



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, Dec. 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
Parks Staff:
Garrett Jones
Mark Buening
Jason Conley
Megan Qureshi
Jonathan Moog
Jennifer Papich
Nicholas Hamad
Mark Poirier
Pamela Clarke

Guests:

Summary

- Jason Conley discussed the Parks & Recreation Pilot Vehicle Lease Program with the Committee, providing an overview of its function and a plan for Fleet vehicles, moving forward.
- The November financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Jan. 12, 2021, via WebEx.

MINUTES

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

Public comment

A. No Public comment

Action items:

A. No Action item

Discussion items:

1. Pilot Vehicle Lease Program – *Jason Conley* began with details regarding the Parks & Recreation Pilot Vehicle Lease Program. It was recalled that in March, a budget of \$100,000 per year was approved by the Park Board. This budget approval was specific to spending toward lease payments on the current Fleet replacement plan. City Council has recognized the efficacy of the plan and will be adopting it. It was explained that, due to the current market, the vehicles the City leased through Enterprise had not only gained in equity but could be sold for \$3,000 more than the original purchase price. It was estimated that this could put \$6,000 back into the budget or go toward the purchase of another vehicle, which is the point of the program. Jason expressed that the intent is to purchase more vehicles before the end of this year, however, COVID19 has slowed factory production, which could cause up to a 5-month delay. Parks will simply utilize the currently owned vehicles until they can be replaced. \$150,000 is currently the amount spent on the maintenance of older vehicles. Jason Conley expressed that it may be more beneficial to expand that amount to purchase new vehicles, use them for 1-2 years and then make a profit through resale. Greta Gilman stated that her understanding of the plan was for Parks to purchase new vehicles and turn a profit from their resale. This was verified by Jason Conley as correct. Greta Gilman also asked if it would be more cost effective to replace all the current vehicles with new ones. Mark Buening answered, adding that the idea was sound, but cashflow issues caused them to opt for the current plan. Bob Anderson asked what the plan was regarding the 50 older Fleet vehicles. Jason Conley explained that the plan is to prioritize the purchase of new vehicles as funds become available, while selling the old ones. The intent is to have a third of the light duty Fleet vehicles in the lease program, which, according to Jason Conley, is estimated at taking about two years. Jason Conley and Mark Buening both shared some advantages to having newer vehicles, among them, maintenance would be far less. Bob Anderson expressed he agreed and was in favor of a 3-5-year plan to replace the entire Fleet. Jason Conley will be presenting a plan in January 2021.

Standing report items:

A. November financials – *Mark Buening* presented an overview of the November 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 – revenues were about \$100,000 less than 2019; 2) Recreation – revenues are about \$280,000 less than 2019, with expenditures at about \$1.3 million less than last year; 3) Riverfront Park – revenues are about \$2.1 million less than 2019, with expenditures at about \$1.3 million less than last year; 4) Park Operations – revenues are about \$34,000 less than 2019, with expenditures at about 1.1 million less than last year; 5) Administration – revenues are about \$934,000 less than 2019, with expenditures at about \$1.5 million less than last year; 6) Capital – 2020 expenditures were \$1.2 million less than last year; 7) Parks Fund – program revenues are \$4.2 million less than 2019; 8) Golf Fund – program revenues were about \$490,000 over last year, with expenditures at about \$177,000 less than last year; and 9) Riverfront Park redevelopment bond – there is a budget balance of \$798,000 of the \$68.4 million total budget.

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

- A. 2021 recreation centers contract renewal (combined amount \$638,578, no tax)
- B. Höweler + Yoon Architects Stepwell sculpture amendment #3 (\$15,000, tax inclusive)
- C. F. A. Bartlett Tree Experts amendment #8 North bank and future tree work (\$9,980, tax inclusive)
- D. LaRiviere, Inc., change order #8 /North bank (\$58,808.52, tax inclusive)
- E. Golf Pro Rob Sanders contract amendment (\$27,000)

Adjournment: The meeting adjourned at 3:41 p.m.

The next regularly scheduled meeting is 3 p.m. Jan. 12, 2021, via WebEx.

AGENDA SHEET FOR PARK BOARD MEETING OF: March 19, 2020

Submitting Division
Parks & Recreation

Contact Person
Jason Conley

Phone No.
625-6211

Department: ☒ Finance ☐ Operations ☐ Recreation/Golf ☐ Riverfront Park

Committee: ☒ Finance ☐ Golf ☐ Land ☐ Recreation ☐ Riverfront ☐ UFTC

Type of contract: ☒ New ☐ Renewal ☐ Amendment ☐ Extension ☐ Other

Beginning date: 03-19-2020 Expiration date: 06-30-2023 Open ended ☐

CLERKS' FILE	_____
RENEWAL	_____
CROSS REF	<u>OPR 2019-0848</u>
ENG	_____
BID	_____
REQUISITION	_____

AGENDA WORDING:

Continuation of Parks fleet replacement pilot program (not to exceed \$145,000, tax inclusive)

BACKGROUND:

(Attach additional sheet if necessary)

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.

RECOMMENDATION:

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.

ATTACHMENTS: Include in packets. See back of Agenda Sheet for specific supporting document requirements.

SIGNATURES:

Requester - Jason Conley

Dept. Manager _____

Director of Parks & Recreation - Garrett Jones

Parks Accounting - Megan Qureshi

Legal Dept. - Pat Dalton

DISTRIBUTION:

Parks: Accounting

cody.r.bykonen@efleets.com

Parks: Pamela Clarke

Budget Manager:

Requester: Jason Conley

PARK BOARD ACTION:

APPROVED BY SPOKANE PARK BOARD

President - Jennifer Ogden

March 19, 2020

<u>Fiscal Impact</u>	<u>Budget Account</u>
Expenditure:	
\$145,000	Existing fleet budgets
Revenue:	

☐

Existing vendor

☐

New vendor – If so, please include vendor packet

☐

Supporting documents:

☐

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)

☐

Spokane Business registration expiration date: _____

☐

Insurance Certificate (minimum \$1 million in General Liability)

Spokane Park Board

Briefing Paper



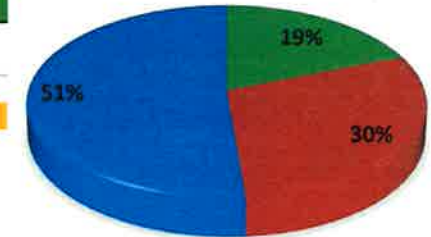
Committee	Finance		
Committee meeting date	March 10, 2020		
Requester	Jason Conley	Phone number: 625-6211	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract/agreement	<input checked="" 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
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

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

November 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 %
<u>Revenue:</u>								
Program Revenue	91,000	19,518	81,168	71,482	\$ (9,686)	89.2%	78.6%	-10.64%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 19,518	147,168	\$ 137,482	\$ (9,686)	93.7%	87.6%	-6.17%
<u>Expenditures:</u>								
Salaries and Wages	526,791	153,507	387,278	373,284	\$ 13,994	84.3%	70.9%	-13.46%
Personnel Benefits	187,267	50,656	130,749	136,611	\$ (5,862)	83.7%	72.9%	-10.79%
Supplies	30,550	24,147	13,723	6,403	\$ 7,319	44.9%	21.0%	-23.96%
Services and Charges	207,355	131,544	174,997	75,811	\$ 99,186	84.4%	36.6%	-47.83%
Interdepartment Svcs	23,800	11,185	-	12,615	\$ (12,615)		53.0%	53.00%
Intergovernment Svcs	-	-	-		\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 371,039	706,746	\$ 604,724	\$ 102,022	80.6%	62.0%	-18.60%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 373,680	706,746	\$ 604,724	\$ 102,022	80.3%	61.8%	-18.53%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (559,579)	\$ (467,242)	\$ 92,337			

City of Spokane - Parks & Recreation
Recreation
Financial Report
November 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 %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,100,801	1,450,951	276,915	\$ (1,174,037)	101.3%	20.1%	-81.24%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,100,801	1,450,951	\$ 276,915	\$ (1,174,037)	101.3%	20.1%	-81.24%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	888,545	1,713,264	693,228	\$ 1,020,036	128.0%	43.8%	-84.16%
Personnel Benefits	324,160	74,645	347,372	249,515	\$ 97,857	121.4%	77.0%	-44.47%
Supplies	258,960	171,002	315,114	87,958	\$ 227,155	107.6%	34.0%	-73.65%
Services and Charges	1,316,952	500,499	780,155	816,453	\$ (36,298)	58.0%	62.0%	4.03%
Capital Outlay			3,940		\$ 3,940			
Interdepartment Svcs	16,950	(6,165)	11,730	23,115	\$ (11,384)	69.2%	136.4%	67.16%
Intergovernment Svcs	5,200	3,839	4,152	1,361	\$ 2,791	79.8%	26.2%	-53.67%
Subtotal Op. Exp.	\$ 3,503,995	\$ 1,632,366	3,175,727	\$ 1,871,629	\$ 1,304,097	96.7%	53.4%	-43.24%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 1,632,366	3,175,727	\$ 1,871,629	\$ 1,304,097	96.2%	53.4%	-42.79%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (1,724,775)	\$ (1,594,715)	\$ 130,060			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
November 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 %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,311,380	2,953,214	874,920	\$ (2,078,295)	85.0%	20.9%	-64.09%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,311,380	2,953,214	\$ 874,920	\$ (2,078,295)	85.0%	20.9%	-64.09%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	1,141,864	1,829,155	1,268,997	\$ 560,158	91.8%	52.6%	-39.14%
Personnel Benefits	666,992	237,454	422,598	429,538	\$ (6,940)	69.0%	64.4%	-4.59%
Supplies	691,400	598,604	478,808	92,796	\$ 386,012	104.1%	13.4%	-90.64%
Services and Charges	730,540	378,791	650,850	351,749	\$ 299,101	97.0%	48.1%	-48.84%
Interdepartment Svcs	20,000	18,674	208	1,326	\$ (1,118)		6.6%	6.63%
Intergovernment Svcs	33,400	29,249	22,658	4,151	\$ 18,507	67.8%	12.4%	-55.41%
Subtotal Op. Exp.	\$ 4,553,193	\$ 2,404,637	3,404,277	\$ 2,148,556	\$ 1,255,720	90.3%	47.2%	-43.11%
Transfers Out	242,531	223,371	118,515	19,160	\$ 99,355	49.8%	7.9%	-41.87%
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 2,628,008	3,522,791	\$ 2,167,716	\$ 1,355,075	87.9%	45.2%	-42.69%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (569,577)	\$ (1,292,797)	\$ (723,220)			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

November 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 %
<u>Revenue:</u>								
Program Revenue	200,430	120,500	113,627	79,930	\$ (33,697)	59.7%	39.9%	-19.79%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 120,500	113,627	\$ 79,930	\$ (33,697)	59.7%	39.9%	-19.79%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	1,139,047	2,398,480	1,738,045	\$ 660,435	90.8%	60.4%	-30.39%
Personnel Benefits	847,397	203,576	782,372	643,821	\$ 138,551	91.8%	76.0%	-15.79%
Supplies	179,500	98,407	158,575	81,093	\$ 77,482	88.3%	45.2%	-43.17%
Services and Charges	1,078,509	212,689	1,092,288	865,820	\$ 226,468	100.6%	80.3%	-20.35%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	4,816	-	\$ 4,816			
Subtotal Op. Exp.	\$ 4,982,498	\$ 1,653,720	4,452,667	\$ 3,328,778	\$ 1,123,889	93.6%	66.8%	-26.75%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 1,679,246	4,452,667	\$ 3,328,778	\$ 1,123,889	93.1%	66.5%	-26.59%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (4,339,040)	\$ (3,248,849)	\$ 1,090,191			

City of Spokane - Parks & Recreation
Administration
Financial Report
November 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 %
<u>Revenue:</u>								
Program Revenue	336,500	204,361	569,651	132,139	\$ (437,512)	84.4%	39.3%	-45.09%
Operating Transfers	15,545,581	-	14,364,587	13,868,106	\$ (496,481)	95.9%	89.2%	-6.66%
TOTAL REVENUE:	\$ 15,882,081	\$ 1,881,836	14,934,238	\$ 14,000,245	\$ (933,994)	95.4%	88.2%	-7.22%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	634,051	1,915,105	1,768,296	\$ 146,809	72.3%	73.6%	1.32%
Personnel Benefits	783,285	163,526	645,338	619,759	\$ 25,579	79.5%	79.1%	-0.38%
Supplies	170,800	105,863	169,953	64,937	\$ 105,016	100.1%	38.0%	-62.07%
Services and Charges	616,577	230,238	1,246,680	386,339	\$ 860,341	212.5%	62.7%	-149.80%
Interdepartment Svcs	2,428,653	542,712	2,253,853	1,885,941	\$ 367,912	85.8%	77.7%	-8.12%
Intergovernment Svcs	4,200	3,733	2,134	467	\$ 1,667	18.6%	11.1%	-7.43%
Subtotal Op. Exp.	\$ 6,405,862	\$ 1,680,123	6,233,062	\$ 4,725,739	\$ 1,507,323	90.9%	73.8%	-17.13%
Transfers Out	69,306	64,958	26,897	4,348	\$ 22,549	46.2%	6.3%	-39.94%
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 1,745,080	6,259,959	\$ 4,730,088	\$ 1,529,872	90.5%	73.0%	-17.48%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 8,674,279	\$ 9,270,157	\$ 595,878			

City of Spokane - Parks & Recreation
Capital
Financial Report
November 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 %
<u>Revenue:</u>								
Grants Receivable	1,760,000	1,711,013	896,843	48,987	\$ (847,856)	59.4%	2.8%	-56.61%
<u>Expenditures:</u>								
Capital Outlay	2,625,000	2,249,169	1,545,374	375,831	\$ 1,169,544	36.6%	14.3%	-22.26%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
November 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 %
<u>Operating Revenue:</u>								
Program Revenue	6,384,095	4,948,710	5,168,611	1,435,385	\$ (3,733,226)	88.2%	22.5%	-65.67%
Operating Transfers	15,611,581	1,677,475	14,430,587	13,934,106	\$ (496,481)	87.2%	89.3%	2.06%
Total Operating Revenue:	\$ 21,995,676	\$ 6,626,185	19,599,198	\$ 15,369,491	\$ (4,229,708)	87.4%	69.9%	-17.57%
<u>Operating Expenses:</u>								
Salaries and Wages	9,798,864	3,957,014	8,243,282	5,841,850	\$ 2,401,432	90.8%	59.6%	-31.15%
Personnel Benefits	2,809,101	729,858	2,328,429	2,079,243	\$ 249,186	85.6%	74.0%	-11.62%
Supplies	1,331,210	984,964	1,159,409	346,246	\$ 813,162	102.4%	26.0%	-76.34%
Services and Charges	3,959,933	1,463,762	4,451,710	2,496,171	\$ 1,955,539	114.0%	63.0%	-50.92%
Interdepartment Svcs	2,489,403	566,406	2,285,341	1,922,997	\$ 362,344	85.6%	77.2%	-8.40%
Intergovernment Svcs	42,800	36,821	33,760	5,979	\$ 27,781	67.4%	14.0%	-53.41%
Total Operating Expenses:	\$ 20,431,311	\$ 7,738,825	18,501,929	\$ 12,692,486	\$ 5,809,443	94.6%	62.1%	-32.47%
Net Op. Income (Loss):	\$ 1,564,365	\$ (1,112,640)	1,097,269	\$ 2,677,005	\$ 1,579,736	-7.1%	7.8%	14.90%
<u>Other Financial Activity:</u>								
Grants Revenue	1,760,000	1,711,013	896,843	48,987	\$ 847,856	59.4%	2.8%	-56.61%
Capital Outlay	(2,625,000)	(2,249,169)	(1,545,374)	(375,831)	\$ (1,169,544)	36.6%	14.3%	-22.26%
Transfers Out	(532,153)	(508,645)	(145,412)	(23,508)	\$ (121,904)	42.8%	4.4%	-38.35%
Total Other Activity:	\$ (1,397,153)	\$ (1,046,802)	(793,943)	\$ (350,351)	\$ (443,592)	26.0%	25.1%	-0.91%
Total Funding: (Rev. less Exp.)	\$ 167,212	\$ (2,159,441)	\$ 303,326	\$ 2,326,653	\$ 2,023,328			

Beginning Fund Balance	\$ 924,865
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
Beginning Reserves	\$ (354,558)
Non-Capital Encumbrances	\$ (669,023)
Net Revenue (Expense)	\$ 2,326,653
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 1,303,072

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

November 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 %
Revenue:								
Program Revenue	4,025,270		2,973,718	3,229,981	\$ 256,263	78.1%	80.2%	2.10%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		568,900	649,083	\$ 80,183			
Other Transfers In	-		-	131,652	\$ 131,652			
TOTAL REVENUE:	\$ 4,025,270	\$ 140,151	3,672,817	\$ 4,165,421	\$ 492,604	96.5%	103.5%	6.96%
Expenditures:								
Salaries and Wages	1,250,892	224,343	1,075,435	1,026,549	\$ 48,886	85.9%	82.1%	-3.83%
Personnel Benefits	323,259	(28,227)	349,209	351,486	\$ (2,278)	107.5%	108.7%	1.26%
Supplies	316,920	61,635	286,716	255,285	\$ 31,432	90.5%	80.6%	-9.92%
Services and Charges	999,405	200,608	788,841	798,797	\$ (9,956)	77.0%	79.9%	2.92%
Interdepartment Svcs	273,174	44,050	250,921	229,124	\$ 21,797	87.6%	83.9%	-3.70%
Intergovernment Svcs	21,000	(5,791)	23,077	26,791	\$ (3,714)	109.9%	127.6%	17.69%
Subtotal Op. Exp.	\$ 3,184,650	\$ 496,618	2,774,198	\$ 2,688,032	\$ 86,167	86.0%	84.4%	-1.60%
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%
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 1,152,749	2,987,255	\$ 2,810,117	\$ (177,138)	79.6%	70.9%	-8.71%
Total Funding:	\$ 62,404		\$ 685,562	\$ 1,355,304	\$ 669,742			
(Rev. less Exp.)								

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2019 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 1,355,304
Encumbrances at Month End	
Facility Improvement Reserve	\$ (1,027,086)
2020 YTD Available Cash	\$ 445,332

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2020 through November 30, 2020

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Purposes	\$ 42,772.17	\$ 6,812.01	\$ 21,488.94	\$ 28,095.24	\$ -	\$ 28,095.24
Designated	Capital Replacement	692,205.90	139,491.61	36,028.48	795,669.03	115,169.92	680,499.11
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,573,443.69	695,066.63	1,396,260.58	1,872,249.74	991,467.31	880,782.43
	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	12,785.37	123,079.71
	Riverfront Conservation Futures	-	-	5,555.37	(5,555.37)		(5,555.37)
		\$ 3,558,590.39	\$ 865,710.62	\$ 1,498,200.64	\$ 2,926,100.37	\$ 1,127,580.70	\$ 1,798,519.67

Capital Replacement**January 1, 2020 through November 30, 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	1,485.00	-	6,516.02	1,729.71	4,786.31
Golf Equipment Replacement	-	-	-	-		-
Capital Equipment Maint./Replacement	300,000.00	-	36,028.48	263,971.52		263,971.52
	<u>692,205.90</u>	<u>139,491.61</u>	<u>36,028.48</u>	<u>795,669.03</u>	<u>115,169.92</u>	<u>680,499.11</u>

Parks and Recreation 1950 CIP Projects
January 1, 2020 through November 30, 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
Manito meeting rooms, Inland Empire District	-	1,241.14	1,241.14	-	-	-	1,241.14
Misc (light pole replacement)	110.03	-	110.03	110.00	-	110.00	0.03
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	400,000.00	500,000.00	900,000.00	794,178.11	168,966.03	963,144.14	(63,144.14)
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	165,999.54	337,194.50	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	359,569.74	42,301.73	401,871.47	(279,568.42)
North Bank Playscape, Ice Age Floods Institue	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	-	-	-	-	22,742.97	22,742.97	(22,742.97)
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	42,471.00	5,311.96	47,782.96	217.04
	2,573,443.69	695,066.63	3,268,510.32	1,396,260.58	991,467.31	2,387,727.89	880,782.43

Riverfront Park Redevelopment Project

Budget Adopted June 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through November 30, 2020

Project Component	Budget	Expended as of November 30, 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	\$ 7,932,523	\$ 468,973	\$ 8,401,496	\$ 19,000	\$ 224,696
5. U.S. Pavilion	\$ 22,196,654	\$ 22,184,809	\$ 1,373	\$ 22,186,182		\$ 10,472
6. snx ^w mene? & Other Parks Capital Projects	\$ 616,742	\$ 201,742	\$ -	\$ 201,742		\$ 415,000
7. North Bank	\$ 10,091,981	\$ 7,925,950	\$ 2,507,590	\$ 10,433,540	\$ 349,860	\$ 8,300
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,568,767	\$ 4,241,550	\$ 187,833	\$ 4,429,383		\$ 139,384
TOTAL	\$ 68,395,292	\$ 64,800,530	\$ 3,165,770	\$ 67,966,300	\$ 368,860	\$ 797,852