



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

3 p.m. Tuesday, March 12, 2019

**City Conference Room Lobby – Tribal, first floor City Hall**

808 W. Spokane Falls Blvd., Spokane, Washington

Mark Buening - Finance Director

### **Committee Members:**

X Bob Anderson – Chair

X Greta Gilman

Gerry Sperling

### **Additional Park Board:**

**Guests:** None

### **Parks Staff:**

Garrett Jones

Mark Buening

Jason Conley

Megan Qureshi

Jonathan Moog

Jennifer Papich

Garrett Jones

## **Summary**

- No action items were presented during the committee meeting.
- The 2018 year end and February financials were presented by Mark Buening who reviewed each operating division.
- An update was provided on the Golf SIP by Jason Conley.

The next regularly scheduled meeting is 3 p.m. April 9, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

## MINUTES

The meeting was called to order at 3 p.m. by committee chair Bob Anderson.

### Action items:

1. None

### Discussion items:

1. *Mark Buening* and *Jason Conley* presented a pilot project for the Parks Department to lease new Ford F-250's to update the current fleet. Jason highlighted advantages for the project as being: 1.) The safety features on the new vehicles will keep our staff safer. 2.) The vehicles will also be in new condition which will save money on repairs; a cost that needs to come down. 3.) Due to the fact that the vehicles will be leased, the department will only pay a small amount each month to have the vehicle, and the vehicle can be sold back and replaced for a new one at a later date, keeping the fleet updated and safe. 4.) The newer vehicles have better gas mileage which will save the Parks Department as well.

### Standing report items:

1. 2018 year end financials – *Mark Buening* presented an overview of the 2018 year end financials. The highlights included: 1.) Urban Forestry had a slightly higher revenue stream than the year before, and also had lower expenditures. 2.) Recreation revenues has been impacted by the Free Swim program; and the minimum wage increase had a major impact on expenditures. Overall, Recreation's subsidy was lower than in 2017. 3.) Riverfront Park had a significant increase in revenue, but also had an increase in operating costs due to new temporary employees, and other costs; Overall subsidy half a million dollars less than the year before. 4.) Park Operations had similar revenues and slightly higher expenses. 5.) Golf fund took in \$90,000 more than expenditures. 5.) Overall, Parks expended \$1.4 million more than revenue, which effects the reserve funds, but Parks ended 2018 with approximately \$100,000 above all required reserves.
2. February Financials – *Mark Buening* provided a brief update. The updates included: 1.) Urban Forestry remained primarily status quo. 2.) Recreation has lower expenditures than last year around the same time. Some programs show a deficit in revenue, but *Jennifer Papich* reaffirmed that this is an anomaly related to the new registration software and that the numbers should even out due to registration being open for many of the spring programs. 3.) Riverfront Park has \$70,000 more in revenue, but expenditures are up due to the hiring of new workers as the programming ramps up. 4.) Park Operations remained primarily status quo. 5.) Administration comes in at \$623,000 more than last year, but this reflects settlement of the Carnation building, and staffing increases. 6.) Overall Parks Fund reflected \$817,000 more in revenues than expenditures through February. 7.) Golf fund revenues are \$57,000 more than last year at this time due to increased pre sales. Expenditures are status quo and nearly equal to last year. Golf has expended about \$61,000 more than they have taken in. Golf shows a negative cash flow of \$472,000 due to a reserve for encumbrances and little revenue. *Mark Buening* explained that this is not unusual due to the seasonal nature of golf, and the courses are still not open. 8.) Parks cumulative reserve fund had a large expense for the North Bank soil mitigation for the Carnation property, and some golf capital was also expended. 9.) Riverfront Park development project has a balance of 13,000,000 million dollars.
3. Golf SIP update – *Jason Conley* provided a brief update on the breakdown of spending of the \$7.5 million budget. Esmeralda will accrue around 5 million dollars of that budget. The other courses need to be examined more in order to budget out how much those irrigation projects

will cost. There was also discussion about the severe negative impact the State mandated increases in the prevailing wage will have on the costs of the golf course irrigation projects.

**Contract items from other committees:** These items were not discussed.

1. 1. US Pavilion Office Furnishings (\$90,508.87)
2. Pavilion Occupancy and Ring Configuration Modifications
3. SPVV Landscape Architects Design Services for West Havermale (\$235,800.00 no tax)
4. Northwest Playground Equipment Inc contract for Cre8Play Tower and Bridge at Great Floods Playground (\$486,846.67 + tax)
5. Krueger Sheet Metal contract for South Bank Wayfinding Signs and Graphics (\$104,237.55 + tax)
6. Garco Construction change order #13 for Pavilion & Promenades (\$62,982.00 + tax)
7. Bernardo Wills Architects Amendment #3 for North Bank Design (\$89,500.00 no tax)
8. Hill International Amendment #7 for Construction Management (\$41,309.00 no tax)
9. Approval of chemical value blanket (\$195,000)
10. Sister's Property Resolution

**Adjournment:** The meeting adjourned at 4:20 p.m.

The next regularly scheduled meeting is 3 p.m. April 9, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

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

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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><u>Revenue:</u></b>												
Program Revenue	104,000	27,393	-	50,964	\$ 50,964	78,038	75,888	76,607	\$ 719	140.5%	73.7%	-66.87%
General Fund Transfer	66,000	-	-	-	\$ -	66,000	66,000	66,000	\$ -	100.0%	100.0%	
Grants Receivable	10,000	(630)	-	-	\$ -	139,968	2,235	10,630	\$ 8,395	22.4%	106.3%	83.95%
<b>TOTAL REVENUE:</b>	<b>\$ 180,000</b>	<b>\$ 26,763</b>	<b>\$ -</b>	<b>\$ 50,964</b>	<b>\$ 50,964</b>	<b>284,006</b>	<b>144,123</b>	<b>\$ 153,237</b>	<b>\$ 9,114</b>	<b>110.9%</b>	<b>85.1%</b>	<b>-25.73%</b>
<b><u>Expenditures:</u></b>												
Salaries and Wages	433,737	21,515	16,277	17,184	\$ (907)	377,488	415,112	412,222	\$ 2,890	102.7%	95.0%	-7.63%
Personnel Benefits	155,639	28,977	2,341	2,429	\$ (88)	95,011	113,937	126,662	\$ (12,725)	90.5%	81.4%	-9.11%
Supplies	40,450	1,279	205	5,001	\$ (4,796)	27,279	30,673	39,171	\$ (8,498)	99.3%	96.8%	-2.43%
Services and Charges	232,453	(3,605)	34,722	8,282	\$ 26,440	160,808	276,031	236,058	\$ 39,973	107.8%	101.6%	-6.27%
Interdepartment Svcs	23,800	23,091	-	(92)	\$ 92	-	-	709	\$ (709)		3.0%	2.98%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 886,079</b>	<b>\$ 71,257</b>	<b>\$ 53,545</b>	<b>\$ 32,803</b>	<b>\$ 20,742</b>	<b>660,586</b>	<b>835,754</b>	<b>\$ 814,822</b>	<b>\$ 20,932</b>	<b>102.2%</b>	<b>92.0%</b>	<b>-10.22%</b>
Capital Outlay	92,341	89,557	-	-	\$ -	129,418	108,161	2,784	\$ 105,377	53.9%	3.0%	-50.93%
Transfers Out	2,641	-	-	-	\$ -	8,000	2,641	2,641	\$ -	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 981,061</b>	<b>\$ 160,814</b>	<b>\$ 53,545</b>	<b>\$ 32,803</b>		<b>798,004</b>	<b>946,555</b>	<b>\$ 820,247</b>		<b>92.7%</b>	<b>83.6%</b>	<b>-9.10%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (801,061)</b>		<b>\$ (53,545)</b>	<b>\$ 18,161</b>		<b>\$ (513,998)</b>	<b>\$ (802,432)</b>	<b>\$ (667,010)</b>				

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**Year-End 2018**

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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	1,500,000	209,618	2,945	2,361	\$ (584)	1,548,843	1,523,088	1,290,382	\$ (232,706)	104.4%	86.0%	-18.40%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	701,000	594,812	111,997	35,000	\$ (76,997)	-	416,867	106,188	\$ (310,679)	59.5%	15.1%	-44.32%
<b>TOTAL REVENUE:</b>	<b>\$ 2,201,000</b>	<b>\$ 804,430</b>	<b>\$ 114,942</b>	<b>\$ 37,361</b>	<b>\$ (77,580)</b>	<b>1,548,843</b>	<b>1,939,955</b>	<b>\$ 1,396,570</b>	<b>\$ (543,385)</b>	<b>89.8%</b>	<b>63.5%</b>	<b>-26.38%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,237,494	(301,852)	31,563	25,646	\$ 5,917	1,341,418	1,515,693	1,539,346	\$ (23,653)	118.7%	124.4%	5.67%
Personnel Benefits	258,227	(44,711)	3,896	3,256	\$ 639	296,385	298,231	302,938	\$ (4,706)	115.0%	117.3%	2.33%
Supplies	307,024	(4,427)	2,666	10,229	\$ (7,563)	303,940	303,834	311,451	\$ (7,616)	99.4%	101.4%	2.08%
Services and Charges	1,360,112	(46,582)	116,236	61,540	\$ 54,696	1,392,214	1,453,171	1,406,694	\$ 46,477	104.9%	103.4%	-1.43%
Interdepartment Svcs	16,950	(2,869)	-	-	\$ -	76,967	-	19,819	\$ (19,819)		116.9%	116.93%
Intergovernment Svcs	5,200	347	75	51	\$ 24	4,842	4,623	4,853	\$ (229)	88.9%	93.3%	4.41%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,185,007</b>	<b>\$ (400,093)</b>	<b>\$ 154,436</b>	<b>\$ 100,722</b>	<b>\$ 53,714</b>	<b>3,415,765</b>	<b>3,575,554</b>	<b>\$ 3,585,100</b>	<b>\$ (9,547)</b>	<b>110.6%</b>	<b>112.6%</b>	<b>1.96%</b>
Capital Outlay	998,854	746,104	15,500	11,511	\$ 3,989	438,449	895,943	252,750	\$ 643,192	74.8%	25.3%	-49.49%
Transfers Out	15,513	-	-	-	\$ -	70,500	15,513	15,513	\$ -	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,199,374</b>	<b>\$ 346,010</b>	<b>\$ 169,936</b>	<b>\$ 112,233</b>		<b>3,924,715</b>	<b>4,487,009</b>	<b>\$ 3,853,364</b>		<b>100.9%</b>	<b>91.8%</b>	<b>-9.16%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (1,998,374)</b>		<b>\$ (54,995)</b>	<b>\$ (74,872)</b>		<b>\$ (2,375,872)</b>	<b>\$ (2,547,054)</b>	<b>\$ (2,456,793)</b>				

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

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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><u>Revenue:</u></b>												
Program Revenue	3,267,000	745,172	380,647	48,093	\$ (332,554)	3,023,959	1,164,844	2,521,828	\$ 1,356,984	111.3%	77.2%	-34.06%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,267,000</b>	<b>\$ 745,172</b>	<b>\$ 380,647</b>	<b>\$ 48,093</b>	<b>\$ (332,554)</b>	<b>3,023,959</b>	<b>1,164,844</b>	<b>\$ 2,521,828</b>	<b>\$ 1,356,984</b>	111.3%	77.2%	-34.06%
<b><u>Expenditures:</u></b>												
Salaries and Wages	1,964,070	184,753	66,107	88,984	\$ (22,877)	1,578,253	1,088,785	1,779,317	\$ (690,533)	146.1%	90.6%	-55.48%
Personnel Benefits	556,726	146,900	6,916	8,562	\$ (1,646)	339,500	289,927	409,826	\$ (119,898)	75.0%	73.6%	-1.41%
Supplies	576,744	78,148	37,775	7,107	\$ 30,669	355,207	241,938	498,596	\$ (256,658)	115.6%	86.5%	-29.17%
Services and Charges	541,788	24,167	74,761	54,990	\$ 19,771	804,843	519,556	517,621	\$ 1,935	114.2%	95.5%	-18.68%
Interdepartment Svcs	-	(396)	-	396	\$ (396)	-	-	396	\$ (396)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	12,338	1,826	1,968	\$ (142)	30,890	14,077	21,062	\$ (6,985)	131.6%	63.1%	-68.50%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,672,728</b>	<b>\$ 445,909</b>	<b>\$ 187,386</b>	<b>\$ 162,008</b>	<b>\$ 25,378</b>	<b>3,108,693</b>	<b>2,154,283</b>	<b>\$ 3,226,819</b>	<b>\$ (1,072,535)</b>	119.2%	87.9%	-31.38%
Capital Outlay	216,344	208,659	59,498	330	\$ 59,168	40,788	194,238	7,685	\$ 186,553	94.7%	3.6%	-91.16%
Transfers Out	238,130	1	-	-	\$ -	-	238,129	238,129	\$ (0)	106.4%	100.0%	-6.39%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,127,202</b>	<b>\$ 654,570</b>	<b>\$ 246,885</b>	<b>\$ 162,338</b>		<b>3,149,481</b>	<b>2,586,650</b>	<b>\$ 3,472,632</b>		115.7%	84.1%	-31.56%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (860,202)</b>		<b>\$ 133,763</b>	<b>\$ (114,245)</b>		<b>\$ (125,521)</b>	<b>\$ (1,421,807)</b>	<b>\$ (950,805)</b>				

# City of Spokane - Parks & Recreation

## Park Operations

## Financial Report

## Year-End 2018

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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	(53,632)	14,805	41,724	\$ 26,919	238,473	158,056	244,062	\$ 86,006	83.0%	128.2%	45.16%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	180,000	180,000	10,313	-	\$ (10,313)	2,050	89,450	-	\$ (89,450)	49.7%		-49.69%
<b>TOTAL REVENUE:</b>	<b>\$ 370,430</b>	<b>\$ 126,368</b>	<b>\$ 25,118</b>	<b>\$ 41,724</b>	<b>\$ 16,606</b>	<b>240,523</b>	<b>247,506</b>	<b>\$ 244,062</b>	<b>\$ (3,444)</b>	66.8%	65.9%	-0.93%
<b>Expenditures:</b>												
Salaries and Wages	2,549,746	(14,357)	70,400	83,882	\$ (13,482)	2,311,578	2,380,696	2,564,103	\$ (183,407)	99.2%	100.6%	1.32%
Personnel Benefits	904,875	64,502	10,967	12,045	\$ (1,078)	807,542	787,628	840,373	\$ (52,745)	93.2%	92.9%	-0.36%
Supplies	176,250	(17,096)	13,675	25,172	\$ (11,497)	197,864	161,060	193,346	\$ (32,286)	89.7%	109.7%	19.97%
Services and Charges	1,112,315	(17,525)	152,479	73,528	\$ 78,951	1,053,580	1,212,395	1,129,840	\$ 82,555	111.2%	101.6%	-9.61%
Interdepartment Svcs	-	-	-	-	\$ -	2	-	-	\$ -			
Intergovernment Svcs	-	(4,943)	-	-	\$ -	-	-	4,943	\$ (4,943)		#DIV/0!	#DIV/0!
<b>Subtotal Op. Exp.</b>	<b>\$ 4,743,186</b>	<b>\$ 10,581</b>	<b>\$ 247,521</b>	<b>\$ 194,627</b>	<b>\$ 52,893</b>	<b>4,370,565</b>	<b>4,541,779</b>	<b>\$ 4,732,605</b>	<b>\$ (190,827)</b>	100.6%	99.8%	-0.85%
Capital Outlay	529,885	323,296	23,331	16,548	\$ 6,783	402,260	615,392	206,589	\$ 408,803	52.8%	39.0%	-13.84%
Transfers Out	25,526	-	-	-	\$ -	116,000	25,526	25,526	\$ -	100.0%	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,298,597</b>	<b>\$ 333,877</b>	<b>\$ 270,852</b>	<b>\$ 211,176</b>		<b>4,888,825</b>	<b>5,182,696</b>	<b>\$ 4,964,720</b>		90.9%	93.7%	2.84%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,928,167)</b>		<b>\$ (245,734)</b>	<b>\$ (169,452)</b>		<b>\$ (4,648,302)</b>	<b>\$ (4,935,190)</b>	<b>\$ (4,720,658)</b>				

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

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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	1,196,372	477,931	2,688,849	27,663	\$ (2,661,186)	550,285	3,265,404	718,441	\$ (2,546,963)	324.3%	60.1%	-264.24%
General Fund Transfer	14,225,042	-	-	-	\$ -	13,439,508	13,742,971	14,225,042	\$ 482,071	100.0%	100.0%	0.01%
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 15,421,414</b>	<b>\$ 477,931</b>	<b>\$ 2,688,849</b>	<b>\$ 27,663</b>	<b>\$ (2,661,186)</b>	<b>13,989,793</b>	<b>17,008,375</b>	<b>\$ 14,943,483</b>	<b>\$ (2,064,892)</b>	115.3%	96.9%	-18.40%
<b>Expenditures:</b>												
Salaries and Wages	2,207,157	(46,088)	88,773	101,150	\$ (12,378)	1,818,359	1,800,309	2,253,245	\$ (452,935)	82.4%	102.1%	19.64%
Personnel Benefits	797,068	44,393	13,300	14,010	\$ (710)	520,223	576,203	752,675	\$ (176,472)	83.7%	94.4%	10.77%
Supplies	146,300	(6,111)	3,605	24,996	\$ (21,391)	81,130	74,144	152,411	\$ (78,267)	97.0%	104.2%	7.19%
Services and Charges	757,692	38,384	64,738	40,333	\$ 24,405	758,888	671,666	719,308	\$ (47,642)	100.8%	94.9%	-5.87%
Interdepartment Svcs	2,587,402	(70,326)	35,348	(47,017)	\$ 82,365	2,454,892	2,285,848	2,657,728	\$ (371,881)	103.9%	102.7%	-1.18%
Intergovernment Svcs	11,500	8,374	99	288	\$ (190)	10,757	18,829	3,126	\$ 15,703	163.7%	27.2%	-136.55%
<b>Subtotal Op. Exp.</b>	<b>\$ 6,507,119</b>	<b>\$ (31,373)</b>	<b>\$ 205,863</b>	<b>\$ 133,761</b>	<b>\$ 72,102</b>	<b>5,644,249</b>	<b>5,426,999</b>	<b>\$ 6,538,492</b>	<b>\$ (1,111,493)</b>	93.1%	100.5%	7.34%
Capital Outlay	2,315,131	1,567,849	2,866,029	61,132	\$ 2,804,897	52,448	3,145,446	747,282	\$ 2,398,163	188.2%	32.3%	-155.94%
Transfers Out	358,195	(0)	-	-	\$ -	86,345	103,195	358,195	\$ (255,000)	103.3%	100.0%	-3.27%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 9,180,445</b>	<b>\$ 1,536,475</b>	<b>\$ 3,071,891</b>	<b>\$ 194,892</b>		<b>5,783,042</b>	<b>8,675,640</b>	<b>\$ 7,643,970</b>		114.2%	83.3%	-30.92%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 6,240,969</b>		<b>\$ (383,043)</b>	<b>\$ (167,229)</b>		<b>\$ 8,206,751</b>	<b>\$ 8,332,735</b>	<b>\$ 7,299,514</b>				



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

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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	6,257,802	1,406,481	3,087,246	170,806	\$ (2,916,440)	5,439,598	3,530,882	4,851,321	\$ 1,320,439	94.0%	77.5%	-16.46%
General Fund Transfer	14,291,042	-	-	-	\$ -	13,505,508	13,808,971	14,291,042	\$ 482,071	100.0%	100.0%	0.01%
Grants Receivable	891,000	774,182	122,310	35,000	\$ (87,310)	142,018	508,552	116,818	\$ (391,735)	57.1%	13.1%	-43.97%
<b>TOTAL REVENUE:</b>	<b>\$ 21,439,844</b>	<b>\$ 2,180,663</b>	<b>\$ 3,209,556</b>	<b>\$ 205,806</b>	<b>\$ (3,003,750)</b>	<b>\$ 19,087,124</b>	<b>17,848,405</b>	<b>\$ 19,259,181</b>	<b>\$ 1,410,775</b>	<b>96.7%</b>	<b>89.8%</b>	<b>-6.87%</b>
<b>Expenditures:</b>												
Salaries and Wages	8,392,204	(156,029)	273,119	316,846	\$ (43,727)	7,427,095	7,200,595	8,548,233	\$ (1,347,637)	102.7%	101.9%	-0.88%
Personnel Benefits	2,672,535	240,062	37,420	40,303	\$ (2,883)	2,058,660	2,065,927	2,432,473	\$ (366,547)	89.6%	91.0%	1.40%
Supplies	1,246,768	51,794	57,927	72,505	\$ (14,578)	965,421	811,649	1,194,974	\$ (383,325)	101.2%	95.8%	-5.37%
Services and Charges	4,004,360	(5,161)	442,937	238,673	\$ 204,264	4,170,332	4,132,820	4,009,521	\$ 123,299	107.2%	100.1%	-7.12%
Interdepartment Svcs	2,628,152	(50,501)	35,348	(46,713)	\$ 82,061	2,531,860	2,285,848	2,678,653	\$ (392,805)	103.9%	101.9%	-1.94%
Intergovernment Svcs	50,100	16,115	2,000	2,308	\$ (308)	46,489	37,530	33,985	\$ 3,546	137.0%	67.8%	-69.14%
<b>Subtotal Op. Exp.</b>	<b>\$ 18,994,119</b>	<b>\$ 96,280</b>	<b>\$ 848,750</b>	<b>\$ 623,921</b>	<b>\$ 224,829</b>	<b>\$ 17,199,857</b>	<b>16,534,369</b>	<b>\$ 18,897,839</b>	<b>\$ (2,363,470)</b>	<b>102.1%</b>	<b>99.5%</b>	<b>-2.59%</b>
Capital Outlay	4,152,555	2,935,465	2,964,359	89,521	\$ 2,874,837	1,063,365	2,302,780	1,217,090	\$ 1,085,691	51.9%	29.3%	-22.56%
Transfers Out	640,005	1	-	-	\$ -	280,845	385,004	640,004	\$ (255,000)	104.8%	100.0%	-4.78%
2015 Windstorm	160,922	233,146	(156,612)	-	\$ (156,612)	(156,327)	(181,411)	(72,224)	\$ (109,188)	-55.4%	-44.9%	10.56%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 23,947,601</b>	<b>\$ 3,264,892</b>	<b>\$ 3,656,497</b>	<b>\$ 713,443</b>		<b>\$ 18,387,740</b>	<b>19,040,742</b>	<b>\$ 20,682,709</b>		<b>89.3%</b>	<b>86.4%</b>	<b>-2.89%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (2,507,757)</b>		<b>\$ (446,942)</b>	<b>\$ (507,637)</b>		<b>\$ 699,384</b>	<b>\$ (1,192,337)</b>	<b>\$ (1,423,529)</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	\$ -
Net Revenue (Expense)	\$ (1,423,529)
Add Back Revenue Stabil. Reserve	\$ -
<b>Ending Fund Balance Reserves</b>	<b>\$ 108,611</b>

**City of Spokane - Parks & Recreation**  
**Golf Fund -- 4600**  
**Financial Report**  
**Year-End 2018**

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 Year-End Actual	2018 Year-End 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	541,129	(15,346)	75	\$ 15,421	3,258,201	3,106,552	3,264,141	\$ 157,590	83.4%	85.8%	2.41%
Pre-Sale Revenue		-			\$ -		60,671	73,068	\$ 12,397			
Facility Improvement Fee	-	-	-	-	\$ -	-	-	144,084	\$ 144,084			
Other Transfers In	-	-	-	-	\$ -	-	-	-				
<b>TOTAL REVENUE:</b>	<b>\$ 3,805,270</b>	<b>\$ (323,976)</b>	<b>\$ (15,346)</b>	<b>\$ 75</b>	<b>\$ 15,421</b>	<b>3,258,201</b>	<b>3,167,223</b>	<b>\$ 3,481,294</b>	<b>\$ 314,071</b>	<b>85.0%</b>	<b>91.5%</b>	<b>6.49%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,218,085	57,390	(7,124)	32,153	\$ 39,278	1,122,327	1,139,014	1,160,695	\$ (21,681)	90.3%	95.3%	4.96%
Personnel Benefits	339,840	(42,249)	3,565	3,729	\$ 164	404,538	384,933	382,089	\$ 2,844	120.4%	112.4%	-7.96%
Supplies	333,762	3,968	(10,332)	9,183	\$ 19,515	212,261	304,860	329,794	\$ (24,934)	88.4%	98.8%	10.45%
Services and Charges	1,005,208	(2,778)	154,200	66,747	\$ (87,453)	1,032,940	1,150,880	1,007,986	\$ 142,895	105.6%	100.3%	-5.31%
Interdepartment Svcs	361,684	10,343	(2,714)	(2,758)	\$ (45)	346,452	341,800	351,341	\$ (9,542)	85.8%	97.1%	11.32%
Intergovernment Svcs	21,000	(1,854)	0	(1)	\$ (1)	21,302	20,742	22,854	\$ (2,113)	98.8%	108.8%	10.06%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,279,579</b>	<b>\$ 24,820</b>	<b>\$ 137,595</b>	<b>\$ 109,053</b>	<b>\$ (28,542)</b>	<b>3,139,820</b>	<b>3,342,228</b>	<b>\$ 3,254,759</b>	<b>\$ 87,469</b>	<b>97.3%</b>	<b>99.2%</b>	<b>1.95%</b>
Capital Outlay	360,546	273,742	19,424	8,738	\$ (10,687)	221,247	196,332	86,804	\$ 109,529	65.2%	24.1%	-41.12%
Transfers Out	50,000	-	-	-	\$ -	-	-	50,000	\$ (50,000)		100.0%	100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,690,125</b>	<b>\$ 298,562</b>	<b>\$ 157,019</b>	<b>\$ 117,790</b>		<b>3,361,067</b>	<b>3,538,561</b>	<b>\$ 3,391,563</b>		<b>94.7%</b>	<b>91.9%</b>	<b>-2.80%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 115,145</b>		<b>\$ (172,365)</b>	<b>\$ (117,715)</b>		<b>\$ (102,866)</b>	<b>\$ (371,338)</b>	<b>\$ 89,731</b>				

<b>Beginning Fund Balance</b>	<b>\$ 168,253</b>
Less 7% Reserve Requirement	\$ (258,309)
<b>Beginning 2018 Excess Reserves</b>	<b>\$ (90,056)</b>
2018 YTD Change in Cash	\$ 89,731
Encumbrances at Month End	\$ -
Facility Improvement Reserve	\$ (144,084)
<b>2018 YTD Available Cash</b>	<b>\$ (144,409)</b>

## Fund 1950 - Park Cumulative Reserve Fund

January 1, 2018 through December 31, 2018

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	Fund Balance Category
	General Purposes	\$ 205,107.57	\$ 8,346.14	\$ 169,557.51	\$ 43,896.20	\$ -	\$ 43,896.20	Undesignated
<b>a</b>	Donation - Conservation TBD	126,501.95	32,111.31	158,613.26	\$ -		\$ -	Undesignated
	Computer Replacement & Software	130,058.06	-	89,646.46	40,411.60		40,411.60	Designated Capital
<b>b</b>	Fleet Replacement	735,218.67	72,926.25	365,079.57	443,065.35		443,065.35	Designated Capital
	Sky Prairie/5-Mile	19,536.19	18,930.00	-	38,466.19		38,466.19	Designated Capital
<b>c</b>	RFP Recreation Equipment	9,876.05	-	-	9,876.05		9,876.05	Designated Capital
<b>c</b>	Recreation Capital Replacement	2,724.10	12,102.00	7,238.56	7,587.54		7,587.54	Designated Capital
<b>c</b>	Golf Capital	-	50,000.00	-	50,000.00		50,000.00	Designated Capital
<b>d</b>	Capital Equipment Maint./Replacement	-	300,000.00	-	300,000.00		300,000.00	Designated Capital
	CIP Projects	-	125,000.00	-	125,000.00		125,000.00	Designated Capital
	Turf Replacement	120,000.00	-	-	120,000.00		120,000.00	Designated Capital
	Tennis Courts, USTA Private Grant	100,000.00	-	44,180.07	55,819.93		55,819.93	Designated Capital
	Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00		5,000.00	Designated Capital
	Northbank Soil Mitigation	185,296.78	-	24,790.91	160,505.87		160,505.87	Designated Risk
<b>e</b>	Skyride	133,075.24	69,640.00	119,814.68	82,900.56		82,900.56	Designated Repairs/Maintenance
<b>f</b>	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted Property Donations
<b>g</b>	Conservation Futures	111,113.60	17,747.22	4,949.55	123,911.27		123,911.27	Restricted Futures
	Riverfront Conservation Futures Loan	-	350,000.00	350,000.00	-		-	Restricted Futures
		<u>\$ 1,929,092.01</u>	<u>\$ 1,056,802.92</u>	<u>\$ 1,333,870.57</u>	<u>\$ 1,652,024.36</u>	<u>\$ -</u>	<u>\$ 1,652,024.36</u>	
					\$ 1,652,024.36			
					\$ -	closing entries to be done by Centralized Acct.		
					\$ 277,067.65			

### FOOTNOTES:

<b>a</b>	Donor provided \$121,501.95 in 2015 and \$5,000 in 2016 for her interest in "Conservation" of Parks/Land. Funds were used for acquisition of High Drive property.
<b>b</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.
<b>c</b>	Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
<b>d</b>	Park Board and Finance committee agreed to change fund balance reserve from 7% to 5% in 2018. The remaining 2%, approximately \$300,000, was intended to create line item designated for capital equipment major maintenance and replacements. Annual amounts, TBD, will be transferred from Parks Fund to maintain balance.
<b>e</b>	Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund.
<b>f</b>	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
<b>g</b>	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 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	1,591,000	1,588,631	2,172	1,355	\$ (817)	610	3,645	2,369	\$ (1,276)	3.5%	0.1%	-3.36%
General Fund Transfer	66,000	-	-	-	\$ -	2,114,303	66,000	66,000	\$ -	100.0%	100.0%	
Grants Receivable	1,510,000	1,510,000	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,167,000</b>	<b>\$ 3,098,631</b>	<b>\$ 2,172</b>	<b>\$ 1,355</b>	<b>\$ (817)</b>	<b>2,114,914</b>	<b>69,645</b>	<b>\$ 68,369</b>	<b>\$ (1,276)</b>	<b>38.7%</b>	<b>2.2%</b>	<b>-36.53%</b>
<b>Expenditures:</b>												
Salaries and Wages	459,274	416,612	30,468	29,446	\$ 1,022	45,381	43,003	42,662	\$ 341	9.9%	9.3%	-0.63%
Personnel Benefits	156,136	135,237	10,197	11,653	\$ (1,457)	15,896	17,563	20,899	\$ (3,336)	11.3%	13.4%	2.10%
Supplies	31,867	30,226	357	2,229	\$ (1,872)	2,494	357	1,641	\$ (1,284)	0.9%	5.1%	4.27%
Services and Charges	221,445	214,163	5,704	6,054	\$ (350)	2,753	5,784	7,282	\$ (1,498)	2.5%	3.3%	0.80%
Interdepartment Svcs	23,800	23,800	-	-	\$ -	-	14	-	\$ 14	0.1%		-0.06%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 892,522</b>	<b>\$ 820,038</b>	<b>\$ 46,726</b>	<b>\$ 49,382</b>	<b>\$ (2,657)</b>	<b>66,523</b>	<b>66,721</b>	<b>\$ 72,484</b>	<b>\$ (5,762)</b>	<b>7.5%</b>	<b>8.1%</b>	<b>0.59%</b>
Capital Outlay	3,058,558	3,058,558	-	-	\$ -	11,416	-	-	\$ -			
Transfers Out	2,641	2,641	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,953,721</b>	<b>\$ 3,881,237</b>	<b>\$ 46,726</b>	<b>\$ 49,382</b>		<b>77,940</b>	<b>66,721</b>	<b>\$ 72,484</b>		<b>6.8%</b>	<b>1.8%</b>	<b>-4.97%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (786,721)</b>		<b>\$ (44,554)</b>	<b>\$ (48,027)</b>		<b>\$ 2,036,974</b>	<b>\$ 2,923</b>	<b>\$ (4,115)</b>				

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**February 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	1,431,710	1,383,298	76,392	12,210	\$ (64,182)	160,394	206,925	48,412	\$ (158,513)	13.8%	3.4%	-10.41%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	111,997	-	\$ (111,997)	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ 1,383,298	\$ 188,389	\$ 12,210	\$ (176,179)	160,394	206,925	\$ 48,412	\$ (158,513)	9.4%	3.4%	-6.02%
Expenditures:												
Salaries and Wages	1,338,679	1,270,779	60,241	45,653	\$ 14,588	84,135	77,370	67,900	\$ 9,470	6.3%	5.1%	-1.18%
Personnel Benefits	286,033	260,520	17,938	14,666	\$ 3,272	30,910	28,701	25,513	\$ 3,188	11.1%	8.9%	-2.20%
Supplies	293,451	280,869	13,140	13,093	\$ 47	6,805	13,605	12,582	\$ 1,023	4.4%	4.3%	-0.14%
Services and Charges	1,360,354	1,326,729	63,467	35,622	\$ 27,845	82,706	59,140	33,625	\$ 25,515	4.3%	2.5%	-1.88%
Interdepartment Svcs	16,950	13,584	-	-	\$ -	-	-	3,366	\$ (3,366)		19.9%	19.86%
Intergovernment Svcs	5,200	4,886	383	315	\$ 69	3	383	315	\$ 69	7.4%	6.0%	-1.32%
Subtotal Op. Exp.	\$ 3,300,667	\$ 3,157,366	\$ 155,170	\$ 109,349	\$ 45,821	204,559	179,200	\$ 143,301	\$ 35,899	5.6%	4.3%	-1.28%
Capital Outlay	61,779	57,839	24,612	3,940	\$ 20,672	82,084	24,612	3,940	\$ 20,672	2.5%	6.4%	3.91%
Transfers Out	15,513	15,513	-	-	\$ -	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,377,959	\$ 3,230,718	\$ 179,782	\$ 113,289		286,643	203,812	\$ 147,241		4.9%	4.4%	-0.49%
Total Funding: (Rev. less Exp.)	\$ (1,946,249)		\$ 8,607	\$ (101,078)		\$ (126,249)	\$ 3,113	\$ (98,829)				

**City of Spokane - Parks & Recreation**  
**Riverfront Park**  
**Financial Report**  
**February 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference			
<b>Revenue:</b>												
Program Revenue	3,474,730	3,144,665	19,125	113,165	\$ 94,040	142,305	260,065	330,065	\$ 70,000	8.0%	9.5%	1.54%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,474,730</b>	<b>\$ 3,144,665</b>	<b>\$ 19,125</b>	<b>\$ 113,165</b>	<b>\$ 94,040</b>	<b>142,305</b>	<b>260,065</b>	<b>\$ 330,065</b>	<b>\$ 70,000</b>	<b>8.0%</b>	<b>9.5%</b>	<b>1.54%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,992,983	1,775,083	108,862	144,011	\$ (35,149)	126,589	166,289	217,900	\$ (51,611)	8.5%	10.9%	2.47%
Personnel Benefits	612,570	548,801	25,753	35,164	\$ (9,411)	46,775	45,161	63,769	\$ (18,607)	8.1%	10.4%	2.30%
Supplies	462,758	430,191	33,400	29,210	\$ 4,190	6,844	42,745	32,567	\$ 10,178	7.4%	7.0%	-0.37%
Services and Charges	678,059	619,027	45,606	57,642	\$ (12,036)	37,478	39,179	59,032	\$ (19,854)	7.2%	8.7%	1.47%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	33,400	25,238	1,178	1,018	\$ 160	7,892	8,291	8,162	\$ 129	24.8%	24.4%	-0.39%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,779,770</b>	<b>\$ 3,398,340</b>	<b>\$ 214,799</b>	<b>\$ 267,045</b>	<b>\$ (52,247)</b>	<b>225,578</b>	<b>301,665</b>	<b>\$ 381,430</b>	<b>\$ (79,765)</b>	<b>8.2%</b>	<b>10.1%</b>	<b>1.88%</b>
Capital Outlay	201,487	201,487	-	-	\$ -	-	-	-	\$ -			
Transfers Out	238,130	238,130	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,219,387</b>	<b>\$ 3,837,957</b>	<b>\$ 214,799</b>	<b>\$ 267,045</b>		<b>225,578</b>	<b>301,665</b>	<b>\$ 381,430</b>		<b>7.3%</b>	<b>9.0%</b>	<b>1.73%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (744,657)</b>		<b>\$ (195,674)</b>	<b>\$ (153,880)</b>		<b>\$ (83,273)</b>	<b>\$ (41,600)</b>	<b>\$ (51,364)</b>				

**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**February 2019**

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	190,430	188,253	100	54	\$ (46)	1,020	852	2,177	\$ 1,325	0.4%	1.1%	0.70%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	(10,313)	-	\$ 10,313	-5.7%		5.73%
<b>TOTAL REVENUE:</b>	<b>\$ 190,430</b>	<b>\$ 188,253</b>	<b>\$ 100</b>	<b>\$ 54</b>	<b>\$ (46)</b>	<b>1,020</b>	<b>(9,461)</b>	<b>\$ 2,177</b>	<b>\$ 11,638</b>	-2.6%	1.1%	3.70%
<b>Expenditures:</b>												
Salaries and Wages	2,641,563	2,425,362	139,607	149,349	\$ (9,742)	202,757	205,961	216,201	\$ (10,240)	8.1%	8.2%	0.11%
Personnel Benefits	852,541	751,838	56,304	56,345	\$ (41)	107,699	101,995	100,703	\$ 1,292	11.3%	11.8%	0.54%
Supplies	180,302	166,013	13,984	14,267	\$ (283)	18,026	13,893	14,289	\$ (396)	7.9%	7.9%	0.04%
Services and Charges	1,103,974	1,036,822	27,082	55,299	\$ (28,217)	50,723	25,854	67,152	\$ (41,298)	2.3%	6.1%	3.76%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,778,380</b>	<b>\$ 4,380,035</b>	<b>\$ 236,977</b>	<b>\$ 275,260</b>	<b>\$ (38,282)</b>	<b>379,204</b>	<b>347,703</b>	<b>\$ 398,345</b>	<b>\$ (50,642)</b>	7.3%	8.3%	1.01%
Capital Outlay	180,266	180,266	8,182	-	\$ 8,182	6,508	6,115	-	\$ 6,115	1.2%		-1.15%
Transfers Out	25,526	25,526	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,984,172</b>	<b>\$ 4,585,827</b>	<b>\$ 245,159</b>	<b>\$ 275,260</b>		<b>385,712</b>	<b>353,819</b>	<b>\$ 398,345</b>		6.7%	8.0%	1.31%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,793,742)</b>		<b>\$ (245,059)</b>	<b>\$ (275,206)</b>		<b>\$ (384,692)</b>	<b>\$ (363,279)</b>	<b>\$ (396,168)</b>				

**City of Spokane - Parks & Recreation  
Administration  
Financial Report  
February 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	1,111,119	524,300	20,297	531,924	\$ 511,627	622	20,463	586,819	\$ 566,356	1.7%	52.8%	51.10%
General Fund Transfer	14,547,832	-	1,094,234	1,119,064	\$ -	66,000	2,188,468	2,238,128	\$ 49,660	15.4%	15.4%	
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 15,658,951</b>	<b>\$ 12,834,004</b>	<b>\$ 1,114,531</b>	<b>\$ 1,650,988</b>	<b>\$ 511,627</b>	<b>66,622</b>	<b>2,208,931</b>	<b>\$ 2,824,947</b>	<b>\$ 616,016</b>	<b>14.3%</b>	<b>18.0%</b>	<b>3.72%</b>
<b>Expenditures:</b>												
Salaries and Wages	2,539,484	2,241,369	178,461	221,071	\$ (42,611)	189,027	233,780	298,115	\$ (64,335)	10.6%	11.7%	1.15%
Personnel Benefits	811,749	703,015	59,957	62,505	\$ (2,547)	73,777	101,841	108,734	\$ (6,893)	12.8%	13.4%	0.62%
Supplies	171,243	159,292	3,147	11,947	\$ (8,800)	3,043	3,155	11,951	\$ (8,796)	2.2%	7.0%	4.82%
Services and Charges	1,383,909	703,841	41,000	633,640	\$ (592,640)	15,328	56,303	680,068	\$ (623,765)	7.4%	49.1%	41.71%
Interdepartment Svcs	2,628,735	2,283,290	308,536	294,644	\$ 13,891	336,067	345,685	345,445	\$ 240	13.4%	13.1%	-0.22%
Intergovernment Svcs	11,500	9,175	35	33	\$ 2	878	866	2,325	\$ (1,459)	7.5%	20.2%	12.69%
<b>Subtotal Op. Exp.</b>	<b>\$ 7,546,620</b>	<b>\$ 6,099,982</b>	<b>\$ 591,136</b>	<b>\$ 1,223,840</b>	<b>\$ (632,704)</b>	<b>618,122</b>	<b>741,630</b>	<b>\$ 1,446,638</b>	<b>\$ (705,008)</b>	<b>11.4%</b>	<b>19.2%</b>	<b>7.77%</b>
Capital Outlay	2,183,627	2,174,242	19,103	11,789	\$ 7,315	-	18,741	9,385	\$ 9,356	0.8%	0.4%	-0.38%
Transfers Out	58,195	58,195	-	-	\$ -	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 9,788,442</b>	<b>\$ 8,332,419</b>	<b>\$ 610,239</b>	<b>\$ 1,235,629</b>		<b>618,122</b>	<b>760,371</b>	<b>\$ 1,456,023</b>		<b>8.3%</b>	<b>14.9%</b>	<b>6.59%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 5,870,509</b>		<b>\$ 504,292</b>	<b>\$ 415,359</b>		<b>\$ (551,500)</b>	<b>\$ 1,448,560</b>	<b>\$ 1,368,924</b>				



**City of Spokane - Parks & Recreation**

**Parks Fund -- 1400**

**Financial Report**

**February 2019**

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	7,798,989	6,829,146	118,085	658,708	\$ 540,623	304,951	491,951	969,843	\$ 477,893	7.9%	12.4%	4.57%
General Fund Transfer	14,613,832	-	1,094,234	1,119,064	\$ -	2,180,303	2,254,468	2,304,128	\$ 49,660	15.8%	15.8%	-0.01%
Grants Receivable	1,510,000	1,510,000	111,997	-	\$ (111,997)	-	(10,313)	-	\$ 10,313	-1.2%		1.16%
<b>TOTAL REVENUE:</b>	<b>\$ 23,922,821</b>	<b>\$ 20,648,850</b>	<b>\$ 1,324,316</b>	<b>\$ 1,777,772</b>	<b>\$ 428,626</b>	<b>\$ 2,485,254</b>	<b>2,736,106</b>	<b>\$ 3,273,971</b>	<b>\$ 537,866</b>	<b>12.8%</b>	<b>13.7%</b>	<b>0.92%</b>
<b>Expenditures:</b>												
Salaries and Wages	8,971,983	8,129,205	517,639	589,531	\$ (71,891)	647,888	726,403	842,778	\$ (116,375)	8.7%	9.4%	0.74%
Personnel Benefits	2,719,029	2,399,412	170,148	180,333	\$ (10,184)	275,057	295,262	319,617	\$ (24,355)	11.0%	11.8%	0.71%
Supplies	1,139,621	1,066,591	64,028	70,746	\$ (6,718)	37,213	73,756	73,030	\$ 726	5.9%	6.4%	0.49%
Services and Charges	4,747,741	3,900,581	182,859	788,257	\$ (605,398)	188,988	186,259	847,160	\$ (660,901)	4.7%	17.8%	13.19%
Interdepartment Svcs	2,669,485	2,320,674	308,536	294,644	\$ 13,891	336,067	345,699	348,811	\$ (3,112)	13.2%	13.1%	-0.09%
Intergovernment Svcs	50,100	39,298	1,597	1,366	\$ 231	8,774	9,541	10,802	\$ (1,261)	19.0%	21.6%	2.52%
<b>Subtotal Op. Exp.</b>	<b>\$ 20,297,959</b>	<b>\$ 17,855,761</b>	<b>\$ 1,244,808</b>	<b>\$ 1,924,876</b>	<b>\$ (680,069)</b>	<b>\$ 1,493,986</b>	<b>1,636,920</b>	<b>\$ 2,442,198</b>	<b>\$ (805,278)</b>	<b>8.6%</b>	<b>12.0%</b>	<b>3.41%</b>
Capital Outlay	5,685,717	5,672,392	51,897	15,728	\$ 36,168	100,008	49,469	13,325	\$ 36,144	1.2%	0.2%	-0.96%
Transfers Out	340,005	340,005	-	-	\$ -	-	-	-				
2015 Windstorm	111,449	110,211	5,505	1,238	\$ 4,268	116,811	279,487	1,238	\$ 278,250	173.7%	1.1%	-172.57%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 26,435,130</b>	<b>\$ 23,978,370</b>	<b>\$ 1,302,210</b>	<b>\$ 1,941,842</b>		<b>\$ 1,710,805</b>	<b>1,965,876</b>	<b>\$ 2,456,760</b>		<b>8.2%</b>	<b>9.3%</b>	<b>1.08%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (2,512,309)</b>		<b>\$ 22,106</b>	<b>\$ (164,070)</b>		<b>\$ 774,449</b>	<b>\$ 770,230</b>	<b>\$ 817,211</b>				

<b>Beginning Fund Balance</b>	<b>\$ 1,893,887</b>
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
<b>Beginning Reserves</b>	<b>\$ (13,266)</b>
Encumbrances at Month End	\$ (1,228,698)
Net Revenue (Expense)	\$ 817,211
Add Back Revenue Stabil. Reserve	\$ -
<b>Ending Fund Balance Reserves</b>	<b>\$ (424,753)</b>

**City of Spokane - Parks & Recreation**  
**Golf Fund -- 4600**  
**Financial Report**  
**February 2019**

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 February Actual	2019 February Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<b>Revenue:</b>												
Program Revenue	3,805,270	3,784,141	24,357	17,102	\$ (7,255)	14,479	25,471	21,129	\$ (4,342)	0.7%	0.6%	-0.11%
Pre-Sale Revenue		-			\$ -	60,671	73,068	130,199	\$ 57,131			
Facility Improvement Fee	-	-	-	2,733	\$ 2,733	-	-	5,057	\$ 5,057			
Other Transfers In	-	-	-	-	\$ -	-	-	-				
<b>TOTAL REVENUE:</b>	<b>\$ 3,805,270</b>	<b>\$ (3,648,884)</b>	<b>\$ 24,357</b>	<b>\$ 19,835</b>	<b>\$ (4,522)</b>	<b>75,150</b>	<b>98,539</b>	<b>\$ 156,386</b>	<b>\$ 57,846</b>	<b>2.6%</b>	<b>4.1%</b>	<b>1.52%</b>
<b>Expenditures:</b>												
Salaries and Wages	1,252,067	1,182,647	41,561	47,816	\$ 6,255	73,617	62,110	69,420	\$ (7,310)	5.1%	5.5%	0.45%
Personnel Benefits	324,942	289,734	17,380	20,584	\$ 3,204	41,514	31,644	35,208	\$ (3,564)	9.3%	10.8%	1.52%
Supplies	320,250	315,276	3,607	5,720	\$ 2,113	3,335	3,607	4,974	\$ (1,368)	1.1%	1.6%	0.47%
Services and Charges	1,052,599	1,023,332	28,981	23,777	\$ (5,204)	37,335	28,721	29,267	\$ (546)	2.9%	2.8%	-0.08%
Interdepartment Svcs	286,529	243,603	56,203	37,291	\$ (18,912)	63,094	62,155	42,926	\$ 19,229	17.2%	15.0%	-2.20%
Intergovernment Svcs	21,000	20,355	350	645	\$ 295	308	350	645	\$ (295)	1.7%	3.1%	1.41%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,257,387</b>	<b>\$ 3,074,947</b>	<b>\$ 148,082</b>	<b>\$ 135,833</b>	<b>\$ (12,249)</b>	<b>219,203</b>	<b>188,587</b>	<b>\$ 182,440</b>	<b>\$ 6,147</b>	<b>5.8%</b>	<b>5.6%</b>	<b>-0.15%</b>
Capital Outlay	267,913	233,239	2,312	34,674	\$ 32,362	-	2,312	34,674	\$ (32,362)	0.6%	12.9%	12.30%
Transfers Out	275,934	275,934	-	-	\$ -	-	-	-				
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,801,234</b>	<b>\$ 3,584,120</b>	<b>\$ 150,393</b>	<b>\$ 170,507</b>		<b>219,203</b>	<b>190,899</b>	<b>\$ 217,114</b>		<b>5.2%</b>	<b>5.7%</b>	<b>0.54%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 4,036</b>		<b>\$ (126,036)</b>	<b>\$ (150,671)</b>		<b>\$ (144,054)</b>	<b>\$ (92,359)</b>	<b>\$ (60,728)</b>				

<b>Beginning Fund Balance</b>	<b>\$ 126,813</b>
Less 7% Reserve Requirement	\$ (266,086)
<b>Beginning 2018 Excess Reserves</b>	<b>\$ (139,273)</b>
2018 YTD Change in Cash	\$ (60,728)
Encumbrances at Month End	\$ (123,222)
Facility Improvement Reserve	\$ (149,141)
<b>2018 YTD Available Cash</b>	<b>\$ (472,364)</b>

## Fund 1950 - Park Cumulative Reserve Fund

January 1, 2019 through February 28, 2019

	BEGINNING			ENDING	OUTSTANDING	REMAINING	Fund Balance	
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	Category	
General Purposes	\$ 43,896.20	\$ 882.88	\$ 861.97	\$ 43,917.11	\$ -	\$ 43,917.11	Undesignated	
Computer Replacement & Software	40,411.60	-	1,020.87	39,390.73	5,596.28	33,794.45	Designated	
<b>a</b> Fleet Replacement	443,065.35	-	-	443,065.35	61,707.59	381,357.76	Designated	Capital
Sky Prairie/5-Mile	38,466.19	-	-	38,466.19	-	38,466.19	Designated	Capital
<b>b</b> RFP Recreation Equipment	9,876.05	-	-	9,876.05	-	9,876.05	Designated	Capital
<b>b</b> Recreation Capital Replacement	7,587.54	-	-	7,587.54	3,000.00	4,587.54	Designated	Capital
<b>b</b> Golf Capital	50,000.00	-	50,000.00	-	-	-	Designated	Capital
<b>c</b> Capital Equipment Maint./Replacement	300,000.00	-	-	300,000.00	-	300,000.00	Designated	Capital
CIP Projects	125,000.00	-	-	125,000.00	-	125,000.00	Designated	Capital
Turf Replacement	120,000.00	-	-	120,000.00	-	120,000.00	Designated	Capital
Tennis Courts, USTA Private Grant	55,819.93	-	-	55,819.93	4,229.40	51,590.53	Designated	Capital
Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00	-	5,000.00	Designated	Capital
Northbank Soil Mitigation	160,505.87	-	160,505.87	-	-	-	Designated	Capital
<b>d</b> Skyride	82,900.56	-	3,064.35	79,836.21	54,332.89	25,503.32	Designated	Risk
<b>e</b> Reserved for Property Donations	45,583.80	-	-	45,583.80	-	45,583.80	Restricted	Repairs/Maintenance
<b>f</b> Conservation Futures	123,911.27	-	-	123,911.27	-	123,911.27	Restricted	Property Donations
Riverfront Conservation Futures Loan	-	-	-	-	-	-	Restricted	Futures
	<b>\$ 1,652,024.36</b>	<b>\$ 882.88</b>	<b>\$ 215,453.06</b>	<b>\$ 1,437,454.18</b>	<b>\$ 128,866.16</b>	<b>\$ 1,308,588.02</b>		
				<b>\$ 1,652,024.36</b>				
				<b>\$ (214,570.18)</b>	closing entries to be done by Centralized Acct.			
				<b>\$ -</b>				

### FOOTNOTES:

- a** 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.
- b** Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
- c** Park Board and Finance committee agreed to change fund balance reserve from 7% to 5% in 2018. The remaining 2%, approximately \$300,000, was intended to create line item designated for capital equipment major maintenance and replacements. Annual amounts, TBD, will be transferred from Parks Fund to maintain balance.
- 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

# Riverfront Park Redevelopment Project

Budget Adopted November 2018

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through February 28, 2019

Project Component	Budget	Expended as of February 28, 2019	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,425,121	\$ 10,411,682	\$ 848	\$ 10,412,530	\$ 12,591
2. South Bank Central (Looft Carrousel)	\$ 11,736,419	\$ 11,600,088	\$ 23,958	\$ 11,624,046	\$ 112,373
3. Howard Street South Channel Bridge	\$ 74,618	\$ -	\$ -	\$ -	\$ 74,618
4. Promenades and West Havermale	\$ 8,187,578	\$ 4,022,881	\$ 1,811,328	\$ 5,834,209	\$ 2,353,369
5. U.S. Pavilion	\$ 22,236,845	\$ 8,913,185	\$ 12,815,117	\$ 21,728,302	\$ 508,543
6. snx <sup>w</sup> mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 8,685,576	\$ 309,018	\$ 680,905	\$ 989,923	\$ 7,695,653
8. South Bank East	\$ 160,364	\$ 156,847	\$ -	\$ 156,847	\$ 3,517
Program Level Owner Costs	\$ 6,554,110	\$ 3,793,833	\$ 373,375	\$ 4,167,208	\$ 2,386,902
<b>TOTAL</b>	<b>\$ 68,062,372</b>	<b>\$ 39,209,275</b>	<b>\$ 15,705,531</b>	<b>\$ 54,914,806</b>	<b>\$ 13,147,566</b>