



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

3 p.m. Tuesday, Nov. 10, 2020

WebEx virtual meeting

Mark Buening – Parks Finance/Budget Director

### **Committee Members:**

Bob Anderson – Chair  
Greta Gilman  
Gerry Sperling

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

Jennifer Ogden

### **Guests:**

### **Parks Staff:**

Mark Buening  
Jason Conley  
Megan Qureshi  
Jennifer Papich  
Nick Hamad  
Mark Poirier  
Pamela Clark  
Carl Strong

## **Summary**

- No Action items were presented.
- Mark Buening discussed changes to the 2021 Park Board adopted budget.
- The October financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Dec. 8, 2020, via WebEx virtual meeting.

## MINUTES

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

### Public comment

A. None

### Action items:

A. No Action item

### Discussion items

A. Mr. Buening began with changes in the Park Board's 2021 adopted budget, which have been significant. There has been a reduction of \$31,000 in salaries and benefits. Interfund services saw a reduction of \$200,000, this was primarily in risk management and worker's compensation. Expenditures have been reduced by \$232,000. The current budget presented to the council is \$548,000 revenues over expenditures, however, changes could be pending upon council review. Mr. Buening added that expenditures for Golf have also been reduced by \$8,000 in interfund services. Gerry Sperling had a concern regarding what determined the amount of a particular fund within Risk Management. Mr. Buening answered, stating that the fund is set and determined through Risk Management's parameters. He further explained that the changes made to the budget are determined centrally and are therefore outside of our control.

### Standing report items:

A. October financials – Mark Buening presented an overview of the October financials. Mr. Buening prefaced the report saying last month's financials have been significantly impacted by the shutdown of activities and programs due to the Covid-19 pandemic. Report highlights included: 1) Natural Resources – YTD revenues were about \$136,082 and expenditures \$533,376; 2) Recreation – YTD revenues were about \$262,789, and expenditures are about \$1,724,322; 3) Riverfront Park – YTD revenues are about \$836,015 and expenditures are \$1,976,635; 4) Park Operations – YTD revenues are about \$73,960, and expenditures are about \$3,030,294; 5) Administration – there were about \$12,881,930 in YTD revenues and \$4,230,775 in YTD expenditures; 6) Capital – 2020 expenditures were \$370,138, about \$1 million less spent than last year; 7) Parks Fund – the total financial picture for the Park Fund shows program revenues are \$1,375,585 and total revenues are \$14,191,387, while total operating expenditures were \$11,484,952 for a net operating income of \$2,706,434. The Park Fund overall total funding is \$2,331,641 revenues over expenditures, which is \$2.5 million more revenues over expenditures this same time in 2019; 8) Golf Fund – program revenues were about \$3,187,902, with total YTD revenues exceeding 2019 by \$491,982. YTD expenditures were \$2,563,534, for a total of \$1,553,296 of revenues exceeding expenditures; 9) Fund 1950/Cumulative Reserve Fund – no significant changes, capital projects are being moved into this fund; and 10) Riverfront Park redevelopment bond – there is a budget balance of \$591,196 of the \$68.4 million total budget.

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

**Adjournment:** The meeting adjourned at 3:35 p.m.

The next regularly scheduled meeting is 3 p.m. Dec. 8, 2020, via WebEx.

# Spokane Park Board

## Briefing Paper



<b>Committee</b>					
<b>Committee meeting date</b>					
<b>Requester</b>	<b>Phone number:</b>				
<b>Type of agenda item</b>	Consent	Discussion	Information	Action	
<b>Type of contract/agreement</b>	New	Renewal/ext.	Lease	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>Background/history:</b>					
<b>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) UBI:      Business license expiration date:      Insurance Certificate (min. \$1 million in General Liability)					

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

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Park Board Adopted Budget	Current 2021 Proposed Budget	Difference
<b><u>Revenues</u></b>						
General Fund Transfer	14,547,832	15,097,123	11,249,040	15,892,647	15,892,647	
Wastewater Utility Transfer	438,819	448,458	448,458	461,463	461,463	
All Other Program Revenue	5,861,242	6,267,946	1,172,090	6,257,946	6,257,946	
Grant Revenues	1,293,767	1,942,149	18,852	1,010,000	1,010,000	
<b>Total Revenues</b>	<b>22,141,660</b>	<b>23,755,676</b>	<b>12,888,440</b>	<b>23,622,056</b>	<b>23,622,056</b>	
<b><u>ExpenditureCategories:</u></b>						
Salaries & Wages	9,201,237	9,673,864	4,840,207	9,854,076	9,830,735	(23,341)
Personnel Benefits	2,559,238	2,809,101	1,716,314	2,954,777	2,946,145	(8,632)
Supplies	1,219,067	1,331,210	309,736	1,331,210	1,331,210	-
Svcs. & Charges	5,086,037	3,949,933	1,903,763	4,062,733	4,062,733	-
Intergovernmental Services	-	42,800	4,470	-	-	-
Interfund Services	2,529,721	2,489,403	1,535,267	2,737,400	2,537,332	(200,068)
Operating Transfers	290,823	532,153	23,509	340,004	340,004	-
Reserve for Budget Adj.		125,000		(9,784)	(9,784)	-
Capital Outlay	1,991,437	875,000	337,375	1,025,000	1,025,000	-
Grant Expenditures	222,716	1,760,000		1,010,000	1,010,000	-
<b>Total Expenditures</b>	<b>23,100,277</b>	<b>23,588,464</b>	<b>10,670,641</b>	<b>23,305,416</b>	<b>23,073,375</b>	<b>(232,041)</b>
<b>Net Revenues minus Expenditures</b>	<b>(958,617)</b>	<b>167,212</b>	<b>2,217,799</b>	<b>316,640</b>	<b>548,681</b>	

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

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget	Current 2021 Proposed Budget	Difference
<b>Revenues</b>	3,698,070	4,025,270	3,806,192	4,025,270	4,025,270	
<u>ExpenditureCategories:</u>						
Salaries & Wages	1,103,987	1,208,892	822,035	1,274,381	1,274,381	-
Personnel Benefits	363,546	323,259	284,157	333,870	333,870	-
Supplies	319,040	316,920	193,240	316,920	316,920	-
Svcs. & Charges	907,310	998,076	605,652	973,076	973,076	-
Intergovernmental Services	-	21,000	21,963	21,000	21,000	-
Interfund Services	280,392	274,503	190,107	265,453	257,387	(8,066)
Operating Transfers	225,934	50,000		130,000	130,000	-
Reserve for Budget Adj.		42,000		42,000	42,000	-
Debt Service	45,511	433,216	109,087	81,867	81,867	-
Capital Outlay	100,090	295,000	3,860	320,000	320,000	-
<b>Total Expenditures</b>	3,345,810	3,962,866	2,230,101	3,758,567	3,750,501	(8,066)
Net Revenues minus Expenditures	352,261	62,404	1,576,091	266,703	274,769	

# City of Spokane - Parks & Recreation

## Natural Resources

### Financial Report

October 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>Revenue:</b>								
Program Revenue	91,000	20,918	79,772	70,082	\$ (9,690)	87.7%	77.0%	-10.65%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 157,000</b>	<b>\$ 20,918</b>	<b>145,772</b>	<b>\$ 136,082</b>	<b>\$ (9,690)</b>	<b>92.8%</b>	<b>86.7%</b>	<b>-6.17%</b>
<b>Expenditures:</b>								
Salaries and Wages	526,791	186,435	353,426	340,356	\$ 13,070	77.0%	64.6%	-12.34%
Personnel Benefits	187,267	63,740	119,493	123,527	\$ (4,034)	76.5%	66.0%	-10.57%
Supplies	30,550	24,407	12,616	6,143	\$ 6,474	41.3%	20.1%	-21.19%
Services and Charges	207,355	144,206	145,069	63,149	\$ 81,920	70.0%	30.5%	-39.51%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	(200)	-	200	\$ (200)			
<b>Subtotal Op. Exp.</b>	<b>\$ 975,763</b>	<b>\$ 442,388</b>	<b>630,604</b>	<b>\$ 533,376</b>	<b>\$ 97,229</b>	<b>71.9%</b>	<b>54.7%</b>	<b>-17.23%</b>
Transfers Out	2,641	2,641	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 978,404</b>	<b>\$ 445,029</b>	<b>630,604</b>	<b>\$ 533,376</b>	<b>\$ 97,229</b>	<b>71.7%</b>	<b>54.5%</b>	<b>-17.16%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (821,404)</b>		<b>\$ (484,832)</b>	<b>\$ (397,293)</b>	<b>\$ 87,539</b>			

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**October 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	1,114,927	1,419,245	262,789	\$ (1,156,457)	99.1%	19.1%	-80.06%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 1,377,716</b>	<b>\$ 1,114,927</b>	<b>1,419,245</b>	<b>\$ 262,789</b>	<b>\$ (1,156,457)</b>	99.1%	19.1%	-80.06%
<b><u>Expenditures:</u></b>								
Salaries and Wages	1,581,773	945,854	1,629,816	635,919	\$ 993,898	121.7%	40.2%	-81.55%
Personnel Benefits	324,160	97,225	321,147	226,935	\$ 94,212	112.3%	70.0%	-42.27%
Supplies	258,960	172,991	301,480	85,969	\$ 215,511	103.0%	33.2%	-69.77%
Services and Charges	1,316,952	565,515	746,437	751,437	\$ (5,000)	55.5%	57.1%	1.60%
Capital Outlay			3,940		\$ 3,940			
Interdepartment Svcs	16,950	(5,945)	11,730	22,895	\$ (11,164)	69.2%	135.1%	65.87%
Intergovernment Svcs	5,200	4,031	3,698	1,169	\$ 2,529	71.1%	22.5%	-48.64%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,503,995</b>	<b>\$ 1,779,673</b>	<b>3,018,248</b>	<b>\$ 1,724,322</b>	<b>\$ 1,293,925</b>	91.9%	49.2%	-42.65%
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,503,995</b>	<b>\$ 1,779,673</b>	<b>3,018,248</b>	<b>\$ 1,724,322</b>	<b>\$ 1,293,925</b>	91.4%	49.2%	-42.22%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (2,126,279)</b>		<b>\$ (1,599,002)</b>	<b>\$ (1,461,534)</b>	<b>\$ 137,468</b>			

# City of Spokane - Parks & Recreation

## Riverfront Park

### Financial Report

October 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	3,350,285	2,754,083	836,015	\$ (1,918,068)	79.3%	20.0%	-59.29%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 4,186,300</b>	<b>\$ 3,350,285</b>	<b>2,754,083</b>	<b>\$ 836,015</b>	<b>\$ (1,918,068)</b>	79.3%	20.0%	-59.29%
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,410,861	1,245,109	1,687,691	1,165,752	\$ 521,940	84.7%	48.4%	-36.33%
Personnel Benefits	666,992	274,401	384,012	392,591	\$ (8,579)	62.7%	58.9%	-3.83%
Supplies	691,400	609,236	456,029	82,164	\$ 373,866	99.1%	11.9%	-87.23%
Services and Charges	730,540	418,245	577,578	312,295	\$ 265,283	86.1%	42.7%	-43.32%
Interdepartment Svcs	20,000	18,674	208	1,326	\$ (1,118)		6.6%	6.63%
Intergovernment Svcs	33,400	30,052	21,823	3,348	\$ 18,476	65.3%	10.0%	-55.32%
<b>Subtotal Op. Exp.</b>	<b>\$ 4,553,193</b>	<b>\$ 2,595,718</b>	<b>3,127,342</b>	<b>\$ 1,957,475</b>	<b>\$ 1,169,867</b>	83.0%	43.0%	-39.96%
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>\$ 2,819,089</b>	<b>3,245,857</b>	<b>\$ 1,976,635</b>	<b>\$ 1,269,222</b>	81.0%	41.2%	-39.76%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (609,424)</b>		<b>\$ (491,774)</b>	<b>\$ (1,140,620)</b>	<b>\$ (648,846)</b>			



**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**October 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	126,470	113,221	73,960	\$ (39,261)	59.5%	36.9%	-22.55%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 200,430</b>	<b>\$ 126,470</b>	<b>113,221</b>	<b>\$ 73,960</b>	<b>\$ (39,261)</b>	59.5%	36.9%	-22.55%
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,877,092	1,285,820	2,188,875	1,591,272	\$ 597,603	82.9%	55.3%	-27.55%
Personnel Benefits	847,397	258,131	718,596	589,266	\$ 129,330	84.3%	69.5%	-14.75%
Supplies	179,500	101,642	153,553	77,858	\$ 75,696	85.5%	43.4%	-42.17%
Services and Charges	1,078,509	306,611	1,038,185	771,898	\$ 266,287	95.6%	71.6%	-24.07%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	4,816	-	\$ 4,816			
<b>Subtotal Op. Exp.</b>	<b>\$ 4,982,498</b>	<b>\$ 1,952,204</b>	<b>4,120,161</b>	<b>\$ 3,030,294</b>	<b>\$ 1,089,868</b>	86.6%	60.8%	-25.76%
Transfers Out	25,526	25,526	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,008,024</b>	<b>\$ 1,977,730</b>	<b>4,120,161</b>	<b>\$ 3,030,294</b>	<b>\$ 1,089,868</b>	86.1%	60.5%	-25.60%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (4,807,594)</b>		<b>\$ (4,006,941)</b>	<b>\$ (2,956,334)</b>	<b>\$ 1,050,607</b>			

**City of Spokane - Parks & Recreation**  
**Administration**  
**Financial Report**  
**October 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	204,372	563,574	132,128	\$ (431,446)	83.5%	39.3%	-44.19%
Operating Transfers	15,545,581	-	13,245,523	12,749,802	\$ (495,721)	88.4%	82.0%	-6.38%
<b>TOTAL REVENUE:</b>	<b>\$ 15,882,081</b>	<b>\$ 3,000,151</b>	<b>13,809,097</b>	<b>\$ 12,881,930</b>	<b>\$ (927,167)</b>	<b>88.2%</b>	<b>81.1%</b>	<b>-7.08%</b>
<b><u>Expenditures:</u></b>								
Salaries and Wages	2,402,347	784,313	1,752,599	1,618,034	\$ 134,565	66.1%	67.4%	1.20%
Personnel Benefits	783,285	216,419	587,232	566,866	\$ 20,366	72.3%	72.4%	0.03%
Supplies	170,800	106,735	137,830	64,065	\$ 73,765	81.2%	37.5%	-43.66%
Services and Charges	616,577	247,088	1,203,588	369,489	\$ 834,099	205.1%	59.9%	-145.18%
Interdepartment Svcs	2,428,653	821,115	1,951,562	1,607,538	\$ 344,024	74.3%	66.2%	-8.08%
Intergovernment Svcs	4,200	3,764	2,032	436	\$ 1,597	17.7%	10.4%	-7.30%
<b>Subtotal Op. Exp.</b>	<b>\$ 6,405,862</b>	<b>\$ 2,179,435</b>	<b>5,634,842</b>	<b>\$ 4,226,427</b>	<b>\$ 1,408,416</b>	<b>82.2%</b>	<b>66.0%</b>	<b>-16.20%</b>
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>\$ 2,244,393</b>	<b>5,661,740</b>	<b>\$ 4,230,775</b>	<b>\$ 1,430,964</b>	<b>81.9%</b>	<b>65.3%</b>	<b>-16.54%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 9,406,913</b>		<b>\$ 8,147,358</b>	<b>\$ 8,651,155</b>	<b>\$ 503,797</b>			

**City of Spokane - Parks & Recreation**  
**Capital**  
**Financial Report**  
**October 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	1,741,148	221,843	18,852	\$ (202,991)	14.7%	1.1%	-13.62%
<b><u>Expenditures:</u></b>								
Capital Outlay	2,625,000	2,254,862	1,457,873	370,138	\$ 1,087,735	34.5%	14.1%	-20.41%

# City of Spokane - Parks & Recreation

## Parks Fund -- 1400

### Financial Report

October 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>Operating Revenue:</u></b>								
Program Revenue	6,384,095	5,008,510	4,929,896	1,375,585	\$ (3,554,311)	84.1%	21.5%	-62.54%
Operating Transfers	15,611,581	2,795,779	13,311,523	12,815,802	\$ (495,721)	80.4%	82.1%	1.66%
<b>Total Operating Revenue:</b>	<b>\$ 21,995,676</b>	<b>\$ 7,804,290</b>	<b>18,241,419</b>	<b>\$ 14,191,387</b>	<b>\$ (4,050,032)</b>	<b>81.4%</b>	<b>64.5%</b>	<b>-16.87%</b>
<b><u>Operating Expenses:</u></b>								
Salaries and Wages	9,798,864	4,447,531	7,612,408	5,351,333	\$ 2,261,075	83.8%	54.6%	-29.21%
Personnel Benefits	2,809,101	909,915	2,130,479	1,899,186	\$ 231,294	78.4%	67.6%	-10.75%
Supplies	1,331,210	1,001,954	1,071,847	329,256	\$ 742,591	94.6%	24.7%	-69.89%
Services and Charges	3,959,933	1,691,665	4,201,013	2,268,268	\$ 1,932,745	107.5%	57.3%	-50.25%
Interdepartment Svcs	2,489,403	857,445	1,983,050	1,631,958	\$ 351,092	74.3%	65.6%	-8.76%
Intergovernment Svcs	42,800	37,848	32,370	4,952	\$ 27,418	64.6%	11.6%	-53.04%
<b>Total Operating Expenses:</b>	<b>\$ 20,431,311</b>	<b>\$ 8,946,359</b>	<b>17,031,166</b>	<b>\$ 11,484,952</b>	<b>\$ 5,546,214</b>	<b>87.1%</b>	<b>56.2%</b>	<b>-30.86%</b>
<b>Net Op. Income (Loss):</b>	<b>\$ 1,564,365</b>	<b>\$ (1,142,069)</b>	<b>1,210,252</b>	<b>\$ 2,706,434</b>	<b>\$ 1,496,182</b>	<b>-5.7%</b>	<b>8.3%</b>	<b>13.99%</b>
<b><u>Other Financial Activity:</u></b>								
Grants Revenue	1,760,000	1,741,148	221,843	18,852	\$ 202,991	14.7%	1.1%	-13.62%
Capital Outlay	(2,625,000)	(2,254,862)	(1,457,873)	(370,138)	\$ (1,087,735)	34.5%	14.1%	-20.41%
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>\$ (1,022,359)</b>	<b>(1,381,442)</b>	<b>\$ (374,794)</b>	<b>\$ (1,006,648)</b>	<b>45.2%</b>	<b>26.8%</b>	<b>-18.39%</b>
<b>Total Funding:</b>	<b>\$ 167,212</b>	<b>\$ (2,164,429)</b>	<b>\$ (171,189)</b>	<b>\$ 2,331,641</b>	<b>\$ 2,502,830</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)	\$ 2,331,641
Add Back Revenue Stabil. Reserve	\$ -
<b>Ending Fund Balance Reserves</b>	<b>\$ 1,308,060</b>

**City of Spokane - Parks & Recreation**  
**Golf Fund -- 4600**  
**Financial Report**  
**October 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>Revenue:</b>								
Program Revenue	4,025,270		2,933,841	3,187,902	\$ 254,061	77.1%	79.2%	2.10%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		560,807	642,571	\$ 81,763			
Other Transfers In	-		-	131,652	\$ 131,652			
<b>TOTAL REVENUE:</b>	<b>\$ 4,025,270</b>	<b>\$ 91,560</b>	<b>3,624,847</b>	<b>\$ 4,116,830</b>	<b>\$ 491,982</b>	<b>95.3%</b>	<b>102.3%</b>	<b>7.02%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,250,892	312,723	988,928	938,169	\$ 50,758	79.0%	75.0%	-3.98%
Personnel Benefits	323,259	(2,314)	320,119	325,573	\$ (5,454)	98.5%	100.7%	2.20%
Supplies	316,920	92,270	278,032	224,650	\$ 53,382	87.7%	70.9%	-16.84%
Services and Charges	999,405	268,193	747,216	731,212	\$ 16,005	72.9%	73.2%	0.22%
Interdepartment Svcs	273,174	75,966	213,576	197,208	\$ 16,368	74.5%	72.2%	-2.35%
Intergovernment Svcs	21,000	(3,636)	22,110	24,636	\$ (2,526)	105.3%	117.3%	12.03%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,184,650</b>	<b>\$ 743,202</b>	<b>2,569,982</b>	<b>\$ 2,441,448</b>	<b>\$ 128,533</b>	<b>79.7%</b>	<b>76.7%</b>	<b>-3.01%</b>
Capital Outlay	295,000	282,002	100,090	12,998	\$ 87,092	40.0%	4.4%	-35.63%
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>\$ 1,399,332</b>	<b>2,783,038</b>	<b>\$ 2,563,534</b>	<b>\$ (219,504)</b>	<b>74.2%</b>	<b>64.7%</b>	<b>-9.49%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 62,404</b>		<b>\$ 841,809</b>	<b>\$ 1,553,296</b>	<b>\$ 711,487</b>			

<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	\$ 1,553,296
Encumbrances at Month End	
Facility Improvement Reserve	\$ (1,020,574)
<b>2020 YTD Available Cash</b>	<b>\$ 649,836</b>

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

**January 1, 2020 through October 31, 2020**

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Purposes	\$ 42,772.17	\$ 6,238.25	\$ 21,430.14	\$ 27,580.28	\$ -	\$ 27,580.28
Designated	Capital Replacement	692,205.90	139,491.61	36,028.48	795,669.03	114,525.59	681,143.44
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,573,443.69	727,825.49	1,301,317.84	1,999,951.34	1,099,482.32	900,469.02
	Goats at the Bluff, City Council	-	5,000.00	-	5,000.00	5,000.00	-
	Herbicide pilot, City Council	-	2,500.00	-	2,500.00		2,500.00
	Skyride	27,080.11	-	20,853.45	6,226.66	3,158.10	3,068.56
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	137,038.53	16,840.37	18,013.82	135,865.08	2,785.37	133,079.71
	Riverfront Conservation Futures Loan	-	-	5,555.37	(5,555.37)		(5,555.37)
		\$ 3,558,590.39	\$ 897,895.72	\$ 1,403,199.10	\$ 3,053,287.01	\$ 1,224,951.38	\$ 1,828,335.63
						1,586,546.75	

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

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING 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	1,485.00	-	6,516.02	1,085.38	5,430.64
Golf Equipment Replacement	-	-	-	-		-
Capital Equipment Maint./Replacement	300,000.00	-	36,028.48	263,971.52		263,971.52
	692,205.90	139,491.61	36,028.48	795,669.03	114,525.59	681,143.44

**Parks and Recreation 1950 CIP Projects**  
**January 1, 2020 through October 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)
Community Engagement, Spokane Indians Baseball	-	9,522.44	9,522.44	-	-	-	9,522.44
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	794,178.11	191,250.97	985,429.08	(85,429.08)
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	146,397.54	356,796.50	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	326,700.00	65,958.80	392,658.80	(270,355.75)
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, Parks Foundation	-	34,000.00	34,000.00	-	22,742.97	22,742.97	11,257.03
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	727,825.49	3,301,269.18	1,301,317.84	1,099,482.32	2,400,800.16	<b>900,469.02</b>

493,281.23

493,281.23



# Riverfront Park Redevelopment Project

Budget Adopted June 2020

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through October 31, 2020

Project Component	Budget	Expended as of October 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	\$ 7,713,004	\$ 686,813	\$ 8,399,817	\$ 19,000	\$ 226,375
5. U.S. Pavilion	\$ 22,196,654	\$ 22,184,809	\$ 1,733	\$ 22,186,542		\$ 10,112
6. snx <sup>w</sup> mene & Other Parks Capital Projects	\$ 616,742	\$ 201,742	\$ -	\$ 201,742		\$ 415,000
7. North Bank	\$ 10,091,981	\$ 7,090,576	\$ 3,300,368	\$ 10,390,944	\$ 99,168	\$ (199,795)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,568,767	\$ 4,241,431	\$ 187,833	\$ 4,429,264		\$ 139,503
<b>TOTAL</b>	<b>\$ 68,395,292</b>	<b>\$ 63,745,518</b>	<b>\$ 4,176,746</b>	<b>\$ 67,922,264</b>	<b>\$ 118,168</b>	<b>\$ 591,196</b>