



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

3 p.m. Tuesday, Sept. 8, 2020

WebEx virtual meeting

Mark Buening – Parks Finance/Budget Director

### **Committee Members:**

X Bob Anderson – Chair

X Greta Gilman

X Gerry Sperling

### **Additional Park Board members:**

Jennifer Ogden

Lori Kinnear

### **Parks Staff:**

Garrett Jones

Mark Buening

Jason Conley

Megan Qureshi

Fianna Dickson

Jonathan Moog

Jennifer Papich

Al Vorderbrueggen

Nick Hamad

Mark Poirier

Pamela Clarke

### **Guests:**

## **Summary**

- Garrett Jones and Mark Buening provided an overview of the 2021 budget which emphasized that Parks continue to adapt and grow into next year. The plan involves building off 2020 and coordinating a safe reopening of parks, facilities, event support, community engagement and outdoor recreation activities.
- The August financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Oct. 6, 2020, via WebEx.

## MINUTES

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

### **Discussion items:**

- A. [2021 budget overview](#) – *Garrett Jones* and *Mark Buening* provided an overview of the 2021 budget which emphasized that Parks continue to adapt and grow into next year. Mr. Jones outlined a plan to coordinate a safe reopening of parks, facilities, event support, community engagement and outdoor recreation activities. In preparation for a reduction in general fund contributions over multiple years, there is no consideration for any new staff increases, new programs or plan for any significant expansion of current programs. Three areas for strategic savings include: 1) adopted unbalanced budget; 2) the hiring freeze will remain in place; 3) only fill positions which support maintaining core services and support preapproved programs; and 4) continue the current core services model. The plan is to continue to adapt a revenue and recovery plan that will give Parks data on how to roll out and phase in its programs, events and attractions. Staff will seek programs utilizing limited funds and resources that have positive impacts to the community. Mr. Buening offered a recap on the 2021 request budget. Council member *Lori Kinnear* shared a meeting she just had with Council President Breean Beggs and Council Member Candace Mumm in which they discussed the council helping fund some Park programs for the community. She suggested it could be in the form of a grant. She asked that a rank-order list be developed for potential funding consideration. This is of particular importance in the coming years since the general transfer has a two-year lag.

### **Standing report items:**

- A. [August financials](#) – *Mark Buening* presented an overview of the August financials. Report highlights included: 1) [Natural Resources](#) – the level of subsidy for this year is about \$61,000 less than last year; 2) [Recreation](#) – revenues are about \$914,000 less than last year and expenditures are about \$1.5 million less than 2019; 3) [Riverfront Park](#) – revenues are about \$1.7 million less than 2019 and expenditures are about \$885,000 less than last year; 4) [Park Operations](#) – revenues are \$27,000 less than 2019 and expenditures are approximately \$900,000 less than last year; 5) [Administration](#) – revenues are about \$817,000 less than 2019 and expenditures are \$1.2 million less than last year; 6) [Parks Fund](#) – total funding difference in comparison to last year is about \$981,000; 8) [Golf Fund](#) – revenues were about \$232,000 more than last year and operating expenditures were approximately \$220,000 less; 9) [Riverfront Park redevelopment bond](#) – there is a budget balance of approximately \$890,000 of the \$68.4 million total budget.

### **Contract items from other committees:**

- A. LaRiviere Inc. change order #5/North bank (\$20,954.01, tax inclusive)

**Adjournment:** The meeting adjourned at 3:52 p.m.

The next regularly scheduled meeting is 3 p.m. Oct. 6, 2020, via WebEx.

# Continue to Adapt and Grow into 2021

Garrett Jones, Director



# Building off of 2020 into 2021

A coordinated and safe reopening of parks, facilities, event support, community engagement and outdoor recreation activities.

- ▶ Make data-driven decisions with community safety and excellent customer service at the forefront
- ▶ Continue to invest in our wonderful fulltime staff as we continue to work together, perform different duties and learn from one another
- ▶ Continue to build our great partnerships
- ▶ Preparing for reduction in general fund contributions, aiming to spread out impact over multiple years while still providing safe park spaces and programs to the citizens
  - ▶ No new staff increases will be considered
  - ▶ No new programs will be considered
  - ▶ No significant expansion of current programs will be considered

# Three Areas for Strategic Savings

- ▶ **Adopted unbalanced budget:**
  - ▶ Unbalanced (revenues/expenditures)
- ▶ **Full-time and temporary employee vacancy plan:**
  - ▶ Modified hiring freeze will remain in place
  - ▶ Purposefully filling positions that meet our core services and support our preapproved programs.
- ▶ **Continue core service model:**
  - ▶ Our temporary staffing structure and shifting our full time staff, formulated to get us through this time, is meant to meet the core services, focusing on:
    - ▶ Employee and citizen safety
    - ▶ Asset protection
    - ▶ Garbage/sanitation
    - ▶ Baseline accounting/payroll

# Program Revenue/Recovery Plan Flexibility and Control

- ▶ Continue to adapt a revenue and recovery plan that will give the Division data on how to roll out and phase in our programs, events and attractions. Continue to look at programs utilizing limited funds and resources that have positive impacts to our community. (e.g. providing programs utilizing current fulltime staff) This will give the Division a good roadmap to the best of our ability to determine where our projections of revenues/expenditures will be at the end of the year. As phased reopening plans are developed, staff will coordinate with state and local public health and government officials for specific guidance and approval and provide a reopening plan before moving forward.

# Program Revenue/Recovery Plan Criteria

## ▶ Impact and Assessment:

- ▶ Define initial models and scope
  - ▶ Facility and program types
  - ▶ Models are considered that ensure equity
  - ▶ Based on service needs
- ▶ Define phasing and prep time needed
- ▶ Identify level of service and employee needs

## ▶ Budget Analysis:

- ▶ Identify funding needs for the following:
  - ▶ Initial reopening costs
  - ▶ Ongoing operating cost for defined scope and level of service (LOS)
  - ▶ Long-term planning for sustaining resources
- ▶ Consider alternative funding sources and partnerships
- ▶ Identify and document all expense estimates for additional supplies, PPE and cleaning supplies

# Program Revenue/Recovery Plan Criteria

## ► Policies and Procedures:

- Establish policies and procedures for each program/attraction area that illustrate the following:
  - Management/staff role and responsibilities
  - Participants role and responsibilities
  - General actions
  - Operations of facilities
  - Cleaning and sanitation
  - Training
  - Supplies
  - Social distancing requirements

## ► Communication:

- Notices and updates:
  - Inform employees and participants on updated measures/requirements

## ► Ongoing coordination

- Local, County, District, State, Federal agencies
- Concessionaries
- Non-profits and partners
- Crisis planning

## ► Evaluation

- Identify and collect data required to make informed decisions
- Identify and monitor for triggers that indicate altering/end operations



Questions?  
Thank you.



**City of Spokane - Parks & Recreation**  
**Fund 1400 - Natural Resources**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	155,896	157,000	104,174	157,000
<u>ExpenditureCategories:</u>				
Salaries & Wages	441,005	526,791	274,771	529,338
Personnel Benefits	144,260	187,267	99,254	202,338
Supplies	23,617	30,550	3,263	30,550
Svcs. & Charges	235,797	207,355	40,395	207,355
Intergovernmental Services				
Interfund Services	-	23,800		26,149
Operating Transfers	-	2,641		2,641
Capital Outlay	10,018			
<b>Total Expenditures</b>	854,697	978,404	417,683	998,371
Net Revenues minus Expenditures	(698,801)	(821,404)	(313,509)	(841,371)

**City of Spokane - Parks & Recreation**  
**Fund 1400 - Park Operations**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	241,156	200,430	69,027	200,430
<u>Expenditure Categories:</u>				
Salaries & Wages	2,646,953	2,877,092	1,266,917	2,921,384
Personnel Benefits	848,527	847,397	472,389	886,974
Supplies	196,916	179,500	49,229	179,500
Svcs. & Charges	1,242,776	1,078,509	434,728	1,078,509
Intergovernmental Services	-			
Interfund Services	-			
Operating Transfers	-	25,526		25,526
Capital Outlay	16,137			
<b>Total Expenditures</b>	4,951,311	5,008,024	2,223,263	5,091,893
Net Revenues minus Expenditures	(4,710,154)	(4,807,594)	(2,154,236)	(4,891,463)

**City of Spokane - Parks & Recreation  
Fund 1400 - Riverfront Park  
2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	3,303,092	4,186,300	620,382	4,186,300
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,110,841	2,410,861	967,417	2,521,690
Personnel Benefits	476,216	666,992	319,733	695,982
Supplies	558,600	691,400	73,368	691,400
Svcs. & Charges	775,275	730,540	235,966	800,540
Intergovernmental Services	-	33,400	2,594	33,400
Interfund Services	824	20,000	1,234	20,000
Operating Transfers	237,029	242,531	19,160	242,531
Capital Outlay	3,427			
Reserve for Budget Adjustment				
<b>Total Expenditures</b>	4,162,213	4,795,724	1,619,472	5,005,543
Net Revenues minus Expenditures	(859,121)	(609,424)	(999,090)	(819,243)

**City of Spokane - Parks & Recreation**  
**Fund 1400 - Recreation**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	1,448,563	1,377,716	209,326	1,377,716
<u>Expenditure Categories:</u>				
Salaries & Wages	1,823,290	1,581,773	524,404	1,629,193
Personnel Benefits	371,329	324,160	182,779	345,451
Supplies	328,788	258,960	69,635	258,960
Svcs. & Charges	1,479,458	1,316,952	521,580	1,316,952
Intergovernmental Services	-	5,200	825	5,200
Interfund Services	34,625	16,950	17,171	16,950
Operating Transfers	-	-	-	-
Capital Outlay	3,940	-	-	-
<b>Total Expenditures</b>	4,041,431	3,503,995	1,316,394	3,572,706
<b>Net Revenues minus Expenditures</b>	(2,592,867)	(2,126,279)	(1,107,068)	(2,194,990)

**City of Spokane - Parks & Recreation**  
**Fund 1400 - Administration**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	16,242,954	15,882,081	10,643,305	16,690,610
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,179,147	2,277,347	1,318,134	2,308,126
Personnel Benefits	718,905	783,285	459,447	819,649
Supplies	111,146	170,800	37,017	170,800
Svcs. & Charges	1,352,730	616,577	278,966	616,577
Intergovernmental Services	-	4,200	474	4,200
Interfund Services	2,494,273	2,428,653	1,319,874	2,674,301
Operating Transfers	53,794	69,306	4,348	69,306
Reserve for Budget Adj.		125,000	529,166	(9,784)
Capital Outlay	1,957,915	875,000		1,025,000
<b>Total Expenditures</b>	8,867,910	7,350,168	3,947,426	7,678,175
<b>Net Revenues minus Expenditures</b>	7,375,043	8,531,913	6,695,879	9,012,435

**City of Spokane - Parks & Recreation**  
**Fund 1400 -- Parks Fund**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b><u>Revenues</u></b>				
General Fund Transfer	14,547,832	15,097,123	10,064,736	15,892,647
Wastewater Utility Transfer	438,819	448,458	448,458	461,463
All Other Program Revenue	5,861,242	6,267,946	1,132,819	6,257,946
Grant Revenues	1,293,767	1,942,149	19,052	1,010,000
<b>Total Revenues</b>	<b>22,141,660</b>	<b>23,755,676</b>	<b>11,665,065</b>	<b>23,622,056</b>
<b><u>Expenditure Categories:</u></b>				
Salaries & Wages	9,201,237	9,673,864	4,351,643	9,909,731
Personnel Benefits	2,559,238	2,809,101	1,533,602	2,950,394
Supplies	1,219,067	1,331,210	245,576	1,331,210
Svcs. & Charges	5,086,037	3,949,933	1,511,754	4,019,933
Intergovernmental Services	-	42,800	3,893	42,800
Interfund Services	2,529,721	2,489,403	1,338,279	2,737,400
Operating Transfers	290,823	532,153	23,509	340,004
Reserve for Budget Adj.		125,000		(9,784)
Capital Outlay	1,991,437	875,000	529,166	1,025,000
Grant Expenditures	222,716	1,760,000		1,010,000
<b>Total Expenditures</b>	<b>23,100,277</b>	<b>23,588,464</b>	<b>9,537,422</b>	<b>23,356,688</b>
<b>Net Revenues minus Expenditures</b>	<b>(958,617)</b>	<b>167,212</b>	<b>2,127,643</b>	<b>265,368</b>

**City of Spokane - Parks & Recreation**  
**Fund 4600 - Golf fund**  
**2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru August	2021 Requested Budget
<b>Revenues</b>	3,698,070	4,025,270	3,290,228	4,025,270
<u>Expenditure Categories:</u>				
Salaries & Wages	1,103,987	1,208,892	703,828	1,277,298
Personnel Benefits	363,546	323,259	243,348	334,393
Supplies	319,040	316,920	144,624	316,920
Svcs. & Charges	907,310	998,076	425,184	973,076
Intergovernmental Services	-	21,000	15,821	21,000
Interfund Services	280,392	274,503	168,870	265,453
Operating Transfers	225,934	50,000		130,000
Reserve for Budget Adj.		42,000		42,000
Debt Service	45,511	433,216		81,867
Capital Outlay	100,090	295,000	2,994	320,000
<b>Total Expenditures</b>	3,345,810	3,962,866	1,704,669	3,762,007
Net Revenues minus Expenditures	352,261	62,404	1,585,559	263,263



# City of Spokane - Parks & Recreation

## Natural Resources

### Financial Report

August 2020

#### Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<b><u>Revenue:</u></b>								
Program Revenue	91,000	52,826	69,566	38,174	\$ (31,392)	76.4%	41.9%	-34.50%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 157,000</b>	<b>\$ 52,826</b>	<b>135,566</b>	<b>\$ 104,174</b>	<b>\$ (31,392)</b>	<b>86.3%</b>	<b>66.4%</b>	<b>-19.99%</b>
<b><u>Expenditures:</u></b>								
Salaries and Wages	526,791	252,020	283,996	274,771	\$ 9,225	61.8%	52.2%	-9.68%
Personnel Benefits	187,267	88,013	96,921	99,254	\$ (2,332)	62.1%	53.0%	-9.07%
Supplies	30,550	27,287	9,201	3,263	\$ 5,938	30.1%	10.7%	-19.44%
Services and Charges	207,355	166,960	119,535	40,395	\$ 79,140	57.6%	19.5%	-38.17%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 975,763</b>	<b>\$ 558,080</b>	<b>509,653</b>	<b>\$ 417,683</b>	<b>\$ 91,971</b>	<b>58.1%</b>	<b>42.8%</b>	<b>-15.30%</b>
Transfers Out	2,641	2,641	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 978,404</b>	<b>\$ 560,721</b>	<b>509,653</b>	<b>\$ 417,683</b>	<b>\$ 91,971</b>	<b>57.9%</b>	<b>42.7%</b>	<b>-15.24%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (821,404)</b>		<b>\$ (374,087)</b>	<b>\$ (313,509)</b>	<b>\$ 60,578</b>			

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**August 2020**

**Year-to-Date Comparison**

	<b>ADOPTED BUDGET 2020</b>	<b>2020 ADOPTED BUDGET Balance</b>	<b>2019 YTD Actual</b>	<b>2020 YTD Actual</b>	<b>2019-2020 YTD Difference</b>	<b>2019 YTD % OF BUDGET</b>	<b>2020 YTD % OF BUDGET</b>	<b>Change in %</b>
<b><u>Revenue:</u></b>								
Program Revenue	1,377,716	1,168,390	1,123,704	209,326	\$ (914,378)	78.5%	15.2%	-63.29%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 1,377,716</b>	<b>\$ 1,168,390</b>	<b>1,123,704</b>	<b>\$ 209,326</b>	<b>\$ (914,378)</b>	<b>78.5%</b>	<b>15.2%</b>	<b>-63.29%</b>
<b><u>Expenditures:</u></b>								
Salaries and Wages	1,581,773	1,057,369	1,417,532	524,404	\$ 893,128	105.9%	33.2%	-72.74%
Personnel Benefits	324,160	141,381	261,434	182,779	\$ 78,655	91.4%	56.4%	-35.01%
Supplies	258,960	189,325	259,599	69,635	\$ 189,964	88.7%	26.9%	-61.77%
Services and Charges	1,316,952	795,372	860,650	521,580	\$ 339,070	63.9%	39.6%	-24.34%
Capital Outlay			3,940		\$ 3,940			
Interdepartment Svcs	16,950	(221)	11,065	17,171	\$ (6,106)	65.3%	101.3%	36.02%
Intergovernment Svcs	5,200	4,375	2,101	825	\$ 1,275	40.4%	15.9%	-24.53%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,503,995</b>	<b>\$ 2,187,601</b>	<b>2,816,320</b>	<b>\$ 1,316,394</b>	<b>\$ 1,499,926</b>	<b>85.7%</b>	<b>37.6%</b>	<b>-48.15%</b>
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,503,995</b>	<b>\$ 2,187,601</b>	<b>2,816,320</b>	<b>\$ 1,316,394</b>	<b>\$ 1,499,926</b>	<b>85.3%</b>	<b>37.6%</b>	<b>-47.75%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (2,126,279)</b>		<b>\$ (1,692,617)</b>	<b>\$ (1,107,068)</b>	<b>\$ 585,549</b>			

# City of Spokane - Parks & Recreation

## Riverfront Park

### Financial Report

August 2020

#### Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<b><u>Revenue:</u></b>								
Program Revenue	4,186,300	3,565,918	2,366,684	620,382	\$ (1,746,302)	68.1%	14.8%	-53.29%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 4,186,300</b>	<b>\$ 3,565,918</b>	<b>2,366,684</b>	<b>\$ 620,382</b>	<b>\$ (1,746,302)</b>	68.1%	14.8%	-53.29%
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,410,861	1,443,444	1,366,107	967,417	\$ 398,690	68.5%	40.1%	-28.42%
Personnel Benefits	666,992	347,259	303,300	319,733	\$ (16,433)	49.5%	47.9%	-1.58%
Supplies	691,400	618,032	297,193	73,368	\$ 223,825	64.6%	10.6%	-53.98%
Services and Charges	730,540	494,574	400,031	235,966	\$ 164,065	59.6%	32.3%	-27.31%
Interdepartment Svcs	20,000	18,766	208	1,234	\$ (1,027)		6.2%	6.17%
Intergovernment Svcs	33,400	30,806	18,405	2,594	\$ 15,811	55.1%	7.8%	-47.34%
<b>Subtotal Op. Exp.</b>	<b>\$ 4,553,193</b>	<b>\$ 2,952,880</b>	<b>2,385,245</b>	<b>\$ 1,600,313</b>	<b>\$ 784,932</b>	63.3%	35.1%	-28.12%
Transfers Out	242,531	223,371	118,515	19,160	\$ 99,355	49.8%	7.9%	-41.87%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,795,724</b>	<b>\$ 3,176,251</b>	<b>2,503,759</b>	<b>\$ 1,619,473</b>	<b>\$ 884,286</b>	62.5%	33.8%	-28.70%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (609,424)</b>		<b>\$ (137,075)</b>	<b>\$ (999,091)</b>	<b>\$ (862,016)</b>			

**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**August 2020**

**Year-to-Date Comparison**

	<b>ADOPTED BUDGET 2020</b>	<b>2020 ADOPTED BUDGET Balance</b>	<b>2019 YTD Actual</b>	<b>2020 YTD Actual</b>	<b>2019-2020 YTD Difference</b>	<b>2019 YTD % OF BUDGET</b>	<b>2020 YTD % OF BUDGET</b>	<b>Change in %</b>
<b><u>Revenue:</u></b>								
Program Revenue	200,430	131,403	95,786	69,027	\$ (26,760)	50.3%	34.4%	-15.86%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 200,430</b>	<b>\$ 131,403</b>	<b>95,786</b>	<b>\$ 69,027</b>	<b>\$ (26,760)</b>	<b>50.3%</b>	<b>34.4%</b>	<b>-15.86%</b>
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,877,092	1,610,175	1,712,992	1,266,917	\$ 446,075	64.8%	44.0%	-20.81%
Personnel Benefits	847,397	375,008	566,098	472,389	\$ 93,709	66.4%	55.7%	-10.66%
Supplies	179,500	130,271	120,601	49,229	\$ 71,372	67.2%	27.4%	-39.76%
Services and Charges	1,078,509	643,781	706,372	434,728	\$ 271,644	65.1%	40.3%	-24.76%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,982,498</b>	<b>\$ 2,759,234</b>	<b>3,122,200</b>	<b>\$ 2,223,264</b>	<b>\$ 898,936</b>	<b>65.6%</b>	<b>44.6%</b>	<b>-20.98%</b>
Transfers Out	25,526	25,526	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,008,024</b>	<b>\$ 2,784,760</b>	<b>3,122,200</b>	<b>\$ 2,223,264</b>	<b>\$ 898,936</b>	<b>65.3%</b>	<b>44.4%</b>	<b>-20.86%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,807,594)</b>		<b>\$ (3,026,414)</b>	<b>\$ (2,154,237)</b>	<b>\$ 872,177</b>			

**City of Spokane - Parks & Recreation**  
**Administration**  
**Financial Report**  
**August 2020**

**Year-to-Date Comparison**

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<b><u>Revenue:</u></b>								
Program Revenue	336,500	206,389	453,176	130,111	\$ (323,065)	67.1%	38.7%	-28.44%
Operating Transfers	15,545,581	-	11,007,395	10,513,194	\$ (494,201)	73.5%	67.6%	-5.83%
<b>TOTAL REVENUE:</b>	<b>\$ 15,882,081</b>	<b>\$ 5,238,777</b>	<b>11,460,571</b>	<b>\$ 10,643,305</b>	<b>\$ (817,267)</b>	73.2%	67.0%	-6.17%
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,402,347	1,084,213	1,420,146	1,318,134	\$ 102,012	53.6%	54.9%	1.27%
Personnel Benefits	783,285	323,838	472,853	459,447	\$ 13,406	58.3%	58.7%	0.41%
Supplies	170,800	133,783	89,979	37,017	\$ 52,962	53.0%	21.7%	-31.32%
Services and Charges	616,577	337,611	1,022,354	278,966	\$ 743,388	174.2%	45.2%	-128.98%
Interdepartment Svcs	2,428,653	1,108,779	1,609,552	1,319,874	\$ 289,678	61.3%	54.3%	-6.91%
Intergovernment Svcs	4,200	3,726	1,295	474	\$ 820	11.3%	11.3%	0.03%
<b>Subtotal Op. Exp.</b>	<b>\$ 6,405,862</b>	<b>\$ 2,991,949</b>	<b>4,616,179</b>	<b>\$ 3,413,913</b>	<b>\$ 1,202,266</b>	67.3%	53.3%	-14.03%
Transfers Out	69,306	64,958	26,897	4,348	\$ 22,549	46.2%	6.3%	-39.94%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,475,168</b>	<b>\$ 3,056,907</b>	<b>4,643,076</b>	<b>\$ 3,418,261</b>	<b>\$ 1,224,815</b>	67.1%	52.8%	-14.35%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 9,406,913</b>		<b>\$ 6,817,495</b>	<b>\$ 7,225,044</b>	<b>\$ 407,549</b>			

**City of Spokane - Parks & Recreation**  
**Capital**  
**Financial Report**  
**August 2020**

**Year-to-Date Comparison**

	<b>ADOPTED BUDGET 2020</b>	<b>2020 ADOPTED BUDGET Balance</b>	<b>2019 YTD Actual</b>	<b>2020 YTD Actual</b>	<b>2019-2020 YTD Difference</b>	<b>2019 YTD % OF BUDGET</b>	<b>2020 YTD % OF BUDGET</b>	<b>Change in %</b>
<b><u>Revenue:</u></b>								
Grants Receivable	1,760,000	1,740,948	228,876	19,052	\$ (209,824)	15.2%	1.1%	-14.07%
<b><u>Expenditures:</u></b>								
Capital Outlay	2,625,000	2,095,834	648,451	529,166	\$ 119,285	15.3%	20.2%	4.81%

# City of Spokane - Parks & Recreation

## Parks Fund -- 1400

### Financial Report

August 2020

#### Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<b>Operating Revenue:</b>								
Program Revenue	6,384,095	5,317,276	4,112,912	1,066,819	\$ (3,046,092)	70.1%	16.7%	-53.44%
Operating Transfers	15,611,581	5,032,387	11,073,395	10,579,194	\$ (494,201)	66.9%	67.8%	0.85%
<b>Total Operating Revenue:</b>	<b>\$ 21,995,676</b>	<b>\$ 10,349,663</b>	<b>15,186,307</b>	<b>\$ 11,646,013</b>	<b>\$ (3,540,294)</b>	<b>67.8%</b>	<b>52.9%</b>	<b>-14.81%</b>
<b>Operating Expenses:</b>								
Salaries and Wages	9,798,864	5,447,221	6,200,773	4,351,643	\$ 1,849,129	68.3%	44.4%	-23.87%
Personnel Benefits	2,809,101	1,275,499	1,700,607	1,533,602	\$ 167,005	62.5%	54.6%	-7.95%
Supplies	1,331,210	1,085,634	778,425	245,576	\$ 532,849	68.7%	18.4%	-50.27%
Services and Charges	3,959,933	2,448,179	3,102,210	1,511,754	\$ 1,590,456	79.4%	38.2%	-41.23%
Interdepartment Svcs	2,489,403	1,151,124	1,627,558	1,338,279	\$ 289,278	61.0%	53.8%	-7.24%
Intergovernment Svcs	42,800	38,907	21,800	3,893	\$ 17,907	43.5%	9.1%	-34.42%
<b>Total Operating Expenses:</b>	<b>\$ 20,431,311</b>	<b>\$ 11,446,563</b>	<b>13,431,372</b>	<b>\$ 8,984,748</b>	<b>\$ 4,446,624</b>	<b>68.7%</b>	<b>44.0%</b>	<b>-24.70%</b>
<b>Net Op. Income (Loss):</b>	<b>\$ 1,564,365</b>	<b>\$ (1,096,900)</b>	<b>1,754,934</b>	<b>\$ 2,661,265</b>	<b>\$ 906,330</b>	<b>-0.9%</b>	<b>9.0%</b>	<b>9.89%</b>
<b>Other Financial Activity:</b>								
Grants Revenue	1,760,000	1,740,948	224,880	19,052	\$ 205,828	14.9%	1.1%	-13.81%
Capital Outlay	(2,625,000)	(2,095,834)	(687,606)	(529,166)	\$ (158,440)	16.3%	20.2%	3.88%
Transfers Out	(532,153)	(508,645)	(145,412)	(23,508)	\$ (121,904)	42.8%	4.4%	-38.35%
<b>Total Other Activity:</b>	<b>\$ (1,397,153)</b>	<b>\$ (863,531)</b>	<b>(608,138)</b>	<b>\$ (533,622)</b>	<b>\$ (74,516)</b>	<b>19.9%</b>	<b>38.2%</b>	<b>18.29%</b>
<b>Total Funding:</b>	<b>\$ 167,212</b>	<b>\$ (1,960,431)</b>	<b>\$ 1,146,797</b>	<b>\$ 2,127,643</b>	<b>\$ 980,846</b>			
(Rev. less Exp.)								

<b>Beginning Fund Balance</b>	<b>\$ 924,865</b>
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
<b>Beginning Reserves</b>	<b>\$ (354,558)</b>
Non-Capital Encumbrances	\$ (669,023)
Net Revenue (Expense)	\$ 2,127,643
Add Back Revenue Stabil. Reserve	\$ -
<b>Ending Fund Balance Reserves</b>	<b>\$ 1,104,062</b>

# City of Spokane - Parks & Recreation

## Golf Fund -- 4600

### Financial Report

August 2020

#### Year-to-Date Comparison

	2020 ADOPTED BUDGET Balance		2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<b>Revenue:</b>								
Program Revenue	4,025,270		2,456,315	2,500,736	\$ 44,420	64.6%	62.1%	-2.42%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		470,754	503,135	\$ 32,381			
Other Transfers In	-		-	131,652	\$ 131,652			
<b>TOTAL REVENUE:</b>	<b>\$ 4,025,270</b>	<b>\$ (735,042)</b>	<b>3,057,268</b>	<b>\$ 3,290,228</b>	<b>\$ 232,960</b>	<b>80.3%</b>	<b>81.7%</b>	<b>1.40%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,250,892	547,064	773,476	703,828	\$ 69,649	61.8%	56.3%	-5.51%
Personnel Benefits	323,259	79,911	246,920	243,348	\$ 3,572	76.0%	75.3%	-0.71%
Supplies	316,920	172,296	200,300	144,624	\$ 55,676	63.2%	45.6%	-17.57%
Services and Charges	999,405	574,221	504,898	425,184	\$ 79,714	49.3%	42.5%	-6.75%
Interdepartment Svcs	273,174	104,304	182,696	168,870	\$ 13,826	63.8%	61.8%	-1.94%
Intergovernment Svcs	21,000	5,179	15,426	15,821	\$ (394)	73.5%	75.3%	1.88%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,184,650</b>	<b>\$ 1,482,976</b>	<b>1,923,717</b>	<b>\$ 1,701,674</b>	<b>\$ 222,043</b>	<b>59.6%</b>	<b>53.4%</b>	<b>-6.20%</b>
Capital Outlay	295,000	292,006	99,779	2,994	\$ 96,786	39.9%	1.0%	-38.90%
Transfers Out	483,216	374,129	112,967	109,087	\$ 3,880	40.9%	22.6%	-18.36%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,962,866</b>	<b>\$ 2,149,111</b>	<b>2,136,464</b>	<b>\$ 1,813,755</b>	<b>\$ (322,708)</b>	<b>56.9%</b>	<b>45.8%</b>	<b>-11.18%</b>
<b>Total Funding:</b>	<b>\$ 62,404</b>		<b>\$ 920,805</b>	<b>\$ 1,476,473</b>	<b>\$ 555,668</b>			
(Rev. less Exp.)								

<b>Beginning Fund Balance</b>	<b>\$ 394,515</b>
Less 7% Reserve Requirement	\$ (277,401)
<b>Beginning 2019 Excess Reserves</b>	<b>\$ 117,114</b>
2020 YTD Change in Cash	\$ 1,476,473
Encumbrances at Month End	
Facility Improvement Reserve	\$ (881,139)
<b>2020 YTD Available Cash</b>	<b>\$ 712,448</b>



## Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2020 through August 31, 2020

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
<b>Undesignated</b>	General Purposes	\$ 42,772.17	\$ 5,084.61	\$ 21,226.21	\$ 26,630.57	\$ -	\$ 26,630.57
<b>Designated</b>	Capital Replacement	692,205.90	138,006.61	36,028.48	794,184.03	114,525.59	679,658.44
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,573,443.69	718,303.05	779,805.14	2,511,941.60	1,518,777.08	993,164.52
	Goats at the Bluff	-	5,000.00	-	5,000.00		5,000.00
<b>Restricted</b>	Skyride	27,080.11	-	-	27,080.11	19,772.94	7,307.17
	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	137,038.53	-	12,459.92	124,578.61	8,339.27	116,239.34
	Riverfront Conservation Futures Loan	-	-	5,555.37	(5,555.37)		(5,555.37)
		<b>\$ 3,558,590.39</b>	<b>\$ 866,394.27</b>	<b>\$ 855,075.12</b>	<b>\$ 3,569,909.54</b>	<b>\$ 1,661,414.88</b>	<b>\$ 1,908,494.66</b>

**Capital Replacement****January 1, 2020 through August 31, 2020**

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Computer Replacement & Software	1,135.26	24,566.40	-	25,701.66		25,701.66
Fleet Replacement	375,128.57	113,440.21	-	488,568.78	113,440.21	375,128.57
RFP Equipment Replacement	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment Replacement	5,031.02	-	-	5,031.02	1,085.38	3,945.64
Golf Equipment Replacement	-	-	-	-		-
Capital Equipment Maint./Replacement	300,000.00	-	36,028.48	263,971.52		263,971.52
	692,205.90	138,006.61	36,028.48	794,184.03	114,525.59	679,658.44

**Parks and Recreation 1950 CIP Projects**  
**January 1, 2020 through August 31, 2020**

PROJECT	2020 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	120,000.00	-	120,000.00	-	-	-	120,000.00
Tennis Courts, USTA Private Grant	24,953.37	-	24,953.37	-	2,902.62	2,902.62	22,050.75
Rochester Heights, Trugreen Foundation	5,000.00	-	5,000.00	-	-	-	5,000.00
Vietnam Veterans Memorial	25,000.00	4,000.00	29,000.00	-	-	-	29,000.00
Dutch Jake's Park	(3,109.71)	-	(3,109.71)	-	-	-	(3,109.71)
Susie's Trail (18-30)	96,490.00	-	96,490.00	2,897.50	3,092.50	5,990.00	90,500.00
Mirror Pond, Friends of Manito	-	-	-	25,000.00	-	25,000.00	(25,000.00)
Misc (light pole replacement)	110.03	-	110.03	110.00	-	110.00	0.03
<b>RFP Bond Projects</b>							
W. Havermale Playground, Parks Foundation	400,000.00	500,000.00	900,000.00	564,517.41	367,186.35	931,703.76	(31,703.76)
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	109,916.04	393,278.00	503,194.04	(3,194.04)
North Bank stairs, Arterial Street Fund	400,000.00	-	400,000.00	-	400,000.00	400,000.00	-
North Bank basketball court, Hooptown USA	-	122,303.05	122,303.05	71,329.50	295,579.65	366,909.15	(244,606.10)
North Bank Playscape, Ice Age Floods Institute	5,000.00	-	5,000.00	-	-	-	5,000.00
North Suspension Bridge, Arterial Street Fund	1,000,000.00	-	1,000,000.00	4,989.69	-	4,989.69	995,010.31
North Bank Shelter Roof	-	34,000.00	34,000.00	-	-	-	34,000.00
BC Pavilion, Tribal Center design, Innovia	-	10,000.00	10,000.00	1,045.00	8,955.00	10,000.00	-
North Bank Roskelley Performance Boulder	-	48,000.00	48,000.00	-	47,782.96	47,782.96	217.04
	2,573,443.69	718,303.05	3,291,746.74	779,805.14	1,518,777.08	2,298,582.22	<b>993,164.52</b>
					1,518,777.08		

# Riverfront Park Redevelopment Project

Budget Adopted June 2020

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through August 31, 2020

Project Component	Budget	Expended as of August 31, 2020	Committed to Date	Total of YTD Expended and Committed	Expense Reimbursements	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)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,607,192	\$ 7,123,297	\$ 1,280,871	\$ 8,404,168	\$ 19,000	\$ 222,024
5. U.S. Pavilion	\$ 22,196,654	\$ 22,183,865	\$ 2,851	\$ 22,186,716		\$ 9,938
6. snx <sup>w</sup> mene? & Other Parks Capital Projects	\$ 616,742	\$ 201,742	\$ -	\$ 201,742		\$ 415,000
7. North Bank	\$ 10,091,981	\$ 4,769,998	\$ 5,299,011	\$ 10,069,009	\$ 99,168	\$ 122,140
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,568,767	\$ 4,205,764	\$ 242,196	\$ 4,447,960		\$ 120,807
<b>TOTAL</b>	<b>\$ 68,395,292</b>	<b>\$ 60,798,622</b>	<b>\$ 6,824,930</b>	<b>\$ 67,623,552</b>	<b>\$ 118,168</b>	<b>\$ 889,908</b>