



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, March 10, 2020

Pavilion conference room, Riverfront Park

Spokane, Washington

Mark Buening – Parks Finance/Budget Director

Committee Members:

- X Bob Anderson – Chair
- X Greta Gilman (Call in: 3:07 p.m.)
- X Gerry Sperling

Additional Park Board members:

Jennifer Ogden

Parks Staff:

Garrett Jones
Mark Buening
Jason Conley
Fianna Dickson
Mark Poirier
Jonathan Moog
Jennifer Papich
Al Vorderbrueggen
Angel Spell

SUMMARY

- The committee approved to recommend the Park Board accept the continuation of Parks fleet replacement pilot program to acquire additional lease-to-own vehicles in 2020, not to exceed \$145,000, tax inclusive. This is part of a Citywide program which began last year. Preliminary estimates indicate Parks will save approximately \$350,000 in the next 10 years in purchase savings, and lower maintenance and operation costs.
- Mark Buening presented the newly formatted financial report which is provided to the full Park Board each month. The purpose of the new format is to provide the board a simple graphic representation of the Parks and Golf funds' financial picture.
- An overview of the year-end 2019 financials was presented for each operating department.
- The February financials were presented by Mark Buening who reviewed each operating department.

The next regularly scheduled meeting is 3 p.m. April 7, 2020, in the **Pavilion conference room, Riverfront Park.**

MINUTES

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

Action items:

1. [Continuation of Parks fleet replacement pilot program \(not to exceed \\$145,000, tax inclusive\)](#) – Jason Conley presented a proposal to continue Parks participation in the Citywide fleet replacement pilot program to acquire additional lease-to-own vehicles in 2020, not to exceed \$145,000, tax inclusive. In March 2019, Parks participated in the lease-to-own pilot program. This program is under a Citywide master lease agreement allowing Parks to upgrade its aging fleet of vehicles. Mr. Conley explained Parks has approximately 50 light-duty vehicles with an average fleet age of about 15 years. Last year, Parks replaced five vehicles under this program and hopes to replace 16 additional vehicles, primarily F-250 trucks, in 2020. If the vehicle order was made the end of March, Parks would probably receive the vehicles in July. Parks will be invoiced at the time the vehicles arrive. Parks spent more than \$168,000 on maintenance and repair costs in 2017, \$200,000 in 2018 and \$170,000 last year. Under this pilot program, Parks will lease each vehicle through Enterprise Fleet Management and have the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. This program will allow Parks to refresh the entire fleet and provide an estimated savings over a 10-year period of about \$350,000 in vehicle purchase savings, and lower maintenance and operation costs.

Greta Gilman entered the meeting, via phone call at 3:07 p.m.

Motion 1: Bob Anderson moved to recommend the Park Board approve continuing the Parks fleet replacement pilot program to acquire additional lease-to-own vehicles in 2020, not to exceed \$145,000, tax inclusive.

Gerry Sperling seconded.

The motion passed unanimously consent (3-0 vote).

Discussion items:

1. [Financial report format](#) – Mark Buening presented a draft of the newly formatted financial reports for the presentations made during the monthly Park Board meetings. One of the goals of the redesign was provide simple graphic representation which captures Parks and Golf funds' financial picture. The draft reports compare the operating expenditures verses operating budget.

Standing report items:

1. [Year-end 2019 financials](#) – Mark Buening presented an overview of the year-end 2019 financials. Highlights for the year included: 1) [Natural Resources](#) – the budget balance for 2019 was \$1,104 with revenues up about 15% compared to 2018 and expenditures up about 4.8%; 2) [Recreation](#) – there was a \$2.6 million subsidy for the year due, in part, to the increase in temp/seasonal costs which was not budgeted; 3) [Riverfront Park](#) – there was a \$831,000 subsidy for the year and the budgeted subsidy was \$566,000, due, in part, to some budgeted revenues not being recognized from Pavilion concerts and naming rights, and the increase in temp/seasonal wages; 4) [Park Operations](#) – with a budget subsidy of about \$4.6 million, the year-end actual came in at \$4.69 million; 5) [Administration](#) – the year ended with revenue over expenditures \$9.25 million; 6) [Parks Capital](#) – almost \$800,000 in grant revenue was received last year and capital outlay was about \$2.2 million; 7) [Parks Fund](#) – expenditures exceeded revenues by \$966,000 last year due, in part, to the increase in temp/seasonal wages, cost of the Carnation Building settlement and an aggressive capital program; and 8) [Golf Fund](#) – revenues exceeded expenditures about \$352,000 for 2019.

2. [February 2020 financials](#) – *Mark Buening* presented an overview of the February 2020 financials. Highlights for the month included: 1) Natural Resources – compared to 2018, the salaries and wages are higher and revenue is about \$23,000 higher. *Angel Spell* noted that the 2020 budget includes \$50,000 from Utilities to support the Neighborhood Tree Program which is not going to occur in 2020 since this year is an assessment year for the program. This will reflect as a shortfall for 2020; 2) Recreation – compared to last year, revenue is up about \$77,000, due, in part, to some sports complex revenue being reflected monthly, rather than quarterly as it was in past years; 3) Riverfront Park – revenues are up almost \$20,000 compared to last year and expenditures are up almost \$74,000; 4) Park Operations – revenues are about \$900 more compared to last year; 5) Administration – revenues reflect the increase in the General Fund transfer resulting in more than \$426,000 in revenues compared to last year; 6) Parks Capital – capital outlay has been \$38,000 for 2020; 7) Parks Fund – the beginning fund balance was almost \$925,000 and operating revenue is above operating expenses almost \$1.7 million; 8) Golf Fund – revenues exceeded expenditures almost \$50,000 for 2020; and 9) Riverfront Park redevelopment project – of the \$68.4 million budget, \$54.9 million has been expended and \$11.81 million committed, leaving a budget balance of \$1.7 million.

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

1. 2020 turf and chemical value blanket (not to exceed \$195,000, tax inclusive) – Golf Committee

Adjournment: The meeting adjourned at 4:47 p.m.

The next regularly scheduled meeting is 3 p.m. April 7, 2020, in the **Pavilion conference room, Riverfront Park.**

Spokane Park Board

Briefing Paper



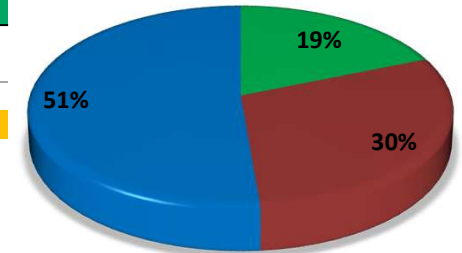
Committee	Finance		
Committee meeting date	March 10, 2020		
Requester	Jason Conley	Phone number: 625-6211	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract/agreement	<input checked="" type="radio"/> New <input type="radio"/> Renewal/extension <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	New OPR Cross Ref: OPR 2019-0848		
Item title: (Use exact language noted on the agenda)	Continuation of Parks fleet replacement pilot program (not to exceed \$145,000, tax inclusive)		
Begin/end dates	Begins: March 19, 2020 Ends: June 30, 2023 <input type="checkbox"/> Open ended		
Background/history: In March of 2019, Parks commenced a pilot program of lease to own vehicles. This program was encouraged by the City's CFO office under a Citywide master lease agreement, towards upgrading Parks aging fleet of vehicles. Parks has approximately 50 light duty vehicles, with an average fleet age of 14.9 years of age. Parks replaced five vehicles in 2019 under this program and desires to replace additional vehicles in 2020. Preliminary estimates indicate Parks will save \$350,000 over 10 years in a combination of vehicle purchase savings and lower maintenance and operation costs. Parks is currently spending over \$150,000 per year on maintenance and repair costs for the existing fleet. Under this pilot program, Parks leases each vehicle and has the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. Over time, this program will refresh the entire fleet and provide the estimated savings stated above.			
Motion wording: Approve the continuation of the Parks fleet replacement pilot program in 2020 for additional lease-to-own purchases not to exceed \$145,000, tax inclusive.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Enterprise Fleet Name: Cody Bykonen Email address: cody.r.bykonen@efleets.com Phone: (425) 917-6308			
Distribution: Parks – Accounting cody.r.bykonen@efleets.com Parks – Pamela Clarke Requester: Jason Conley Grant Management Department/Name:			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: \$145,000 Budget code: Existing fleet budgets			
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> UBI: Business license expiration date: </div> <div> <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability) </div> </div>			

City of Spokane - Parks - Fleet Planning Analysis

Current Fleet	53	Fleet Growth	-3.03%	Proposed Fleet	46
Current Cycle	10.70	Annual Miles	4,700	Proposed Cycle	4.09
Current Maint.	\$125.00	Insurance	\$0.00	Proposed Maint.	\$25.12
Fuel Info		MPG	13	Price/Gallon	\$3.00

Fleet Costs Analysis

Fleet Mix				Fleet Cost						Annual	
Fiscal Year	Fleet Size	Annual Needs	Owned	Leased	Purchase	Lease*	Maintenance	Est. Equity	Fuel	Fleet Budget	Net Cash
Incl. Tax											
Average	53	5.0	53	0	136,851	0	79,500	0	50,146	266,497	0
'19	51	5	46	5	0	35,099	70,507	0	48,781	154,387	112,110
'20	49	16	28	21	0	122,851	48,331	0	44,176	215,358	51,138
'21	47	15	11	36	0	218,196	27,353	-39,678	39,477	245,348	21,149
'22	46	15	0	46	0	278,249	13,868	-15,871	36,217	312,463	-45,966
'23	46	2	0	46	0	278,249	13,868	-65,353	36,217	262,980	3,516
'24	46	9	0	46	0	278,249	13,868	-213,344	36,217	114,990	151,507
'25	46	24	0	46	0	278,249	13,868	-79,091	36,217	249,242	17,254
'26	46	8	0	46	0	278,249	13,868	-112,509	36,217	215,824	50,672
'27	46	14	0	46	0	278,249	13,868	-81,361	36,217	246,973	19,524
'28	46	10	0	46	0	278,249	13,868	-15,871	36,217	312,463	-45,966



■ Fuel ■ Maintenance ■ Purchase

10-Year Savings

\$334,937

Avg. Sustainable Savings

\$38,598

Current Fleet Equity Analysis

YEAR	2019	2020	2021	2022	2023
QTY	7	18	17	11	0
RESALE	\$750	\$1,500	\$2,500	\$6,500	\$0
TOTAL	\$5,250	\$27,000	\$42,500	\$71,500	\$0
Estimated Current Fleet Equity**					\$146,250

Summary

10-Year Savings	\$334,937
Estimated Fleet Equity	\$146,250
Net Cash***	\$481,187

* Lease Rates are conservative estimates

**Estimated Current Fleet Equity is based on the current fleet "sight unseen" and can be adjusted after physical inspection

***Net Cash is the sum of the 10-year savings from the Fleet Planning Analysis and the Estimated Current Fleet Equity

Key Objectives

- **Lower average age of the fleet**
 - 77% of the current fleet is over 10 years old
 - Reduce overall vehicle age from **14.9 to less than 5**
 - Significant advancements in vehicle safety technology, Airbag Standardization, Back up Camera standardization, Electronic Stability Control, anti-lock brakes
- **Reduce operating costs**
 - Newer vehicles have a significantly lower maintenance expense
 - Newer vehicles have increased fuel efficiency with new technology implementations
- **Maintain a manageable vehicle budget**
 - Challenged by inconsistent yearly budgets
 - Currently vehicle budget is underfunded

Park Fund

2019 Year-End Operating Expenditures vs. 2019 Year-End Operating Budget

2019 OPERATING EXPENDITURES

\$20,886,600

2019 EXPENDITURE BUDGET

\$20,591,824

\$-

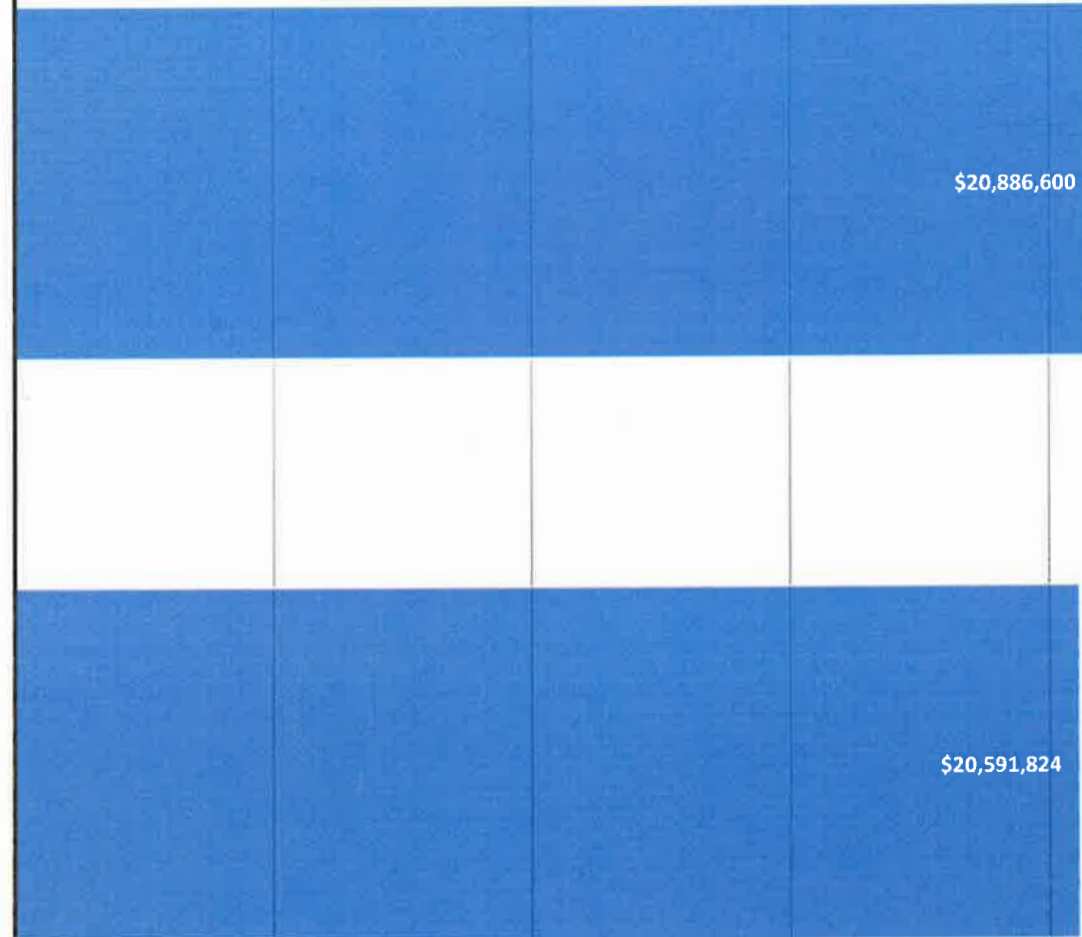
\$5,000,000

\$10,000,000

\$15,000,000

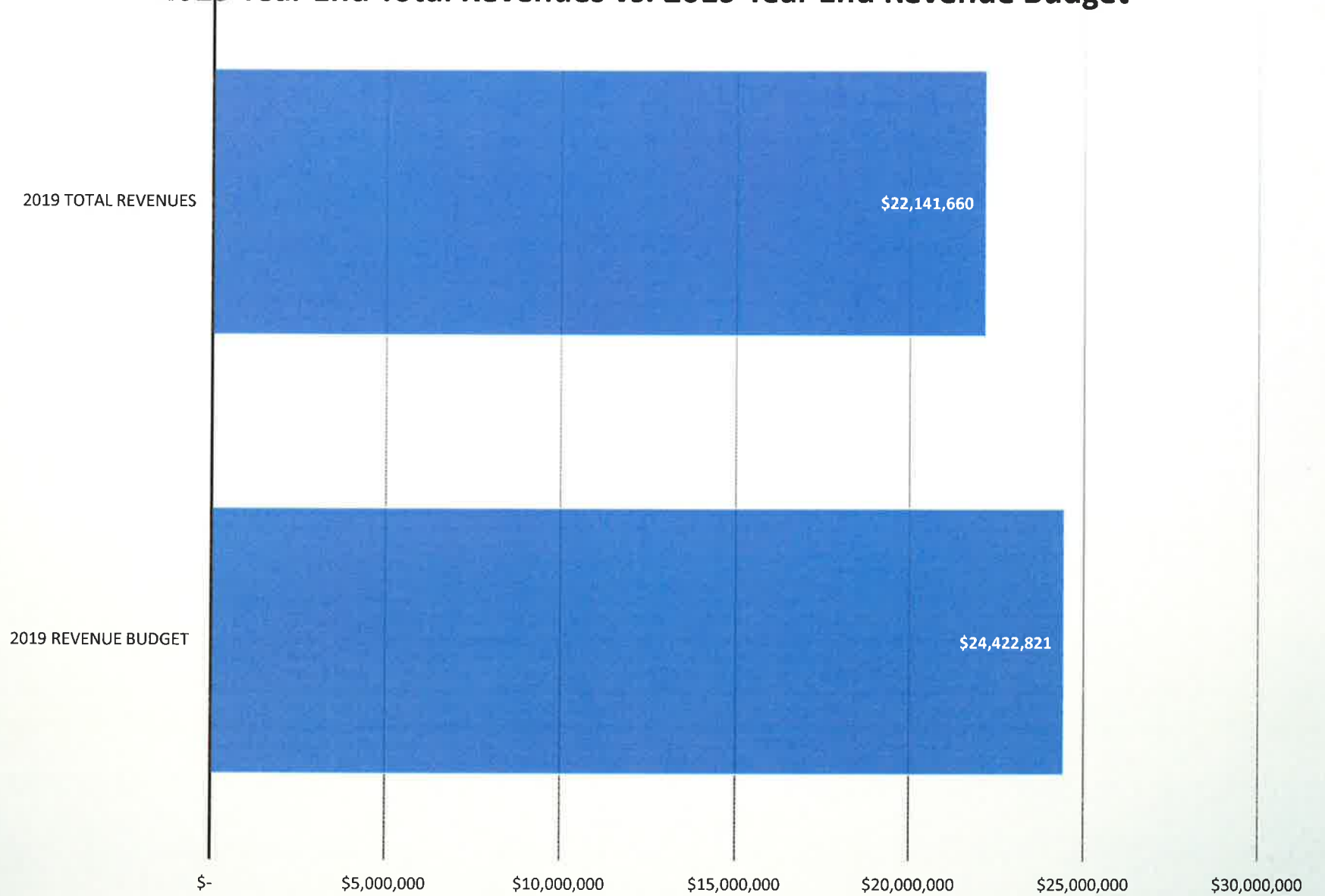
\$20,000,000

\$25,000,000



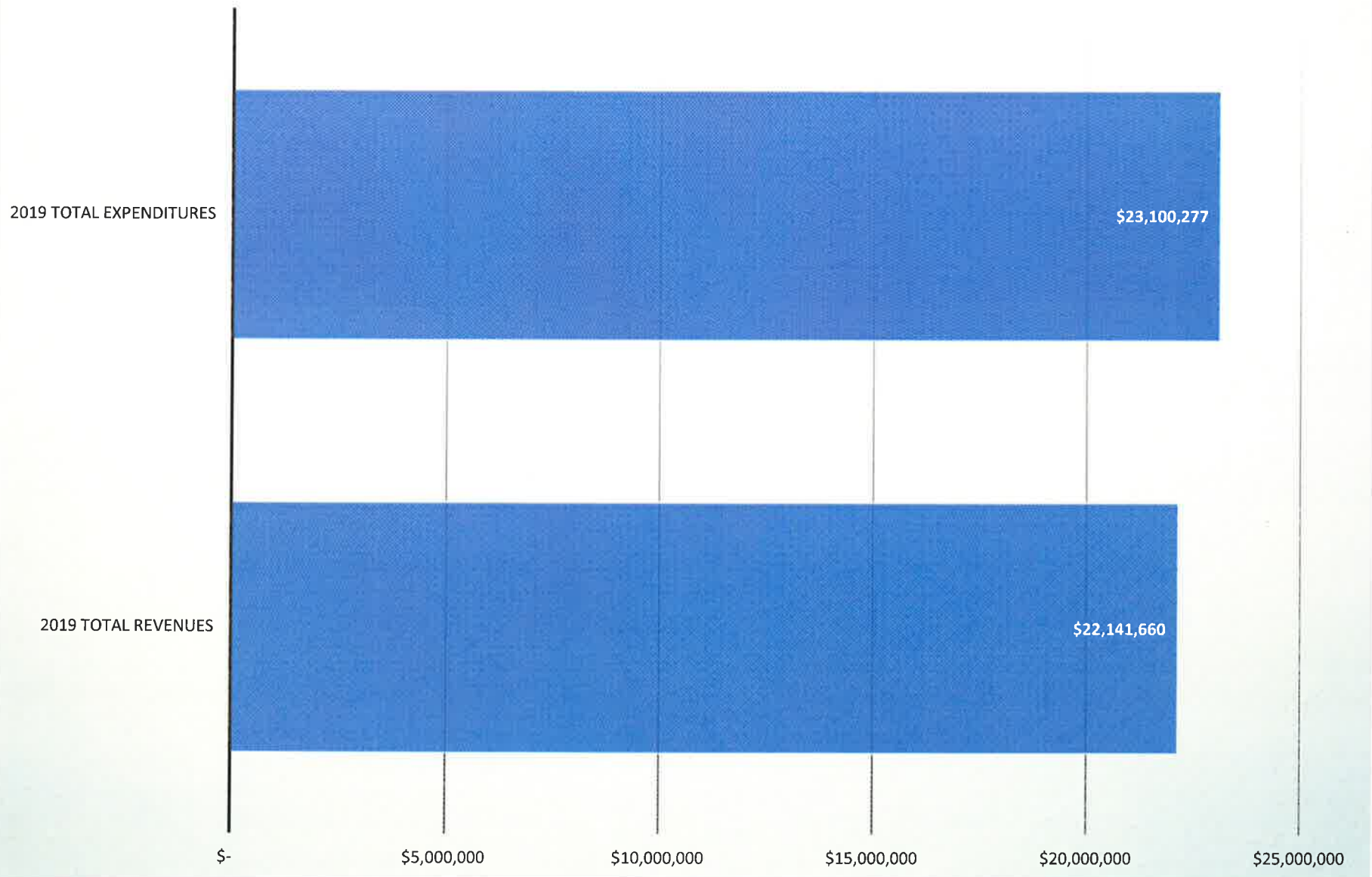
Park Fund

2019 Year End Total Revenues vs. 2019 Year End Revenue Budget



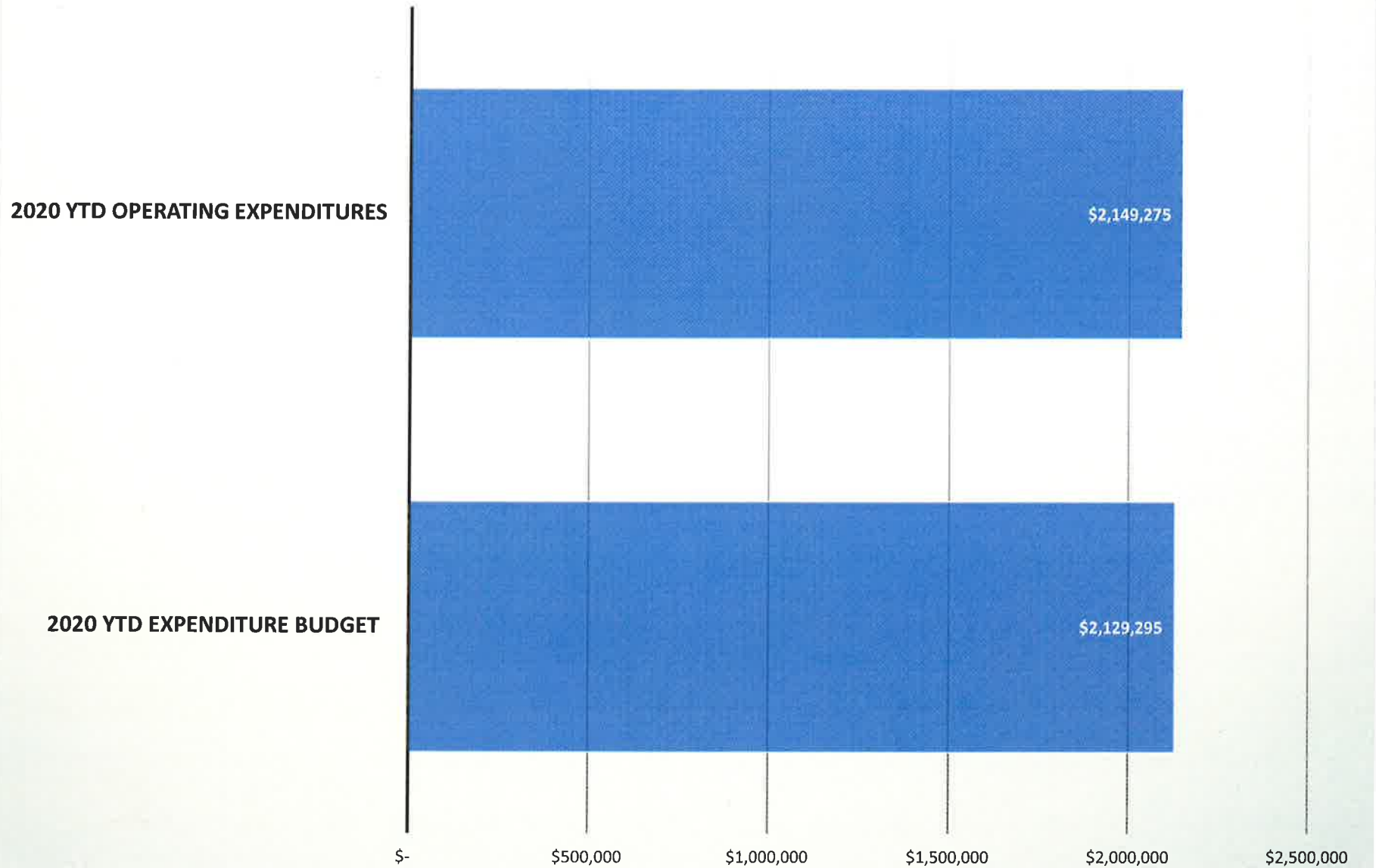
Park Fund

2019 Year End Total Expenditures vs. 2019 Year End Total Revenues



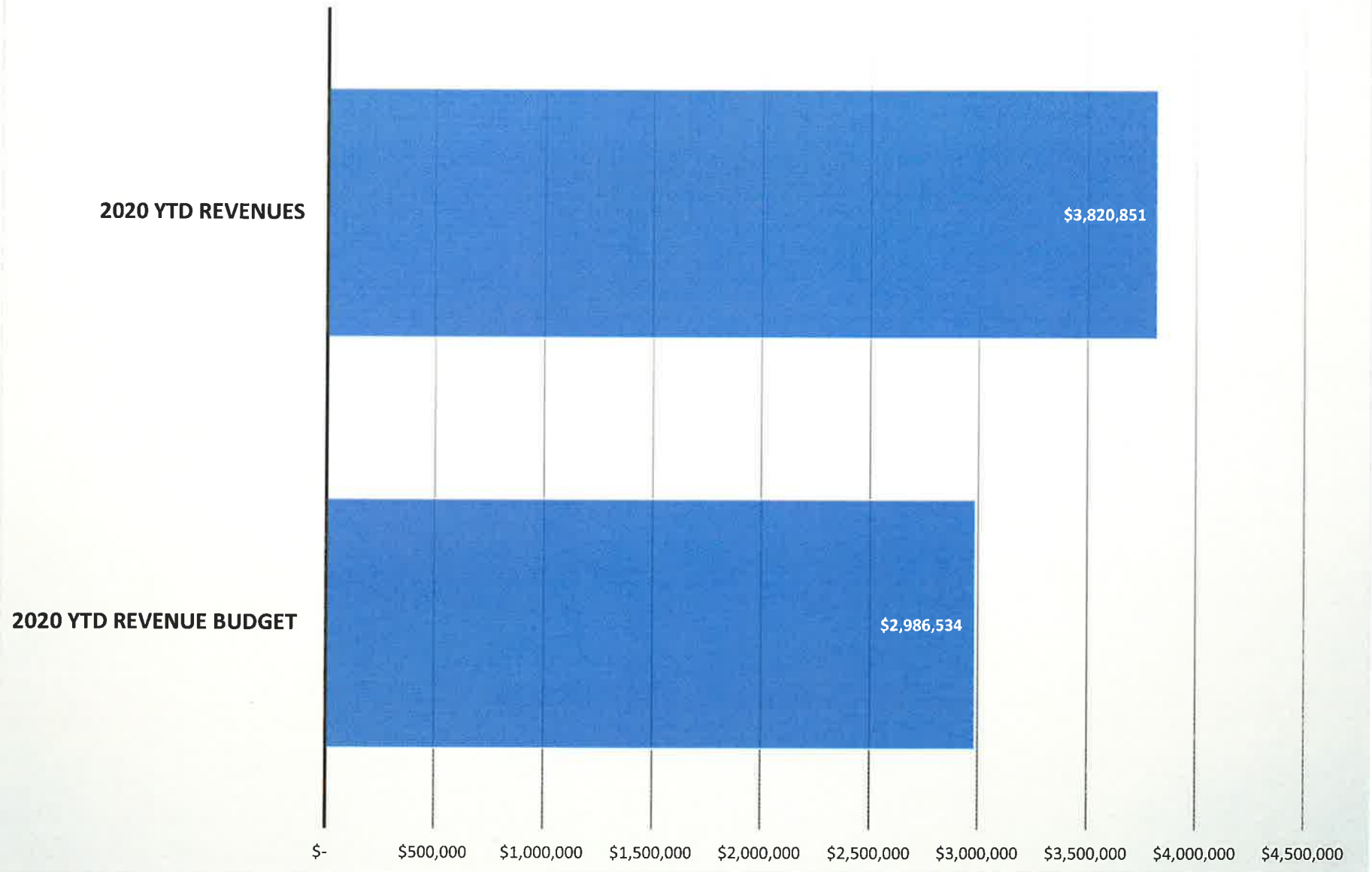
Park Fund

February 2020 Operating Expenditures vs. Historical Budget Average



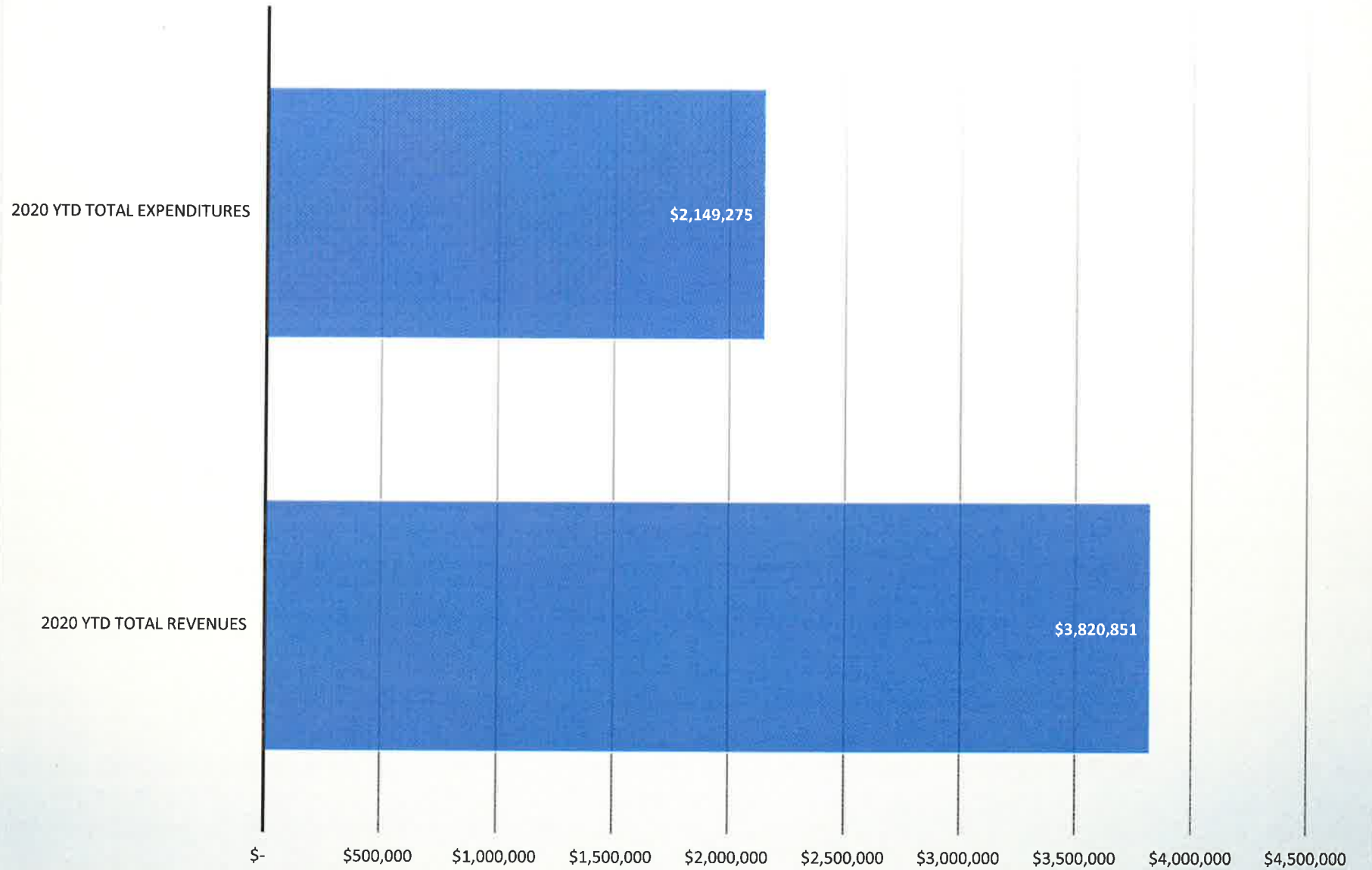
Park Fund

February 2020 Total Revenues vs. Historical Budget Average



Park Fund

Total February 2020 YTD Expenditures vs. Total YTD Revenues



Golf Fund

February 2020 Operating Expenditures vs. Historical Budget Average

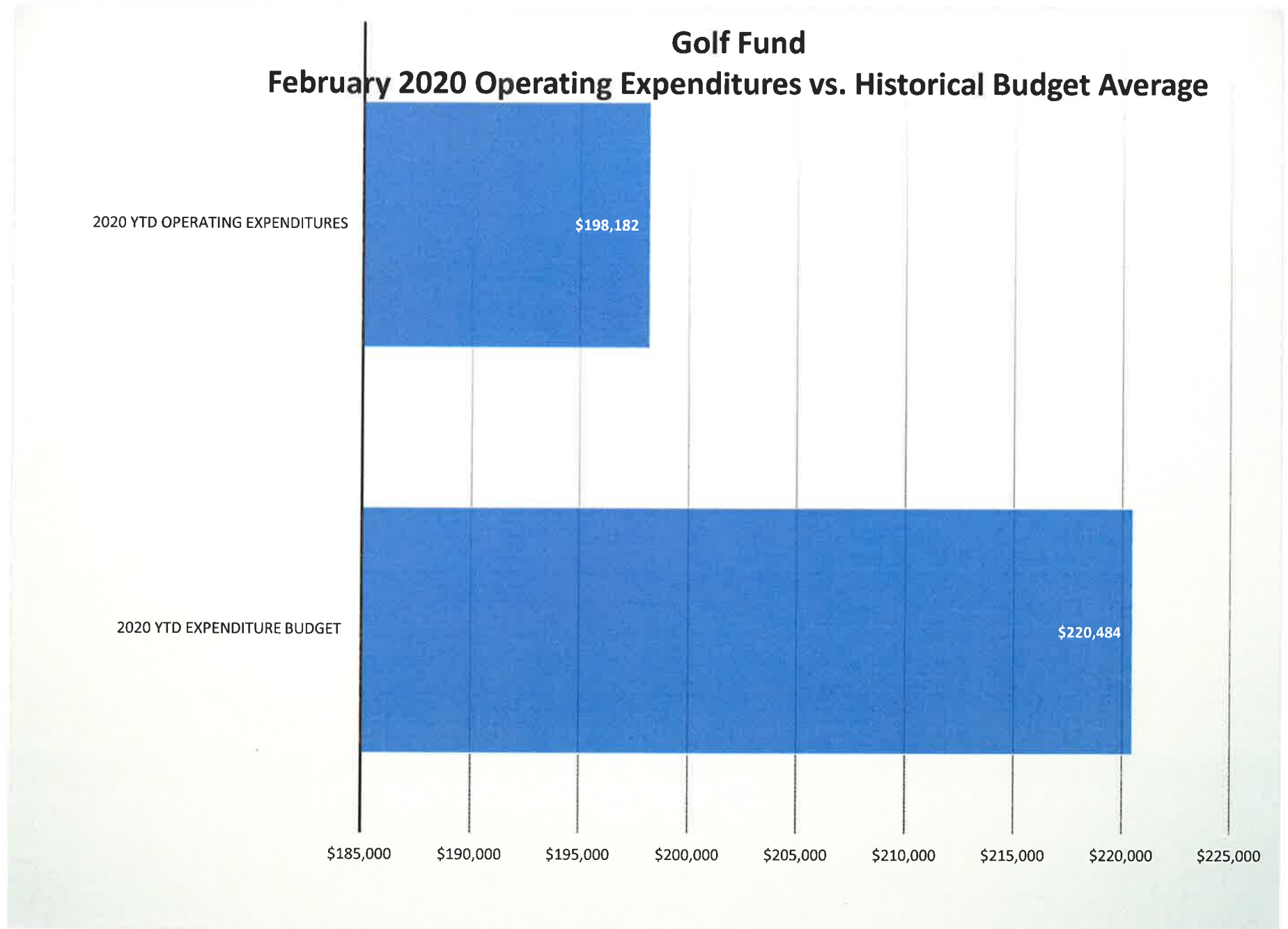
2020 YTD OPERATING EXPENDITURES

\$198,182

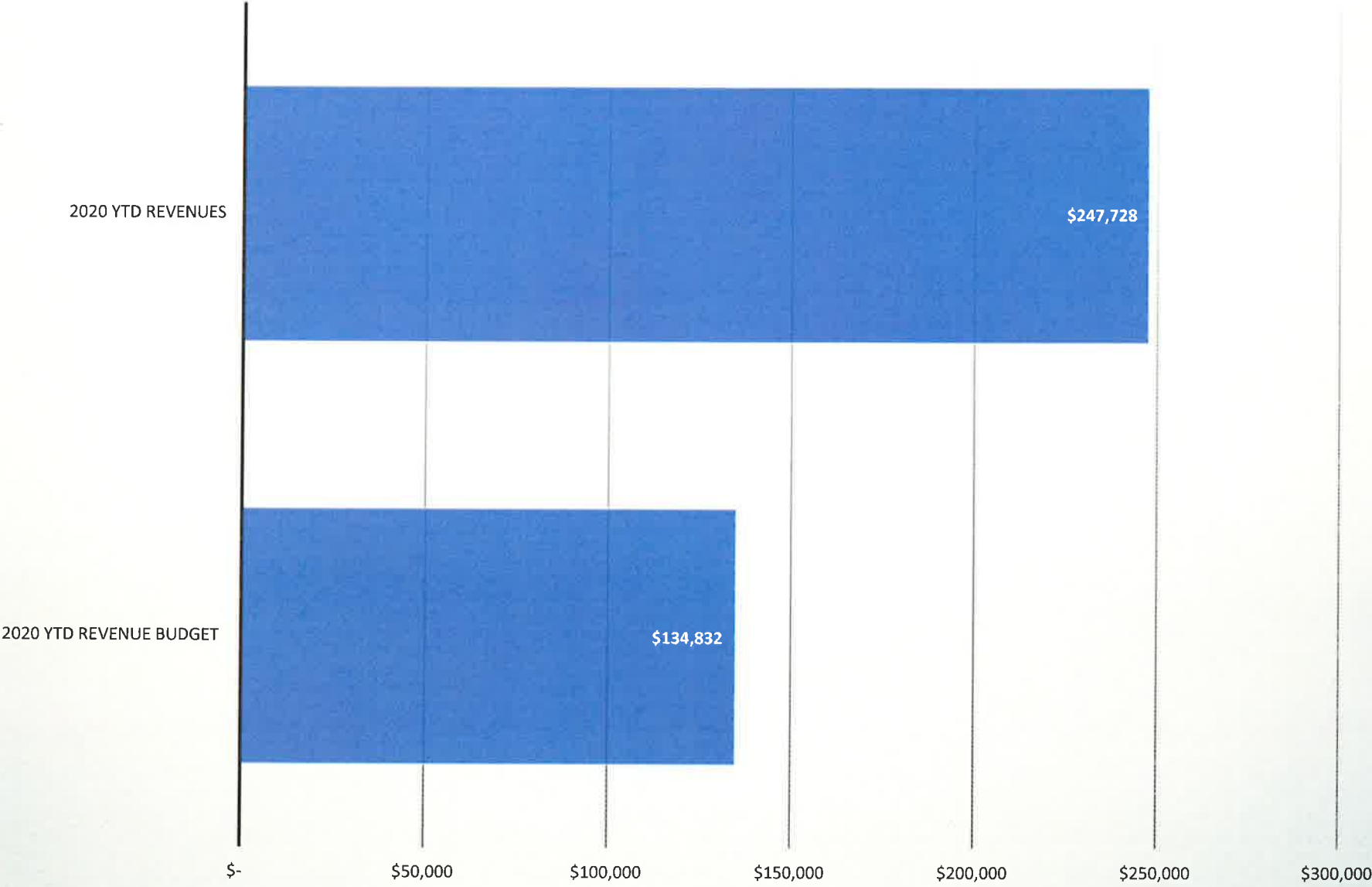
2020 YTD EXPENDITURE BUDGET

\$220,484

\$185,000 \$190,000 \$195,000 \$200,000 \$205,000 \$210,000 \$215,000 \$220,000 \$225,000

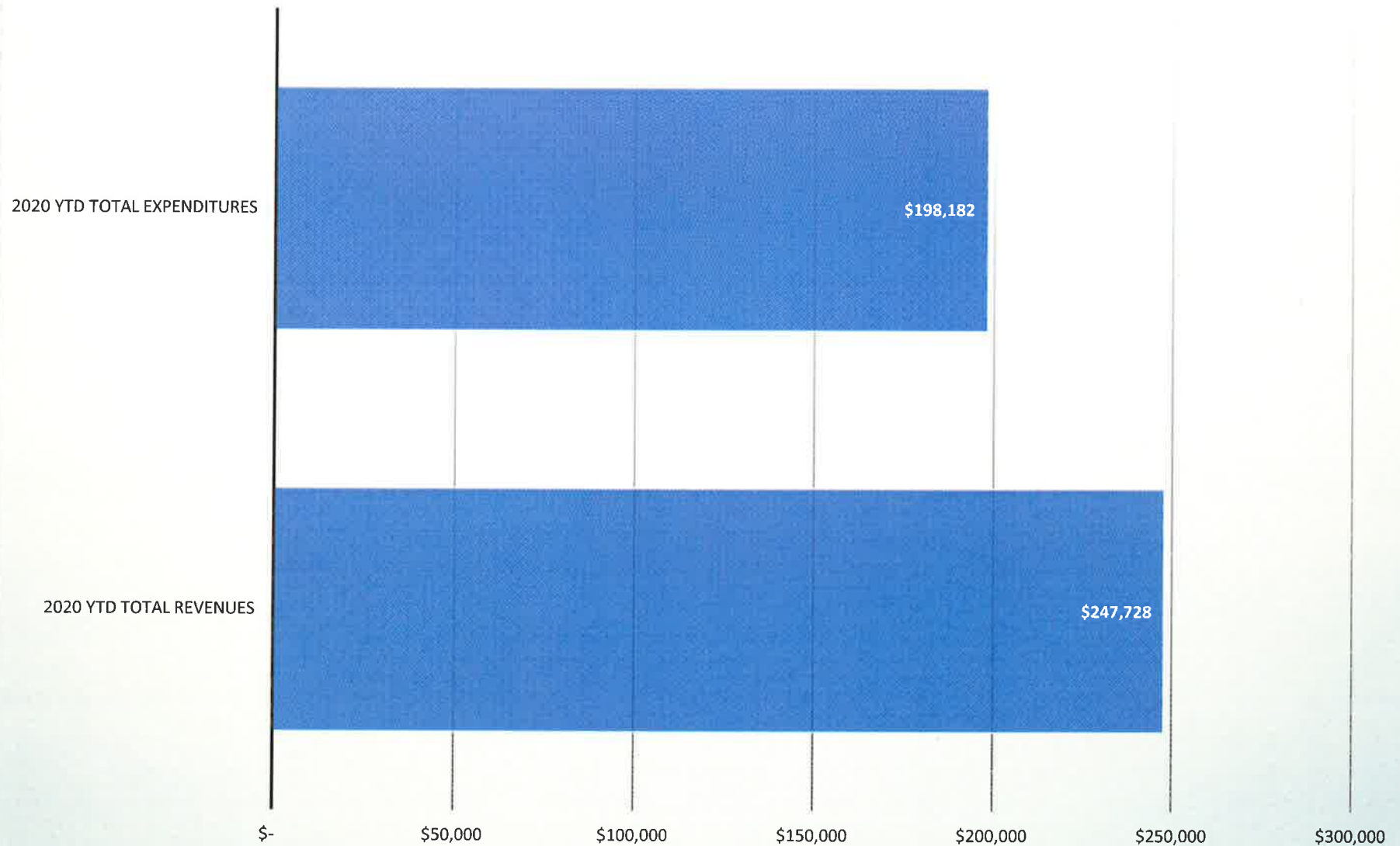


Golf Fund
February 2020 Total Revenues vs. Historical Budget Average



Golf Fund

Total February 2020 YTD Expenditures vs. Total YTD Revenues



City of Spokane - Parks & Recreation

Natural Resources

Financial Report

Year-End 2019

Year-to-Date Comparison

	2019 Current Adopted Annual Budget		2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>									
Program Revenue	91,000		1,104	76,607	89,896	\$ 13,288	73.7%	98.8%	25.13%
Operating Transfers	66,000		-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 1,104		142,607	\$ 155,896	\$ 13,288	83.9%	99.3%	15.41%
<u>Expenditures:</u>									
Salaries and Wages	459,274		18,269	412,040	441,005	\$ (28,965)	95.0%	96.0%	1.02%
Personnel Benefits	156,136		11,876	126,644	144,260	\$ (17,616)	81.4%	92.4%	11.02%
Supplies	16,347		(7,270)	39,171	23,617	\$ 15,554	96.8%	144.5%	47.63%
Services and Charges	219,145		(16,652)	225,428	235,797	\$ (10,369)	101.3%	107.6%	6.26%
Interdepartment Svcs	23,800		23,800	709	-	\$ 709	3.0%		-2.98%
Intergovernment Svcs	-		-	-	-	\$ -			
Subtotal Op. Exp.	\$ 874,702	\$ 30,023		803,992	\$ 844,679	\$ (40,687)	91.8%	96.6%	4.80%
Transfers Out	-		-	2,641	-	\$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 874,702	\$ 30,023		806,633	\$ 844,679	\$ (38,046)	91.8%	96.6%	4.77%
Total Funding: (Rev. less Exp.)	\$ (717,702)			\$ (664,025)	\$ (688,783)	\$ (24,758)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
Year-End 2019

Year-to-Date Comparison

	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>								
Program Revenue	1,431,710	(16,853)	1,290,382	1,448,563	\$ 158,181	86.0%	101.2%	15.15%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ (16,853)	1,290,382	\$ 1,448,563	\$ 158,181	86.0%	101.2%	15.15%
<u>Expenditures:</u>								
Salaries and Wages	1,338,679	(484,611)	1,539,346	1,823,290	\$ (283,945)	124.4%	136.2%	11.81%
Personnel Benefits	286,033	(85,296)	302,938	371,329	\$ (68,392)	117.3%	129.8%	12.51%
Supplies	322,051	(6,191)	311,451	328,242	\$ (16,792)	101.4%	101.9%	0.48%
Services and Charges	1,385,815	(100,647)	1,406,694	1,486,462	\$ (79,768)	103.4%	107.3%	3.84%
Interdepartment Svcs	16,950	(5,945)	22,419	22,895	\$ (475)	132.3%	135.1%	2.80%
Intergovernment Svcs	5,200	481	4,853	4,719	\$ 134	93.3%	90.8%	-2.57%
Subtotal Op. Exp.	\$ 3,354,728	\$ (682,210)	3,587,700	\$ 4,036,938	\$ (449,237)	112.6%	120.3%	7.69%
Transfers Out	-	-	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,354,728	\$ (682,210)	3,603,213	\$ 4,036,938	\$ (433,724)	112.6%	120.3%	7.75%
Total Funding: (Rev. less Exp.)	\$ (1,923,018)		\$ (2,312,831)	\$ (2,588,375)	\$ (275,544)			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
Year-End 2019

Year-to-Date Comparison

	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>								
Program Revenue	3,474,730	171,725	2,521,703	3,303,005	\$ 781,302	77.2%	95.1%	17.87%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,474,730	\$ 171,725	2,521,703	\$ 3,303,005	\$ 781,302	77.2%	95.1%	17.87%
<u>Expenditures:</u>								
Salaries and Wages	1,859,983	(231,176)	1,779,317	2,091,159	\$ (311,841)	90.6%	112.4%	21.84%
Personnel Benefits	612,570	137,917	409,826	474,653	\$ (64,828)	73.6%	77.5%	3.87%
Supplies	534,158	(24,919)	498,596	559,077	\$ (60,480)	86.5%	104.7%	18.21%
Services and Charges	764,059	8,320	517,621	755,739	\$ (238,119)	95.5%	98.9%	3.37%
Interdepartment Svcs	-	(824)	396	824	\$ (428)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	17,386	21,062	16,014	\$ 5,048	63.1%	47.9%	-15.11%
Subtotal Op. Exp.	\$ 3,804,170	\$ (93,296)	3,226,819	\$ 3,897,466	\$ (670,647)	87.9%	102.5%	14.59%
Transfers Out	237,030	1	238,129	237,029	\$ 1,100	100.0%	100.0%	0.00%
TOTAL EXPENDITURES:	\$ 4,041,200	\$ (93,295)	3,464,948	\$ 4,134,495	\$ (669,547)	88.6%	102.3%	13.71%
Total Funding: (Rev. less Exp.)	\$ (566,470)		\$ (943,245)	\$ (831,490)	\$ 111,755			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
Year-End 2019

Year-to-Date Comparison

	2019 Current Adopted Annual Budget		2018 - 2019 YTD Difference			2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual					
<u>Revenue:</u>								
Program Revenue	190,430	(50,726)	244,062	241,156	\$ (2,906)	128.2%	126.6%	-1.53%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 190,430	\$ (50,726)	244,062	\$ 241,156	\$ (2,906)	128.2%	126.6%	-1.53%
<u>Expenditures:</u>								
Salaries and Wages	2,641,563	(1,459)	2,564,285	2,643,022	\$ (78,737)	100.6%	100.1%	-0.51%
Personnel Benefits	852,541	4,328	840,391	848,213	\$ (7,822)	92.9%	99.5%	6.62%
Supplies	180,302	(16,614)	193,346	196,916	\$ (3,570)	109.7%	109.2%	-0.49%
Services and Charges	1,103,974	(138,802)	1,129,840	1,242,776	\$ (112,936)	101.6%	112.6%	11.00%
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	4,943	-	\$ 4,943			
Subtotal Op. Exp.	\$ 4,778,380	\$ (152,548)	4,732,806	\$ 4,930,928	\$ (198,122)	99.8%	103.2%	3.41%
Transfers Out	-	-	25,526	-	\$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 4,778,380	\$ (152,548)	4,758,332	\$ 4,930,928	\$ (172,596)	99.8%	103.2%	3.41%
Total Funding: (Rev. less Exp.)	\$ (4,587,950)		\$ (4,514,269)	\$ (4,689,772)	\$ (175,503)			

City of Spokane - Parks & Recreation
Administration
Financial Report
Year-End 2019

Year-to-Date Comparison

	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>								
Program Revenue	675,300	(40,322)	294,905	715,622	\$ 420,718	38.2%	106.0%	67.81%
Operating Transfers	15,483,651	-	14,648,578	15,483,651	\$ 835,073	100.0%	100.0%	0.00%
TOTAL REVENUE:	\$ 16,158,951	\$ (40,322)	14,943,483	\$ 16,199,273	\$ 1,255,790	96.9%	100.2%	3.35%
<u>Expenditures:</u>								
Salaries and Wages	2,395,484	192,723	2,253,245	2,202,761	\$ 50,484	102.1%	92.0%	-10.13%
Personnel Benefits	811,749	90,967	752,675	720,782	\$ 31,892	94.4%	88.8%	-5.64%
Supplies	227,743	116,597	152,411	111,146	\$ 41,264	104.2%	48.8%	-55.37%
Services and Charges	1,403,809	31,616	719,308	1,372,193	\$ (652,886)	94.9%	97.7%	2.81%
Interdepartment Svcs	2,628,735	145,102	2,657,728	2,483,633	\$ 174,095	102.7%	94.5%	-8.24%
Intergovernment Svcs	11,500	9,264	3,126	2,236	\$ 890	27.2%	19.4%	-7.74%
Subtotal Op. Exp.	\$ 7,479,020	\$ 586,268	6,538,492	\$ 6,892,752	\$ (354,259)	100.5%	92.2%	-8.32%
Transfers Out	53,794	(0)	358,195	53,794	\$ 304,401	100.0%	100.0%	0.00%
TOTAL EXPENDITURES:	\$ 7,532,814	\$ 586,268	6,896,688	\$ 6,946,546	\$ (49,858)	100.5%	92.2%	-8.24%
Total Funding: (Rev. less Exp.)	\$ 8,626,137		\$ 8,046,796	\$ 9,252,728	\$ 1,205,932			

City of Spokane - Parks & Recreation
Capital
Financial Report
Year-End 2019

Year-to-Date Comparison

		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Revenue:</u>									
	Grants Receivable	1,510,000	716,233	237,956	793,767	\$ 555,812	26.7%	52.6%	25.86%
<u>Expenditures:</u>									
	Capital Outlay	6,343,306	4,129,629	1,266,005	2,213,677	\$ (947,673)	29.4%	34.9%	5.54%

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

Year-to-Date Comparison

	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
<u>Operating Revenue:</u>								
Program Revenue	5,863,170	64,928	4,427,660	5,798,242	\$ 1,370,582	75.9%	98.9%	23.00%
Operating Transfers	17,049,651	1,500,000	14,714,578	15,549,651	\$ 835,073	100.0%	91.2%	-8.80%
Total Operating Revenue:	\$ 22,912,821	\$ 1,564,928	19,142,238	\$ 21,347,893	\$ 2,205,655	93.2%	93.2%	0.02%
<u>Operating Expenses:</u>								
Salaries and Wages	8,694,983	(506,254)	8,548,233	9,201,237	\$ (653,004)	101.9%	105.8%	3.96%
Personnel Benefits	2,719,029	159,791	2,432,473	2,559,238	\$ (126,765)	91.0%	94.1%	3.11%
Supplies	1,280,601	61,057	1,194,974	1,219,544	\$ (24,570)	95.8%	95.2%	-0.61%
Services and Charges	4,886,802	(206,416)	4,009,521	5,093,218	\$ (1,083,697)	100.1%	104.2%	4.11%
Interdepartment Svcs	2,669,485	162,134	2,681,253	2,507,351	\$ 173,902	102.0%	93.9%	-8.09%
Intergovernment Svcs	50,100	27,130	33,985	22,970	\$ 11,015	67.8%	45.8%	-21.99%
Total Operating Expenses:	\$ 20,301,000	\$ (302,557)	18,900,439	\$ 20,603,557	\$ (1,703,119)	99.5%	101.5%	1.99%
Net Op. Income (Loss):	\$ 2,611,821	\$ 1,867,485	241,800	\$ 744,336	\$ 502,536	-6.3%	-8.3%	-1.97%
<u>Other Financial Activity:</u>								
Grants Revenue	1,510,000	-	237,956	793,767	\$ (555,812)	26.7%	52.6%	25.86%
Capital Outlay	(6,343,306)	-	(1,266,005)	(2,213,677)	\$ 947,673	29.4%	34.9%	5.54%
Transfers Out	(290,824)	-	(640,004)	(290,823)	\$ (349,181)	100.0%	100.0%	0.00%
Total Other Activity:	\$ (5,124,130)	\$ -	(1,668,053)	\$ (1,710,733)	\$ (42,680)	41.1%	33.4%	-7.68%
Total Funding: (Rev. less Exp.)	\$ (2,512,309)	\$ 1,867,485	\$ (1,426,254)	\$ (966,397)	\$ 459,856	\$ 1	\$ 0	\$ (0)

Beginning Fund Balance	\$ 1,893,887
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (100,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ 186,734
Non-Capital Encumbrances	
Net Revenue (Expense)	\$ (966,397)
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ (779,663)

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
Year-End 2019

Year-to-Date Comparison

	Notes:	2019 Current Adopted					2018 YTD	2019 YTD	Change in %
		Annual Budget	2019 Budget Balance	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:									
Program Revenue	a.	3,805,270	-	3,263,859	2,985,430	\$ (278,429)	85.8%	78.5%	-7.32%
Pre-Sale Revenue		-	-	73,068	130,199	\$ 57,131			
Pepsi Commissions		-	-	-	13,500	\$ -			
Facility Improvement Fee		-	-	144,084	568,941	\$ 424,857			
Other Transfers In		-	-	-	-				
TOTAL REVENUE:		\$ 3,805,270	\$ (107,200)	3,481,012	\$ 3,698,070	\$ 217,059	91.5%	97.2%	5.70%
Expenditures:									
Salaries and Wages		1,215,067	111,080	1,160,695	1,103,987	\$ 56,707	95.3%	90.9%	-4.43%
Personnel Benefits		324,942	(38,604)	382,089	363,546	\$ 18,543	112.4%	111.9%	-0.55%
Supplies		359,750	40,710	329,794	319,040	\$ 10,754	98.8%	88.7%	-10.13%
Services and Charges	b.	1,050,099	164,454	1,000,198	885,645	\$ 114,552	99.5%	84.3%	-15.16%
Interdepartment Svcs		286,529	7,952	351,341	278,577	\$ 72,764	97.1%	97.2%	0.08%
Intergovernment Svcs		21,000	(2,480)	22,854	23,480	\$ (625)	108.8%	111.8%	2.98%
Subtotal Op. Exp.		\$ 3,257,387	\$ 283,112	3,246,971	\$ 2,974,275	\$ 272,696	99.0%	91.3%	-7.70%
Capital Outlay		267,913	167,823	86,804	100,090	\$ (13,286)	24.1%	37.4%	13.28%
Transfers Out		275,934	4,489	50,000	271,445	\$ (221,445)	100.0%	98.4%	-1.63%
TOTAL EXPENDITURES:		\$ 3,801,234	\$ 455,424	3,383,775	\$ 3,345,810	\$ 37,965	91.7%	88.0%	-3.68%
Total Funding: (Rev. less Exp.)		\$ 4,036		\$ 97,237	\$ 352,261	\$ 255,024			

Beginning Fund Balance	\$ 126,813
Less 7% Reserve Requirement	\$ (266,086)
Beginning 2018 Excess Reserves	\$ (139,273)
2018 YTD Change in Cash	\$ 352,261
Encumbrances at Month End	
Facility Improvement Reserve	\$ (487,091)
2018 YTD Available Cash	\$ (274,103)

Natural Resources

Financial Report

February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	91,000	65,830	2,369	25,170	\$ 22,801	2.6%	27.7%	25.06%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 65,830	68,369	\$ 91,170	\$ 22,801	43.5%	58.1%	14.52%
Expenditures:								
Salaries and Wages	526,791	463,538	42,662	63,253	\$ (20,591)	9.3%	12.0%	2.72%
Personnel Benefits	187,267	163,444	20,899	23,823	\$ (2,924)	13.4%	12.7%	-0.66%
Supplies	30,550	29,719	1,641	831	\$ 810	5.4%	2.7%	-2.65%
Services and Charges	207,355	196,718	7,282	10,637	\$ (3,355)	3.5%	5.1%	1.62%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 877,220	72,484	\$ 98,543	\$ (26,059)	8.3%	10.1%	1.84%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 879,861	72,484	\$ 98,543	\$ (26,059)	8.2%	10.1%	1.83%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (4,115)	\$ (7,373)	\$ (3,258)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,252,167	48,412	125,549	\$ 77,137	3.4%	9.1%	5.73%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,252,167	48,412	\$ 125,549	\$ 77,137	3.4%	9.1%	5.73%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	1,451,541	67,900	130,232	\$ (62,332)	5.1%	8.2%	3.16%
Personnel Benefits	324,160	276,359	25,513	47,801	\$ (22,288)	8.9%	14.7%	5.83%
Supplies	258,960	253,583	12,582	5,377	\$ 7,205	4.3%	2.1%	-2.22%
Services and Charges	1,316,952	1,258,293	33,625	58,659	\$ (25,034)	2.5%	4.5%	1.96%
Interdepartment Svcs	16,950	11,226	3,366	5,724	\$ (2,357)	19.9%	33.8%	13.91%
Intergovernment Svcs	5,200	4,860	315	340	\$ (25)	6.0%	6.5%	0.49%
Subtotal Op. Exp.	\$ 3,503,995	\$ 3,255,863	143,301	\$ 248,132	\$ (104,831)	4.4%	7.1%	2.72%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 3,255,863	143,301	\$ 248,132	\$ (104,831)	4.3%	7.1%	2.74%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (94,889)	\$ (122,583)	\$ (27,694)			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,836,407	330,065	349,893	\$ 19,827	9.5%	8.4%	-1.14%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,836,407	330,065	\$ 349,893	\$ 19,827	9.5%	8.4%	-1.14%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	2,106,837	217,900	304,024	\$ (86,125)	10.9%	12.6%	1.68%
Personnel Benefits	666,992	580,628	63,769	86,364	\$ (22,596)	10.4%	12.9%	2.54%
Supplies	691,400	671,651	32,567	19,749	\$ 12,819	7.1%	2.9%	-4.22%
Services and Charges	730,540	686,319	59,032	44,221	\$ 14,811	8.8%	6.1%	-2.74%
Interdepartment Svcs	20,000	20,000	-	-	\$ -			
Intergovernment Svcs	33,400	32,485	8,162	915	\$ 7,247	24.4%	2.7%	-21.70%
Subtotal Op. Exp.	\$ 4,553,193	\$ 4,097,920	381,430	\$ 455,273	\$ (73,843)	10.1%	10.0%	-0.12%
Transfers Out	242,531	242,531	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 4,340,451	381,430	\$ 455,273	\$ (73,843)	9.5%	9.5%	-0.02%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (51,364)	\$ (105,380)	\$ (54,016)			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	197,324	2,177	3,106	\$ 928	1.1%	1.5%	0.41%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 197,324	2,177	\$ 3,106	\$ 928	1.1%	1.5%	0.41%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	2,584,898	216,201	292,194	\$ (75,993)	8.2%	10.2%	1.97%
Personnel Benefits	847,397	730,908	100,703	116,489	\$ (15,786)	11.8%	13.7%	1.93%
Supplies	179,500	177,434	14,289	2,066	\$ 12,223	8.0%	1.2%	-6.81%
Services and Charges	1,078,509	1,041,184	67,152	37,325	\$ 29,827	6.2%	3.5%	-2.73%
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,982,498	\$ 4,534,425	398,345	\$ 448,073	\$ (49,728)	8.4%	9.0%	0.62%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 4,559,951	398,345	\$ 448,073	\$ (49,728)	8.3%	8.9%	0.62%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (396,168)	\$ (444,967)	\$ (48,799)			

City of Spokane - Parks & Recreation
Administration
Financial Report
February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	329,585	151,000	6,915	\$ (144,085)	22.4%	2.1%	-20.31%
Operating Transfers	15,545,581	-	2,673,947	3,244,218	\$ 570,271	17.8%	20.9%	3.02%
TOTAL REVENUE:	\$ 15,882,081	\$ 12,630,948	2,824,947	\$ 3,251,133	\$ 426,186	18.0%	20.5%	2.43%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	2,095,788	298,115	306,559	\$ (8,444)	11.3%	12.8%	1.51%
Personnel Benefits	783,285	666,685	108,734	116,600	\$ (7,866)	13.4%	14.9%	1.49%
Supplies	170,800	148,866	11,951	21,934	\$ (9,984)	7.0%	12.8%	5.80%
Services and Charges	630,007	537,673	680,068	92,334	\$ 587,734	115.9%	14.7%	-101.24%
Interdepartment Svcs	2,415,223	2,090,274	345,445	324,949	\$ 20,496	13.1%	13.5%	0.31%
Intergovernment Svcs	4,200	4,165	2,325	35	\$ 2,290	20.2%	0.8%	-19.38%
Subtotal Op. Exp.	\$ 6,405,862	\$ 5,543,451	1,446,638	\$ 862,411	\$ 584,226	21.1%	13.5%	-7.63%
Transfers Out	69,306	69,306	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 5,612,757	1,446,638	\$ 862,411	\$ 584,226	20.9%	13.3%	-7.60%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 1,378,310	\$ 2,388,722	\$ 1,010,412			

City of Spokane - Parks & Recreation
Capital
Financial Report
February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Receivable	1,760,000	1,760,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,625,000	2,587,177	14,563	37,823	\$ (23,260)	0.3%	1.4%	1.10%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

February 2020

Year-to-Date Comparison

	INITIAL OR ADOPTED BUDGET Current	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Operating Revenue:								
Program Revenue	6,384,095	5,873,462	534,024	510,633	\$ (23,391)	9.1%	8.0%	-1.11%
Operating Transfers	15,611,581	12,301,363	2,739,947	3,310,218	\$ 570,271	16.6%	21.2%	4.65%
Total Operating Revenue:	\$ 21,995,676	\$ 18,174,825	3,273,971	\$ 3,820,851	\$ 546,880	14.6%	17.4%	2.76%
Operating Expenses:								
Salaries and Wages	9,798,864	8,702,603	842,778	1,096,261	\$ (253,483)	9.3%	11.2%	1.91%
Personnel Benefits	2,809,101	2,418,024	319,617	391,077	\$ (71,459)	11.8%	13.9%	2.17%
Supplies	1,331,210	1,281,253	73,030	49,957	\$ 23,073	6.4%	3.8%	-2.69%
Services and Charges	3,973,363	3,730,188	847,160	243,175	\$ 603,984	21.7%	6.1%	-15.56%
Interdepartment Svcs	2,475,973	2,145,301	348,811	330,672	\$ 18,139	13.1%	13.4%	0.28%
Intergovernment Svcs	42,800	41,510	10,802	1,290	\$ 9,512	21.6%	3.0%	-18.55%
Total Operating Expenses:	\$ 20,431,311	\$ 18,318,878	2,442,198	\$ 2,112,433	\$ 329,765	12.5%	10.3%	-2.15%
Net Op. Income (Loss):	\$ 1,564,365	\$ (144,053)	831,774	\$ 1,708,418	\$ 876,644	2.1%	7.0%	4.91%
Other Financial Activity:								
Grants Revenue	1,760,000	-	-	-				
Capital Outlay	(2,625,000)	-	(14,563)	(37,823)	\$ 23,260	0.3%	1.4%	1.10%
Transfers Out	(532,153)	-	-	-	\$ -			
Total Other Activity:	\$ (1,397,153)	\$ -	(14,563)	\$ (37,823)	\$ 23,260	0.5%	2.7%	2.23%
Total Funding:	\$ 167,212	\$ (144,053)	\$ 817,211	\$ 1,670,595	\$ 853,384	\$ (4)	\$ 10	\$ 14
(Rev. less Exp.)								

Beginning Fund Balance	\$ 924,865	
5% Reserve Requirement	\$ (1,179,423)	Grants Receive: \$ -
Revenue Stabilization Reserve	\$ (100,000)	
Other Program Reserves	\$ (285,397)	Capital Expendi \$ 37,822.82
Beginning Reserves	\$ (639,955)	Capital Encumb \$ (1,723,143.41)
Non-Capital Encumbrances	\$ (953,230)	
Net Revenue (Expense)	\$ 1,670,595	
Add Back Revenue Stabil. Reserve	\$ -	
Ending Fund Balance Reserves	\$ 77,410	

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
February 2020

		Year-to-Date Comparison							
	Notes:	INITIAL OR ADOPTED BUDGET Adopted	INITIAL OR ADOPTED BUDGET Budget	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:									
Program Revenue	a.	4,025,270	-	21,129	80,268	\$ 59,139	0.6%	2.0%	1.44%
Pre-Sale Revenue			-	130,199	154,705	\$ 24,506			
Pepsi Commissions		-	-	-	-	\$ -			
Facility Improvement Fee		-	-	5,057	12,755	\$ 7,698			
Other Transfers In		-	-	-	-				
TOTAL REVENUE:		\$ 4,025,270	\$ (3,777,542)	156,386	\$ 247,728	\$ 91,342	4.1%	6.2%	2.04%
Expenditures:									
Salaries and Wages		1,250,892	1,168,437	69,420	82,455	\$ (13,034)	5.5%	6.6%	1.05%
Personnel Benefits		323,259	286,170	35,208	37,089	\$ (1,881)	10.8%	11.5%	0.64%
Supplies		316,920	306,269	4,974	10,651	\$ (5,677)	1.6%	3.4%	1.79%
Services and Charges	b.	999,405	972,703	29,267	26,702	\$ 2,565	2.9%	2.7%	-0.19%
Interdepartment Svcs		273,174	232,385	42,926	40,789	\$ 2,137	15.0%	14.9%	-0.05%
Intergovernment Svcs		21,000	20,965	645	35	\$ 610	3.1%	0.2%	-2.91%
Subtotal Op. Exp.		\$ 3,184,650	\$ 2,986,929	182,440	\$ 197,721	\$ (15,281)	5.7%	6.2%	0.55%
Capital Outlay		295,000	294,540	34,674	460	\$ 34,214	13.9%	0.2%	-13.71%
Transfers Out		483,216	483,216	-	-				
TOTAL EXPENDITURES:		\$ 3,962,866	\$ 3,764,685	217,114	\$ 198,181	\$ 18,933	5.8%	5.0%	-0.79%
Total Funding:		\$ 62,404		\$ (60,728)	\$ 49,547	\$ 110,275			
(Rev. less Exp.)									

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2018 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 49,547
Encumbrances at Month End	
Facility Improvement Reserve	\$ (499,846)
2018 YTD Available Cash	\$ (333,185)

Riverfront Park Redevelopment Project

Budget Adopted December 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through February 29, 2020

Project Component	Budget	Expended as of February 29, 2020	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)	\$ 11,744,616	\$ 11,739,297	\$ 5,283	\$ 11,744,580	\$ 36
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 8,307,274	\$ 6,018,786	\$ 2,371,037	\$ 8,389,823	\$ (82,549)
5. U.S. Pavilion	\$ 22,386,073	\$ 21,187,566	\$ 1,061,032	\$ 22,248,598	\$ 137,475
6. snack menu	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,893,396	\$ 1,180,154	\$ 8,055,330	\$ 9,235,484	\$ 657,912
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847	\$ -
Program Level Owner Costs	\$ 5,492,815	\$ 4,185,236	\$ 316,602	\$ 4,501,838	\$ 990,977
TOTAL	\$ 68,395,292	\$ 54,882,157	\$ 11,809,283	\$ 66,691,440	\$ 1,703,852