



## Special Meeting of the Spokane Park Board Finance Committee Minutes

Tuesday, March 6, 2018, 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:

Chris Wright – Acting Chairperson

Sumner, Nick *absent*

Gilman, Greta *absent*

Salvatori, Steve *call-in*

Fagan, Mike - Council Liaison *absent*

#### Additional Park Board:

#### Guest(s):

#### Parks Staff:

Leroy Eadie

Mark Buening

Jon Moog

Jennifer Papich

Al Vorderbrueggen

Jason Conley

Fianna Dickson

Garrett Jones

### Summary

1. Steve Salvatori moved to approve the action item to change the reserve from 7% to 5% and to transfer \$300,000 into the equipment and repair replacement account. Motion passed
2. 2017 Year-end financials were given by Mr. Buening explaining that temp/seasonals, benefits, capital projects all had an impact on the bottom line.
3. February Financials were covered by Mr. Buening who stated that there was very little activity in January and February; mostly salaries and benefits. The Committee is aware that we may need to do a revenue transfer from the Parks Fund to the Golf Fund to keep them solvent until the season starts.
4. Information Technology Project Plan Update was given by Jason Conley who stated that the golf software is operational and ready when the season opens. Mr. Conley stated that there has been some mile stones in regards to the Civic Rec point-of-sale software although Jon Moog has voiced a concern in regards to the event management piece although they are still learning the system.

The next regularly scheduled meeting is April 10, 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 Acting Chairperson, Chris Wright. Introductions were made.

### **Action Items:**

1. SBO to appropriate \$300,000 from the Park Fund to Fund 1950 Parks Cumulative Reserve Fund for the Equipment Repair and Replacement Account. Mark Buening explained to the Committee that last month Park Board approved the policy to create a major equipment repair and replacement fund in Fund 1950, and this is the next step in that process; authorizing the transfer of \$300,000 to establish this account and to be available in case of a failure of a piece of major operating equipment. Chris Wright clarified that the fund balance reserve in Fund 1400 would be reduced from 7% to 5% of expenditures of which \$300,000 of those funds will be transferred to be held in reserve for major maintenance and repairs.

### **MOTION 1:**

Steve Salvatori moved to approve the action item to change the reserve from 7% to 5% and to transfer \$300,000 into the equipment and repair replacement account.

Chris Wright seconded

Motion passes.

### **Discussion Items:**

1. None

### **Standing Report Items:**

1. 2017 Year-end financials were given by Mr. Buening. A brief recap was given for each operating sections and activities. Urban Forestry had approximately \$140,000 less in revenue than the previous year primarily due to some grants that were received in 2016. Expenditures were approximately \$175,000 more than last year due to significant activity such as SpokCanapy as well as temp/seasonal employees and filling vacancies. For the budgeted year 2017, expenditures were over revenue by \$3,781. Recreation had approximately \$390,000 more in revenue than the previous year offset with some expenditures about \$159,000 over the previous year; mostly attributable to temp/seasonal costs and aquatics. Expenditures were approximately 2.5 million over revenue or \$200,000 more than last year due to capital expenditures. For the budgeted year 2017, revenue was less, which was expected, and expenditures were more due to the added costs of temp/seasonals needed to open. Park Operations revenue was approximately \$7,000 more than the previous year and expenditures were approximately \$171,000 more. Again the temp/seasonals had an impact in the costs and also utility charges were considerably more. Administration had revenue of approximately \$360,000 over last year, primarily reflecting the increase in our general fund transfers. The operating expenditures were about \$217,000 less leaving revenues over expenditures at approximately 8.3 million dollars compared to 8.2 million dollars last year. Park Fund 1400 shows an overall 1.2 million dollars less due to decreased activities in Riverfront Park. The expenditures were about \$665,000 less but the capital outlay was about 1.2 million dollars more than the year before but with the reserves we ended about \$160,000 to the good. Golf fund revenues were approximately \$92,000 less and expenditures were about \$200,000 more than the year before; overall expenditures exceeded revenue by about \$372,000 mainly due to weather challenges. Year end Fund 1950 has a balance of approximately 1.7 million dollars.
2. February Financials were covered by Mr. Buening who stated that there was very little program activity in January and February; mostly salaries and benefits. Mr. Buening did make the Committee aware that we may need to do a revenue transfer from the Parks Fund to the Golf Fund to provide cash flow until the season starts. When asked how much, Mr. Buening was unsure but speculated

maybe \$100,000 but no more than what is needed. The amount will be determined primarily by the weather and the timing of the opening of the courses. As of February 28, 2018 there is a total of \$55,520,485 expended and committed in the Riverfront Park Redevelopment Project leaving a balance of \$12,992,779.

3. Information Technology Project Plan Update was given by Jason Conley. He stated that the golf software is operational and ready when the season opens. Mr. Conley also stated that there has been some mile stones reached in regards to the Civic Rec point-of-sale software. Last week there were two days of on-sight supervisor training with follow up training, via a webinar, this Friday. The emphasis is to be live for the Carrousel opening late April. Jon Moog commented that he had some concerns in regards to the event management piece as it seems more adapt to do recreational activity and not necessarily for a building space for parties but continuing to learn on how the system can be adapted.

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

1. Stantec additional services/Recreational Rink - \$33,700
2. Walker Construction change order #10 - \$589,532.92

Meeting adjourned at 3:52 p.m.

The next regularly scheduled meeting is April 10, 2018, at 3:00 p.m. in **City Hall Conference Room 2B**.

ORDINANCE NO \_\_\_\_\_

An ordinance amending Ordinance No. C-35565, passed the City Council December 11, 2017, and entitled, "An ordinance adopting the Annual Budget of the City of Spokane for 2018, making appropriations to the various funds, departments, and programs of the City of Spokane government for the fiscal year ending December 31, 2018, and providing it shall take effect immediately upon passage", and declaring an emergency.

WHEREAS, subsequent to the adoption of the 2018 budget Ordinance No. C-35565, as above entitled, and which passed the City Council December 11, 2017, it is necessary to make changes in the appropriations of the Park and Recreation Fund and the Park Cumulative Reserve Fund, which changes could not have been anticipated or known at the time of making such budget ordinance; and

WHEREAS, this ordinance has been on file in the City Clerk's Office for five days; - Now, Therefore,

The City of Spokane does ordain:

Section 1. That in the budget of the Park and Recreation Fund, and the budget annexed thereto with reference to the Park and Recreation Fund, the following changes be made:

FROM:	1400-99999 99999-	Park and Recreation Fund Unappropriated Reserves	<u>\$300,000</u>
TO:	1400-30210 76100-80101	Park and Recreation Fund Transfer to Park Cumulative Reserve Fund	<u>\$300,000</u>

Section 2. That in the budget of the Park Cumulative Reserve Fund Fund, and the budget annexed thereto with reference to the Park Cumulative Reserve Fund, the following changes be made:

FROM:	1950-54920 94000-39724	Park Cumulative Reserve Fund Transfer fm. Parks and Recreation	<u>\$300,000</u>
TO:	1950-54920 94000-56401	Park Cumulative Reserve Fund Machinery / Equipment	<u>\$300,000</u>

Section 3. It is, therefore, by the City Council declared that an urgency and emergency exists for making the changes set forth herein, such urgency and emergency arising from the need to budget for an Emergency Repair and Replacement Reserve, and because of such need, an urgency and emergency exists for the passage of this ordinance, and also, because the same makes an appropriation, it shall take effect and be in force immediately upon its passage..

Passed the City Council \_\_\_\_\_

\_\_\_\_\_  
Council President

Attest: \_\_\_\_\_  
City Clerk

Approved as to form: \_\_\_\_\_  
Assistant City Attorney

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Mayor

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Date

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Effective Date

**City of Spokane - Parks & Recreation**  
**Urban Forestry**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>												
Program Revenue	54,000	28,112	3,074	-	\$ (3,074)	87,409	78,038	25,888	\$ (52,150)	175.4%	47.9%	-127.42%
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	22,908	-	\$ (22,908)	4,880	139,968	2,235	\$ (137,733)	106.8%	22.4%	-84.50%
<b>TOTAL REVENUE:</b>	<b>\$ 130,000</b>	<b>\$ (14,123)</b>	<b>\$ 25,982</b>	<b>\$ -</b>	<b>\$ (25,982)</b>	<b>158,288</b>	<b>284,006</b>	<b>\$ 144,123</b>	<b>\$ (139,883)</b>	117.6%	110.9%	-6.74%
<b>Expenditures:</b>												
Salaries and Wages	404,300	(10,812)	16,345	16,277	\$ 68	343,645	377,488	415,112	\$ (37,625)	103.2%	102.7%	-0.50%
Personnel Benefits	125,913	11,976	1,998	2,341	\$ (344)	89,914	95,011	113,937	\$ (18,926)	104.4%	90.5%	-13.92%
Supplies	30,900	227	529	205	\$ 324	28,743	27,279	30,673	\$ (3,394)	88.4%	99.3%	10.84%
Services and Charges	256,000	(20,031)	45,555	34,722	\$ 10,833	85,976	160,808	276,031	\$ (115,224)	93.5%	107.8%	14.36%
Interdepartment Svcs	800	800	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 817,913</b>	<b>\$ (17,841)</b>	<b>\$ 64,426</b>	<b>\$ 53,545</b>	<b>\$ 10,881</b>	<b>548,277</b>	<b>660,586</b>	<b>\$ 835,754</b>	<b>\$ (175,168)</b>	100.1%	102.2%	2.06%
Capital Outlay	200,501	92,340	26,975	-	\$ 26,975	138,971	129,418	108,161	\$ 21,257	32.6%	53.9%	21.32%
Transfers Out	2,641	-	-	-	\$ -	27,000	8,000	2,641	\$ 5,359	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,021,055</b>	<b>\$ 74,500</b>	<b>\$ 91,401</b>	<b>\$ 53,545</b>		<b>714,248</b>	<b>798,004</b>	<b>\$ 946,555</b>		75.0%	92.7%	17.73%
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (891,055)</b>		<b>\$ (65,419)</b>	<b>\$ (53,545)</b>		<b>\$ (555,960)</b>	<b>\$ (513,998)</b>	<b>\$ (802,432)</b>				

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>												
Program Revenue	1,458,500	(64,588)	76,791	2,945	\$ (73,847)	1,497,050	1,548,843	1,523,088	\$ (25,755)	103.3%	104.4%	1.10%
General Fund Transfer	-	-	-	-	\$ -	25,000	-	-	\$ -			
Grants Receivable	701,000	284,133	-	111,997	\$ 111,997	-	-	416,867	\$ 416,867		59.5%	59.47%
<b>TOTAL REVENUE:</b>	<b>\$ 2,159,500</b>	<b>\$ 219,545</b>	<b>\$ 76,791</b>	<b>\$ 114,942</b>	<b>\$ 38,150</b>	<b>1,522,050</b>	<b>1,548,843</b>	<b>\$ 1,939,955</b>	<b>\$ 391,112</b>	<b>70.4%</b>	<b>89.8%</b>	<b>19.43%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,276,632	(239,061)	25,919	31,563	\$ (5,644)	1,295,432	1,341,418	1,515,693	\$ (174,275)	105.5%	118.7%	13.20%
Personnel Benefits	259,365	(38,866)	3,508	3,896	\$ (388)	256,241	296,385	298,231	\$ (1,847)	108.9%	115.0%	6.07%
Supplies	305,800	1,966	3,699	2,666	\$ 1,033	276,664	303,940	303,834	\$ 106	100.9%	99.4%	-1.57%
Services and Charges	1,385,862	(67,309)	51,775	116,236	\$ (64,461)	1,363,771	1,392,214	1,453,171	\$ (60,958)	100.2%	104.9%	4.69%
Interdepartment Svcs	-	-	67,459	-	\$ 67,459	-	76,967	-	\$ 76,967	99.9%		-99.86%
Intergovernment Svcs	5,200	577	75	75	\$ (0)	4,691	4,842	4,623	\$ 219	61.7%	88.9%	27.23%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,232,859</b>	<b>\$ (342,695)</b>	<b>\$ 152,435</b>	<b>\$ 154,436</b>	<b>\$ (2,001)</b>	<b>3,196,799</b>	<b>3,415,765</b>	<b>\$ 3,575,554</b>	<b>\$ (159,789)</b>	<b>102.9%</b>	<b>110.6%</b>	<b>7.69%</b>
Capital Outlay	1,197,866	301,923	18,548	15,500	\$ 3,048	73,798	438,449	895,943	\$ (457,493)	27.8%	74.8%	47.01%
Transfers Out	15,513	-	-	-	\$ -	52,764	70,500	15,513	\$ 54,987	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,446,238</b>	<b>\$ (40,771)</b>	<b>\$ 170,983</b>	<b>\$ 169,936</b>		<b>3,323,361</b>	<b>3,924,715</b>	<b>\$ 4,487,009</b>		<b>79.0%</b>	<b>100.9%</b>	<b>21.91%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (2,286,738)</b>		<b>\$ (94,192)</b>	<b>\$ (54,995)</b>		<b>\$ (1,801,311)</b>	<b>\$ (2,375,872)</b>	<b>\$ (2,547,054)</b>				

**City of Spokane - Parks & Recreation**  
**Riverfront Park**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>												
Program Revenue	1,047,000	(117,844)	27,249	380,647	\$ 353,398	3,126,177	3,023,959	1,164,844	\$ (1,859,116)	93.7%	111.3%	17.51%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 1,047,000</b>	<b>\$ (117,844)</b>	<b>\$ 27,249</b>	<b>\$ 380,647</b>	<b>\$ 353,398</b>	<b>3,126,177</b>	<b>3,023,959</b>	<b>\$ 1,164,844</b>	<b>\$ (1,859,116)</b>	<b>93.7%</b>	<b>111.3%</b>	<b>17.51%</b>
<b>Expenditures:</b>												
Salaries and Wages	745,382	(343,403)	62,525	66,107	\$ (3,582)	1,667,185	1,578,253	1,088,785	\$ 489,468	96.9%	146.1%	49.22%
Personnel Benefits	386,439	96,512	7,083	6,916	\$ 167	332,925	339,500	289,927	\$ 49,572	88.1%	75.0%	-13.10%
Supplies	209,250	(32,233)	19,159	37,321	\$ (18,162)	349,680	355,207	241,483	\$ 113,724	91.0%	115.4%	24.38%
Services and Charges	454,891	(64,665)	79,689	74,761	\$ 4,928	770,184	804,843	519,556	\$ 285,287	97.0%	114.2%	17.24%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	10,700	(3,376)	1,398	1,825	\$ (426)	30,776	30,890	14,076	\$ 16,814	87.2%	131.6%	44.35%
<b>Subtotal Op. Exp.</b>	<b>\$ 1,806,662</b>	<b>\$ (347,165)</b>	<b>\$ 169,854</b>	<b>\$ 186,930</b>	<b>\$ (17,076)</b>	<b>3,150,750</b>	<b>3,108,693</b>	<b>\$ 2,153,827</b>	<b>\$ 954,866</b>	<b>95.1%</b>	<b>119.2%</b>	<b>24.16%</b>
Capital Outlay	205,083	10,844	(1,494)	59,500	\$ (60,994)	25,576	40,788	194,239	\$ (153,451)	16.5%	94.7%	78.22%
Transfers Out	223,834	(14,295)	-	-	\$ -	106,200	-	238,129	\$ (238,129)		106.4%	106.39%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,235,579</b>	<b>\$ (350,617)</b>	<b>\$ 168,360</b>	<b>\$ 246,430</b>		<b>3,282,526</b>	<b>3,149,481</b>	<b>\$ 2,586,196</b>		<b>87.1%</b>	<b>115.7%</b>	<b>28.63%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (1,188,579)</b>		<b>\$ (141,111)</b>	<b>\$ 134,218</b>		<b>\$ (156,349)</b>	<b>\$ (125,521)</b>	<b>\$ (1,421,352)</b>				

**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b><u>Revenue:</u></b>												
Program Revenue	190,430	32,374	31,696	14,805	\$ (16,891)	241,139	238,473	158,056	\$ (80,417)	109.8%	83.0%	-26.78%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	180,000	90,550	2,050	10,313	\$ 8,263	-	2,050	89,450	\$ 87,400	1.1%	49.7%	48.56%
<b>TOTAL REVENUE:</b>	<b>\$ 370,430</b>	<b>\$ 122,924</b>	<b>\$ 33,746</b>	<b>\$ 25,118</b>	<b>\$ (8,628)</b>	<b>241,139</b>	<b>240,523</b>	<b>\$ 247,506</b>	<b>\$ 6,983</b>	<b>60.6%</b>	<b>66.8%</b>	<b>6.27%</b>
<b><u>Expenditures:</u></b>												
Salaries and Wages	2,398,801	18,105	100,533	70,400	\$ 30,133	2,159,977	2,311,578	2,380,696	\$ (69,118)	96.0%	99.2%	3.24%
Personnel Benefits	844,810	57,182	13,063	10,967	\$ 2,096	777,852	807,542	787,628	\$ 19,913	87.0%	93.2%	6.22%
Supplies	179,500	18,505	23,003	13,610	\$ 9,393	157,839	197,864	160,995	\$ 36,869	104.0%	89.7%	-14.29%
Services and Charges	1,090,436	(121,959)	36,383	152,479	\$ (116,096)	1,023,181	1,053,580	1,212,395	\$ (158,815)	101.2%	111.2%	9.94%
Interdepartment Svcs	-	-	-	-	\$ -	203	2	-	\$ 2			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,513,547</b>	<b>\$ (28,166)</b>	<b>\$ 172,982</b>	<b>\$ 247,456</b>	<b>\$ (74,474)</b>	<b>4,119,053</b>	<b>4,370,565</b>	<b>\$ 4,541,713</b>	<b>\$ (171,149)</b>	<b>95.7%</b>	<b>100.6%</b>	<b>4.92%</b>
Capital Outlay	1,164,896	549,439	108,766	23,396	\$ 85,369	483,623	402,260	615,457	\$ (213,196)	30.0%	52.8%	22.82%
Transfers Out	25,526	-	-	-	\$ -	133,000	116,000	25,526	\$ 90,474	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,703,969</b>	<b>\$ 521,273</b>	<b>\$ 281,747</b>	<b>\$ 270,852</b>		<b>4,735,676</b>	<b>4,888,825</b>	<b>\$ 5,182,696</b>		<b>81.2%</b>	<b>90.9%</b>	<b>9.69%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (5,333,539)</b>		<b>\$ (248,002)</b>	<b>\$ (245,734)</b>		<b>\$ (4,494,537)</b>	<b>\$ (4,648,302)</b>	<b>\$ (4,935,190)</b>				

**City of Spokane - Parks & Recreation**  
**Administration**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>												
Program Revenue	1,006,936	397,931	19,059	32,450	\$ 13,391	39,164	550,285	609,005	\$ 58,721	99.5%	60.5%	-39.04%
General Fund Transfer	13,743,971	1,000	-	-	\$ -	12,845,514	13,439,508	13,742,971	\$ 303,463	100.0%	100.0%	-0.01%
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 14,750,907</b>	<b>\$ 398,931</b>	<b>\$ 19,059</b>	<b>\$ 32,450</b>	<b>\$ 13,391</b>	<b>12,884,678</b>	<b>13,989,793</b>	<b>\$ 14,351,976</b>	<b>\$ 362,184</b>	<b>97.2%</b>	<b>97.3%</b>	<b>0.09%</b>
<b>Expenditures:</b>												
Salaries and Wages	2,183,596	383,287	66,587	88,773	\$ (22,186)	1,272,694	1,818,359	1,800,309	\$ 18,049	85.3%	82.4%	-2.89%
Personnel Benefits	688,758	112,555	10,093	13,300	\$ (3,207)	348,644	520,223	576,203	\$ (55,980)	85.7%	83.7%	-2.03%
Supplies	76,450	2,306	9,187	3,605	\$ 5,581	170,940	81,130	74,144	\$ 6,986	94.8%	97.0%	2.15%
Services and Charges	666,326	(53,583)	160,755	90,370	\$ 70,384	833,714	758,888	719,909	\$ 38,979	96.4%	108.0%	11.68%
Interdepartment Svcs	2,199,987	(37,617)	6,714	9,715	\$ (3,001)	2,134,504	2,454,892	2,237,604	\$ 217,287	102.1%	101.7%	-0.35%
Intergovernment Svcs	11,500	(7,329)	94	99	\$ (5)	21,554	10,757	18,829	\$ (8,072)	50.9%	163.7%	112.87%
<b>Subtotal Op. Exp.</b>	<b>\$ 5,826,617</b>	<b>\$ 399,618</b>	<b>\$ 253,429</b>	<b>\$ 205,863</b>	<b>\$ 47,567</b>	<b>4,782,050</b>	<b>5,644,249</b>	<b>\$ 5,426,999</b>	<b>\$ 217,250</b>	<b>93.5%</b>	<b>93.1%</b>	<b>-0.35%</b>
Capital Outlay	1,671,127	1,182,080	25,231	209,630	\$ (184,400)	12,920	52,448	489,047	\$ (436,599)	26.6%	29.3%	2.68%
Transfers Out	99,927	(3,268)	35,000	-	\$ 35,000	304,000	86,345	103,195	\$ (16,850)	34.1%	103.3%	69.20%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 7,597,671</b>	<b>\$ 1,578,429</b>	<b>\$ 313,660</b>	<b>\$ 415,493</b>		<b>5,098,970</b>	<b>5,783,042</b>	<b>\$ 6,019,242</b>		<b>89.1%</b>	<b>79.2%</b>	<b>-9.91%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 7,153,236</b>		<b>\$ (294,601)</b>	<b>\$ (383,043)</b>		<b>\$ 7,785,708</b>	<b>\$ 8,206,751</b>	<b>\$ 8,332,735</b>				

**City of Spokane - Parks & Recreation**  
**Parks Fund -- 1400**  
**Financial Report**  
**Year-End 2017**

		Monthly Comparison					Year-to-Date Comparison						
		2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>													
Program Revenue		3,756,866	275,984	157,869	430,848	\$ 272,978	4,990,939	5,439,598	3,480,882	\$ (1,958,716)	98.2%	92.7%	-5.55%
General Fund Transfer		13,809,971	(49,000)	-	-	\$ -	12,936,514	13,505,508	13,858,971	\$ 353,463	100.0%	100.4%	0.35%
Grants Receivable		891,000	382,448	24,958	122,310	\$ 97,351	4,880	142,018	508,552	\$ 366,534	10.1%	57.1%	47.02%
<b>TOTAL REVENUE:</b>		<b>\$ 18,457,837</b>	<b>\$ 609,432</b>	<b>\$ 182,828</b>	<b>\$ 553,157</b>	<b>\$ 370,330</b>	<b>\$ 17,932,332</b>	<b>19,087,124</b>	<b>\$ 17,848,405</b>	<b>\$ (1,238,719)</b>	93.3%	96.7%	3.39%
<b>Expenditures:</b>													
Salaries and Wages		7,008,711	(191,884)	271,909	273,119	\$ (1,210)	6,738,933	7,427,095	7,200,595	\$ 226,500	95.2%	102.7%	7.58%
Personnel Benefits		2,305,285	239,358	35,744	37,420	\$ (1,676)	1,805,576	2,058,660	2,065,927	\$ (7,267)	90.2%	89.6%	-0.53%
Supplies		801,900	(9,684)	55,563	57,862	\$ (2,299)	983,399	965,421	811,584	\$ 153,837	96.7%	101.2%	4.48%
Services and Charges		3,853,515	(327,548)	374,157	468,569	\$ (94,412)	4,076,826	4,170,332	4,181,063	\$ (10,731)	98.8%	108.5%	9.68%
Interdepartment Svcs		2,200,787	(36,817)	74,173	9,715	\$ 64,458	2,134,707	2,531,860	2,237,604	\$ 294,256	102.0%	101.7%	-0.32%
Intergovernment Svcs		27,400	(10,129)	1,567	1,999	\$ (432)	57,021	46,489	37,529	\$ 8,960	72.2%	137.0%	64.81%
<b>Subtotal Op. Exp.</b>		<b>\$ 16,197,598</b>	<b>\$ (336,704)</b>	<b>\$ 813,112</b>	<b>\$ 848,684</b>	<b>\$ (35,572)</b>	<b>\$ 15,796,463</b>	<b>17,199,857</b>	<b>\$ 16,534,302</b>	<b>\$ 665,555</b>	96.3%	102.1%	5.74%
Capital Outlay		4,439,473	2,136,626	178,026	308,027	\$ (130,001)	734,888	1,063,365	2,302,847	\$ (1,239,482)	28.3%	51.9%	23.59%
Transfers Out		367,441	(17,563)	35,000	-	\$ 35,000	622,964	280,845	385,004	\$ (104,159)	51.3%	104.8%	53.53%
2015 Windstorm		327,228	491,140	(116,811)	(139,112)	\$ 22,302	150,918	(156,327)	(163,912)	\$ 7,585	-44.8%	-50.1%	-5.29%
<b>TOTAL EXPENDITURES:</b>		<b>\$ 21,331,740</b>	<b>\$ 2,273,499</b>	<b>\$ 909,327</b>	<b>\$ 1,017,598</b>		<b>\$ 17,305,233</b>	<b>18,387,740</b>	<b>\$ 19,058,241</b>		81.7%	89.3%	7.66%
<b>Total Funding:</b>		<b>\$ (2,873,903)</b>		<b>\$ (726,500)</b>	<b>\$ (464,441)</b>		<b>\$ 627,099</b>	<b>\$ 699,384</b>	<b>\$ (1,209,836)</b>				
(Rev. less Exp.)													

<b>Beginning Fund Balance</b>	<b>\$ 4,360,402</b>
7% Reserve Requirement	\$ (1,435,752)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
<b>Beginning Reserves</b>	<b>\$ 2,339,253</b>
Encumbrances at Month End	\$ (967,914)
Net Revenue (Expense)	\$ (1,209,836)
<b>Ending Fund Balance Reserves</b>	<b>\$ 161,503</b>

**City of Spokane - Parks & Recreation**  
**Golf Fund -- 4600**  
**Financial Report**  
**Year-End 2017**

	Monthly Comparison					Year-to-Date Comparison						
	2017 Current Adopted Annual Budget	2017 Budget Balance	2016 Year-End Actual	2017 Year-End 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 %
<b>Revenue:</b>												
Program Revenue	3,681,270	620,339	829	(15,966)	\$ (16,795)	3,148,529	3,223,201	3,060,931	\$ (162,270)	95.3%	83.1%	-12.18%
2017 Pre-Sale Revenue		-			\$ -			60,671	\$ -	1.8%	1.6%	
Other Transfers In	45,000	-	35,000	-	\$ (35,000)	312,108	35,000	45,000	\$ 10,000	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 3,726,270</b>	<b>\$ (559,668)</b>	<b>\$ 35,829</b>	<b>\$ (15,966)</b>	<b>\$ (51,795)</b>	<b>3,460,637</b>	<b>3,258,201</b>	<b>\$ 3,166,602</b>	<b>\$ (91,599)</b>	<b>95.4%</b>	<b>85.0%</b>	<b>-10.39%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,261,001	121,987	23,636	(7,124)	\$ (30,760)	1,115,572	1,122,327	1,139,014	\$ (16,687)	98.7%	90.3%	-8.42%
Personnel Benefits	319,722	(65,211)	4,753	3,565	\$ (1,189)	363,037	404,538	384,933	\$ 19,605	91.1%	120.4%	29.26%
Supplies	345,020	40,160	(15,719)	(10,332)	\$ 5,387	254,195	212,261	304,860	\$ (92,599)	83.9%	88.4%	4.42%
Services and Charges	1,090,016	(60,864)	177,818	154,200	\$ (23,618)	921,529	1,032,940	1,150,880	\$ (117,940)	100.9%	105.6%	4.64%
Interdepartment Svcs	398,288	56,488	(2,172)	(2,714)	\$ (541)	384,974	346,452	341,800	\$ 4,653	88.6%	85.8%	-2.81%
Intergovernment Svcs	21,000	258	(10)	0	\$ 10	20,650	21,302	20,742	\$ 560	77.6%	98.8%	21.17%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,435,047</b>	<b>\$ 92,819</b>	<b>\$ 188,306</b>	<b>\$ 137,595</b>	<b>\$ (50,711)</b>	<b>3,059,957</b>	<b>3,139,820</b>	<b>\$ 3,342,228</b>	<b>\$ (202,408)</b>	<b>95.9%</b>	<b>97.3%</b>	<b>1.43%</b>
Capital Outlay	301,134	104,802	-	19,424	\$ 19,424	116,799	221,247	196,332	\$ 24,914	63.3%	65.2%	1.94%
Transfers Out	-	-	-	-	\$ -	11,345	-	-				
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,736,181</b>	<b>\$ 197,620</b>	<b>\$ 188,306</b>	<b>\$ 157,019</b>		<b>3,188,100</b>	<b>3,361,067</b>	<b>\$ 3,538,561</b>		<b>92.7%</b>	<b>94.7%</b>	<b>1.99%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (9,911)</b>		<b>\$ (152,477)</b>	<b>\$ (172,985)</b>		<b>\$ 272,536</b>	<b>\$ (102,866)</b>	<b>\$ (371,958)</b>				

<b>Beginning Fund Balance</b>	<b>\$ 347,992</b>
Less 7% Reserve Requirement	\$ (258,383)
<b>Beginning 2017 Excess Reserves</b>	<b>\$ 89,609</b>
2017 YTD Change in Cash	\$ (371,958)
Encumbrances at Month End	\$ (20,130)
<b>2017 YTD Available Cash</b>	<b>\$ (302,479)</b>
<b>Amount over 7% Reserve</b>	<b>\$ (44,096)</b>

## Fund 1950 - Park Cumulative Reserve Fund

January 1, 2017 through December 31, 2017

		BEGINNING			ENDING	OUTSTANDING	REMAINING	Fund Balance	
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	Category	
	General Purposes	\$ 220,663.47	\$ 10,534.27	\$ 26,090.17	\$ 205,107.57		\$ 205,107.57	Undesignated	
<b>a</b>	Donation - Conservation TBD	126,501.95	-	-	\$ 126,501.95		\$ 126,501.95	Undesignated	
	Computer Replacement & Software	157,231.90	-	27,173.84	130,058.06	2,747.79	127,310.27	Designated	Capital
<b>b</b>	Fleet Replacement	1,074,156.83	74,485.32	413,423.48	735,218.67	195,605.65	539,613.02	Designated	Capital
	Sky Prairie/5-Mile	58,830.00	-	39,293.81	19,536.19		19,536.19	Designated	Capital
<b>c</b>	RFP Capital Replacement		9,876.05	-	9,876.05		9,876.05	Designated	Capital
<b>c</b>	Recreation Capital Replacement		2,724.10	-	2,724.10		2,724.10	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	15,235.61	170,061.17	Designated	Risk
<b>d</b>	Skyride	277,771.65	-	144,696.41	133,075.24	38,185.11	94,890.13	Designated	Debt Svc & Repairs
<b>e</b>	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted	Property Donations
<b>f</b>	Conservation Futures	92,902.52	18,211.08	-	111,113.60		111,113.60	Restricted	Futures
	Riverfront Conservation Futures Loan	-	350,000.00	350,000.00	-		-	Restricted	Futures
		<u>\$ 2,519,944.79</u>	<u>\$ 465,830.82</u>	<u>\$ 1,056,683.60</u>	<u>\$ 1,929,092.01</u>	<u>\$ 251,774.16</u>	<u>\$ 1,677,317.85</u>		
					\$ 1,929,092.01				
					\$ -				closing entries to be done by Centralized 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 and grant revenues allocated for maintenance and operations of the following properties:  
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

**City of Spokane - Parks & Recreation**  
**Urban Forestry**  
**Financial Report**  
**February 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD	2018 YTD	
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	% of Annual Budget	% of Annual Budget	Change in %
Revenue:												
Program Revenue	104,000	101,302	307	1,225	\$ 918	1,652	610	2,698	\$ 2,088	1.1%	2.6%	1.46%
General Fund Transfer	66,000	-	1,057,152	-	\$ (1,057,152)	66,000	2,114,303	66,000	\$ (2,048,303)	3203.5%	100.0%	-3103.49%
Grants Receivable	10,000	10,000	-	-	\$ -	5,700	-	-	\$ -			
TOTAL REVENUE:	\$ 180,000	\$ 111,302	\$ 1,057,458	\$ 1,225	\$ (1,056,234)	73,352	2,114,914	\$ 68,698	\$ (2,046,216)	1626.9%	38.2%	-1588.69%
Expenditures:												
Salaries and Wages	450,337	407,334	33,379	30,468	\$ 2,910	38,651	45,381	43,003	\$ 2,378	11.2%	9.5%	-1.68%
Personnel Benefits	155,639	138,076	9,549	10,197	\$ (648)	12,478	15,896	17,563	\$ (1,668)	12.6%	11.3%	-1.34%
Supplies	30,550	30,465	2,489	85	\$ 2,403	1,394	2,494	85	\$ 2,409	8.1%	0.3%	-7.79%
Services and Charges	220,253	216,654	2,023	3,519	\$ (1,496)	4,801	2,753	3,599	\$ (846)	1.1%	1.6%	0.56%
Interdepartment Svcs	23,800	23,786	-	-	\$ -	-	-	14	\$ (14)		0.1%	0.06%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 880,579	\$ 816,315	\$ 47,439	\$ 44,269	\$ 3,170	57,325	66,523	\$ 64,264	\$ 2,259	8.1%	7.3%	-0.84%
Capital Outlay	92,341	92,341	11,009	-	\$ 11,009	15,949	11,416	-	\$ 11,416	5.7%		-5.69%
Transfers Out	2,641	2,641	-	-	\$ -	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 975,561	\$ 911,297	\$ 58,448	\$ 44,269		73,274	77,940	\$ 64,264		7.6%	6.6%	-1.05%
Total Funding: (Rev. less Exp.)	\$ (795,561)		\$ 999,011	\$ (43,044)		\$ 79	\$ 2,036,974	\$ 4,434				

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**February 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD	2018 YTD	
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	% of Annual Budget	% of Annual Budget	Change in %
Revenue:												
Program Revenue	1,500,000	1,315,529	59,941	53,938	\$ (6,003)	153,299	160,394	184,471	\$ 24,077	11.0%	12.3%	1.30%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	701,000	701,000	-	111,997	\$ 111,997	-	-	-	\$ -			
TOTAL REVENUE:	\$ 2,201,000	\$ 2,016,529	\$ 59,941	\$ 165,935	\$ 105,994	153,299	160,394	\$ 184,471	\$ 24,077	7.4%	8.4%	0.95%
Expenditures:												
Salaries and Wages	1,251,994	1,174,624	60,422	60,241	\$ 181	83,777	84,135	77,370	\$ 6,765	6.6%	6.2%	-0.41%
Personnel Benefits	258,227	229,526	17,813	17,938	\$ (125)	29,229	30,910	28,701	\$ 2,209	11.9%	11.1%	-0.80%
Supplies	295,724	289,739	5,545	5,520	\$ 25	12,123	6,805	5,985	\$ 820	2.2%	2.0%	-0.20%
Services and Charges	1,352,112	1,296,573	60,035	59,866	\$ 168	130,313	82,706	55,539	\$ 27,167	6.0%	4.1%	-1.86%
Interdepartment Svcs	16,950	16,950	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	5,200	4,817	3	383	\$ (380)	0	3	383	\$ (380)	0.1%	7.4%	7.32%
Subtotal Op. Exp.	\$ 3,180,207	\$ 3,012,229	\$ 143,818	\$ 143,949	\$ (131)	255,441	204,559	\$ 167,978	\$ 36,580	6.3%	5.3%	-1.05%
Capital Outlay	994,354	969,742	82,084	24,612	\$ 57,472	22,316	82,084	24,612	\$ 57,472	6.9%	2.5%	-4.38%
Transfers Out	15,513	15,513	-	-	\$ -	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,190,074	\$ 3,997,484	\$ 225,902	\$ 168,561		277,757	286,643	\$ 192,590		6.4%	4.6%	-1.85%
Total Funding: (Rev. less Exp.)	\$ (1,989,074)		\$ (165,961)	\$ (2,626)		\$ (124,458)	\$ (126,249)	\$ (8,119)				

**City of Spokane - Parks & Recreation**  
**Riverfront Park**  
**Financial Report**  
**February 2018**

		Monthly Comparison				Year-to-Date Comparison						
2018 Current Adopted Annual Budget		2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	3,267,000	3,025,918	59,827	142	\$ (59,686)	234,174	142,305	241,082	\$ 98,777	13.6%	7.4%	-6.21%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,267,000</b>	<b>\$ 3,025,918</b>	<b>\$ 59,827</b>	<b>\$ 142</b>	<b>\$ (59,686)</b>	<b>234,174</b>	<b>142,305</b>	<b>\$ 241,082</b>	<b>\$ 98,777</b>	13.6%	7.4%	-6.21%
<b>Expenditures:</b>												
Salaries and Wages	1,963,710	1,797,421	93,981	108,862	\$ (14,880)	137,547	126,589	166,289	\$ (39,699)	17.0%	8.5%	-8.52%
Personnel Benefits	556,726	511,565	27,163	25,753	\$ 1,410	42,878	46,775	45,161	\$ 1,613	12.1%	8.1%	-3.99%
Supplies	627,744	601,380	4,555	17,019	\$ (12,465)	10,865	6,844	26,364	\$ (19,520)	3.3%	4.2%	0.93%
Services and Charges	545,288	509,350	13,160	42,365	\$ (29,206)	99,992	37,478	35,938	\$ 1,540	8.2%	6.6%	-1.65%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	33,400	25,109	779	1,178	\$ (399)	773	7,892	8,291	\$ (399)	73.8%	24.8%	-48.94%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,726,868</b>	<b>\$ 3,444,824</b>	<b>\$ 139,638</b>	<b>\$ 195,178</b>	<b>\$ (55,540)</b>	<b>292,055</b>	<b>225,578</b>	<b>\$ 282,044</b>	<b>\$ (56,465)</b>	12.5%	7.6%	-4.92%
Capital Outlay	155,344	155,344	-	-	\$ -	10,507	-	-	\$ -			
Transfers Out	238,130	238,130	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,120,342</b>	<b>\$ 3,838,298</b>	<b>\$ 139,638</b>	<b>\$ 195,178</b>		<b>302,562</b>	<b>225,578</b>	<b>\$ 282,044</b>		10.1%	6.8%	-3.25%
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (853,342)</b>		<b>\$ (79,811)</b>	<b>\$ (195,036)</b>		<b>\$ (68,388)</b>	<b>\$ (83,273)</b>	<b>\$ (40,962)</b>				

**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**February 2018**

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	190,430	189,578	1,722	100	\$ (1,622)	59,120	1,020	852	\$ (168)	0.5%	0.4%	-0.09%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	180,000	190,313	-	-	\$ -	-	-	(10,313)	\$ (10,313)		-5.7%	-5.73%
<b>TOTAL REVENUE:</b>	<b>\$ 370,430</b>	<b>\$ 379,891</b>	<b>\$ 1,722</b>	<b>\$ 100</b>	<b>\$ (1,622)</b>	<b>59,120</b>	<b>1,020</b>	<b>\$ (9,461)</b>	<b>\$ (10,481)</b>	<b>0.3%</b>	<b>-2.6%</b>	<b>-2.83%</b>
<b>Expenditures:</b>												
Salaries and Wages	2,564,746	2,358,785	167,900	139,607	\$ 28,292	190,527	202,757	205,961	\$ (3,204)	8.5%	8.0%	-0.42%
Personnel Benefits	904,875	802,880	64,194	56,304	\$ 7,890	95,487	107,699	101,995	\$ 5,704	12.7%	11.3%	-1.48%
Supplies	179,500	172,825	15,142	6,766	\$ 8,377	9,489	18,026	6,675	\$ 11,351	10.0%	3.7%	-6.32%
Services and Charges	1,105,315	1,084,566	20,821	21,978	\$ (1,157)	52,114	50,723	20,749	\$ 29,973	4.7%	1.9%	-2.77%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,754,436</b>	<b>\$ 4,419,055</b>	<b>\$ 268,057</b>	<b>\$ 224,655</b>	<b>\$ 43,402</b>	<b>347,617</b>	<b>379,204</b>	<b>\$ 335,381</b>	<b>\$ 43,824</b>	<b>8.4%</b>	<b>7.1%</b>	<b>-1.35%</b>
Capital Outlay	563,885	557,770	6,433	8,182	\$ (1,749)	40,771	6,508	6,115	\$ 392	0.6%	1.1%	0.53%
Transfers Out	25,526	25,526	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,343,847</b>	<b>\$ 5,002,351</b>	<b>\$ 274,489</b>	<b>\$ 232,836</b>		<b>388,388</b>	<b>385,712</b>	<b>\$ 341,496</b>		<b>6.8%</b>	<b>6.4%</b>	<b>-0.37%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,973,417)</b>		<b>\$ (272,767)</b>	<b>\$ (232,736)</b>		<b>\$ (329,268)</b>	<b>\$ (384,692)</b>	<b>\$ (350,957)</b>				

**City of Spokane - Parks & Recreation**  
**Administration**  
**Financial Report**  
**February 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD	2018 YTD	Change in %	
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	% of Annual Budget	% of Annual Budget		
<b>Revenue:</b>													
Program Revenue	772,836	752,326	241	20,343	\$ 20,102	2,783	622	20,510	\$ 19,888	0.1%	2.7%	2.59%	
General Fund Transfer	14,648,578	12,460,110	-	1,094,234	\$ 1,094,234	2,067,617	66,000	2,188,468	\$ 2,122,468	0.5%	14.9%	14.46%	
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -				
TOTAL REVENUE:	\$ 15,421,414	\$ 13,212,436	\$ 241	\$ 1,114,577	\$ 1,114,336	2,070,399	66,622	\$ 2,208,978	\$ 2,142,356	0.5%	14.3%	13.87%	
<b>Expenditures:</b>													
Salaries and Wages	2,412,017	2,178,237	135,509	178,461	\$ (42,952)	209,428	189,027	233,780	\$ (44,753)	8.7%	9.7%	1.04%	
Personnel Benefits	797,068	695,227	41,460	59,957	\$ (18,497)	70,158	73,777	101,841	\$ (28,063)	10.7%	12.8%	2.07%	
Supplies	95,300	94,693	3,043	598	\$ 2,445	1,250	3,043	607	\$ 2,437	4.0%	0.6%	-3.34%	
Services and Charges	688,907	629,996	9,833	34,572	\$ (24,738)	52,782	15,328	58,911	\$ (43,583)	2.3%	8.6%	6.25%	
Interdepartment Svcs	2,403,737	2,080,957	299,714	294,667	\$ 5,046	363,696	336,067	322,780	\$ 13,288	15.3%	13.4%	-1.85%	
Intergovernment Svcs	11,500	10,634	47	35	\$ 12	8,156	878	866	\$ 12	7.6%	7.5%	-0.10%	
Subtotal Op. Exp.	\$ 6,408,529	\$ 5,689,745	\$ 489,606	\$ 568,290	\$ (78,684)	705,469	618,122	\$ 718,784	\$ (100,663)	10.6%	11.2%	0.61%	
Capital Outlay	2,390,131	2,371,390	-	19,103	\$ (19,103)	-	-	18,741	\$ (18,741)		0.8%	0.78%	
Transfers Out	58,195	58,195	-	-	\$ -	-	-	-	\$ -				
TOTAL EXPENDITURES:	\$ 8,856,855	\$ 8,119,329	\$ 489,606	\$ 587,393		705,469	618,122	\$ 737,526		8.1%	8.3%	0.19%	
Total Funding: (Rev. less Exp.)	\$ 6,564,559		\$ (489,365)	\$ 527,184		\$ 1,364,930	\$ (551,500)	\$ 1,471,452					

**City of Spokane - Parks & Recreation**  
**Parks Fund -- 1400**  
**Financial Report**  
**February 2018**

		Monthly Comparison				Year-to-Date Comparison						
2018 Current Adopted Annual Budget		2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	5,834,266	5,384,653	122,039	75,748	\$ (46,290)	451,028	304,951	449,613	\$ 144,662	8.1%	7.7%	-0.41%
General Fund Transfer	14,714,578	12,460,110	1,057,152	1,094,234	\$ 37,082	2,133,617	2,180,303	2,254,468	\$ 74,165	15.8%	15.3%	-0.47%
Grants Receivable	891,000	901,313	-	111,997	\$ 111,997	5,700	-	(10,313)	\$ (10,313)		-1.2%	-1.16%
<b>TOTAL REVENUE:</b>	<b>\$ 21,439,844</b>	<b>\$ 18,746,075</b>	<b>\$ 1,179,190</b>	<b>\$ 1,281,979</b>	<b>\$ 102,789</b>	<b>\$ 2,590,345</b>	<b>2,485,254</b>	<b>\$ 2,693,769</b>	<b>\$ 208,514</b>	13.5%	12.6%	-0.90%
<b>Expenditures:</b>												
Salaries and Wages	8,642,804	7,916,401	491,191	517,639	\$ (26,449)	659,929	647,888	726,403	\$ (78,515)	9.2%	8.4%	-0.84%
Personnel Benefits	2,672,535	2,377,273	160,178	170,148	\$ (9,970)	250,230	275,057	295,262	\$ (20,205)	11.9%	11.0%	-0.88%
Supplies	1,228,818	1,189,102	30,774	29,988	\$ 786	35,122	37,213	39,716	\$ (2,503)	4.6%	3.2%	-1.41%
Services and Charges	3,911,875	3,737,139	105,871	162,300	\$ (56,429)	340,001	188,988	174,736	\$ 14,252	4.9%	4.5%	-0.44%
Interdepartment Svcs	2,444,487	2,121,693	299,714	294,667	\$ 5,046	363,696	336,067	322,794	\$ 13,274	15.3%	13.2%	-2.07%
Intergovernment Svcs	50,100	40,559	830	1,597	\$ (767)	8,929	8,774	9,541	\$ (767)	32.0%	19.0%	-12.98%
<b>Subtotal Op. Exp.</b>	<b>\$ 18,950,619</b>	<b>\$ 17,382,167</b>	<b>\$ 1,088,557</b>	<b>\$ 1,176,340</b>	<b>\$ (87,783)</b>	<b>\$ 1,657,907</b>	<b>1,493,986</b>	<b>\$ 1,568,452</b>	<b>\$ (74,465)</b>	9.2%	8.3%	-0.95%
Capital Outlay	4,196,055	4,146,586	99,526	51,897	\$ 47,629	89,543	100,008	49,469	\$ 50,540	2.3%	1.2%	-1.07%
Transfers Out	340,005	340,005	-	-	\$ -	-	-	-	\$ -			
2015 Windstorm	160,922	(101,066)	-	5,505	\$ (5,505)	(63)	116,811	261,988	\$ (145,178)	35.7%	162.8%	127.11%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 23,647,601</b>	<b>\$ 21,767,692</b>	<b>\$ 1,188,083</b>	<b>\$ 1,233,742</b>		<b>\$ 1,747,387</b>	<b>1,710,805</b>	<b>\$ 1,879,909</b>		8.0%	7.9%	-0.07%
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (2,207,757)</b>		<b>\$ (8,893)</b>	<b>\$ 48,237</b>		<b>\$ 842,958</b>	<b>\$ 774,449</b>	<b>\$ 813,860</b>				

<b>Beginning Fund Balance</b>	<b>\$ 3,299,917</b>
5% Reserve Requirement	\$ (1,182,380)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
<b>Beginning Reserves</b>	<b>\$ 1,532,140</b>
Encumbrances at Month End	\$ (1,829,324)
Net Revenue (Expense)	\$ 813,860
<b>Ending Fund Balance Reserves</b>	<b>\$ 516,676</b>

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

February 2018

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 February Actual	2018 February Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	3,805,270	3,780,134	11,711	24,021	\$ 12,310	177,769	14,479	25,136	\$ 10,657	0.4%	0.7%	0.27%
Pre-Sale Revenue	-	-	-	-	\$ -	-	60,671	73,068	\$ 12,397	2.0%	1.9%	
Other Transfers In	-	-	-	-	\$ -	-	-	-	-			
<b>TOTAL REVENUE:</b>	<b>\$ 3,805,270</b>	<b>\$ (3,707,066)</b>	<b>\$ 11,711</b>	<b>\$ 24,021</b>	<b>\$ 12,310</b>	<b>177,769</b>	<b>75,150</b>	<b>\$ 98,204</b>	<b>\$ 23,054</b>	<b>2.0%</b>	<b>2.6%</b>	<b>0.56%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,225,085	1,162,975	61,844	41,561	\$ (20,283)	102,485	73,617	62,110	\$ 11,506	5.8%	5.1%	-0.77%
Personnel Benefits	339,840	308,196	24,067	17,380	\$ (6,687)	35,346	41,514	31,644	\$ 9,870	13.0%	9.3%	-3.67%
Supplies	318,162	315,666	3,335	2,496	\$ (839)	493	3,335	2,496	\$ 839	1.0%	0.8%	-0.18%
Services and Charges	1,025,427	1,001,712	8,567	23,695	\$ 15,128	38,559	37,335	23,715	\$ 13,621	3.4%	2.3%	-1.11%
Interdepartment Svcs	360,565	298,737	57,113	56,156	\$ (957)	67,978	63,094	61,828	\$ 1,266	15.8%	17.1%	1.31%
Intergovernment Svcs	21,000	20,650	308	350	\$ 42	382	308	350	\$ (42)	1.5%	1.7%	0.20%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,290,079</b>	<b>\$ 3,107,936</b>	<b>\$ 155,234</b>	<b>\$ 141,638</b>	<b>\$ (13,596)</b>	<b>245,244</b>	<b>219,203</b>	<b>\$ 182,143</b>	<b>\$ 37,060</b>	<b>6.4%</b>	<b>5.5%</b>	<b>-0.85%</b>
Capital Outlay	350,046	350,046	-	-	\$ -	24,062	-	-	-			
Transfers Out	50,000	50,000	-	-	\$ -	-	-	-	-			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,690,125</b>	<b>\$ 3,507,982</b>	<b>\$ 155,234</b>	<b>\$ 141,638</b>		<b>269,306</b>	<b>219,203</b>	<b>\$ 182,143</b>		<b>5.9%</b>	<b>4.9%</b>	<b>-0.93%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 115,145</b>		<b>\$ (143,523)</b>	<b>\$ (117,617)</b>		<b>\$ (91,538)</b>	<b>\$ (144,054)</b>	<b>\$ (83,940)</b>				

Beginning Fund Balance	\$ 168,253
Less 7% Reserve Requirement	\$ (258,309)
Beginning 2017 Excess Reserves	\$ 168,253
2017 YTD Change in Cash	\$ (83,940)
Encumbrances at Month End	\$ (103,120)
2017 YTD Available Cash	\$ (18,807)

# Riverfront Park Redevelopment Project

Budget Adopted October 2017

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through February 28, 2018

Project Component	Budget	Expended as of Feb 28, 2018	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,102,862	\$ 9,756,624	\$ 536,838	\$ 10,293,462	\$ (190,600)
2. South Bank Central (Looft Carrousel)	\$ 10,543,097	\$ 8,246,747	\$ 2,240,753	\$ 10,487,500	\$ 55,597
3. Howard Street South Channel Bridge	\$ 7,168,139	\$ 6,076,568	\$ 346,555	\$ 6,423,123	\$ 745,016
4. Promenades and West Havermale	\$ 7,087,576	\$ 572,519	\$ 4,611,361	\$ 5,183,880	\$ 1,903,696
5. U.S. Pavilion	\$ 22,127,236	\$ 435,177	\$ 18,044,817	\$ 18,479,994	\$ 3,647,242
6. snx <sup>w</sup> mene <sup>o</sup>	\$ 10,268	\$ 1,741	\$ -	\$ 1,741	\$ 8,527
7. North Bank	\$ 5,629,772	\$ 123,594	\$ 31,951	\$ 155,545	\$ 5,474,227
8. South Bank East	\$ 159,976	\$ 143,740	\$ 811	\$ 144,551	\$ 15,425
Program Level Owner Costs	\$ 5,684,338	\$ 3,715,795	\$ 634,894	\$ 4,350,689	\$ 1,333,649
<b>TOTAL</b>	<b>\$ 68,513,264</b>	<b>\$ 29,072,505</b>	<b>\$ 26,447,980</b>	<b>\$ 55,520,485</b>	<b>\$ 12,992,779</b>

# Information Technology Projects

## Status Report March 6, 2018

### Golf Software:

- Software is ready for the golf season.

### 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. **Park Board members are now required to use City e-mail accounts per policy ADMIN 5600-17-06. Account expiration dates attached.**

### Urban Forestry Tree Permits:

- UF staff continues integration and transition support to community arborists.

### Replacement system for Class Software:

#### Procurement/Implementation Schedule:

✓ 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
✓ Kick-off call with CivicPlus	12/21/17
✓ Project implementation timeline	1/12/18
✓ Configuration Training	1/24/18
✓ Supervisor Systems Training	2/27/18-2/28/18
Follow-up Training	3/09/18 & 3/19/18
Emphasis to be live for Carrousel opening	4/22/18