512 | \$ (734,589) | \$ 437,346 | \$ 558,646 | \$ (121,300) | \$ 4,501,589 | \$ 5,334,101 | \$ (832,512) | 106.14% | 115.97% | 9.83% |
| Interfund Payments | \$ 2,911,741 | \$ (67,963) | \$ 249,314 | \$ 304,554 | \$ (55,240) | \$ 2,696,944 | \$ 2,979,704 | \$ (282,760) | 100.40% | 102.33% | 1.93% |
| Total Operating Expenses | \$ 22,372,820 | \$ 6,815 | \$ 2,114,392 | \$ 2,290,784 | \$ (176,392) | \$ 20,287,607 | \$ 22,366,005 | \$ (2,078,398) | 97.73% | 99.97% | 2.24% |
| Net Operating Income (Loss) | \$ 936,403 | \$ (382,053) | \$ 220,724 | \$ 236,472 | \$ 15,748 | \$ 2,101,030 | \$ 1,318,456 | \$ (782,574) | 95.14% | 140.80% | 45.66% |
| Other Financial Activity | | | | | | | | | | | |
| Capital Outlay | \$ - | \$ (14,616) | \$ 9,781 | | \$ 9,781 | \$ 258,513 | \$ 14,616 | \$ 243,897 | 25.85% | N/A | N/A |
| Transfers Out | \$ 1,040,822 | \$ 299,912 | \$ 145,127 | \$ 145,212 | \$ (85) | \$ 1,540,823 | \$ 740,910 | \$ 799,913 | 295.84% | 71.19% | -224.66% |
| Budget Reserve | \$ 150,000 | \$ 150,000 | | | | | | | | | |
| Total Other Activity | \$ 1,190,822 | \$ 435,296 | \$ 154,908 | \$ 145,212 | \$ 9,696 | \$ 1,799,336 | \$ 755,526 | \$ 1,043,810 | 94.66% | 63.45% | -31.22% |
| Total Expenditures | \$ 23,563,642 | \$ 442,111 | \$ 2,269,300 | \$ 2,435,996 | \$ (166,696) | \$ 22,086,943 | \$ 23,121,531 | \$ (1,034,588) | 97.47% | 98.12% | 0.65% |
| Net Gain/(Loss) | \$ (254,419) | | \$ 65,816 | \$ 91,260 | \$ 25,444 | \$ 301,694 | \$ 562,930 | \$ 261,236 | | | |

| | |
|-------------------------------|---------------------|
| Beginning Fund Balance | \$ 3,624,391 |
| 5% Reserve Requirement | \$ (1,228,182) |
| Revenue Stabilization Reserve | \$ (400,000) |
| Reserve for Special Projects | \$ (321,911) |
| Beginning Reserves | \$ 1,674,298 |
| YTD Net Revenue (Expense) | \$ 562,930 |
| Ending Fund Balance | \$ 2,237,228 |

Golf Fund - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ (1,190,586) | \$ 17,274 | \$ 10,812 | \$ (6,462) | \$ 5,196,136 | \$ 5,491,487 | \$ 295,351 | | | |
| Pre-Sale Revenue | | \$ (174,793) | | | \$ - | 179,426 | 174,793 | \$ (4,633) | | | |
| Facility Improvement Fee | \$ - | | | | \$ - | \$ (795,767) | \$ (831,750) | \$ (35,983) | | | |
| Other Transfers-In | \$ - | \$ (53,746) | | | \$ - | \$ 53,794 | \$ 53,746 | \$ (48) | | | |
| Total Revenue | \$ 4,300,901 | \$ 587,375 | \$ 17,274 | \$ 10,812 | \$ (6,462) | \$ 4,633,589 | \$ 4,888,276 | \$ 254,687 | 118.66% | 113.66% | -5.00% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,139,022 | \$ (203,760) | \$ 103,363 | \$ 133,202 | \$ (29,839) | \$ 836,476 | \$ 999,987 | \$ (163,511) | 105.05% | 87.79% | -17.26% |
| Temp/Seasonal | \$ 652,500 | \$ 103,920 | \$ 4,027 | \$ 1,946 | \$ 2,081 | \$ 536,344 | \$ 520,930 | \$ 15,414 | 85.84% | 79.84% | -6.00% |
| Personnel Benefits | \$ 323,037 | \$ (104,512) | \$ 30,691 | \$ 34,105 | \$ (3,414) | \$ 432,009 | \$ 465,239 | \$ (33,230) | 119.76% | 144.02% | 24.26% |
| Supplies | \$ 410,750 | \$ (108,292) | \$ 19,803 | \$ 6,193 | \$ 13,610 | \$ 412,980 | \$ 453,312 | \$ (40,332) | 119.70% | 110.36% | -9.34% |
| Services and Charges | \$ 1,053,068 | \$ (205,891) | \$ 70,641 | \$ 68,638 | \$ 2,003 | \$ 975,356 | \$ 1,218,067 | \$ (242,711) | 96.36% | 115.67% | 19.31% |
| Interfund Payments | \$ 297,677 | \$ (31,542) | \$ 27,314 | \$ 32,022 | \$ (4,708) | \$ 270,286 | \$ 299,129 | \$ (28,843) | 101.01% | 100.49% | -0.52% |
| Subtotal Op. Expense | \$ 3,876,054 | \$ (80,610) | \$ 255,839 | \$ 276,106 | \$ (20,267) | \$ 3,463,451 | \$ 3,956,664 | \$ (493,213) | 101.67% | 102.08% | 0.41% |
| Capital Outlay | \$ 410,000 | \$ (100,979) | \$ 21,869 | \$ 5,335 | \$ 16,534 | \$ 427,284 | \$ 510,979 | \$ (83,695) | 118.03% | 124.63% | 6.59% |
| Transfers Out | | \$ (29,395) | \$ 178,828 | | \$ 178,828 | \$ 560,293 | \$ 29,395 | \$ 530,898 | 430.99% | | |
| Total Expenditures | \$ 4,286,054 | \$ (210,984) | \$ 456,536 | \$ 281,441 | \$ 175,095 | \$ 4,451,028 | \$ 4,497,038 | \$ (46,010) | 114.17% | 104.92% | -9.25% |
| Net Gain/(Loss) | \$ 14,847 | | \$ (439,262) | \$ (270,629) | \$ 168,633 | \$ 182,561 | \$ 391,238 | \$ 208,677 | | | |

| | |
|---------------------------------|-------------------|
| * Beginning Fund Balance | \$ 316,004 |
| Less 7% Reserve | \$ (300,024) |
| Beginning Year Reserves | \$ 15,980 |
| YTD Change in Cash | \$ 391,238 |
| YTD Available Cash | \$ 407,218 |

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

Facility Improvement Fee - December 2023



| | 2022 December Actual | 2023 December Actual | 2022-2023 Monthly Difference | 2022 YTD Actual | 2023 YTD Actual | 2022-2023 Monthly Difference |
|---|----------------------------|----------------------------|------------------------------------|--------------------|--------------------|------------------------------------|
| Revenue | - | - | \$ - | 795,767 | 831,750 | \$ 35,983 |
| Debt Service Payments: June Payment = \$309,469 December Payment = \$308,666 | 267,289 | 308,666 | \$ (41,377) | 535,207 | 618,135 | \$ (82,928) |

| Facility Improvement Fee - Fund Balance | |
|---|---------------------|
| Beginning Fund Balance | \$ 2,004,790 |
| YTD Revenues | \$ 831,750 |
| YTD Loan Payments | \$ (618,135) |
| Ending Fund Balance | \$ 2,218,405 |

Grants and Capital - December 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 December Actual | 2023 December 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 | \$ 24,765 | \$ - | \$ (24,765) | \$ 91,352 | \$ - | \$ (91,352) | 9.1% | | -9.14% |
| Expenditures | | | | | | | | | | | |
| Capital Outlay | \$ 1,000,000 | \$ 985,384 | \$ 9,781 | | \$ 9,781 | \$ 258,513 | \$ 14,616 | \$ 243,897 | 25.9% | 1.5% | -24.39% |

2023 Capital Projects Completed Or Near Completion

| Project Name / Funding Source | Facility Type Improved | Total Investment |
|--|----------------------------|------------------------|
| | | |
| Riverfront Park South Suspension Bridge Construction | bridge renovation | \$ 2,504,822.97 |
| Riverfront Park Pavilion Light Blade Replacement | special use - amphitheatre | \$ 225,000.00 |
| Riverfront Park Butterfly Replacement | special use - art | \$ 421,681.97 |
| Liberty Park Playground & Restroom Replacement | neighborhood playground | \$ 871,732.97 |
| Liberty Park Irrigation Replacement (in-house) | irrigation renovation | \$ 98,028.03 |
| Wildhorse Park Playground Replacement & Walkway | neighborhood playground | \$ 304,287.28 |
| Grant Park Playground Replacement | neighborhood playground | \$ 98,004.79 |
| Dutch Jake's Park Playground Surfacing | neighborhood playground | \$ 176,060.01 |
| BA Clark Park Restroom Rehabilitation (design only) | Restroom Upgrade | \$ 26,650.00 |
| Franklin Park East-West Pathway | pathway / ADA improvements | \$ - |
| Susie's Trail - Phase 1 construction | special use - arboretum | \$ 207,507.09 |
| Witter Pool Deck Repair | Aquatic facilities - pool | \$ 42,570.31 |
| Corbin Park Sports Court Renovation | sport court | \$ 236,500.00 |
| Coeur D'Alene Park Segmental Irrigation Replacement | irrigation renovation | \$ - |
| Make Beacon Hill Public Phase 2 Design | trailhead / playground | \$ 309,840.00 |
| Trolley Trail CF Acquisition | land acquisition | \$ 250,000.00 |
| Cannon Hill Pond & Irrigation Renovation - Design | pond | \$ - |
| Palisades Park Minor Land Acquisitions | Natural Land Acquisition | \$ - |
| Subtotal 2023 Park Capital | | \$ 5,772,685.42 |