



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

3 p.m. Tuesday, Sept. 10, 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

### **Parks Staff:**

Garrett Jones

Mark Buening

Jason Conley

Fianna Dickson

Megan Qureshi

Mark Poirier

Jonathan Moog

Jennifer Papich

Al Vorderbrueggen

Angel Spell

## **Summary**

- The committee approved to recommend the Park Board accept a contract extension with Accountemps agency for a temporary employee in Parks Accounting in the amount of \$20,000. This extension will carry through Dec. 31, 2019.
- Garrett Jones and Mark Buening presented the process, methodology and details relating to the revised 2020 preliminary Parks budget. Revisions, involving increased revenue projections, shared employee program to reduce salary/wages and some changes in program schedules, resulted in a Parks Fund budget deficit of only \$57,665 and the Golf Fund preliminary budget is just \$2,479 from balance. Staff will present the Park Board a balanced 2020 budget for approval consideration next month.
- The August financials were presented by Mark Buening who reviewed each operating division.
- A brief update on the Golf SIP loan was provided by Jason Conley.

The next regularly scheduled meeting is 3 p.m. Oct. 8, 2019, in the **Pavilion conference room, Riverfront Park.**

## MINUTES

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

### Action items:

1. [Accountemps contract amendment and extension \(\\$20,000, no tax\)](#) – *Mark Buening* presented a proposed contract amendment and extension with Accountemps agency for temporary employees in Parks in the amount of \$20,000, no tax. Mr. Buening explained Parks Accounting has had two full position vacancies for the past months which necessitated contracting out for a temporary employee; and there was also a Clerk position in Administration that was backfilled by a temp position. The contract extension is needed in order to pay past due and current invoices for temp employment services. The original contract amount was \$10,000 and the total net contract amount now exceeds \$50,000, requiring Park Board approval.

**Motion 1:** Bob Anderson moved to recommend the Park Board accept the contract amendment and extension with Accountemps for a temporary employee in Parks Accounting in the amount of \$20,000, no tax.

Greta Gilman seconded.

The motion passed with unanimous consent (3-0 vote).

### Discussion items:

1. [Highest and best use tax](#) – *Bob Anderson* addressed a recent question regarding the definition and purpose of a highest and best use tax. Mr. Anderson explained it is a different way of appraising property. He cited an example, if there was vacant parking lot appraised at \$1 million and next to that parking lot is a comparable lot with a hotel on it. The property with the hotel is appraised at \$15 million. In this case, the vacant lot could be appraised at \$15 million based on the highest investment use in that area. Theoretically, this can be a way of generating more property tax if certain parcels are appraised at the higher appraised amount. Mr. Anderson added there are 76 vacant parking lots in the downtown area. *Garrett Jones* explained there could be a consideration that the additional property tax from an increased appraisal value of Park property, or a percentage of those additional tax revenues, could go back into Parks operating costs or supplement event programming.
2. [2020 preliminary budget](#) – *Garrett Jones* and *Mark Buening*
  - a. [Process and priorities](#) – Mr. Jones reviewed the process and priorities staff utilized in creating the revised 2020 preliminary budget, including: 1) creating a team budget through a holistic approach; 2) reflecting actual expenses into the process, and concentrating on the salary/benefits for FTE and temp seasonals; 3) focusing on historic actuals rather than historic budgeted amount; 4) structuring a sustainable approach to certain long-term efficiencies through revenue opportunities; 5) reviewing program rate structures; 6) seeking and creating new program opportunities in response to community needs and interests; 6) implementing operational efficiencies through staff share programs and dynamic operations scheduling for attractions and facilities; 7) updating the park and open space plan to set short- and long-term priorities for resource and capital allocations; 8) maintaining current full-time staff levels while looking at ways to be more efficient with current vacancies; and 9) growing and maintaining current partnership, grant and volunteer opportunities.
  - b. [Preliminary Parks Fund \(1400\) budget details](#) – Mr. Buening reviewed the previously presented 2020 Parks Fund preliminary budget which reflected a \$994,764 deficit in comparison to the revised 2020 preliminary budget reflecting a \$57,665 deficit. The proposed cuts to lessen the shortfall include: 1) Natural Resources – \$25,000 reduction

in salaries/wages through shifting positions; 2) Park Operations – \$98,000 reduction in salaries/wages, in part, through a shared staff program with other Parks departments; 3) Riverfront Park – \$95,000 increase in revenue projections from the SkyRide, Looft Carrousel, Pavilion productions and community engagement, and a \$55,000 reduction in salaries/wages; 4) Recreation – \$86,000 increase in revenue projections and a \$84,000 reduction in salaries/wages; and 5) Administration – \$38,000 reduction in salaries/wages and a \$150,000 reduction in capital outlay.

- c. Parks Fund (1400) budget deficit – Mr. Buening explained the revised preliminary budget is still at about \$58,000 from balance. Parks will not know exactly where they are until all items are in the central budget system. Mr. Buening added the proposed budget will be balanced and brought to the Park Board for final action/approval next month.
- d. Golf Fund (4600) budget – Mr. Buening reviewed the previously presented 2020 Golf Fund preliminary budget which reflected a \$237,521 deficit in comparison to the revised 2020 preliminary budget with a \$2,479 surplus. Budget adjustments include: 1) \$240,000 increase in revenue projections; 2) adding the additional debt services for the next phase of the capital improvement irrigation project; and 3) shifted some utility cost savings and reduction in temp seasonal wages due to the efficiencies in the new Indian Canyon irrigation system to capital outlay.

### **Standing report items:**

- 1. August financials – *Mark Buening* presented an overview of the August financials. Highlights for each of the operating divisions/sections included: 1) Natural Resources – revenues are quite a bit more in comparison to this time last year; 2) Recreation – of the \$525,823 reflected in the August revenue, about \$425,000 is from revenue generated earlier in the year which was not reported due to Civic Rec accruals; 3) Riverfront Park – in comparison to last August, revenues are almost \$188,000 more this year; 4) Park Operations – August revenues are about \$14,000 more than last August and expenditures are about \$199,500 more than August 2018; 5) Administration – the operating transfer from the General Fund was quite a bit more than 2018 because the transfer being based on the payroll schedule and there was an extra pay period in August 2019; 6) Parks Capital – grant revenue is a little bit behind reflecting a 2018-2019 monthly difference of \$10,630; 7) Parks Fund – last year at this time, Parks Fund was about \$1 million of expenditures over revenue and this year it is \$1.1 million of revenue over expenditures – a significant improvement; 8) Golf Fund - revenues are up almost \$77,000 over last August resulting in a 6.2% increase this year compared to 2018; and 9) Riverfront Park redevelopment project – \$56.87 million have been expended and committed leaving a budget balance of \$11.19 million.
- 2. Golf SIP loan update – *Jason Conley* provided a brief update on the Golf SIP loan. In July, the Park Board approved the second installment on the Spokane Investment Pool (SIP) loan in the amount of \$2.5 million to upgrade the four City golf course irrigation systems. Mr. Conley explained a recent hiccup occurred relating to spending authority for the second installment. This situation has been resolved. Mr. Conley added the work on the Esmeralda Golf Course irrigation improvement project is expected to begin later this week.

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

- 1. Cameron Reilly change order #3/Sister Cities Garden (\$3,109.81, tax inclusive) – Riverfront Park Committee
- 2. Garco Construction change order #19/Pavilion and Promenade (\$28,086, plus tax) – Riverfront Park Committee
- 3. GeoEngineers amendment #5/West Havermale and final HMP report (\$23,010, no tax) – Riverfront Park Committee
- 4. SPVV amendment #1/West Havermale design (\$45,750, no tax) – Riverfront Park Committee

**Adjournment:** The meeting was adjourned at 4:23 p.m.

The next regularly scheduled meeting is 3 p.m. Oct. 8, 2019, in the **Pavilion conference room, Riverfront Park.**

# Spokane Park Board

## Briefing Paper



<b>Committee</b>				
<b>Committee meeting date</b>				
<b>Requester</b>				
<b>Requester phone number</b>				
<b>Type of agenda item</b>	Consent	Discussion	Information	Action
<b>Type of contract</b>	New	Renewal/extension	Amendment/change order	Other
<b>City Clerks file</b> (OPR or policy #)				
<b>Item title:</b> (Use exact language noted on the agenda)				
<b>Begin/end dates</b>	Begins:	Ends:	Open ended	
<b>Impact if not approved at this time</b>				
<b>Background/history:</b>				
<b>Recommendation/motion wording:</b>				
<b>Approvals/signatures outside Parks:</b> Yes      No				
If so, who/what department, agency or company:				
Name:		Email address:		Phone:
<b>Distribution:</b>				
Parks – Accounting				
Parks – Pamela Clarke				
Requester:				
Grant Management Department/Name:				
<b>Fiscal impact:</b> <b>Expenditure</b> <b>Revenue</b>				
Amount:		Budget code:		
<b>Vendor:</b> Existing vendor      New vendor				
<b>Supporting documents:</b>				
Quotes/solicitation (RFP, RFQ, RFB)		W-9 (for new contractors/consultants/vendors		
Contractor is on the City's A&E Roster - City of Spokane		ACH Forms (for new contractors/consultants/vendors		
Business license expiration date:		Insurance Certificate (min. \$1 million in General Liability)		

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b>Revenues</b>	142,607	157,000	135,566	157,000	157,000
<u>Expenditure Categories:</u>					
Salaries & Wages	412,040	459,274	283,996	553,567	528,588
Personnel Benefits	126,644	156,136	96,921	208,718	196,731
Supplies	39,171	30,550	9,201	30,550	30,550
Svcs. & Charges	225,428	207,355	119,535	207,355	207,355
Intergovernmental Services					
Interfund Services	709	23,800		23,800	23,800
Operating Transfers	2,641	2,641		2,641	2,641
Capital Outlay	2,784				
<b>Total Expenditures</b>	809,417	879,756	509,653	1,026,631	989,665
<b>Net Revenues minus Expenditures</b>	(666,809)	(722,756)	(374,087)	(869,631)	(832,665)

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b>Revenues</b>	244,062	190,430	95,786	190,430	200,430
<u>Expenditure Categories:</u>					
Salaries & Wages	2,580,691	2,641,563	1,709,286	2,978,451	2,880,414
Personnel Benefits	841,702	852,541	565,801	939,797	880,975
Supplies	193,346	179,500	120,601	179,500	179,500
Svcs. & Charges	1,129,909	1,085,509	706,372	1,085,509	1,085,509
Intergovernmental Services	4,943				
Interfund Services					
Operating Transfers	25,526	25,526		25,526	25,526
Capital Outlay	198,222				
<b>Total Expenditures</b>	4,974,339	4,784,639	3,102,060	5,208,783	5,051,924
<b>Net Revenues minus Expenditures</b>	(4,730,277)	(4,594,209)	(3,006,274)	(5,018,353)	(4,851,494)

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b>Revenues</b>	2,521,703	3,474,730	2,366,674	4,086,300	4,181,300
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,800,878	1,992,983	1,353,357	2,477,681	2,422,702
Personnel Benefits	411,568	612,570	302,278	696,003	684,016
Supplies	498,538	460,100	293,017	691,400	676,400
Svcs. & Charges	517,443	671,043	400,031	775,540	745,540
Intergovernmental Services	21,893	33,400	16,113	33,400	33,400
Interfund Services	506		208	20,000	20,000
Operating Transfers	238,129	238,130	118,515	242,531	242,531
Capital Outlay	7,685				
Reserve for Budget Adjustment					
<b>Total Expenditures</b>	3,496,639	4,008,226	2,483,519	4,936,555	4,824,589
Net Revenues minus Expenditures	(974,936)	(533,496)	(116,845)	(850,255)	(643,289)



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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b>Revenues</b>	1,324,986	1,431,710	1,123,704	1,291,800	1,377,716
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,539,346	1,338,679	1,417,532	1,687,434	1,603,523
Personnel Benefits	302,938	286,033	261,434	350,817	333,149
Supplies	311,475	292,800	259,599	269,410	248,868
Svcs. & Charges	1,407,054	1,345,967	864,975	1,321,203	1,325,004
Intergovernmental Services	4,853	5,200	2,101	5,200	5,200
Interfund Services	22,639	16,950	6,733	16,950	16,950
Operating Transfers	15,513	15,513			
Capital Outlay	46,205				
<b>Total Expenditures</b>	3,650,023	3,301,142	2,812,374	3,651,014	3,532,694
<b>Net Revenues minus Expenditures</b>	(2,325,037)	(1,869,432)	(1,688,670)	(2,359,214)	(2,154,978)

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b>Revenues</b>	14,930,558	15,658,951	11,460,582	15,865,081	15,865,081
<u>ExpenditureCategories:</u>					
Salaries & Wages	2,215,279	2,414,484	1,436,602	2,322,669	2,284,448
Personnel Benefits	749,621	811,749	474,172	810,329	806,478
Supplies	152,444	169,800	96,007	170,800	170,800
Svcs. & Charges	719,122	558,577	1,050,584	751,577	621,577
Intergovernmental Services	2,295	11,500	3,586	4,200	4,200
Interfund Services	2,657,728	2,655,781	1,581,330	2,483,511	2,483,511
Operating Transfers	358,195	58,195	26,897	69,306	69,306
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	747,282	1,225,000		1,025,000	875,000
<b>Total Expenditures</b>	7,601,967	8,140,086	4,669,178	7,762,392	7,440,320
Net Revenues minus Expenditures	7,328,591	7,518,865	6,791,404	8,102,689	8,424,761

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary Budget	2020 Preliminary Budget - Current
<b><u>Revenues</u></b>					
General Fund Transfer	14,225,042	14,547,832	10,071,576	15,097,123	15,097,123
Wastewater Utility Transfer	423,536	435,819	435,819	448,458	448,458
All Other Program Revenue	4,528,660	5,929,170	4,674,917	6,045,030	6,235,946
Grant Revenues	202,956	3,010,000	228,876	1,760,000	1,760,000
<b>Total Revenues</b>	<b>19,380,194</b>	<b>23,922,821</b>	<b>15,411,188</b>	<b>23,350,611</b>	<b>23,541,527</b>
<b><u>Expenditure Categories:</u></b>					
Salaries & Wages	8,548,233	8,846,983	6,200,773	10,019,802	9,719,675
Personnel Benefits	2,432,473	2,719,029	1,700,607	3,005,664	2,901,349
Supplies	1,194,974	1,132,750	778,425	1,341,660	1,306,118
Svcs. & Charges	3,998,956	3,868,451	3,141,497	4,141,184	3,984,985
Intergovernmental Services	33,985	50,100	21,800	42,800	42,800
Interfund Services	2,681,583	2,696,531	1,588,271	2,544,261	2,544,261
Operating Transfers	640,004	340,005	145,412	340,004	340,004
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	1,002,177	1,225,000	687,606	1,025,000	875,000
Grant Expenditures	274,457	3,010,000		1,760,000	1,760,000
<b>Total Expenditures</b>	<b>20,806,842</b>	<b>24,123,849</b>	<b>14,264,391</b>	<b>24,345,375</b>	<b>23,599,192</b>
<b>Net Revenues minus Expenditures</b>	<b>(1,426,648)</b>	<b>(201,028)</b>	<b>1,146,797</b>	<b>(994,764)</b>	<b>(57,665)</b>

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

	2018 Actual	2019 Adopted Budget	2019 Thru August	2020 Preliminary	2020 Preliminary Budget - Current
<b>Revenues</b>	3,481,012	3,805,270	3,054,108	3,805,270	4,045,270
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,160,695	1,210,067	773,476	1,240,293	1,240,293
Personnel Benefits	382,089	324,942	246,920	346,951	346,951
Supplies	329,794	316,920	200,300	316,920	316,920
Svcs. & Charges	1,000,198	1,020,076	504,898	998,076	998,076
Intergovernmental Services	22,854	21,000	15,426	21,000	21,000
Interfund Services	351,341	290,767	182,696	284,520	284,520
Operating Transfers	50,000	50,000	112,967	50,000	50,000
Reserve for Budget Adj.		42,000		42,000	42,000
Debt Service	44,473	225,934		448,031	448,031
Capital Outlay	86,804	250,000	99,779	295,000	295,000
<b>Total Expenditures</b>	3,428,248	3,751,706	2,136,462	4,042,791	4,042,791
Net Revenues minus Expenditures	52,764	53,564	917,646	(237,521)	2,479

# City of Spokane - Parks & Recreation

## Natural Resources

### Financial Report

**August 2019**

	Monthly Comparison					Year-to-Date Comparison					
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %
<b>Revenue:</b>											
Program Revenue	91,000	21,434	1,929	55,218	\$ 53,288	17,595	12,368	69,566	11.9%	76.4%	64.55%
Operating Transfers	66,000	-	-	-	\$ -	116,000	66,000	66,000	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 157,000</b>	<b>\$ 21,434</b>	<b>\$ 1,929</b>	<b>\$ 55,218</b>	<b>\$ 53,288</b>	<b>133,595</b>	<b>78,368</b>	<b>\$ 135,566</b>	<b>46.1%</b>	<b>86.3%</b>	<b>40.25%</b>
<b>Expenditures:</b>											
Salaries and Wages	459,274	175,278	48,571	53,562	\$ (4,991)	258,190	268,967	283,996	62.0%	61.8%	-0.18%
Personnel Benefits	156,136	59,215	11,842	14,277	\$ (2,434)	71,875	84,041	96,921	54.0%	62.1%	8.08%
Supplies	31,867	22,666	3,083	1,906	\$ 1,176	14,126	20,608	9,201	50.9%	28.9%	-22.07%
Services and Charges	211,445	91,910	9,371	41,940	\$ (32,569)	42,010	136,003	119,535	61.1%	56.5%	-4.61%
Interdepartment Svcs	23,800	23,800	-	-	\$ -	-	584	-	2.5%		-2.45%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-			
<b>Subtotal Op. Exp.</b>	<b>\$ 882,522</b>	<b>\$ 372,869</b>	<b>\$ 72,867</b>	<b>\$ 111,685</b>	<b>\$ (38,818)</b>	<b>386,201</b>	<b>510,203</b>	<b>\$ 509,653</b>	<b>58.2%</b>	<b>57.7%</b>	<b>-0.49%</b>
Transfers Out	2,641	2,641	-	-	\$ -	-	2,641	-	100.0%		-100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 885,163</b>	<b>\$ 375,510</b>	<b>\$ 72,867</b>	<b>\$ 111,685</b>		<b>386,201</b>	<b>512,844</b>	<b>\$ 509,653</b>	<b>58.4%</b>	<b>57.6%</b>	<b>-0.79%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (728,163)</b>		<b>\$ (70,938)</b>	<b>\$ (56,468)</b>		<b>\$ (252,606)</b>	<b>\$ (434,476)</b>	<b>\$ (374,087)</b>			

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

	Monthly Comparison					Year-to-Date Comparison					
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %
<b>Revenue:</b>											
Program Revenue	1,431,710	308,006	24,692	525,823	\$ 501,131	1,274,570	1,063,761	1,123,704	70.9%	78.5%	7.57%
Operating Transfers	-	-	-	-	\$ -	-	-	-			
<b>TOTAL REVENUE:</b>	<b>\$ 1,431,710</b>	<b>\$ 308,006</b>	<b>\$ 24,692</b>	<b>\$ 525,823</b>	<b>\$ 501,131</b>	<b>1,274,570</b>	<b>1,063,761</b>	<b>\$ 1,123,704</b>	<b>70.9%</b>	<b>78.5%</b>	<b>7.57%</b>
<b>Expenditures:</b>											
Salaries and Wages	1,338,679	(78,853)	381,871	492,871	\$ (111,000)	1,075,229	1,178,958	1,417,532	95.3%	105.9%	10.62%
Personnel Benefits	286,033	24,599	50,068	67,680	\$ (17,612)	210,663	219,948	261,434	85.2%	91.4%	6.22%
Supplies	295,751	36,152	49,869	68,217	\$ (18,348)	237,425	231,694	259,599	75.5%	87.8%	12.31%
Services and Charges	1,359,615	494,640	189,855	206,349	\$ (16,493)	864,821	813,036	864,975	59.8%	63.6%	3.84%
Interdepartment Svcs	16,950	10,217	-	-	\$ -	-	16,453	6,733	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	3,099	543	-	\$ 543	2,651	3,224	2,101	62.0%	40.4%	-21.59%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,302,228</b>	<b>\$ 489,855</b>	<b>\$ 672,207</b>	<b>\$ 835,117</b>	<b>\$ (162,910)</b>	<b>2,390,790</b>	<b>2,463,312</b>	<b>\$ 2,812,373</b>	<b>77.3%</b>	<b>85.2%</b>	<b>7.83%</b>
Transfers Out	15,513	15,513	-	-	\$ -	-	15,513	-	100.0%		-100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,317,741</b>	<b>\$ 505,368</b>	<b>\$ 672,207</b>	<b>\$ 835,117</b>		<b>2,390,790</b>	<b>2,478,825</b>	<b>\$ 2,812,373</b>	<b>77.5%</b>	<b>84.8%</b>	<b>7.32%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (1,886,031)</b>		<b>\$ (647,515)</b>	<b>\$ (309,294)</b>		<b>\$ (1,116,220)</b>	<b>\$ (1,415,064)</b>	<b>\$ (1,688,670)</b>			

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

	Monthly Comparison					Year-to-Date Comparison					
	2019 Current		2018 August Actual	2019 August Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 YTD	2019 YTD	Change in %
	Adopted Annual Budget	2019 Budget Balance							% of Annual Budget	% of Annual Budget	
<b>Revenue:</b>											
Program Revenue	3,474,730	1,108,056	332,489	520,053	\$ 187,564	566,825	1,438,035	2,366,674	44.0%	68.1%	24.09%
Operating Transfers	-	-	-	-	\$ -	-	-	-			
TOTAL REVENUE:	\$ 3,474,730	\$ 1,108,056	\$ 332,489	\$ 520,053	\$ 187,564	566,825	1,438,035	\$ 2,366,674	44.0%	68.1%	24.09%
<b>Expenditures:</b>											
Salaries and Wages	1,919,983	566,626	264,339	287,584	\$ (23,246)	644,216	1,110,026	1,353,357	56.5%	70.5%	13.97%
Personnel Benefits	612,570	310,292	47,708	51,641	\$ (3,933)	191,196	261,052	302,278	46.9%	49.3%	2.46%
Supplies	519,758	226,741	48,774	69,244	\$ (20,470)	80,109	322,915	293,017	56.0%	56.4%	0.39%
Services and Charges	678,059	278,028	70,141	65,641	\$ 4,499	332,569	296,098	400,031	54.7%	59.0%	4.34%
Interdepartment Svcs	-	(208)	-	-	\$ -	-	-	208		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	17,287	2,177	2,342	\$ (165)	10,092	13,727	16,113	41.1%	48.2%	7.15%
Subtotal Op. Exp.	\$ 3,763,770	\$ 1,398,766	\$ 433,138	\$ 476,452	\$ (43,315)	1,258,182	2,003,818	\$ 2,365,004	54.6%	62.8%	8.28%
Transfers Out	238,130	119,615	-	-	\$ -	-	119,615	118,515	50.2%	49.8%	-0.46%
TOTAL EXPENDITURES:	\$ 4,001,900	\$ 1,518,381	\$ 433,138	\$ 476,452		1,258,182	2,123,433	\$ 2,483,519	54.3%	62.1%	7.76%
Total Funding: (Rev. less Exp.)	\$ (527,170)		\$ (100,649)	\$ 43,600		\$ (691,357)	\$ (685,398)	\$ (116,845)			

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

	Monthly Comparison					Year-to-Date Comparison					
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %
<b>Revenue:</b>											
Program Revenue	190,430	94,644	20,610	34,826	\$ 14,216	80,645	117,255	95,786	61.6%	50.3%	-11.27%
Operating Transfers	-	-	-	-	\$ -	-	-	-			
<b>TOTAL REVENUE:</b>	<b>\$ 190,430</b>	<b>\$ 94,644</b>	<b>\$ 20,610</b>	<b>\$ 34,826</b>	<b>\$ 14,216</b>	<b>80,645</b>	<b>117,255</b>	<b>\$ 95,786</b>	61.6%	50.3%	-11.27%
<b>Expenditures:</b>											
Salaries and Wages	2,641,563	932,277	354,249	377,385	\$ (23,136)	1,453,923	1,655,795	1,709,286	64.9%	64.7%	-0.23%
Personnel Benefits	852,541	286,740	90,850	98,508	\$ (7,658)	514,213	550,610	565,801	60.8%	66.4%	5.52%
Supplies	180,302	59,701	14,767	19,624	\$ (4,857)	98,730	115,192	120,601	65.4%	66.9%	1.53%
Services and Charges	1,103,974	397,602	148,063	251,916	\$ (103,853)	628,852	541,859	706,372	48.7%	64.0%	15.27%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-			
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,778,380</b>	<b>\$ 1,676,320</b>	<b>\$ 607,929</b>	<b>\$ 747,433</b>	<b>\$ (139,504)</b>	<b>2,695,718</b>	<b>2,863,456</b>	<b>\$ 3,102,060</b>	60.4%	64.9%	4.55%
Transfers Out	25,526	25,526	-	-	\$ -	-	25,526	-	100.0%		-100.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,803,906</b>	<b>\$ 1,701,846</b>	<b>\$ 607,929</b>	<b>\$ 747,433</b>		<b>2,695,718</b>	<b>2,888,982</b>	<b>\$ 3,102,060</b>	60.6%	64.6%	3.99%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,613,476)</b>		<b>\$ (587,319)</b>	<b>\$ (712,608)</b>		<b>\$ (2,615,073)</b>	<b>\$ (2,771,727)</b>	<b>\$ (3,006,274)</b>			



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

	Monthly Comparison					Year-to-Date Comparison					
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %
<b>Revenue:</b>											
Program Revenue	675,300	222,113	4,471	14,103	\$ 9,632	466,799	475,681	453,187	61.5%	67.1%	5.56%
Operating Transfers	15,483,651	-	1,641,351	2,178,596	\$ -	8,985,789	9,848,106	11,007,395	67.2%	71.1%	3.86%
<b>TOTAL REVENUE:</b>	<b>\$ 16,158,951</b>	<b>\$ 4,698,369</b>	<b>\$ 1,645,822</b>	<b>\$ 2,192,699</b>	<b>\$ 9,632</b>	<b>9,452,588</b>	<b>10,323,787</b>	<b>\$ 11,460,582</b>	66.9%	70.9%	3.98%
<b>Expenditures:</b>											
Salaries and Wages	2,490,484	1,053,882	264,874	253,456	\$ 11,417	1,032,658	1,442,195	1,436,602	65.3%	57.7%	-7.66%
Personnel Benefits	811,749	337,577	75,690	71,063	\$ 4,626	346,538	489,778	474,172	61.4%	58.4%	-3.03%
Supplies	193,243	97,236	(7,420)	30,355	\$ (37,775)	42,191	55,985	96,007	38.3%	49.7%	11.42%
Services and Charges	1,438,409	387,825	94,268	63,062	\$ 31,205	332,282	540,524	1,050,584	71.3%	73.0%	1.70%
Interdepartment Svcs	2,628,735	1,047,405	340,093	335,101	\$ 4,991	1,465,857	1,719,926	1,581,330	66.5%	60.2%	-6.32%
Intergovernment Svcs	11,500	7,914	94	227	\$ (133)	2,402	2,301	3,586	20.0%	31.2%	11.18%
<b>Subtotal Op. Exp.</b>	<b>\$ 7,574,120</b>	<b>\$ 2,931,839</b>	<b>\$ 767,597</b>	<b>\$ 753,265</b>	<b>\$ 14,332</b>	<b>3,221,927</b>	<b>4,250,708</b>	<b>\$ 4,642,281</b>	65.3%	61.3%	-4.03%
Transfers Out	58,195	31,298	-	-	\$ -	-	331,298	26,897	92.5%	46.2%	-46.27%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 7,632,315</b>	<b>\$ 2,963,137</b>	<b>\$ 767,597</b>	<b>\$ 753,265</b>		<b>3,221,927</b>	<b>4,582,006</b>	<b>\$ 4,669,178</b>	66.7%	61.2%	-5.56%
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 8,526,636</b>		<b>\$ 878,225</b>	<b>\$ 1,439,434</b>		<b>\$ 6,230,661</b>	<b>\$ 5,741,781</b>	<b>\$ 6,791,404</b>			

**City of Spokane - Parks & Recreation**  
**Capital**  
**Financial Report**  
**August 2019**

		Monthly Comparison				Year-to-Date Comparison						
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %
<b><u>Revenue:</u></b>												
	Grants Receivable	1,510,000	1,281,124	10,630	-	\$ (10,630)	(116,811)	(246,475)	228,876	-27.7%	15.2%	42.82%
<b><u>Expenditures:</u></b>												
	Capital Outlay	6,284,105	5,596,499	98,254	39,155	\$ 59,099	1,031,482	1,249,345	687,606	29.0%	10.9%	-18.03%

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

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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>Operating Revenue:</b>												
Program Revenue	5,863,170	1,754,254	384,192	1,150,022	\$ 765,831	2,406,435	3,107,100	4,108,916	\$ 1,001,817	53.3%	70.1%	16.82%
Operating Transfers	17,049,651	5,976,256	1,641,351	2,178,596	\$ 537,245	9,101,789	9,914,106	11,073,395	\$ 1,159,289	67.4%	64.9%	-2.43%
<b>Total Operating Revenue:</b>	<b>\$ 22,912,821</b>	<b>\$ 7,730,510</b>	<b>\$ 2,025,543</b>	<b>\$ 3,328,618</b>	<b>\$ 1,303,076</b>	<b>\$ 11,508,223</b>	<b>13,021,206</b>	<b>\$ 15,182,311</b>	<b>\$ 2,161,106</b>	<b>63.4%</b>	<b>66.3%</b>	<b>2.89%</b>
<b>Operating Expenses:</b>												
Salaries and Wages	8,849,983	2,649,211	1,313,904	1,464,859	\$ 150,955	4,464,218	5,655,941	6,200,773	\$ (544,831)	67.4%	70.1%	2.67%
Personnel Benefits	2,719,029	1,018,422	276,158	303,169	\$ 27,012	1,334,485	1,605,429	1,700,607	\$ (95,177)	60.1%	62.5%	2.47%
Supplies	1,220,921	442,496	109,073	189,346	\$ 80,273	472,580	746,394	778,425	\$ (32,031)	59.9%	63.8%	3.89%
Services and Charges	4,801,502	1,660,005	511,697	628,909	\$ 117,212	2,235,820	2,338,150	3,141,497	\$ (803,348)	58.4%	65.4%	7.05%
Interdepartment Svcs	2,669,485	1,081,214	340,093	335,101	\$ (4,991)	1,465,857	1,736,962	1,588,271	\$ 148,692	66.1%	59.5%	-6.59%
Intergovernment Svcs	50,100	28,300	2,814	2,569	\$ (245)	15,145	19,251	21,800	\$ (2,549)	38.4%	43.5%	5.09%
<b>Total Operating Expenses:</b>	<b>\$ 20,311,020</b>	<b>\$ 6,879,648</b>	<b>\$ 2,553,738</b>	<b>\$ 2,923,954</b>	<b>\$ 370,215</b>	<b>\$ 9,988,105</b>	<b>12,102,127</b>	<b>\$ 13,431,372</b>	<b>\$ (1,329,245)</b>	<b>63.7%</b>	<b>66.1%</b>	<b>2.42%</b>
<b>Net Op. Income (Loss):</b>	<b>\$ 2,601,801</b>	<b>\$ 850,862</b>	<b>\$ (528,196)</b>	<b>\$ 404,665</b>	<b>\$ 932,860</b>	<b>\$ 1,520,118</b>	<b>919,079</b>	<b>\$ 1,750,939</b>	<b>\$ 3,490,351</b>	<b>-0.3%</b>	<b>0.1%</b>	<b>0.48%</b>
<b>Other Financial Activity:</b>												
Grants Revenue	1,510,000	-	10,630	-	\$ -	(116,811)	(246,475)	228,876	\$ (475,351)	-27.7%	15.2%	42.82%
Capital Outlay	(6,284,105)	-	(98,254)	(39,155)	\$ -	(1,031,482)	(1,249,345)	(687,606)	\$ (561,739)	29.0%	10.9%	-18.03%
Transfers Out	(340,005)	-	-	-	\$ -	-	(494,593)	(145,412)	\$ (349,181)	77.3%	42.8%	-34.51%
<b>Total Other Activity:</b>	<b>\$ (5,114,110)</b>	<b>\$ -</b>	<b>\$ (87,624)</b>	<b>\$ (39,155)</b>	<b>\$ -</b>	<b>\$ (1,148,292)</b>	<b>(1,990,413)</b>	<b>\$ (604,142)</b>	<b>\$ (1,386,271)</b>	<b>49.0%</b>	<b>11.8%</b>	<b>-37.19%</b>
<b>Total Funding:</b>	<b>\$ (2,512,309)</b>	<b>\$ 850,862</b>	<b>\$ (615,820)</b>	<b>\$ 365,510</b>	<b>\$ 932,860</b>	<b>\$ 371,826</b>	<b>\$ (1,071,335)</b>	<b>\$ 1,146,797</b>	<b>\$ 2,104,080</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (1)</b>
(Rev. less Exp.)												

<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>
Non-Capital Encumbrances	\$ (892,568)
Net Revenue (Expense)	\$ 1,146,797
Add Back Revenue Stabil. Reserve	\$ -
<b>Ending Fund Balance Reserves</b>	<b>\$ 240,963</b>

Grants Receivable	\$ (228,875.92)
Capital Expenditures	\$ 687,606.46
Capital Encumbrances	\$ (1,804,086.96)

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

		Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD		
Notes:		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 August Actual	2019 August 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 %	
<b>Revenue:</b>														
	a.	3,805,270	-	494,963	508,885	\$ 13,923	2,499,025	2,644,666	2,439,655	\$ (205,011)	69.5%	64.1%	-5.39%	
		Program Revenue												
		Pre-Sale Revenue	-			\$ -	60,671	73,068	130,199	\$ 57,131				
		Pepsi Commissions	-	-	-	\$ -	-	-	13,500	\$ -				
		Facility Improvement Fee	-	-	33,773	96,506	\$ 62,733	-	100,255	470,754	\$ 370,499			
		Other Transfers In	-	-	-	\$ -	-	-	-					
		<b>TOTAL REVENUE:</b>	<b>\$ 3,805,270</b>	<b>\$ (751,162)</b>	<b>\$ 528,735</b>	<b>\$ 605,391</b>	<b>\$ 76,656</b>	<b>2,559,696</b>	<b>2,817,988</b>	<b>\$ 3,054,108</b>	<b>\$ 236,119</b>	<b>74.1%</b>	<b>80.3%</b>	<b>6.21%</b>
<b>Expenditures:</b>														
		Salaries and Wages	1,245,067	471,591	182,469	169,654	\$ (12,815)	729,907	762,346	773,476	\$ (11,130)	62.6%	62.1%	-0.46%
		Personnel Benefits	324,942	78,022	47,806	44,651	\$ (3,156)	261,118	255,627	246,920	\$ 8,707	75.2%	76.0%	0.77%
		Supplies	320,250	119,950	24,507	49,484	\$ 24,977	193,442	178,945	200,300	\$ (21,355)	53.6%	62.5%	8.93%
	b.	Services and Charges	1,059,599	554,701	118,797	170,095	\$ 51,298	563,397	490,003	504,898	\$ (14,895)	48.7%	47.6%	-1.10%
		Interdepartment Svcs	286,529	103,833	56,203	37,735	\$ (18,468)	234,714	240,378	182,696	\$ 57,682	66.5%	63.8%	-2.70%
		Intergovernment Svcs	21,000	5,574	3,626	4,218	\$ 592	13,465	14,891	15,426	\$ (536)	70.9%	73.5%	2.55%
		<b>Subtotal Op. Exp.</b>	<b>\$ 3,257,387</b>	<b>\$ 1,333,670</b>	<b>\$ 433,408</b>	<b>\$ 475,836</b>	<b>\$ 42,428</b>	<b>1,996,043</b>	<b>1,942,190</b>	<b>\$ 1,923,717</b>	<b>\$ 18,473</b>	<b>59.2%</b>	<b>59.1%</b>	<b>-0.16%</b>
		Capital Outlay	267,913	168,134	1,972	-	\$ (1,972)	145,651	23,728	99,779	\$ (76,052)	6.6%	37.2%	30.66%
		Transfers Out	275,934	162,967	-	-	\$ -	-	-	112,967	\$ (112,967)		40.9%	40.94%
		<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,801,234</b>	<b>\$ 1,664,770</b>	<b>\$ 435,380</b>	<b>\$ 475,836</b>		<b>2,141,694</b>	<b>1,965,918</b>	<b>\$ 2,136,464</b>		<b>53.3%</b>	<b>56.2%</b>	<b>2.93%</b>
		<b>Total Funding:</b>	<b>\$ 4,036</b>		<b>\$ 93,355</b>	<b>\$ 129,555</b>		<b>\$ 418,002</b>	<b>\$ 852,070</b>	<b>\$ 917,644</b>				
		(Rev. less Exp.)												

<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	\$ 917,644
Encumbrances at Month End	
Facility Improvement Reserve	\$ (501,871)
<b>2018 YTD Available Cash</b>	<b>\$ 276,500</b>

\$ (68,307)

## January 1, 2019 through August 31, 2019

FOOTNOTES:					
<b>a</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>b</b>	Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.				
<b>c</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>d</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>e</b>	Donations and grant revenues allocated for maintenance and operations of the following properties:				
	Existing properties include:	>Armstrong	>Romaine-Palispades	>Austin Ravine	
		>Dahm	>Stemper et al		
<b>f</b>	Levied taxes for maintenance and operations of specific properties:				
	>Rim Rock	>Trolley Trail	>Downriver	>Elliot	>Palispades (Thomas & Gusman)
	>Camp Sekani	>Latah Creek	>Romine	>Ashland Estate	>Drumheller Springs
<b>g</b>	Proceeds from West Quadrant TIF allocated specifically for Dutch Jake's Park project.				

# Riverfront Park Redevelopment Project

Budget Adopted June 2019

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through August 31, 2019

Project Component	Budget	Expended as of August 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 (Looff Carrousel)	\$ 11,743,839	\$ 11,717,325	\$ 27,290	\$ 11,744,615	\$ (776)
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 7,979,273	\$ 5,910,271	\$ 648,835	\$ 6,559,106	\$ 1,420,167
5. U.S. Pavilion	\$ 22,619,788	\$ 19,711,641	\$ 2,320,235	\$ 22,031,876	\$ 587,912
6. snx <sup>w</sup> mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,454,662	\$ 1,009,895	\$ 743,200	\$ 1,753,095	\$ 7,701,567
8. South Bank East	\$ 160,364	\$ 156,847	\$ -	\$ 156,847	\$ 3,517
Program Level Owner Costs	\$ 5,690,175	\$ 3,956,259	\$ 254,220	\$ 4,210,479	\$ 1,479,696
<b>TOTAL</b>	<b>\$ 68,062,372</b>	<b>\$ 52,876,509</b>	<b>\$ 3,993,779</b>	<b>\$ 56,870,288</b>	<b>\$ 11,192,084</b>

68,063,791  
rounding off