



## Spokane Park Board Finance Committee

3 p.m. Tuesday, June 11, 2024

**In-person:** City Hall, Sister City Meeting Room  
808 W Spokane Falls Blvd  
Spokane, WA 99201

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2480 452 8211  
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 events room, 2111 W. Wellesley Ave., Spokane, WA 99205 and virtually via WebEx at 3 p.m. Tuesday, June 11, 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 **2480 452 8211**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. June 11, by email to: [spokaneparks@spokanecity.org](mailto: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. [Continuation of Parks Fleet Replacement Pilot Program](#) – Jason Conley

### Discussion items

1. [2025-2026 Parks Budget Calendar](#) – Rich Lentz

### Standing report items

1. [May 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 Risk Management at 509.625.6221, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or [mowmaster@spokanecity.org](mailto:mowmaster@spokanecity.org). Persons who are deaf or hard of hearing may contact Risk Management 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



<b>Committee</b>	Finance	<b>Committee meeting date:</b> June 11, 2024	
<b>Requester</b>	Jason Conley	<b>Phone number:</b>	
<b>Type of agenda item</b>	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
<b>Type of contract/agreement</b>	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
<b>City Clerks file</b> (OPR or policy #)	New OPR    Cross Ref: OPR 2019-0848		
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goal K (Maintain and Care)	<b>Master Plan Priority Tier:</b> (pg. 171-175)	Second Tier
<b>Item title:</b> (Use exact language noted on the agenda)	Continuation of Parks Fleet Replacement Pilot Program		
<b>Begin/end dates</b>	Begins: 07/01/2024	Ends: 06/30/2025	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b>			
<p>In March of 2019, Parks commenced a pilot program of lease to own vehicles. Parks has approximately 50 light duty vehicles, with an average fleet age of 14.9 years of age prior to beginning this program. Parks has replaced 36 vehicles in this program (11 lease returns/1 accident loss) under this program and desires to replace/lease return existing inventory. Parks has 7 vehicles on backorder. Estimates indicate Parks will save \$350,000 over 10 years in a combination of vehicle purchase savings and lower maintenance and operation costs. Parks was spending over \$150,000 per year on maintenance and repair costs for the existing fleet, prior to the pilot. Under this pilot program, Parks leases each vehicle and has the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. Over time, this program will refresh the entire fleet and provide the estimated savings stated above. Due to the market volatility of new vehicles, strong resale and severe shortages of critical components, 2025 orders must be placed now, to secure 2025 vehicle delivery from the manufactures.</p>			
<b>Motion wording:</b>			
Approve the continuation of the Parks fleet replacement pilot program in 2024-2025 for additional lease-to-own payments not to exceed \$180,000.			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: Enterprise Fleet			
Name: Cody Bykonen		Email address: cody.rbykonen@efleets.com	Phone: (425) 917-6308
<b>Distribution:</b>			
Parks – Accounting			
Parks – Sarah Deatrach			
Requester: Jason Conley			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount: \$180,000		Budget code: Existing fleet budgets	
<b>Vendor:</b> <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor			
<b>Supporting documents:</b>			
<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)	<input type="checkbox"/> W-9 (for new contractors/consultants/vendors)		
<input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane	<input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)		
<input type="checkbox"/> UBI:                      Business license expiration date:	<input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)		



## 2025 and 2026 Tentative Budget Calendar

**March - April:** Capital budget entry round one.

**June:** Operations budget entry round one (June 4th to July 9th). Park Board Budget Priorities survey results reviewed.

**July:** Parks budget priorities presented at Finance Committee and Park Board meeting.

**August:** Operating budget round two (August 13th - September 3rd) and preliminary budget discussions at Park Board Committees.

**September:** Initial budget recommendations are presented to the Finance Committee and the Park Board as a discussion item.

**October:** The Finance Committee recommends a final 2025 and 2026 budget to the Park Board for approval at the October Park Board meeting. Mayor presents preliminary budget to City Council.

**November:** Mayor's proposed budget is released.

**December:** Operating budget adopted by City Council.



*May '24  
Financials*

## Natural Resources - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 53,083	\$ 11,650	\$ 6,358	\$ (5,292)	\$ 40,267	\$ 37,917	\$ (2,350)	44.25%	41.67%	-2.58%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 53,083</b>	<b>\$ 11,650</b>	<b>\$ 6,358</b>	<b>\$ (5,292)</b>	<b>\$ 106,267</b>	<b>\$ 103,917</b>	<b>\$ (2,350)</b>	<b>67.69%</b>	<b>66.19%</b>	<b>-1.50%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 409,225	\$ 43,699	\$ 68,294	\$ (24,595)	\$ 205,745	\$ 237,911	\$ (32,166)	36.79%	36.76%	-0.03%
Temp/Seasonal	\$ 85,839	\$ 75,568	\$ 4,177	\$ 8,303	\$ (4,126)	\$ 18,422	\$ 10,271	\$ 8,151	20.47%	11.97%	-8.50%
Personnel Benefits	\$ 246,719	\$ 155,457	\$ 17,571	\$ 23,900	\$ (6,329)	\$ 83,049	\$ 91,262	\$ (8,213)	40.76%	36.99%	-3.77%
Supplies	\$ 35,600	\$ 20,741	\$ 3,425	\$ 5,194	\$ (1,769)	\$ 7,831	\$ 14,859	\$ (7,028)	22.00%	41.74%	19.74%
Services and Charges	\$ 222,200	\$ 156,693	\$ 14,910	\$ 22,512	\$ (7,602)	\$ 67,298	\$ 65,507	\$ 1,791	30.96%	29.48%	-1.48%
Interfund Payments	\$ 23,000	\$ 12,752	\$ 3,801	\$ 3,141	\$ 660	\$ 9,418	\$ 10,248	\$ (831)	40.95%	44.56%	3.61%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 830,435</b>	<b>\$ 87,583</b>	<b>\$ 131,344</b>	<b>\$ (43,761)</b>	<b>\$ 391,763</b>	<b>\$ 430,059</b>	<b>\$ (38,296)</b>	<b>34.70%</b>	<b>34.12%</b>	<b>-0.58%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 830,435</b>	<b>\$ 87,583</b>	<b>\$ 131,344</b>	<b>\$ (43,761)</b>	<b>\$ 391,763</b>	<b>\$ 430,059</b>	<b>\$ (38,296)</b>	<b>34.70%</b>	<b>34.12%</b>	<b>-0.58%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (75,933)</b>	<b>\$ (124,986)</b>	<b>\$ (49,053)</b>	<b>\$ (285,496)</b>	<b>\$ (326,142)</b>	<b>\$ (40,646)</b>			

## Riverfront Park - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,178,000	\$ 3,217,177	\$ 293,601	\$ 345,342	\$ 51,741	\$ 1,029,758	\$ 960,823	\$ (68,935)	27.34%	23.00%	-4.34%
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 3,217,177</b>	<b>\$ 293,601</b>	<b>\$ 345,342</b>	<b>\$ 51,741</b>	<b>1,029,758</b>	<b>\$ 960,823</b>	<b>\$ (68,935)</b>	27.34%	23.00%	-4.34%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,663,184	\$ 1,072,108	\$ 110,650	\$ 170,926	\$ (60,276)	\$ 518,462	\$ 591,076	\$ (72,614)	32.48%	35.54%	3.05%
Temp/Seasonal	\$ 946,445	\$ 565,639	\$ 61,450	\$ 122,580	\$ (61,130)	\$ 270,576	\$ 380,806	\$ (110,230)	26.23%	40.24%	14.00%
Personnel Benefits	\$ 722,105	\$ 457,260	\$ 50,555	\$ 68,571	\$ (18,017)	\$ 238,957	\$ 264,845	\$ (25,888)	38.64%	36.68%	-1.96%
Supplies	\$ 610,500	\$ 432,683	\$ 40,720	\$ 60,843	\$ (20,124)	\$ 132,597	\$ 177,817	\$ (45,221)	29.73%	29.13%	-0.60%
Services and Charges	\$ 1,301,275	\$ 891,715	\$ 134,969	\$ 90,625	\$ 44,344	\$ 373,945	\$ 409,560	\$ (35,615)	35.83%	31.47%	-4.36%
Interfund Payments		\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 3,419,406</b>	<b>\$ 398,344</b>	<b>\$ 513,545</b>	<b>\$ (115,202)</b>	<b>\$ 1,534,536</b>	<b>\$ 1,824,103</b>	<b>\$ (289,567)</b>	32.27%	34.79%	2.52%
Transfers Out	\$ 285,067	\$ 285,067			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 3,704,473</b>	<b>\$ 398,344</b>	<b>\$ 513,545</b>	<b>\$ (115,202)</b>	<b>\$ 1,534,536</b>	<b>\$ 1,824,103</b>	<b>\$ (289,567)</b>	30.74%	32.99%	2.26%
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>		<b>\$ (104,743)</b>	<b>\$ (168,203)</b>	<b>\$ (63,460)</b>	<b>\$ (504,778)</b>	<b>\$ (863,280)</b>	<b>\$ (358,502)</b>			

## Recreation - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,691,257	\$ 1,117,910	\$ 208,162	\$ 186,930	\$ (21,232)	\$ 511,380	\$ 573,347	\$ 61,967	33.00%	33.90%	0.90%
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ 1,117,910</b>	<b>\$ 208,162</b>	<b>\$ 186,930</b>	<b>\$ (21,232)</b>	<b>\$ 511,380</b>	<b>\$ 573,347</b>	<b>\$ 61,967</b>	<b>33.00%</b>	<b>33.90%</b>	<b>0.90%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 809,062	\$ 513,181	\$ 55,486	\$ 83,085	\$ (27,599)	\$ 276,466	\$ 295,881	\$ (19,415)	31.46%	36.57%	5.11%
Temp/Seasonal	\$ 1,287,427	\$ 1,064,951	\$ 58,473	\$ 113,170	\$ (54,697)	\$ 157,472	\$ 222,476	\$ (65,004)	15.23%	17.28%	2.05%
Personnel Benefits	\$ 390,572	\$ 245,637	\$ 30,793	\$ 42,252	\$ (11,459)	\$ 131,508	\$ 144,935	\$ (13,428)	41.75%	37.11%	-4.64%
Supplies	\$ 309,720	\$ 181,165	\$ 28,258	\$ 34,956	\$ (6,698)	\$ 118,701	\$ 128,555	\$ (9,855)	40.05%	41.51%	1.45%
Services and Charges	\$ 1,328,016	\$ 904,294	\$ 118,784	\$ 131,022	\$ (12,238)	\$ 367,393	\$ 423,722	\$ (56,329)	28.89%	31.91%	3.02%
Interfund Payments	\$ 16,950	\$ 5,503	\$ 11,447	\$ 5,724	\$ 5,724	\$ 11,447	\$ 11,447	\$ -	67.5%	67.5%	
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ 2,914,731</b>	<b>\$ 303,241</b>	<b>\$ 410,209</b>	<b>\$ (106,968)</b>	<b>1,062,986</b>	<b>\$ 1,227,016</b>	<b>\$ (164,030)</b>	<b>27.88%</b>	<b>29.63%</b>	<b>1.75%</b>
Transfers Out	127,568	127,568	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ 3,042,299</b>	<b>\$ 303,241</b>	<b>\$ 410,209</b>	<b>\$ (106,968)</b>	<b>1,062,986</b>	<b>\$ 1,227,016</b>	<b>\$ (164,030)</b>	<b>27.88%</b>	<b>28.74%</b>	<b>0.86%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>		<b>\$ (95,079)</b>	<b>\$ (223,279)</b>	<b>\$ (128,200)</b>	<b>\$ (551,607)</b>	<b>\$ (653,669)</b>	<b>\$ (102,062)</b>			

Facility Usage Fees Collected YTD:	\$25,928
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## Park Operations - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ 113,204	\$ 18,252	\$ 25,952	\$ 7,699	\$ 31,984	\$ 87,226	\$ 55,242	15.96%	43.52%	27.56%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 113,204</b>	<b>\$ 18,252</b>	<b>\$ 25,952</b>	<b>\$ 7,699</b>	<b>\$ 31,984</b>	<b>\$ 87,226</b>	<b>\$ 55,242</b>	<b>15.96%</b>	<b>43.52%</b>	<b>27.56%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,271,451	\$ 1,371,648	\$ 151,969	\$ 244,136	\$ (92,167)	\$ 669,457	\$ 899,803	\$ (230,345)	30.40%	39.61%	9.21%
Temp/Seasonal	\$ 940,261	\$ 766,778	\$ 67,130	\$ 127,321	\$ (60,190)	\$ 125,265	\$ 173,483	\$ (48,218)	13.54%	18.45%	4.91%
Personnel Benefits	\$ 940,261	\$ 591,480	\$ 71,488	\$ 94,547	\$ (23,059)	\$ 284,934	\$ 348,781	\$ (63,847)	35.05%	37.09%	2.05%
Supplies	\$ 190,800	\$ 81,484	\$ 62,462	\$ 25,171	\$ 37,291	\$ 97,878	\$ 109,316	\$ (11,438)	51.30%	57.29%	5.99%
Services and Charges	\$ 1,174,884	\$ 793,404	\$ 140,565	\$ 100,816	\$ 39,749	\$ 376,967	\$ 381,480	\$ (4,513)	32.05%	32.47%	0.41%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 3,604,795</b>	<b>\$ 493,614</b>	<b>\$ 591,990</b>	<b>\$ (98,376)</b>	<b>\$ 1,554,501</b>	<b>\$ 1,912,862</b>	<b>\$ (358,361)</b>	<b>29.29%</b>	<b>34.67%</b>	<b>5.38%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 3,604,795</b>	<b>\$ 493,614</b>	<b>\$ 591,990</b>	<b>\$ (98,376)</b>	<b>\$ 1,554,501</b>	<b>\$ 1,912,862</b>	<b>\$ (358,361)</b>	<b>29.29%</b>	<b>34.67%</b>	<b>5.38%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>		<b>\$ (475,361)</b>	<b>\$ (566,038)</b>	<b>\$ (90,677)</b>	<b>\$ (1,522,517)</b>	<b>\$ (1,825,636)</b>	<b>\$ (303,119)</b>			



## Administration - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 617,616	\$ 755	\$ 5,441	\$ 14,395	\$ 8,954	\$ 573,964	\$ 616,861	\$ 42,897	411.44%	99.88%	-311.57%
Operating Transfers	\$ 18,770,703	\$ 10,829,252	\$ 1,307,524	\$ 2,165,850	\$ 858,326	\$ 6,551,391	\$ 7,941,451	\$ 1,390,060	37.47%	42.31%	4.84%
<b>Total Revenue</b>	<b>\$ 19,388,319</b>	<b>\$ 10,830,007</b>	<b>\$ 1,312,965</b>	<b>\$ 2,180,245</b>	<b>\$ 867,280</b>	<b>\$ 7,125,355</b>	<b>\$ 8,558,312</b>	<b>\$ 1,432,957</b>	<b>40.43%</b>	<b>44.14%</b>	<b>3.72%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,674,644	\$ 1,616,542	\$ 178,279	\$ 321,905	\$ (143,626)	\$ 893,969	\$ 1,058,102	\$ (164,133)	35.15%	39.56%	4.41%
Temp/Seasonal	\$ 70,610	\$ 39,370	\$ 4,911	\$ 18,662	\$ (13,750)	\$ 15,202	\$ 31,240	\$ (16,039)	18.21%	44.24%	26.04%
Personnel Benefits	\$ 839,875	\$ 492,295	\$ 61,214	\$ 90,014	\$ (28,800)	\$ 302,209	\$ 347,580	\$ (45,371)	36.39%	41.38%	4.99%
Supplies	\$ 418,400	\$ 337,497	\$ 59,849	\$ 41,588	\$ 18,261	\$ 82,271	\$ 80,903	\$ 1,368	48.74%	19.34%	-29.40%
Services and Charges	\$ 994,693	\$ 494,106	\$ 77,221	\$ 152,599	\$ (75,378)	\$ 383,252	\$ 500,587	\$ (117,334)	43.51%	50.33%	6.82%
Interfund Services	\$ 2,489,230	\$ 1,547,146	\$ 398,087	\$ 341,761	\$ 56,325	\$ 1,168,090	\$ 942,084	\$ 226,006	40.96%	37.85%	-3.11%
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 4,526,957</b>	<b>\$ 779,560</b>	<b>\$ 966,528</b>	<b>\$ (186,968)</b>	<b>\$ 2,844,993</b>	<b>\$ 2,960,495</b>	<b>\$ (115,503)</b>	<b>38.66%</b>	<b>39.54%</b>	<b>0.88%</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 1,186,478		\$ 222	\$ (222)	\$ 258,251	\$ 419,434	\$ (161,183)	32.13%	26.12%	-6.01%
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 5,713,435</b>	<b>\$ 779,560</b>	<b>\$ 966,750</b>	<b>\$ (187,190)</b>	<b>\$ 3,103,244</b>	<b>\$ 3,379,929</b>	<b>\$ (276,686)</b>	<b>38.02%</b>	<b>37.17%</b>	<b>-0.85%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,294,955</b>		<b>\$ 533,404</b>	<b>\$ 1,213,494</b>	<b>\$ 680,090</b>	<b>\$ 4,022,112</b>	<b>\$ 5,178,383</b>	<b>\$ 1,156,272</b>			

## Parks Fund - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 6,299,687	\$ 4,048,927	\$ 537,278	\$ 612,334	\$ 75,056	\$ 2,189,950	\$ 2,250,760	\$ 60,810	38.11%	35.73%	-2.38%
Operating Transfers	\$ 19,325,319	\$ 11,243,537	\$ 1,307,524	\$ 2,165,850	\$ 858,326	\$ 6,617,391	\$ 8,081,782	\$ 1,464,391	37.70%	41.82%	4.12%
<b>Total Operating Revenue</b>	<b>\$ 25,625,006</b>	<b>\$ 15,292,464</b>	<b>\$ 1,844,802</b>	<b>\$ 2,778,184</b>	<b>\$ 933,382</b>	<b>\$ 8,807,341</b>	<b>\$ 10,332,542</b>	<b>\$ 1,525,201</b>	<b>37.8%</b>	<b>40.3%</b>	<b>2.54%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,198,691	\$ 5,115,920	\$ 540,082	\$ 888,346	\$ (348,264)	\$ 2,564,099	\$ 3,082,771	\$ (518,673)	32.96%	37.60%	4.64%
Temp/Seasonal	\$ 3,232,559	\$ 2,414,254	\$ 196,142	\$ 390,035	\$ (193,893)	\$ 586,937	\$ 818,305	\$ (231,368)	18.55%	25.31%	6.76%
Personnel Benefits	\$ 3,139,532	\$ 1,942,126	\$ 231,621	\$ 319,283	\$ (87,663)	\$ 1,040,656	\$ 1,197,406	\$ (156,750)	37.42%	38.14%	0.72%
Supplies	\$ 1,565,020	\$ 1,052,926	\$ 194,713	\$ 168,090	\$ 26,622	\$ 453,262	\$ 512,094	\$ (58,832)	39.85%	32.72%	-7.12%
Services and Charges	\$ 5,031,168	\$ 3,218,034	\$ 500,048	\$ 507,732	\$ (7,684)	\$ 1,586,592	\$ 1,813,134	\$ (226,542)	34.49%	36.04%	1.54%
Interfund Payments	\$ 2,529,180	\$ 1,565,400	\$ 413,335	\$ 350,626	\$ 62,709	\$ 1,188,955	\$ 963,780	\$ 225,176	40.83%	38.11%	-2.73%
<b>Total Operating Expenses</b>	<b>\$ 23,696,150</b>	<b>\$ 15,308,660</b>	<b>\$ 2,075,940</b>	<b>\$ 2,624,112</b>	<b>\$ (548,172)</b>	<b>\$ 7,420,501</b>	<b>\$ 8,387,490</b>	<b>\$ (966,989)</b>	<b>33.17%</b>	<b>35.40%</b>	<b>2.23%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ (16,196)</b>	<b>\$ (231,138)</b>	<b>\$ 154,072</b>	<b>\$ 385,210</b>	<b>\$ 1,386,840</b>	<b>\$ 1,945,052</b>	<b>\$ 558,212</b>	<b>148.10%</b>	<b>100.84%</b>	<b>-47.26%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,337,427	\$ 1,317,993		\$ 222	\$ (222)	\$ 258,251	\$ 19,434	\$ 238,817			
Transfers Out	\$ 466,429	\$ 66,429			\$ -		\$ 400,000	\$ (400,000)		85.76%	85.76%
Budget Reserve	\$ 125,000	\$ 125,000									
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 1,509,422</b>	<b>\$ -</b>	<b>\$ 222</b>	<b>\$ (222)</b>	<b>\$ 258,251</b>	<b>\$ 419,434</b>	<b>\$ (161,183)</b>	<b>21.69%</b>	<b>21.75%</b>	<b>0.06%</b>
<b>Total Expenditures</b>	<b>\$ 25,625,006</b>	<b>\$ 16,818,082</b>	<b>\$ 2,075,940</b>	<b>\$ 2,624,334</b>	<b>\$ (548,394)</b>	<b>\$ 7,678,751</b>	<b>\$ 8,806,924</b>	<b>\$ (1,128,173)</b>	<b>32.59%</b>	<b>34.37%</b>	<b>1.78%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ (231,138)</b>	<b>\$ 153,850</b>	<b>\$ 384,988</b>	<b>\$ 1,128,590</b>	<b>\$ 1,525,618</b>	<b>\$ 397,029</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,868,673</b>	Updated 4/23
5% Reserve Requirement	\$ (1,341,475)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (359,831)	
<b>Beginning Reserves</b>	<b>\$ 1,767,367</b>	
YTD Net Revenue (Expense)	\$ 1,525,618	
<b>Ending Fund Balance</b>	<b>\$ 3,292,985</b>	

## Golf Fund - May 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 5,374,077	\$ 3,108,778	\$ 885,422	\$ 991,805	\$ 106,382	\$ 1,764,042	\$ 2,265,299	\$ 501,257	41.02%	42.15%	1.14%
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (137,336)	\$ (131,972)	\$ 5,364	\$ (268,169)	\$ (303,495)	\$ (35,325)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ (3,195,910)</b>	<b>\$ 748,086</b>	<b>\$ 859,833</b>	<b>\$ 111,747</b>	<b>\$ 1,670,666</b>	<b>\$ 2,178,167</b>	<b>\$ 507,501</b>	<b>38.84%</b>	<b>40.53%</b>	<b>1.69%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,127,824	\$ 629,198	\$ 68,497	\$ 133,294	\$ (64,798)	\$ 319,578	\$ 509,824	\$ (190,246)	28.06%	45.20%	17.15%
Temp/Seasonal	\$ 651,762	\$ 543,217	\$ 63,658	\$ 109,283	\$ (45,625)	\$ 99,983	\$ 109,283	\$ (9,300)	15.32%	16.77%	1.44%
Personnel Benefits	\$ 467,123	\$ 119,281	\$ 37,819	\$ 60,957	\$ (23,138)	\$ 145,523	\$ 203,756	\$ (58,232)	45.05%	43.62%	-1.43%
Supplies	\$ 531,900	\$ 286,239	\$ 73,814	\$ 50,376	\$ 23,439	\$ 133,493	\$ 124,511	\$ 8,982	32.50%	23.41%	-9.09%
Services and Charges	\$ 1,435,756	\$ 792,357	\$ 78,743	\$ 76,209	\$ 2,535	\$ 196,182	\$ 260,711	\$ (64,529)	18.63%	18.16%	-0.47%
Interfund Payments	\$ 237,008	\$ 208,910	\$ 35,290	\$ 26,052	\$ 9,238	\$ 119,834	\$ 88,767	\$ 31,066	40.26%	37.45%	-2.80%
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 3,154,521</b>	<b>\$ 357,821</b>	<b>\$ 456,171</b>	<b>\$ (98,350)</b>	<b>\$ 1,014,593</b>	<b>\$ 1,296,852</b>	<b>\$ (282,259)</b>	<b>26.18%</b>	<b>29.13%</b>	<b>2.96%</b>
Capital Outlay	\$ 714,650	\$ 556,201	\$ 15,146	\$ 75,774	\$ (60,628)	\$ 419,187	\$ 158,449	\$ 260,738	102.24%	22.17%	-80.07%
Transfers Out		\$ -				\$ 3,100		\$ 3,100			
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 3,710,721</b>	<b>\$ 372,967</b>	<b>\$ 531,945</b>	<b>\$ (158,978)</b>	<b>\$ 1,436,880</b>	<b>\$ 1,455,302</b>	<b>\$ 18,422</b>	<b>33.52%</b>	<b>28.17%</b>	<b>-5.35%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>		<b>\$ 375,119</b>	<b>\$ 327,888</b>	<b>\$ (47,231)</b>	<b>\$ 233,786</b>	<b>\$ 722,865</b>	<b>\$ 489,079</b>			

<b>* Beginning Fund Balance</b>	<b>\$ 348,984</b>	Updated 4/23
Less 7% Reserve	\$ (404,883)	
Less Current Lease Payments	\$ (164,729)	
<b>Beginning Year Reserves</b>	<b>\$ (220,628)</b>	
YTD Change in Cash	\$ 722,865	
<b>YTD Available Cash</b>	<b>\$ 502,238</b>	

\* 2024 Beginning Fund Balance does not include the FIF reserve of \$2,218,214

## Facility Improvement Fee - May 2024




	2023 May Actual	2024 May Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
<b>Revenue</b>	\$ 137,336	\$ 131,972	\$ (5,364)	\$ 268,169	\$ 303,495	\$ 35,325
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -			\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 303,495
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 2,521,709

Golf SIP Loan Amortization		
Period Ending	Payment	Principal Balance
12/1/2023	\$ 308,666	\$ 6,349,397
6/1/2024	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 308,608	\$ 5,793,183


## Capital Reserves and CIP - Fund 1950

January 1, 2024 - May 31, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 31,440	\$ (8,891)	\$ 5,934	\$ 16,616		\$ 16,616
Designated	Capital and Other Designated Reserves	\$ 924,539	\$ -	\$ 144,577	\$ 779,962	\$ 20,894	\$ 759,068
	CIP Projects	\$ 2,076,013	\$ 549,549	\$ 298,471	\$ 2,327,091	\$ 586,532	\$ 1,740,559
Restricted	Reserved for Property Donations	\$ 29,651	\$ -	\$ 9,530	\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ -	\$ -	\$ 17,612	\$ 27,678	\$ (10,066)
	Cowley Park	\$ 144,073	\$ 7,878		\$ 151,950		\$ 151,950
<b>Total</b>		<b>\$ 3,393,457</b>	<b>\$ 548,535</b>	<b>\$ 458,511</b>	<b>\$ 3,483,482</b>	<b>\$ 635,103</b>	<b>\$ 2,848,378</b>

## Capital and Other Reserves

January 1, 2024 - May 31, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	Specialized Fleet	\$ 383,844	\$ -	\$ -	\$ 383,844		\$ 383,844
	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	\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
	RFP Capital Reserve	\$ -	\$ -	\$ -	\$ -		\$ -
	Recreation Capital Reserve	\$ 29,638	\$ -	\$ 37,360	\$ (7,723)	\$ 732	\$ (8,455)
	Ops Capital Reserve	\$ 61,873	\$ -	\$ 70,797	\$ (8,924)	\$ 6,103	\$ (15,027)
	"Coca-Cola" Reserve				\$ -		\$ -
	Riverfront Park	\$ 55,645	\$ -	\$ 36,420	\$ 19,225		\$ 19,225
	Golf	\$ 31,246	\$ -	\$ -	\$ 31,246		\$ 31,246
	Aquatics	\$ 4,000	\$ -	\$ -	\$ 4,000		\$ 4,000
<b>Total</b>		<b>\$ 924,539</b>	<b>\$ -</b>	<b>\$ 144,577</b>	<b>\$ 779,962</b>	<b>\$ 20,894</b>	<b>\$ 759,068</b>



## Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)		\$ (119,004)	\$ -		\$ -	\$ (119,003.78)
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
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -	\$ 3,093	\$ 3,093	\$ 10,019.64
Liberty Park Improvements, Library Fund	\$ 13,173		\$ 13,173	\$ -	\$ 2,059	\$ 2,059	\$ 11,114.17
North Suspension Bridge, Arterial Street Fund	\$ 80,545		\$ 80,545	\$ 5,000	\$ 78,862	\$ 83,862	\$ (3,317.33)
South Suspension Bridge	\$ 7,735	\$ 236,840	\$ 244,576	\$ 104,820	\$ 130,589	\$ 235,409	\$ 9,166.50
2022 ARPA Deferred Capital Projects	\$ 496,409	\$ (336,019)	\$ 160,390	\$ -		\$ -	\$ 160,389.66
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 29,000	\$ 279,453	\$ 16,208	\$ 7,015	\$ 23,223	\$ 256,229.88
Franklin Park Irrigation	\$ -		\$ -	\$ -		\$ -	\$ -
Ops Playground Replacements (Wildhorse)	\$ -	\$ 990	\$ 990	\$ 190	\$ 800	\$ 990	\$ -
Public Works funded Water Conservation projects	\$ 735,367		\$ 735,367	\$ -		\$ -	\$ 735,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -		\$ -	\$ 3,244.32
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ -	\$ 61,872	\$ 61,872	\$ 96,699.42
City-Wide Dog Park	\$ 5,840		\$ 5,840	\$ -	\$ 1,960	\$ 1,960	\$ 3,879.86
Corbin Park Sport Court	\$ 129,447	\$ 26,758	\$ 156,205	\$ 1,467	\$ 154,738	\$ 156,205	\$ -
CDA Park Irrigation	\$ -	\$ 83,380	\$ 83,380	\$ 80,605	\$ 2,775	\$ 83,380	\$ -
Trolley Trail Land Acquisition, Spokane County	\$ 858		\$ 858	\$ -		\$ -	\$ 858.38
Rec Facilities Renovation,	\$ -		\$ -	\$ -		\$ -	\$ -
Underhill Park Sport Court Renovation	\$ -	\$ 24,769	\$ 24,769	\$ 16,308	\$ 8,461	\$ 24,769	\$ -
RFP Post St Parking Lot Renovation	\$ -	\$ 84,188	\$ 84,188	\$ 1,688	\$ 82,500	\$ 84,188	\$ -
Clark Park Site Improvements	\$ -	\$ 31,533	\$ 31,533	\$ -	\$ 31,533	\$ 31,533	\$ -
Meadowglen Park Development	\$ -	\$ 48,854	\$ 48,854	\$ 48,854		\$ 48,854	\$ -
Manito Bridge Railing	\$ -	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ (13,500.00)
6-year CIP Capital Projects	\$ 256,149	\$ 319,257	\$ 575,406	\$ 23,331		\$ 23,331	\$ 552,074.81
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
<b>Total</b>	<b>\$ 2,076,013</b>	<b>\$ 549,549</b>	<b>\$ 2,625,562</b>	<b>\$ 298,471</b>	<b>\$ 586,532</b>	<b>\$ 885,002</b>	<b>\$ 1,740,559.28</b>