



Special Meeting of the Spokane Park Board Finance Committee Minutes

Tuesday, November 7, 2017, 3:00 p.m. – 5:00 p.m.

City Hall Conference Room 2B

808 W. Spokane Falls Blvd., Spokane, Washington

Mark Buening - Finance Director

Committee Members:

Kelley, Ross – Chairperson
Sumner, Nick
Gilman, Greta *absent*
Salvatori, Steve
Fagan, Mike - Council Liaison *absent*

Additional Park Board:

Parks Staff:

Leroy Eadie
Mark Buening
Megan Qureshi
Jon Moog
Jennifer Papich
Al Vorderbrueggen
Angel Spell
Jason Conley

Guest(s):

Summary

1. No action was taken for the contract with CivicPlus for the new Recreation Management Software. It has been scheduled for approval at the Park Board Special Meeting on November 17th.
2. Approve amendment regarding purchasing credit card language was passed unanimously.
3. No action was taken to approve a contract between the City of Spokane Parks and Recreation Department and the Spokane Parks Foundation in the amount of \$332,480.00. It has been scheduled for approval at the Park Board Special Meeting on November 17th.
4. Use of revenue stabilization reserve funds was discussed during the financial overview.
5. October Financials were given by Mark Buening.
6. Information Technology Project Plan Update was given by Jason Conley.
7. Leroy Eadie informed the Committee that he and Mark Buening met with the City Council in the Study session and there was nothing major that couldn't be clarified regarding our 2018 budget and should be adopted on November 20th.

The next regularly scheduled meeting is December 12, 2017, at 3:00 p.m. in **City Hall Conference Room 2B**

MINUTES

The meeting was called to order at 3:00 p.m. by Chairperson, Ross Kelley. Introductions were made.

Action Items:

1. Approve contract with CivicPlus for the new Recreation Management Software for estimated costs of \$65,000 the first year, \$37,500 the second year and \$37,500 the third year. Jason introduced CivicPlus as the chosen vendor of our new Recreation Management Software. Currently there isn't a written contract as the vendor asked for a couple of days to review it with their legal team. We are planning to bring this forward for vote to the Special Park Board meeting on the 17th instead of the regular Park Board meeting on Thursday. We should have the contract this Friday that will be sent to Park Board Members allowing time to review prior to the Special Park Board meeting.

MOTION 1:

No action taken

2. Approve amendment regarding purchasing credit card language. Mark Buening explained that this is basically an amendment to our departmental procurement policy which will bring it more in line with the City's policy. The current procurement policy for Parks references an old City procurement policy which prohibits capital purchases to be made with the purchasing card. This amendment will now reference the most current City policy and any other subsequent policy that come into place; allowing us to use capital funds for credit card purchases. Riverfront Park is in need to make purchases for operational purposes to get up and going in December and this would then allow us to use some of the Bond Funds to reimburse the Park Fund for some of those purchases. The auditors are saying, without this change, anything purchased with the p-card would not be eligible for reimbursement from Bond Funds.

MOTION 2:

Ross Kelley motioned to approve the amendment as discussed

Nick Sumner seconded

Motion carries unanimously

3. Approve contract between the City of Spokane Parks and Recreation Department and the Spokane Parks Foundation in the amount of \$332,480.00. Ross Kelley explained as language was just received from the Parks Foundation which was a little different than what was proposed this action item will be moved to the Special Park Board meeting on the 17th.

MOTION 3:

No action taken

Discussion Items:

1. Discussion regarding the use of revenue stabilization reserve funds was done in conjunction with the presentation of the October financial report. The Finance Committee was briefed on the possibility that we may need to tap into the revenue stabilization funds this year due to the many unknowns at this time facing the Parks Fund. Recreation has had a challenging budget year, and although their revenues have been up significantly last year, the costs for Temp Seasonal labor have far exceeded last year due to the State mandated increase in the minimum wage. This has been an issue in all of the Park operating divisions, as well as significant increases in utility expenses over last year. The biggest single item impacting the Parks fund this year has been the large increase for capital expenditures. The fund has expended approximately \$1.1 million more in capital

improvements this year than last. This resulted in a YTD negative cash flow for the fund in October. We are also anticipating significant operating and temp seasonal expenditures in Riverfront Park due to the scheduled opening of the ice ribbon in early December. Although RFP revenues are expected to show a spike at the end of the year due to the opening, the amount is impossible to project. Parks is not formally asking at this point for utilization of the Revenue Stabilization Reserve funds, but the situation will be monitored closely and the members of the finance Committee were notified that this may be a possibility in December.

Standing Report Items:

1. October Financials were given by Mark Buening. Prior to going into the financial, Mr. Buening commented that this has been a very tight budget year with challenges in Recreation primarily due to temp/seasonals and the unknowns during the next couple of months with Riverfront Park getting up and opened. Starting with Urban Forestry, YTD shows expenditures over revenues at \$521,802; Recreation YTD shows expenditures over revenue at \$2,305,117; Riverfront Park YTD shows expenditures over revenue at \$1,130,042; Park Operations YTD shows expenditures over revenue at \$4,193,446; Administration YTD shows revenue over expenditures at \$7,943,078; Parks Fund – 1400 YTD shows expenditures over revenue at \$322,100; Golf Fund YTD shows revenue over expenditure at \$177,421. Looking at Fund 1950 – Park Cumulative Reserve Fund, it shows a remaining balance of \$1,816,011. Redevelopment Project shows YTD expended and committed amount of \$30,783,843, leaving a balance of \$37,729,421.
2. Information Technology Project Plan Update was given by Jason Conley. The golf software was upgraded on October which went well. As discussed earlier in this meeting, the contract with CivicPlus for the Class Software replacement will go before the Board at a Special meeting on the 17th.
3. Prior to ending the meeting, Leroy Eadie informed the Committee that he and Mark Buening met with the City Council in the Study session and there was nothing major that couldn't be clarified regarding our 2018 budget so it looks like it's good to go. It should be adopted on November 20th.

Contract Items from Other Committees: These items were not discussed.

1. Garco Construction Pavilion Guaranteed Maximum Price amendment with Central and North promenades (\$Total: \$20,521,951, including \$16,521,915 for Pavilion and \$4 million for promenades)
2. Walker Construction change order #7/Loeff Carrousel (\$13,171, plus tax)
3. Walker Construction change order #8/Loeff Carrousel (\$14,266, plus tax)
4. Walker Construction construction change directive #19/Loeff Carrousel (\$27,752.50 plus tax)
5. T. LaRiviere change order #7/HSBS (\$46,212.72, plus tax)
6. Berger Partnership amendment #15/Major Public Spaces (\$20,000, plus tax)
7. Contractors Northwest Inc. change order #13/Rec Rink (\$156,331.35, plus tax)

Meeting adjourned at 3:50 p.m.

The next regularly scheduled meeting is December 12, 2017, at 3:00 p.m. in **City Hall Conference Room 2B**.

AMENDMENT to ADMIN 1400-14-01, Section 4.5

EFFECTIVE DATE: November 7, 2017

4.5 PURCHASING CREDIT CARDS

Most departments have a purchasing credit card that can be used to acquire small, low-cost items for which a purchase order is either impractical or not available. Only specific employees in each department are authorized to use the cards. Use of purchasing credit cards shall be in accordance with City Policy ADMIN 5600-16-01 or any subsequent and more current policy.

City of Spokane - Parks & Recreation
Urban Forestry
Financial Report
October 2017

		Monthly Comparison				Year-to-Date Comparison						
2017 Current Adopted Annual Budget		2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	2016 YTD % of Annual Budget	2017 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	54,000	31,173	11,801	4,742	\$ (7,059)	71,236	64,621	22,827	\$ (41,794)	145.2%	42.3%	-102.94%
General Fund Transfer	66,000	(50,000)	-	-	\$ -	66,000	66,000	116,000	\$ 50,000	100.0%	175.8%	75.76%
Grants Receivable	10,000	7,765	-	2,235	\$ 2,235	8,972	117,060	2,235	\$ (114,825)	89.4%	22.4%	-67.01%
TOTAL REVENUE:	\$ 130,000	\$ (11,062)	\$ 11,801	\$ 6,977	\$ (4,824)	146,208	247,681	\$ 141,062	\$ (106,619)	102.6%	108.5%	5.95%
Expenditures:												
Salaries and Wages	420,500	84,440	28,759	30,216	\$ (1,456)	275,537	298,631	336,060	\$ (37,428)	81.6%	79.9%	-1.71%
Personnel Benefits	125,913	33,536	7,695	9,236	\$ (1,541)	73,782	77,077	92,377	\$ (15,300)	84.7%	73.4%	-11.33%
Supplies	30,550	2,162	12,128	12,959	\$ (831)	19,093	24,456	28,388	\$ (3,932)	79.3%	92.9%	13.65%
Services and Charges	240,150	131,322	15,736	25,038	\$ (9,302)	68,679	87,928	108,828	\$ (20,900)	51.1%	45.3%	-5.79%
Interdepartment Svcs	800	800	-	-	\$ -	1,035	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 817,913	\$ 252,260	\$ 64,319	\$ 77,449	\$ (13,130)	438,126	488,093	\$ 565,653	\$ (77,560)	74.0%	69.2%	-4.82%
Capital Outlay	301,501	206,931	22,479	-	\$ 22,479	6,668	89,342	94,570	\$ (5,228)	22.5%	31.4%	8.84%
Transfers Out	2,641	-	-	2,641	\$ (2,641)	27,000	8,000	2,641	\$ 5,359	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 1,122,055	\$ 459,191	\$ 86,798	\$ 80,090		471,794	585,435	\$ 662,864		55.0%	59.1%	4.08%
Total Funding: (Rev. less Exp.)	\$ (992,055)		\$ (74,997)	\$ (73,113)		\$ (325,587)	\$ (337,754)	\$ (521,802)				

**City of Spokane - Parks & Recreation
Recreation
Financial Report
October 2017**

	Monthly Comparison					Year-to-Date Comparison				2016 YTD % of Annual Budget	2017 YTD % of Annual Budget	Change in %
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference			
Revenue:												
Program Revenue	1,458,500	(17,163)	68,468	83,512	\$ 15,044	1,379,046	1,402,158	1,475,663	\$ 73,505	93.5%	101.2%	7.64%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	701,000	701,000	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 2,159,500	\$ 683,837	\$ 68,468	\$ 83,512	\$ 15,044	1,379,046	1,402,158	\$ 1,475,663	\$ 73,505	63.7%	68.3%	4.60%
Expenditures:												
Salaries and Wages	1,276,632	(87,084)	72,761	74,918	\$ (2,157)	1,166,496	1,197,103	1,363,716	\$ (166,614)	94.2%	106.8%	12.65%
Personnel Benefits	259,365	(5,174)	21,258	20,695	\$ 563	221,973	258,054	264,539	\$ (6,485)	94.8%	102.0%	7.17%
Supplies	292,300	16,166	11,318	13,816	\$ (2,499)	251,331	281,853	276,134	\$ 5,719	93.6%	94.5%	0.87%
Services and Charges	1,400,362	205,802	280,500	194,094	\$ 86,406	1,086,549	1,126,933	1,194,560	\$ (67,628)	81.1%	85.3%	4.22%
Interdepartment Svcs	-	-	57	-	\$ 57	9,868	9,507	-	\$ 9,507	12.3%		-12.34%
Intergovernment Svcs	5,200	1,564	709	458	\$ 251	3,895	721	3,636	\$ (2,915)	9.2%	69.9%	60.74%
Subtotal Op. Exp.	\$ 3,233,859	\$ 131,273	\$ 386,603	\$ 303,982	\$ 82,621	2,740,113	2,874,171	\$ 3,102,586	\$ (228,415)	86.6%	95.9%	9.35%
Capital Outlay	1,197,866	535,124	14,508	375,388	\$ (360,880)	84,860	146,630	662,742	\$ (516,112)	9.3%	55.3%	46.04%
Transfers Out	15,513	-	-	15,513	\$ (15,513)	52,764	70,500	15,513	\$ 54,987	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 4,447,238	\$ 666,397	\$ 401,111	\$ 694,883		2,877,737	3,091,300	\$ 3,780,841		62.2%	85.0%	22.79%
Total Funding: (Rev. less Exp.)	\$ (2,287,738)		\$ (332,643)	\$ (611,371)		\$ (1,498,691)	\$ (1,689,142)	\$ (2,305,177)				

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
October 2017

		Monthly Comparison				Year-to-Date Comparison						
2017 Current Adopted Annual Budget		2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	2016 YTD % of Annual Budget	2017 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	1,047,000	306,911	175,868	83,325	\$ (92,543)	2,713,446	2,737,217	740,089	\$ (1,997,127)	84.9%	70.7%	-14.17%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,047,000	\$ 306,911	\$ 175,868	\$ 83,325	\$ (92,543)	2,713,446	2,737,217	\$ 740,089	\$ (1,997,127)	84.9%	70.7%	-14.17%
Expenditures:												
Salaries and Wages	745,382	(101,891)	80,538	77,934	\$ 2,604	1,425,995	1,336,384	847,273	\$ 489,112	82.0%	113.7%	31.66%
Personnel Benefits	386,439	146,882	23,390	21,343	\$ 2,047	281,529	283,019	239,557	\$ 43,462	73.5%	62.0%	-11.47%
Supplies	148,250	22,254	25,053	20,392	\$ 4,662	312,598	298,137	125,996	\$ 172,141	76.4%	85.0%	8.59%
Services and Charges	473,891	81,080	120,143	32,892	\$ 87,251	645,675	592,745	392,811	\$ 199,933	71.4%	82.9%	11.47%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	10,700	(892)	3,315	1,027	\$ 2,288	27,180	27,641	11,592	\$ 16,049	78.0%	108.3%	30.31%
Subtotal Op. Exp.	\$ 1,764,662	\$ 147,434	\$ 252,439	\$ 153,587	\$ 98,853	2,692,977	2,537,926	\$ 1,617,229	\$ 920,697	77.6%	91.6%	14.04%
Capital Outlay	205,083	71,794	-	9,840	\$ (9,840)	25,576	41,802	133,289	\$ (91,486)	16.9%	65.0%	48.09%
Transfers Out	223,834	104,219	-	119,615	\$ (119,615)	106,200	-	119,615	\$ (119,615)		53.4%	53.44%
TOTAL EXPENDITURES:	\$ 2,193,579	\$ 323,447	\$ 252,439	\$ 283,041		2,824,752	2,579,728	\$ 1,870,132		71.3%	85.3%	13.95%
Total Funding: (Rev. less Exp.)	\$ (1,146,579)		\$ (76,572)	\$ (199,716)		\$ (111,307)	\$ 157,489	\$ (1,130,042)				

City of Spokane - Parks & Recreation

Park Operations

Financial Report

October 2017

		Monthly Comparison				Year-to-Date Comparison						
2017 Current Adopted Annual Budget		2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	2016 YTD % of Annual Budget	2017 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	190,430	56,362	15,319	47,314	\$ 31,995	158,550	179,721	134,068	\$ (45,653)	82.7%	70.4%	-12.33%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	180,000	180,000	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 370,430	\$ 236,362	\$ 15,319	\$ 47,314	\$ 31,995	158,550	179,721	\$ 134,068	\$ (45,653)	45.2%	36.2%	-9.05%
Expenditures:												
Salaries and Wages	2,398,801	417,686	197,604	208,111	\$ (10,507)	1,780,713	1,875,540	1,981,115	\$ (105,575)	77.9%	82.6%	4.69%
Personnel Benefits	844,810	177,385	69,135	69,265	\$ (130)	644,550	663,650	667,425	\$ (3,775)	71.5%	79.0%	7.50%
Supplies	179,500	62,504	24,790	10,484	\$ 14,306	129,596	155,778	116,996	\$ 38,782	81.9%	65.2%	-16.69%
Services and Charges	1,090,436	133,928	272,421	161,958	\$ 110,463	877,603	858,370	956,508	\$ (98,138)	82.5%	87.7%	5.23%
Interdepartment Svcs	-	-	-	-	\$ -	869	2	-	\$ 2			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,513,547	\$ 791,503	\$ 563,950	\$ 449,819	\$ 114,132	3,433,331	3,553,339	\$ 3,722,044	\$ (168,705)	77.8%	82.5%	4.65%
Capital Outlay	1,164,896	584,952	21,917	47,273	\$ (25,357)	451,508	168,590	579,944	\$ (411,354)	12.6%	49.8%	37.21%
Transfers Out	25,526	-	-	25,526	\$ (25,526)	133,000	116,000	25,526	\$ 90,474	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 5,703,969	\$ 1,376,455	\$ 585,867	\$ 522,618		4,017,839	3,837,929	\$ 4,327,514		63.7%	75.9%	12.15%
Total Funding: (Rev. less Exp.)	\$ (5,333,539)		\$ (570,548)	\$ (475,304)		\$ (3,859,288)	\$ (3,658,208)	\$ (4,193,446)				

City of Spokane - Parks & Recreation
Administration
Financial Report
October 2017

	Monthly Comparison					Year-to-Date Comparison				2016 YTD	2017 YTD	Change in %
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	1,006,936	446,394	55,847	92,117	\$ 36,270	34,081	500,481	560,542	\$ 60,061	90.5%	55.7%	-34.85%
General Fund Transfer	13,743,971	2,115,303	1,033,808	1,057,152	\$ 23,343	10,869,281	11,371,891	11,628,668	\$ 256,777	84.6%	84.6%	-0.01%
Grants Receivable	-	(35,981)	-	-	\$ -	-	-	35,981	\$ 35,981		#DIV/0!	#DIV/0!
TOTAL REVENUE:	\$ 14,750,907	\$ 2,525,716	\$ 1,089,655	\$ 1,149,269	\$ 59,614	10,903,362	11,872,372	\$ 12,225,191	\$ 352,819	82.5%	82.9%	0.39%
Expenditures:												
Salaries and Wages	2,229,196	832,521	129,751	148,037	\$ (18,286)	1,045,430	1,476,483	1,396,675	\$ 79,808	69.3%	62.7%	-6.64%
Personnel Benefits	688,758	230,439	41,095	50,616	\$ (9,521)	284,479	425,959	458,319	\$ (32,361)	70.2%	66.5%	-3.62%
Supplies	76,450	18,838	11,866	4,452	\$ 7,414	62,564	60,780	57,612	\$ 3,168	71.0%	75.4%	4.31%
Services and Charges	560,726	99,202	21,476	79,928	\$ (58,452)	404,990	503,799	461,524	\$ 42,275	64.0%	82.3%	18.34%
Interdepartment Svcs	2,199,987	470,650	107,273	112,206	\$ (4,933)	1,781,958	1,851,132	1,729,337	\$ 121,795	77.0%	78.6%	1.65%
Intergovernment Svcs	11,500	(7,120)	233	299	\$ (66)	21,200	13,732	18,620	\$ (4,888)	64.9%	161.9%	96.98%
Subtotal Op. Exp.	\$ 5,766,617	\$ 1,644,529	\$ 311,695	\$ 395,539	\$ (83,844)	3,600,622	4,331,885	\$ 4,122,088	\$ 209,797	71.8%	71.5%	-0.27%
Capital Outlay	1,671,127	1,587,400	4,354	33,210	\$ (28,856)	12,920	39,515	83,727	\$ (44,212)	20.0%	5.0%	-15.02%
Transfers Out	99,927	23,629	-	76,298	\$ (76,298)	192,000	51,345	76,298	\$ (24,953)	20.3%	76.4%	56.10%
TOTAL EXPENDITURES:	\$ 7,537,671	\$ 3,255,558	\$ 316,049	\$ 505,047		3,805,542	4,422,745	\$ 4,282,113		68.2%	56.8%	-11.36%
Total Funding: (Rev. less Exp.)	\$ 7,213,236		\$ 773,606	\$ 644,222		\$ 7,097,820	\$ 7,449,627	\$ 7,943,078				

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
October 2017

	Monthly Comparison					Year-to-Date Comparison				2016 YTD	2017 YTD	
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	3,756,866	823,677	327,303	311,010	\$ (16,294)	4,356,359	4,884,197	2,933,189	\$ (1,951,008)	88.2%	78.1%	-10.10%
General Fund Transfer	13,809,971	2,065,303	1,033,808	1,057,152	\$ 23,343	10,935,281	11,437,891	11,744,668	\$ 306,777	84.7%	85.0%	0.35%
Grants Receivable	891,000	852,784	-	2,235	\$ 2,235	8,972	117,060	38,216	\$ (78,844)	8.3%	4.3%	-4.00%
TOTAL REVENUE:	\$ 18,457,837	\$ 3,741,764	\$ 1,361,112	\$ 1,370,396	\$ 9,285	\$ 15,300,612	16,439,148	\$ 14,716,074	\$ (1,723,075)	80.4%	79.7%	-0.63%
Expenditures:												
Salaries and Wages	7,070,511	1,145,673	509,413	539,216	\$ (29,802)	5,694,170	6,184,141	5,924,838	\$ 259,303	79.2%	83.8%	4.56%
Personnel Benefits	2,305,285	583,068	162,574	171,155	\$ (8,582)	1,506,313	1,707,758	1,722,217	\$ (14,459)	74.8%	74.7%	-0.08%
Supplies	727,050	121,923	85,155	62,103	\$ 23,052	774,716	821,004	605,127	\$ 215,877	82.3%	83.2%	0.97%
Services and Charges	3,765,565	651,333	710,277	493,910	\$ 216,366	3,084,593	3,169,774	3,114,232	\$ 55,542	75.1%	82.7%	7.59%
Interdepartment Svcs	2,200,787	471,450	107,330	112,206	\$ (4,876)	1,793,731	1,860,641	1,729,337	\$ 131,304	75.0%	78.6%	3.63%
Intergovernment Svcs	27,400	(6,447)	4,258	1,785	\$ 2,473	52,276	42,094	33,847	\$ 8,247	65.3%	123.5%	58.19%
Subtotal Op. Exp.	\$ 16,096,598	\$ 2,966,999	\$ 1,579,007	\$ 1,380,375	\$ 198,632	\$ 12,905,798	13,785,413	\$ 13,129,599	\$ 655,814	77.2%	81.6%	4.35%
Capital Outlay	4,540,473	2,986,201	63,257	465,711	\$ (402,453)	581,532	485,879	1,554,272	\$ (1,068,393)	12.9%	34.2%	21.31%
Transfers Out	367,441	127,848	-	239,593	\$ (239,593)	510,964	245,845	239,593	\$ 6,252	44.9%	65.2%	20.34%
2015 Windstorm	327,228	212,518	-	(66,422)	\$ 66,422	-	(42,516)	114,710	\$ (157,226)	-12.2%	35.1%	47.24%
TOTAL EXPENDITURES:	\$ 21,331,740	\$ 6,293,566	\$ 1,642,264	\$ 2,019,257		\$ 13,998,294	14,474,621	\$ 15,038,174		64.3%	70.5%	6.19%
Total Funding: (Rev. less Exp.)	\$ (2,873,903)		\$ (281,153)	\$ (648,861)		\$ 1,302,317	\$ 1,964,527	\$ (322,100)				

Beginning Fund Balance	\$ 4,360,402
7% Reserve Requirement	\$ (1,435,752)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ 2,339,253
Encumbrances at Month End	\$ (1,959,605)
Net Revenue (Expense)	\$ (322,100)
Reserve for 2017 Strategic Investment	\$ (170,000)
Revenue Stabilization Reserve *	\$ 300,000
Ending Fund Balance Reserves	\$ 187,548

* Has not been approved by Parks Board. For illustration only.

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
October 2017

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 October Actual	2017 October Actual	2016 - 2017 Monthly Difference	2015 YTD Actual	2016 YTD Actual	2017 YTD Actual	2016 - 2017 YTD Difference	2016 YTD % of Annual Budget	2017 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	3,681,270	614,505	144,963	223,485	\$ 78,522	3,074,794	3,155,476	3,066,765	\$ (88,711)	93.3%	83.3%	-10.01%
2017 Pre-Sale Revenue		-			\$ -			60,671	\$ -	1.8%	1.6%	
Other Transfers In	45,000	-	-	45,000	\$ 45,000	137,000	-	45,000	\$ 45,000		100.0%	100.00%
TOTAL REVENUE:	\$ 3,726,270	\$ (553,834)	\$ 144,963	\$ 268,485	\$ 123,522	3,211,794	3,155,476	\$ 3,172,436	\$ 16,960	92.4%	85.1%	-7.23%
Expenditures:												
Salaries and Wages	1,261,001	238,655	96,321	109,105	\$ 12,784	954,395	973,199	1,022,346	\$ (49,146)	85.6%	81.1%	-4.55%
Personnel Benefits	319,722	(27,469)	39,162	38,627	\$ (535)	308,644	355,820	347,191	\$ 8,630	80.2%	108.6%	28.43%
Supplies	329,020	72,236	24,116	49,043	\$ 24,928	221,499	206,666	256,784	\$ (50,118)	81.7%	78.0%	-3.68%
Services and Charges	1,106,016	196,546	183,107	200,756	\$ 17,650	681,517	721,032	909,470	\$ (188,438)	70.5%	82.2%	11.77%
Interdepartment Svcs	398,288	133,500	16,270	12,526	\$ (3,745)	347,802	275,530	264,788	\$ 10,742	70.5%	66.5%	-4.00%
Intergovernment Svcs	21,000	1,639	2,384	2,416	\$ 31	19,250	19,952	19,361	\$ 591	72.7%	92.2%	19.51%
Subtotal Op. Exp.	\$ 3,435,047	\$ 615,108	\$ 361,361	\$ 412,473	\$ 51,113	2,533,107	2,552,199	\$ 2,819,939	\$ (267,740)	77.9%	82.1%	4.17%
Capital Outlay	301,134	126,058	63,824	29,425	\$ (34,400)	99,319	204,647	175,076	\$ 29,572	58.5%	58.1%	-0.37%
Transfers Out	-	-	-	-	\$ -	-	-	-	-			
TOTAL EXPENDITURES:	\$ 3,736,181	\$ 741,166	\$ 425,185	\$ 441,898		2,632,426	2,756,846	\$ 2,995,015		76.1%	80.2%	4.11%
Total Funding: (Rev. less Exp.)	\$ (9,911)		\$ (280,222)	\$ (173,413)		\$ 579,368	\$ 398,630	\$ 177,421				

Beginning Fund Balance	\$ 347,992
Less 7% Reserve Requirement	\$ (258,383)
Beginning 2017 Excess Reserves	\$ 89,609
2017 YTD Change in Cash	\$ 177,421
Encumbrances at Month End	\$ (94,000)
2017 YTD Available Cash	\$ 173,030

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2017 through October 31, 2017

		BEGINNING			ENDING	OUTSTANDING	REMAINING	Fund Balance	
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	Category	
	General Purposes	\$ 220,663.47	\$ 8,833.48	\$ 22,344.72	\$ 207,152.23		\$ 207,152.23	Undesignated	
a	Donation - Conservation TBD	126,501.95	-	-	\$ 126,501.95		\$ 126,501.95	Undesignated	
	Computer Replacement & Software	157,231.90	-	24,687.33	132,544.57	154.76	132,389.81	Designated	Capital
b	Fleet Replacement	1,074,156.83	72,585.12	383,309.10	763,432.85	57,249.15	706,183.70	Designated	Capital
	Sky Prairie/5-Mile	58,830.00	-	37,889.73	20,940.27	2,258.14	18,682.13	Designated	Capital
c	RFP Capital Replacement		2,038.05	-	2,038.05		2,038.05	Designated	Capital
c	Recreation Capital Replacement		-	-	-		-	Designated	Capital
	Turf Replacement	120,000.00	-	-	120,000.00	-	120,000.00	Designated	Capital
	Tennis Courts, USTA Private Grant	100,000.00	-	-	100,000.00	-	100,000.00	Designated	Capital
	Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00	-	5,000.00	Designated	Capital
	Northbank Soil Mitigation	241,302.67	-	56,005.89	185,296.78	74,264.00	111,032.78	Designated	Risk
d	Skyride	277,771.65	-	108,981.57	168,790.08	20,245.49	148,544.59	Designated	Debt Svc & Repairs
e	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted	Property Donations
f	Conservation Futures	92,902.52	-	-	92,902.52		92,902.52	Restricted	Futures
	Riverfront Conservation Futures Loan	-	-	-	-		-	Restricted	Futures
		<u>\$ 2,519,944.79</u>	<u>\$ 83,456.65</u>	<u>\$ 633,218.34</u>	<u>\$ 1,970,183.10</u>	<u>\$ 154,171.54</u>	<u>\$ 1,816,011.56</u>		
					\$ 1,940,986.07				
					\$ 29,197.03	closing entries to be done by Central Acct.			

FOOTNOTES:

- a** Donor provided \$121,501.95 in 2015 and \$5,000 in 2016 for her interest in "Conservation" of Parks/Land. Appropriation to be determined.
- b** Includes capital asset purchases exceeding \$5,000 per the Parks' Vehicle and Capital purchasing policy. Any auction proceeds for sold vehicles is included in revenues.
- c** Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
- d** Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund.
- e** Donations derived from property transactions reserved for maintenance and operations.
Existing properties include: >Armstrong >Romaine-Palisades >Austin Ravine
>Dahm >Stemper et al
- f** Levied taxes for maintenance and operations of specific properties:
>Rim Rock >Trolley Trail >Downriver >Elliot >Palisades (Thomas & Gusman)
>Camp Sekani >Latah Creek >Romine >Ashland Estate >Drumheller Springs

Riverfront Park Redevelopment Project

Budget Adopted August 2017

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through October 31, 2017

Project Component	Budget	Expended as of Oct. 31, 2017	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,045,862	\$ 6,844,866	\$ 2,278,517	\$ 9,123,383	\$ 922,479
2. South Bank Central (Looft Carrousel)	\$ 10,606,097	\$ 4,972,693	\$ 4,358,316	\$ 9,331,009	\$ 1,275,088
3. Howard Street South Channel Bridge	\$ 7,216,139	\$ 5,499,699	\$ 996,926	\$ 6,496,625	\$ 719,514
4. Promenades and Centennial Trail	\$ 7,105,876	\$ 427,510	\$ 177,954	\$ 605,464	\$ 6,500,412
5. Havermale Island	\$ 22,127,236	\$ 139,178	\$ 451,015	\$ 590,193	\$ 21,537,043
6. snxw mene>	\$ 10,268	\$ 1,741	\$ 8,527	\$ 10,268	\$ -
7. North Bank	\$ 5,629,772	\$ 123,594	\$ -	\$ 123,594	\$ 5,506,178
8. South Bank East	\$ 158,782	\$ 63,598	\$ 77,926	\$ 141,524	\$ 17,258
Program Level Owner Costs	\$ 5,613,232	\$ 3,508,168	\$ 853,614	\$ 4,361,782	\$ 1,251,450
TOTAL	\$ 68,513,264	\$ 21,581,047	\$ 9,202,796	\$ 30,783,843	\$ 37,729,421

Information Technology Projects

Status Report November 7, 2017

Golf Software:

- IT successfully implemented a minor software upgrade on October 25th from version 3.66 to version 3.72.

Capital Program Software:

- No updates at this time.

Board Member Computers/e-mail accounts/file storage:

City of Spokane Park Board Member e-mail accounts automatically expire every 3-months. Passwords must be reset, before the date they expire. Expiration dates are being tracked to provide the Board appropriate notification. **Board Action Required for some in November.**

Urban Forestry Tree Permits:

- No updates at this time

Replacement system for Class Software:

Estimated Schedule of Procurement Activities:

✓ Issue Request for Proposal	4/25/17
✓ Question and answer period	4/25/17-5/08/17
✓ Proposals due	5/22/17
✓ Evaluate Proposals	5/23/17-6/02/17
✓ Firm Demonstrations	6/26/17-6/30/17
✓ <i>Staff De-brief of demos</i>	7/12/17
✓ <i>Reference Checks</i>	7/12/17-9/15/17
✓ Negotiate Contract/Legal Review	9/18/17-10/20/17
Finance Committee	11/07/17
Contract Award @ Park Board	11/09/17

Chris 1/01/17

Nick 5/25/17

Ross 11/07/17

Ted 8/29/16

Greta 01/30/18

Rick 11/19/17

Steve 12/30/17

Sally 12/05/17

Jennifer 10/28/18

If your password has expired, you will need to call the Help Desk 625-6460 for assistance to reset.