



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, Aug. 6, 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
X Gerry Sperling
Jamie SiJohn (Absent)

Additional Park Board:

Jennifer Ogden

Guest:

Parks Staff:

Garrett Jones
Mark Buening
Megan Qureshi
Jonathan Moog
Jennifer Papich

Summary

- The preliminary 2020 budget was presented by Mark Buening who reviewed the status of where Parks is in the budget deliberations process for each of the division's operating units. At this time, the preliminary budget is approximately \$900,000 out of balance. Committee and staff members discussed opportunities for reaching a balanced budget through expense reductions and fee increases.
- The July financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Sept. 10, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

MINUTES

The meeting was called to order at 3:03 p.m. by committee chair Bob Anderson.

Action items:

1. No action items

Discussion items:

1. [Preliminary 2020 budget](#) – *Mark Buening* presented the preliminary 2020 budget and reviewed the status of where Parks is in the budget deliberations process for each of the division's operating units. The first topic of discussion involved the increased budget to cover Parks seasonal employment. Mr. Buening explained this area is one of the largest increases in the budget, in part, due to the increase in minimum wage but also due to the fact there have been no notable increases to the seasonal employment budget for years. He said it has just been absorbed over the past few years. Even with the anticipated increase in revenue from the General Fund transfer, the budget is still out of balance between \$890,000 and \$900,000. The 2019 budget allocation for salaries and wages was \$8.847 million compared to the 2020 budget which is projected at \$10.02 million. It was noted the budget does not involve any new positions. The General Transfer in the 2019 budget was \$14.55 million in comparison to the projected \$15.10 million for next year, but the \$549,000 increase in the fund transfer is not enough to offset the \$1.17 million increase in salaries and wages projected for 2020. *Jonathan Moog* explained there was promising news discussed during an earlier meeting in the day where Parks directors talked about opportunities for reaching budget through expense reductions and fee increases. *Garrett Jones* explained some cost-saving measures under consideration include: 1) a staff share program between Park departments; 2) utility savings for Recreation; 3) scaling down existing programs and camps; and 4) decreasing capital. Mr. Jones assured the committee that the Park Board will be provided specific data as to the impacts of any proposed cost-cutting measures and fee increases. Mr. Moog anticipates some increase in revenues at Riverfront Park next year. He also reviewed some potential admission increases in 2020 at Riverfront Park to cover some of the anticipated increases in operating costs. *Jennifer Ogden* suggested seeking support from volunteer groups to support some revenue-generating programs at Parks. Mr. Jones explained the Don Kardong Bridge deck replacement, budgeted at \$1.2 million, is a high-priority capital improvement project for 2020. It's critical for this project to take place in 2020 since the project funding involves \$770,000 matching funds from the state and 50% match from capital.

Standing report items:

1. [July financials](#) – *Mark Buening* presented an overview of the July financials. Highlights for each of the operating divisions/sections included: 1) [Natural Resources](#) – primarily status quo, but subsidies are about \$50,000 less than last year; 2) [Recreation](#) – approximately \$350,000 in revenues which had not been reported correctly this year have been posted in July resulting but YTD revenues are still about \$90,200 less than last year; 3) [Riverfront Park](#) – this year's YTD revenues are about \$741,000 more than the 2018 revenues; 4) [Park Operations](#) – YTD revenues are down \$35,685 and YTD expenditures are down \$99,100; 5) [Administration](#) – 2019 YTD revenues are about \$9.27 million which is almost \$590,000 more than last year; 6) [Parks Capital](#) – grant funding in July totaled \$224,682 and capital outlay was about \$206,000 less in comparison to last July; 7) [Parks Fund](#) - revenues are up by \$1.2 million over last year and operating expenses are up about \$960,000 more than last year, primarily due to the Carnation Building settlement, and the increase in salaries, wages and benefits; 8) [Golf Fund](#) - revenues are up by \$111,000 over last July resulting in a 4.2% increase this year compared to 2018 and expenses are down \$61,000; and 9) [Riverfront Park redevelopment project](#) – \$56.66 million have been expended and committed leaving a budget balance of \$11.4 million.

2. Golf SIP loan update – *No report was presented.*

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

1. Engineering Remediation Resource Group change order #2/Dutch Jake's Park (\$11,876.72 tax inclusive) – *Land*
2. Garco Construction change order #18/Pavilion and Promenade (\$156,018, plus tax) – *Riverfront Park*
3. Bernardo | Wills Architects design services contract amendment #4/north bank SportsPlex stormwater (\$11,800, no tax) – *Riverfront Park*
4. CH2M Hill Engineers-Jacobs contract amendment #2/north bank (\$7,500, no tax) – *Riverfront Park*
5. Northwest Playground Equipment, Inc., equipment purchase contract /north bank playground (\$319,603.58, tax inclusive) – *Riverfront Park*
6. Strata testing service contract amendment #3/north bank playground (\$22,283, no tax) – *Riverfront Park*
7. Strata amendment #4 to Parkwide contract/Pavilion (\$6,215, no tax) – *Riverfront Park*

Adjournment: The meeting adjourned at 4:27 p.m.

The next regularly scheduled meeting is 3 p.m. Sept. 10, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

**City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	142,607	157,000	80,348	157,000
<u>ExpenditureCategories:</u>				
Salaries & Wages	412,040	459,274	230,433	553,567
Personnel Benefits	126,644	156,136	82,645	208,718
Supplies	39,171	30,550	7,294	30,550
Svcs. & Charges	225,428	207,355	77,595	207,355
Intergovernmental Services				
Interfund Services	709	23,800		23,800
Operating Transfers	2,641	2,641		2,641
Capital Outlay	2,784			
Total Expenditures	809,417	879,756	397,967	1,026,631
Net Revenues minus Expenditures	(666,809)	(722,756)	(317,619)	(869,631)

**City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	244,062	190,430	60,960	190,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,580,691	2,641,563	1,331,901	2,978,451
Personnel Benefits	841,702	852,541	467,293	939,797
Supplies	193,346	179,500	100,977	179,500
Svcs. & Charges	1,129,909	1,085,509	454,456	1,085,509
Intergovernmental Services	4,943			
Interfund Services				
Operating Transfers	25,526	25,526		25,526
Capital Outlay	198,222			
Total Expenditures	4,974,339	4,784,639	2,354,627	5,208,783
Net Revenues minus Expenditures	(4,730,277)	(4,594,209)	(2,293,667)	(5,018,353)

**City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	2,521,703	3,474,730	1,846,621	4,086,300
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,800,878	1,992,983	1,065,773	2,477,681
Personnel Benefits	411,568	612,570	250,637	696,003
Supplies	498,538	460,100	223,773	691,400
Svcs. & Charges	517,443	671,043	334,390	775,540
Intergovernmental Services	21,893	33,400	13,771	33,400
Interfund Services	506		208	20,000
Operating Transfers	238,129	238,130	118,515	242,531
Capital Outlay	7,685			
Reserve for Budget Adjustment				
Total Expenditures	3,496,639	4,008,226	2,007,067	4,936,555
Net Revenues minus Expenditures	(974,936)	(533,496)	(160,446)	(850,255)

City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	1,324,986	1,431,710	948,881	1,291,800
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,539,346	1,338,679	924,661	1,687,434
Personnel Benefits	302,938	286,033	193,754	350,817
Supplies	311,475	292,800	191,382	269,410
Svcs. & Charges	1,407,054	1,345,967	658,626	1,321,203
Intergovernmental Services	4,853	5,200	2,101	5,200
Interfund Services	22,639	16,950	6,733	16,950
Operating Transfers	15,513	15,513		
Capital Outlay	46,205			
Total Expenditures	3,650,023	3,301,142	1,977,257	3,651,014
Net Revenues minus Expenditures	(2,325,037)	(1,869,432)	(1,028,376)	(2,359,214)

City of Spokane - Parks & Recreation
Fund 1400 - Administration
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
Revenues	14,930,558	15,658,951		15,865,081
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,215,279	2,414,484		2,322,669
Personnel Benefits	749,621	811,749		810,329
Supplies	152,444	169,800		170,800
Svcs. & Charges	719,122	558,577		751,577
Intergovernmental Services	2,295	11,500		4,200
Interfund Services	2,657,728	2,655,781		2,483,511
Operating Transfers	358,195	58,195		69,306
Reserve for Budget Adj.		235,000		125,000
Capital Outlay	747,282	1,225,000		1,025,000
Total Expenditures	7,601,967	8,140,086	-	7,762,392
Net Revenues minus Expenditures	7,328,591	7,518,865	-	8,102,689

City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary Budget
<u>Revenues</u>				
General Fund Transfer	14,225,042	14,547,832	8,458,980	15,097,123
Wastewater Utility Transfer	423,536	435,819	435,819	448,458
All Other Program Revenue	4,528,660	5,929,170	3,309,894	6,045,030
Grant Revenues	202,956	3,010,000	228,876	1,760,000
Total Revenues	19,380,194	23,922,821	12,433,569	23,350,611
<u>ExpenditureCategories:</u>				
Salaries & Wages	8,548,233	8,846,983	4,735,913	10,019,802
Personnel Benefits	2,432,473	2,719,029	1,397,437	3,005,664
Supplies	1,194,974	1,132,750	589,079	1,341,660
Svcs. & Charges	3,998,956	3,868,451	2,512,589	4,141,184
Intergovernmental Services	33,985	50,100	19,231	42,800
Interfund Services	2,681,583	2,696,531	1,253,169	2,544,261
Operating Transfers	640,004	340,005	145,412	340,004
Reserve for Budget Adj.		235,000		125,000
Capital Outlay	1,002,177	1,225,000	648,451	1,025,000
Grant Expenditures	274,457	3,010,000		1,760,000
Total Expenditures	20,806,842	24,123,849	11,301,281	24,345,375
Net Revenues minus Expenditures	(1,426,648)	(201,028)	1,132,288	(994,764)

**City of Spokane - Parks & Recreation
Fund 4600 - Golf fund
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru July	2020 Preliminary
Revenues	3,481,012	3,805,270	2,448,717	3,805,270
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,160,695	1,210,067	603,822	1,240,293
Personnel Benefits	382,089	324,942	202,269	346,951
Supplies	329,794	316,920	150,816	316,920
Svcs. & Charges	1,000,198	1,020,076	334,804	998,076
Intergovernmental Services	22,854	21,000	11,208	21,000
Interfund Services	351,341	290,767	144,961	284,520
Operating Transfers	50,000	50,000	112,967	50,000
Reserve for Budget Adj.		42,000		42,000
Debt Service	44,473	225,934		448,031
Capital Outlay	86,804	250,000	99,779	295,000
Total Expenditures	3,428,248	3,751,706	1,660,626	4,042,791
Net Revenues minus Expenditures	52,764	53,564	788,091	(237,521)

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July 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 %
Revenue:												
Program Revenue	91,000	76,652	1,016	1,375	\$ 358	15,704	10,439	14,348	\$ 3,909	10.0%	15.8%	5.73%
Operating Transfers	66,000	-	-	-	\$ -	116,000	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 76,652	\$ 1,016	\$ 1,375	\$ 358	131,704	76,439	\$ 80,348	\$ 3,909	45.0%	51.2%	6.21%
Expenditures:												
Salaries and Wages	459,274	228,841	34,799	37,915	\$ (3,116)	226,576	220,396	230,433	\$ (10,038)	50.8%	50.2%	-0.64%
Personnel Benefits	156,136	73,491	9,929	11,345	\$ (1,416)	62,991	72,199	82,645	\$ (10,446)	46.4%	52.9%	6.54%
Supplies	31,867	24,573	1,718	1,451	\$ 266	13,585	17,525	7,294	\$ 10,231	43.3%	22.9%	-20.44%
Services and Charges	211,445	133,850	5,891	42,373	\$ (36,483)	39,686	126,633	77,595	\$ 49,037	56.9%	36.7%	-20.23%
Interdepartment Svcs	23,800	23,800	-	-	\$ -	-	584	-	\$ 584	2.5%		-2.45%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 882,522	\$ 484,554	\$ 52,336	\$ 93,085	\$ (40,749)	342,838	437,336	\$ 397,968	\$ 39,368	49.9%	45.1%	-4.83%
Transfers Out	2,641	2,641	-	-	\$ -	-	2,641	-	\$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 885,163	\$ 487,195	\$ 52,336	\$ 93,085		342,838	439,977	\$ 397,968		50.1%	45.0%	-5.11%
Total Funding: (Rev. less Exp.)	\$ (728,163)		\$ (51,320)	\$ (91,710)		\$ (211,134)	\$ (363,538)	\$ (317,620)				

City of Spokane - Parks & Recreation
Recreation
Financial Report
July 2019

		Monthly Comparison				Year-to-Date Comparison						
2019 Current Adopted Annual Budget		2019 Budget Balance	2018 July Actual	2019 July 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 %
Revenue:												
Program Revenue	1,431,710	482,829	114,579	627,740	\$ 513,161	1,107,775	1,039,069	948,881	\$ (90,188)	69.3%	66.3%	-3.00%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ 482,829	\$ 114,579	\$ 627,740	\$ 513,161	1,107,775	1,039,069	\$ 948,881	\$ (90,188)	69.3%	66.3%	-3.00%
Expenditures:												
Salaries and Wages	1,338,679	414,018	299,738	375,444	\$ (75,707)	795,658	797,086	924,661	\$ (127,574)	64.4%	69.1%	4.66%
Personnel Benefits	286,033	92,279	41,944	54,877	\$ (12,933)	172,964	169,880	193,754	\$ (23,874)	65.8%	67.7%	1.95%
Supplies	277,951	86,569	78,649	65,042	\$ 13,606	162,736	181,824	191,382	\$ (9,557)	59.2%	68.9%	9.63%
Services and Charges	1,362,415	703,789	151,036	194,254	\$ (43,218)	658,327	623,180	658,626	\$ (35,446)	45.8%	48.3%	2.52%
Interdepartment Svcs	16,950	10,217	3,336	-	\$ 3,336	-	16,453	6,733	\$ 9,720	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	3,099	629	333	\$ 296	2,237	2,680	2,101	\$ 580	51.5%	40.4%	-11.15%
Subtotal Op. Exp.	\$ 3,287,228	\$ 1,309,972	\$ 575,333	\$ 689,951	\$ (114,618)	1,791,921	1,791,105	\$ 1,977,256	\$ (186,151)	56.2%	60.1%	3.91%
Transfers Out	15,513	15,513	-	-	\$ -	-	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,302,741	\$ 1,325,485	\$ 575,333	\$ 689,951		1,791,921	1,806,618	\$ 1,977,256		56.4%	59.9%	3.42%
Total Funding: (Rev. less Exp.)	\$ (1,871,031)		\$ (460,754)	\$ (62,211)		\$ (684,145)	\$ (767,549)	\$ (1,028,375)				

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

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July 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 %
Revenue:												
Program Revenue	3,474,730	1,628,109	408,502	441,778	\$ 33,277	492,714	1,105,546	1,846,621	\$ 741,075	33.8%	53.1%	19.30%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,474,730	\$ 1,628,109	\$ 408,502	\$ 441,778	\$ 33,277	492,714	1,105,546	\$ 1,846,621	\$ 741,075	33.8%	53.1%	19.30%
Expenditures:												
Salaries and Wages	1,992,983	927,210	171,068	194,405	\$ (23,337)	551,461	845,688	1,065,773	\$ (220,085)	43.1%	53.5%	10.42%
Personnel Benefits	612,570	361,933	37,686	38,021	\$ (335)	170,627	213,344	250,637	\$ (37,293)	38.3%	40.9%	2.59%
Supplies	462,758	238,985	74,161	71,478	\$ 2,683	67,712	274,141	223,773	\$ 50,368	47.5%	48.4%	0.82%
Services and Charges	678,059	343,669	60,705	81,889	\$ (21,183)	268,629	225,957	334,390	\$ (108,433)	41.7%	49.3%	7.61%
Interdepartment Svcs	-	(208)	-	-	\$ -	-	-	208	\$ (208)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	19,629	1,075	1,791	\$ (716)	9,128	11,549	13,771	\$ (2,222)	34.6%	41.2%	6.65%
Subtotal Op. Exp.	\$ 3,779,770	\$ 1,891,218	\$ 344,695	\$ 387,584	\$ (42,889)	1,067,557	1,570,680	\$ 1,888,552	\$ (317,872)	42.8%	50.0%	7.20%
Transfers Out	238,130	119,615	-	-	\$ -	-	119,615	118,515	\$ 1,100	50.2%	49.8%	-0.46%
TOTAL EXPENDITURES:	\$ 4,017,900	\$ 2,010,833	\$ 344,695	\$ 387,584		1,067,557	1,690,295	\$ 2,007,067		43.2%	50.0%	6.73%
Total Funding: (Rev. less Exp.)	\$ (543,170)		\$ 63,807	\$ 54,194		\$ (574,843)	\$ (584,749)	\$ (160,446)				

July 2019

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July 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	190,430	129,470	18,095	16,394	\$ (1,701)	63,580	96,645	60,960	\$ (35,685)	50.8%	32.0%	-18.74%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 190,430	\$ 129,470	\$ 18,095	\$ 16,394	\$ (1,701)	63,580	96,645	\$ 60,960	\$ (35,685)	50.8%	32.0%	-18.74%
Expenditures:												
Salaries and Wages	2,641,563	1,309,662	242,819	255,219	\$ (12,400)	1,228,420	1,301,546	1,331,901	\$ (30,355)	51.0%	50.4%	-0.63%
Personnel Benefits	852,541	385,248	77,358	85,059	\$ (7,701)	440,069	459,760	467,293	\$ (7,533)	50.8%	54.8%	4.00%
Supplies	180,302	79,325	25,048	17,063	\$ 7,986	84,039	100,425	100,977	\$ (552)	57.0%	56.0%	-0.97%
Services and Charges	1,103,974	649,518	141,938	164,748	\$ (22,811)	443,217	393,796	454,456	\$ (60,659)	35.4%	41.2%	5.76%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,778,380	\$ 2,423,753	\$ 487,163	\$ 522,089	\$ (34,926)	2,195,745	2,255,527	\$ 2,354,627	\$ (99,100)	47.6%	49.3%	1.72%
Transfers Out	25,526	25,526	-	-	\$ -	-	25,526	-	\$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 4,803,906	\$ 2,449,279	\$ 487,163	\$ 522,089		2,195,745	2,281,053	\$ 2,354,627		47.8%	49.0%	1.18%
Total Funding: (Rev. less Exp.)	\$ (4,613,476)		\$ (469,068)	\$ (505,695)		\$ (2,132,165)	\$ (2,184,408)	\$ (2,293,666)				

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

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	Change in %
Revenue:												
Program Revenue	675,300	236,216	3,280	44,621	\$ 41,341	465,162	471,209	439,084	\$ (32,125)	61.0%	65.0%	4.05%
Operating Transfers	15,483,651	-	1,094,234	1,119,064	\$ -	7,928,637	8,206,755	8,828,799	\$ 622,044	56.0%	57.0%	1.00%
TOTAL REVENUE:	\$ 16,158,951	\$ 6,891,068	\$ 1,097,514	\$ 1,163,685	\$ 41,341	8,393,799	8,677,964	\$ 9,267,883	\$ 589,919	56.3%	57.4%	1.08%
Expenditures:												
Salaries and Wages	2,539,484	1,356,338	177,129	166,877	\$ 10,252	893,782	1,177,322	1,183,146	\$ (5,824)	53.3%	46.6%	-6.75%
Personnel Benefits	811,749	408,641	61,373	57,805	\$ 3,569	299,220	414,088	403,108	\$ 10,980	52.0%	49.7%	-2.29%
Supplies	201,243	135,591	5,040	9,870	\$ (4,831)	39,101	63,405	65,652	\$ (2,248)	43.3%	32.6%	-10.72%
Services and Charges	1,380,409	392,888	107,299	98,557	\$ 8,743	285,560	446,256	987,521	\$ (541,265)	58.9%	71.5%	12.64%
Interdepartment Svcs	2,628,735	1,382,506	169,995	231,426	\$ (61,431)	1,162,906	1,379,833	1,246,229	\$ 133,604	53.3%	47.4%	-5.92%
Intergovernment Svcs	11,500	8,140	158	321	\$ (163)	2,232	2,207	3,360	\$ (1,153)	19.2%	29.2%	10.02%
Subtotal Op. Exp.	\$ 7,573,120	\$ 3,684,104	\$ 520,994	\$ 564,855	\$ (43,861)	2,682,802	3,483,110	\$ 3,889,016	\$ (405,905)	53.5%	51.4%	-2.17%
Transfers Out	58,195	31,298	-	-	\$ -	-	331,298	26,897	\$ 304,401	92.5%	46.2%	-46.27%
TOTAL EXPENDITURES:	\$ 7,631,315	\$ 3,715,402	\$ 520,994	\$ 564,855		2,682,802	3,814,409	\$ 3,915,913		55.6%	51.3%	-4.25%
Total Funding: (Rev. less Exp.)	\$ 8,527,636		\$ 576,520	\$ 598,830		\$ 5,710,997	\$ 4,863,556	\$ 5,351,970				

City of Spokane - Parks & Recreation
Capital
Financial Report
July 2019

		Monthly Comparison				Year-to-Date Comparison						
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>												
	Grants Receivable	1,510,000	1,281,124	31,532	224,682	\$ 193,149	(116,811)	(257,105)	228,876	-28.9%	15.2%	44.01%
<u>Expenditures:</u>												
	Capital Outlay	6,284,105	5,635,654	135,582	341,955	\$ (206,374)	813,201	1,151,092	648,451	26.7%	10.3%	-16.37%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
July 2019

	Monthly Comparison					Year-to-Date Comparison					2018 YTD		
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference		% of Annual Budget	% of Annual Budget	Change in %
<u>Operating Revenue:</u>													
Program Revenue	5,863,170	2,553,276	545,472	1,131,909	\$ 586,437	2,144,936	2,722,908	3,309,894	\$ 586,986		46.7%	56.5%	9.78%
Operating Transfers	17,049,651	8,154,852	1,094,234	1,119,064	\$ 24,830	8,044,637	8,272,755	8,894,799	\$ 622,044		56.2%	52.2%	-4.05%
Total Operating Revenue:	\$ 22,912,821	\$ 10,708,128	\$ 1,639,706	\$ 2,250,973	\$ 611,267	\$ 10,189,573	10,995,663	\$ 12,204,693	\$ 1,209,030		53.5%	53.3%	-0.24%
<u>Operating Expenses:</u>													
Salaries and Wages	8,971,983	4,236,070	925,553	1,029,861	\$ 104,308	3,695,898	4,342,038	4,735,913	\$ (393,876)		51.7%	52.8%	1.05%
Personnel Benefits	2,719,029	1,321,592	228,291	247,107	\$ 18,816	1,145,870	1,329,271	1,397,437	\$ (68,166)		49.7%	51.4%	1.66%
Supplies	1,154,121	565,042	184,615	164,905	\$ (19,710)	367,173	637,321	589,079	\$ 48,242		51.1%	51.0%	-0.08%
Services and Charges	4,746,302	2,233,713	466,868	581,821	\$ 114,952	1,730,706	1,826,453	2,512,589	\$ (686,136)		45.6%	52.9%	7.33%
Interdepartment Svcs	2,669,485	1,416,316	173,332	231,426	\$ 58,094	1,162,906	1,396,870	1,253,169	\$ 143,700		53.2%	46.9%	-6.21%
Intergovernment Svcs	50,100	30,869	1,862	2,444	\$ 582	13,597	16,436	19,231	\$ (2,795)		32.8%	38.4%	5.58%
Total Operating Expenses:	\$ 20,311,020	\$ 9,803,601	\$ 1,980,522	\$ 2,257,565	\$ 277,043	\$ 8,116,150	9,548,389	\$ 10,507,419	\$ (959,030)		50.3%	51.7%	1.46%
Net Op. Income (Loss):	\$ 2,601,801	\$ 904,527	\$ (340,815)	\$ (6,592)	\$ 334,224	\$ 2,073,423	1,447,275	\$ 1,697,274	\$ 2,168,060		3.2%	1.5%	-1.71%
<u>Other Financial Activity:</u>													
Grants Revenue	1,510,000	-	31,532	224,682	\$ -	(116,811)	(257,105)	228,876	\$ (485,981)		-28.9%	15.2%	44.01%
Capital Outlay	(6,284,105)	-	(135,582)	(341,955)	\$ -	(813,201)	(1,151,092)	(648,451)	\$ (502,640)		26.7%	10.3%	-16.37%
Transfers Out	(340,005)	-	-	-	\$ -	-	(494,593)	(145,412)	\$ (349,181)		77.3%	42.8%	-34.51%
Total Other Activity:	\$ (5,114,110)	\$ -	\$ (104,050)	\$ (117,274)	\$ -	\$ (930,012)	(1,902,789)	\$ (564,987)	\$ (1,337,802)		46.8%	11.0%	-35.80%
Total Funding: (Rev. less Exp.)	\$ (2,512,309)	\$ 904,527	\$ (444,865)	\$ (123,865)	\$ 334,224	\$ 1,143,411	\$ (455,515)	\$ 1,132,287	\$ 830,258	\$ 0	\$ (0)	\$ (1)	

Beginning Fund Balance	\$ 1,893,887
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ (13,266)
Non-Capital Encumbrances	\$ (884,179)
Net Revenue (Expense)	\$ 1,132,287
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 234,842

Grants Receiveable	\$ (228,875.92)
Capital Expenditures	\$ 648,451.41
Capital Encumbrances	\$ (1,808,342.78)

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

		Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	Notes:	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 July Actual	2019 July 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 %
Revenue:													
Program Revenue	a.	3,805,270	-	490,478	530,940	\$ 40,462	2,005,159	2,149,703	1,930,769	\$ (218,934)	56.5%	50.7%	-5.75%
Pre-Sale Revenue			-			\$ -	60,671	73,068	130,199	\$ 57,131			
Pepsi Commissions		-	-	-	-	\$ -	-	-	13,500	\$ -			
Facility Improvement Fee		-	-	32,643	103,289	\$ 70,646	-	66,482	374,248	\$ 307,766			
Other Transfers In		-	-	-	-	\$ -	-	-	-				
TOTAL REVENUE:		\$ 3,805,270	\$ (1,356,553)	\$ 523,121	\$ 634,229	\$ 111,108	2,065,830	2,289,253	\$ 2,448,717	\$ 159,464	60.2%	64.4%	4.19%
Expenditures:													
Salaries and Wages		1,245,067	641,245	123,251	113,854	\$ (9,397)	586,951	579,877	603,822	\$ (23,946)	47.6%	48.5%	0.89%
Personnel Benefits		324,942	122,673	41,823	37,836	\$ (3,986)	216,682	207,821	202,269	\$ 5,552	61.2%	62.2%	1.10%
Supplies		320,250	169,434	74,821	33,222	\$ (41,599)	158,167	154,438	150,816	\$ 3,622	46.3%	47.1%	0.82%
Services and Charges	b.	1,059,599	724,795	99,754	108,323	\$ 8,569	377,511	371,206	334,804	\$ 36,402	36.9%	31.6%	-5.33%
Interdepartment Svcs		286,529	141,568	14,446	24,896	\$ 10,450	179,876	184,175	144,961	\$ 39,214	50.9%	50.6%	-0.33%
Intergovernment Svcs		21,000	9,792	3,867	3,884	\$ 17	9,931	11,265	11,208	\$ 57	53.6%	53.4%	-0.27%
Subtotal Op. Exp.		\$ 3,257,387	\$ 1,809,506	\$ 357,962	\$ 322,014	\$ (35,947)	1,529,117	1,508,782	\$ 1,447,881	\$ 60,901	46.0%	44.4%	-1.56%
Capital Outlay		267,913	168,134	-	3,999	\$ 3,999	117,848	21,756	99,779	\$ (78,024)	6.0%	37.2%	31.21%
Transfers Out		275,934	162,967	-	-	\$ -	-	-	112,967	\$ (112,967)		40.9%	40.94%
TOTAL EXPENDITURES:		\$ 3,801,234	\$ 2,140,607	\$ 357,962	\$ 326,014		1,646,965	1,530,538	\$ 1,660,627		41.5%	43.7%	2.21%
Total Funding: (Rev. less Exp.)		\$ 4,036		\$ 165,160	\$ 308,215		\$ 418,864	\$ 758,715	\$ 788,089				

Beginning Fund Balance	\$ 126,813
Less 7% Reserve Requirement	\$ (266,086)
Beginning 2019 Excess Reserves	\$ (139,273)
YTD Change in Cash	\$ 788,089
Encumbrances at Month End	
Facility Improvement Reserve	\$ (405,365)
2018 YTD Available Cash	\$ 243,451

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2019 through July 31, 2019

	BEGINNING			ENDING	OUTSTANDING	REMAINING	Fund Balance	
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	Category	
General Purposes	\$ 43,896.20	\$ 4,836.22	\$ 22,117.14	\$ 26,615.28	\$ -	\$ 26,615.28	Undesignated	
Computer Replacement & Software	40,411.60	-	14,755.66	25,655.94	7,117.89	18,538.05	Designated	
a Fleet Replacement	443,065.35	-	74,611.78	368,453.57		368,453.57	Designated	Capital
Sky Prairie/5-Mile	38,466.19	-	-	38,466.19		38,466.19	Designated	Capital
b RFP Recreation Equipment	9,876.05	1,035.00	-	10,911.05		10,911.05	Designated	Capital
b Recreation Capital Replacement	7,587.54	-	3,000.00	4,587.54		4,587.54	Designated	Capital
b Golf Capital	50,000.00	-	50,000.00	-		-	Designated	Capital
c 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	-	4,229.40	51,590.53	9,500.00	42,090.53	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
g Dutch Jake's Park	-	-	-	-	75,534.91	(75,534.91)	Designated	Capital
d Skyride	82,900.56	-	56,031.65	26,868.91	5,348.04	21,520.87	Designated	Risk
e Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted	Repairs/Maintenance
f Conservation Futures	123,911.27	-	-	123,911.27	10,000.00	113,911.27	Restricted	Property Donations
Riverfront Conservation Futures Loan	-	-	-	-		-	Restricted	Futures
	<u>\$ 1,652,024.36</u>	<u>\$ 5,871.22</u>	<u>\$ 385,251.50</u>	<u>\$ 1,272,644.08</u>	<u>\$ 107,500.84</u>	<u>\$ 1,165,143.24</u>		
				<u>\$ 1,272,644.08</u>				
				\$ -	closing entries to be done by Centralized Acct.			
				<u>\$ 379,380.28</u>				

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
- g** Proceeds from West Quadrant TIF...

Riverfront Park Redevelopment Project

Budget Adopted June 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through July 31, 2019

Project Component	Budget	Expended as of July 31, 2019	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,412,530	\$ 10,412,530	\$ -	\$ 10,412,530	\$ -
2. South Bank Central (Looft Carrousel)	\$ 11,743,839	\$ 11,685,142	\$ 57,861	\$ 11,743,003	\$ 836
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 7,979,273	\$ 5,372,706	\$ 736,604	\$ 6,109,310	\$ 1,869,963
5. U.S. Pavilion	\$ 22,619,788	\$ 16,143,285	\$ 6,135,876	\$ 22,279,161	\$ 340,627
6. snx ^w mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,454,662	\$ 893,918	\$ 874,199	\$ 1,768,117	\$ 7,686,545
8. South Bank East	\$ 160,364	\$ 156,847	\$ -	\$ 156,847	\$ 3,517
Program Level Owner Costs	\$ 5,690,175	\$ 3,909,348	\$ 280,086	\$ 4,189,434	\$ 1,500,741
TOTAL	\$ 68,062,372	\$ 48,575,517	\$ 8,084,627	\$ 56,660,144	\$ 11,402,228

68,063,791
rounding off