



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, March 9, 2021

WebEx Virtual Meeting

Mark Buening – Parks Finance/Budget Director

Committee Members:

Bob Anderson – Chair
Greta Gilman
Gerry Sperling
Nick Sumner

Additional Park Board members:

Jennifer Ogden
Garrett Jones

Guests:

Parks Staff:

Jason Conley
Josh Oakes
Jennifer Papich
Mark Poirier
Megan Qureshi
Ryan Griffith
Al Vorderbrueggen
Jonathan Moog
Mark Buening
Pamela Clarke

Summary

- Josh Oakes presented the 2021 Aquatics investment and goal to expand operations with details of current service model.
- The committee approved, for the Park Board's consideration, to endorse the initial 2021 Aquatics investment and goal to expand operations as budget allows.
- The 2020 Year-End and February financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. April 6, 2021, via WebEx.

MINUTES

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

Action items:

1. Endorse initial 2021 Aquatics investment and goal to expand operations as budget allows – This plan was presented by Josh Oakes with Jennifer Papich beginning with a brief preface; the department is not currently at revenue levels that reflect what they were prior to COVID-19, which is why they have presented a foundational service model to begin an Aquatics season consistent with the current budget. Josh Oakes began by stating the goal for the service model, “The development of a coordinated and safe reopening strategy for Aquatics facilities to provide equitable space for all, benefiting the emotional and physical health of our community in a fiscally responsible way.” This strategy covers three main points:

A) Current Covid-19 operating protocols within the state – A safety plan is in the process of being approved by risk management. The reopening of facilities will require a minimum of 6 feet between participants and employees. Members of the same household may occupy one lane or section within the pool but those who do not meet this condition, will be discouraged to do so. Other preventative measures, such as barriers where physical distancing is more difficult and cloth masks, will be implemented. Masks may be removed while participants and staff are in the water and maintaining physical distancing. Facility availability to the public will be reservation based, meaning only those who have scheduled an appointment will be granted access to the pools, per state Covid-19 guidelines. New maximum capacity guidelines are in place; no more than 50 people at a time, not including the number of employees on hand, which can be up to 11 people. Swim lessons will be available, maintaining the six feet distancing guidelines. Instructors are required to wear a face shield with a cloth attachment underneath and close contact will be limited to 5 minutes per lesson. Additional support would be the option of water pads and instructors on the deck. Competitive swimming would allow 2-4 participants in a lane, with no two swimmers less than 6 feet apart during rest periods without proper physical barriers between them. Swim meets are allowed, provided proper safety precautions are taken. Open swim will be permitted, provided the facility remains within current capacity and distancing guidelines. Splash Pads will not be in operation, due to limited resources. Foundational Service Model will include Witter Aquatics Center being open for pre-season operation. This will be for lap swimming, private swim team rentals and training facilities for all new lifeguards from May 10th to June 18th. Regular season would start the first Monday after summer vacation has begun. The first few weeks would focus on Lap swim team, aqueduct swim team and swimming lessons. The following six weeks would include the above-mentioned programs, while phasing in open swim. Under the foundational model an hour of open swim can be provided at all six of the Aquatics centers the season would close with Witter Aquatic Center offering post season, lap swim teams and private rentals. The normal 10-week season will be condensed down to 8 weeks.

B) Financial impact of the service model – Aquatics plan was developed using the core service model. It is a program which Parks can support without any outside funding sources. A concern regarding whether 1 hour of open swim could meet public demand was raised. Mr. Oakes answered by providing information concerning the service model. A maximum visitor capacity would be about 12,000, with staffing and operational costs at \$387,000 and potential gross revenue at \$143,000, which would include charging a \$6 fee for adult lap swim. Total for Park fund investment would be \$244,000. Additional investments made outside of the Parks fund would allow Aquatics to offer more.

C) Potential opportunities to build upon the service model – The plan includes a Witter pre-season for the first 2 weeks, lap-swimming and private swim team rentals. The remaining 8 weeks would include phasing in open swim sessions (3 hours of afternoon open swim sessions, 6 days a week at each facility) in 1-hour reservable blocks for patrons. Evening open swim would include two 1-hour reservable blocks, 3 days a week at each facility. Season closure would include Witter Aquatics center, post season lap swimming and private swim team rentals. Projections moving forward include a maximum visitor capacity of over 57,000, staff and operating costs of over \$628,000, potential gross

revenues of \$202,000, and a Parks Fund investment of \$213,000 and a community investment of \$213,000.

Motion 1:

A motion to approve the amended 2021 Aquatics plan was made by Bob Anderson and Greta Gilman gave a second. The motion amendment reflected one clarification made by Garrett Jones: the investment would be made with the goal of expansion. The decision was unanimously in favor of the amended Aquatics motion.

Standing reports:

1. **2020 Year-end Financials** – *Mark Buening* prefaced with the fact that revenues and expenditures have been reduced across the board. 1) Natural Resources – revenues are about \$72,000 less than last year, with expenditures at \$153,000 less than 2019. Expenditures over revenues are about \$81,000 less than 2019. 2) Recreation – this area has seen reduced activity all year, with revenues at about 1.6 million less than last year. Expenditures are about 1.6 million less than 2019. Overall financial position is about \$700,000 less than 2019. 3) Riverfront Park – Revenues are about 2.3 million less than last year, with expenditures 1.4 million less than 2019. The level of subsidy is about \$872,000 over the year prior. 4) Park Operations – Revenues are about \$150,000 less, partly due to an absence of grants in 2020. Expenditures are about 1.5 million less than 2019. Overall expenditures over revenues are about 1 million less than 2019, largely due to significantly reduced activity, reduced hiring and holding of vacancies. 5) Administration – Revenues are about half a million less than 2019, partly due to the absence of revenue from Dutch Jake's Park and a capital grant from general fund. Expenditures are about \$900,000 less than last year. Revenues over expenditures are about \$345,000. 6) Capital – Revenues are \$733,000 less than 2019. Expenditures are about \$1.8 million less than 2019. Despite Year-End transfers for Debt Service and 1950 capital program, there was an overall a positive cash flow of about \$1.4 million in fund 1400. A reduction in the general fund transfer is anticipated in the future years. After a \$100,000 reserve for revenue stabilization, there was about \$1.0 million in cash reserves. 7) Golf – Revenues are at about half a million over 2019. Total expenditures are about \$97,000 less than 2019. Year-end revenues over expenditures are about \$960,000, compared to \$352,000 the year prior. This calculation includes the facility improvement fee. 8) 1950 – The Capital program is being moved into one fund to moderate fluctuating cash flow within 1400. The largest portion of the transfer from 1400 was regarding the North Suspension Bridge which is a planned undertaking for this year.

2. **February Financials** – *Mark Buening* began by stating the February financials would reflect differences caused by the shutdowns which occurred in March. 1) Natural Resources – Revenues are about \$21,000 less, with \$66,000 of general fund contributions posted in both years. This was mainly due to insurance payments received for street tree activity in 2021. Expenditures are about \$3,000 more than last year, partly related to storm damage costs. Year-to-date expenditures over revenues are about \$32,000, compared to about \$7,400 last year. 2) Recreation – Revenues are about \$70,000 less than last year. Expenditures are \$45,000 lower. Overall expenditures over revenues are about \$146,000, compared to about \$122,000 last year. 3) Riverfront Park – Revenues are about \$84,000 less than last year. Expenditures are about \$110,000 less. Overall expenditures over revenues are about \$82,000 this year, compared to about \$108,000 last year. 4) Park Operations – Revenues this year are about \$9000 greater than last year. Expenditures are about \$55,000 less. Revenues over expenditures are about 381,000, compared to about \$445,000 last year. Garrett Jones added that storm efforts are a big part of these numbers and are being tracked separately as operating expenses. 5) Administration – The additional pay period in 2020 caused a difference in operating transfer. Expenditures are about \$62,000 less. Revenues over expenditures are about 2.1 million, compared to 2.4 million last year. General fund transfer increased in 2021 and will even out as the year progresses. 6) Capital – Currently expenditures are about the same as they were last year. This is related, primarily, to closeout and retainage payments for capital projects. 7) 1400 Summary –

Revenues are about 3.3 million this year, compared to about 3.8 last year. Operating expenditures are about 1.8 million, compared to about 2.1 million last year. Overall revenues over expenditures are about 1.4 million, compared to about 1.6 million last year. This due to the difference in general fund payments between 2020 and 2021. 8) 1400 – Revenue stabilization reserve is \$400,000. Currently, the ending reserves are at 2.2 million. This will begin to decrease as Capital construction and Spring and Summer programs begin to pick up. Garrett Jones added that year-to-year comparisons do not provide sufficient information, as staff must review incoming and outgoing funds to determine how to respond appropriately.

(Mr. Buening also added, the Golf fund balance contained an error due to the absence of the Facility Improvement fee, which is a part of the same fund but reported separately. Current revenues are at \$13,383 and the balance in the Improvement fee reserve is at \$1,000,028, which will go toward debt service payments for the irrigation system improvements at the golf courses)

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

1. Riverfront Park Big Belly amendment #3 for refuse/recycling receptacles (\$11,680, plus tax) – Riverfront Park
2. LaRiviere Inc./North bank playground change order #10 (\$154,299.54, tax inclusive) from administrative reserve and project contingency – Riverfront Park
3. Lexicon DBA Heritage Links/ Downriver Golf Course irrigation renovation (\$2,831,064.82, tax inclusive) – Golf
4. Irrigation Technologies irrigation design contract extension #1 adding Phase II construction services/Downriver Golf Course (\$54,655, tax inclusive) – Golf

Adjournment: The meeting adjourned at 4:06 p.m.

The next regularly scheduled meeting is 3 p.m. April 6, 2021, via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	March 9, 2021		
Requester	Josh Oakes	Phone number:	
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 type="radio"/> New <input type="radio"/> Renewal/extension <input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other		
City Clerks file (OPR or policy #)			
Item title: (Use exact language noted on the agenda)	Endorse initial 2021 Aquatics investment and goal to expand operations as budget allows		
Begin/end dates	Begins: March 11, 2021	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history: Staff will present a foundational plan for the 2021 Aquatics season that can be supported with Park's funds and staff will present goals of where the department desires to go operationally if additional funding from outside the Park's Fund is secured.			
Motion wording: Motion to Endorse initial 2021 Aquatics investment and goal to expand operations as budget allow			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____			
Distribution: Parks – Accounting Parks – Pamela Clarke Requesters: Josh Oakes & Jennifer Papich Grant Management Department/Name: _____			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____			
Vendor: <input 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>			

A Deep Dive into 2021 Aquatics

- Phase 2 guidelines allow for modified re-opening of aquatics facilities.
- We believe it is fundamentally important to provide learn-to-swim programs and aquatics access to our community.
- Historically, department revenues have supported subsidized programs like Aquatics.
- Still in the midst of the pandemic, Parks and Recreation revenue is not yet back to pre-COVID-19 levels.
- SPRD is confident that in 2021 that the Parks Fund has the capacity to support a modified Aquatics season through our core service model.
- Staff have produced a Foundational Services Model for the 2021 Aquatics Season for your review and approval.

Aquatics Re-Opening Plan

Goal:

Development of a coordinated and safe reopening strategy for our aquatics facilities to provide an equitable space for all, benefitting the emotional and physical health of our community in a fiscally responsible way.

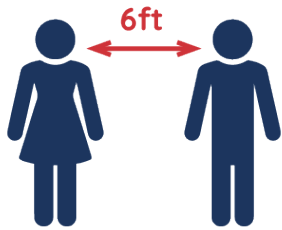
Overview:

- COVID Opening Protocols
- Foundational Services Model
- Financial Impact
- Opportunities

Water Recreation Facility Opening Conditions



- Develop a comprehensive safety plan to include COVID-19 exposure control, mitigation & recovery.



- 6 foot minimum physical distancing required for all activities
- People of the same household may occupy the same lane or section of the pool
- Implement other prevention measures such as barriers to block sneezes and coughs where physical distancing is not possible.



- Face coverings such as masks and cloth coverings are required at all times at aquatics facilities
- Face coverings may be removed when •In the water, while maintaining 6 foot physical distancing



- All aquatics facility patrons must make an appointment in advance of their attendance for all pool activities including lap swim and open swim.
- Limited capacity restrictions •50 people maximum



Program Regulations

Swim Lessons

- ✓ 6 feet of physical distancing maintained during the lesson for each participant
- ✓ Instructors must wear a face shield with cloth attachment if they need to provide close contact support to swimmers in the water
- ✓ Limit time of close contact to a max of 5 minutes for each student in each lesson
- ✓ Optional parent support for students in water as instructors are on the perimeter deck

Lap Swim & Swim Team

- ✓ Up to 2 people are allowed to occupy the same lane – pre-registration required
- ✓ Up to 2 but no more than 4 are permitted for competitive swim team practice
- ✓ No 2 swimmers are allowed to remain within 6 feet of each other during rest periods without proper physical barrier between them
- ✓ Swim meets are allowed as long as facility managers take extra precautions to hold these events safely

Open Swim

- ✓ Stay within capacity restrictions
- ✓ Free to move about the facility
- ✓ Pre-registration required

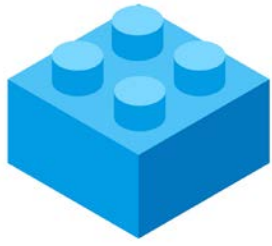
Splash Pad Regulations

Guidance

- ▶ Splash pads are able to operate in Phase 1 and 2 of Washington's reopening plan with the following restrictions.
 - ▶ Must follow the same standards as a water recreation facility. This is based on how they are permitted by the Regional Health District
 - ▶ Reservation based, capacity maximums, physical distancing, face coverings, sanitation

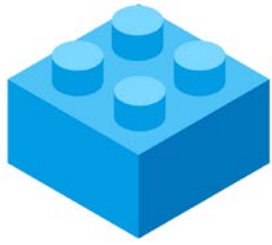
Staff Recommendation:

- These factors make it very difficult to operate splash pads, so at this time, we're focusing our limited resources on pools and free open swim, and not planning to operate splash pads.



Foundational Services Model Approach

- Developed an Aquatics program plan based on our core service model
- A program that Parks Fund can confidently support with no outside funding sources.
- With learn-to-swim programs being a top priority



Foundational Services Model

At A Glance

Witter Aquatics Center Pre-Season: May 10 – June 18

Lap Swim & Private Swim Team Rentals

Regular Season: June 21 – July 4 (2wks)

Adult Lap Swim ~ Aqua Ducks Swim Team & Swim Lessons

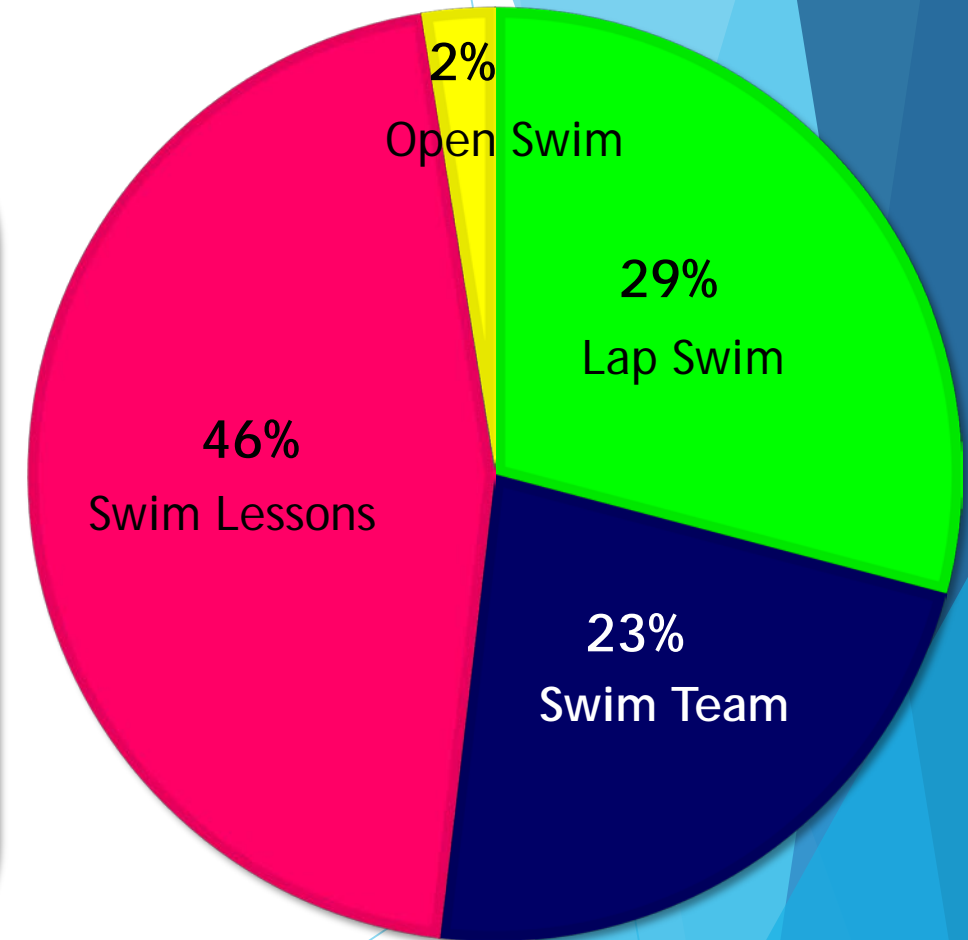
Regular Season: July 5 – August 13 (6wks)

Adult Lap Swim ~ Aqua Ducks Swim Team & Swim Lessons

AND 1 hour of open swim per week at each facility

Witter Aquatics Center Post-Season: August 16 – Sept. 3

Lap Swim & Private Swim Team Rentals

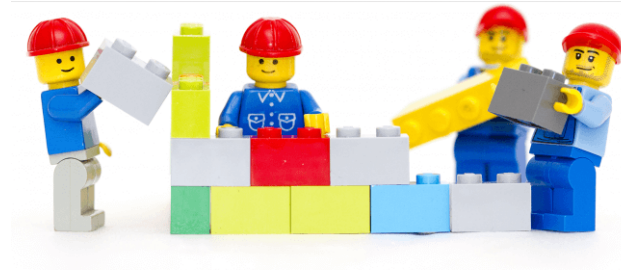


Foundational Services Model Financials

- 12,996 maximum visitor capacity
- \$387,770 staffing & operating costs
 - \$143,376 potential gross revenue
(\$106,440 Swim Lessons | \$27,936 Lap Swim | \$9,000 Aqua Ducks Swim Team)
- \$244,394 Park Fund investment

An Approach To Build On

- Additional program investments outside of the Parks Fund would allow for:
 - *Increased Open Swim Time*
 - *Potentially a longer season at the Aquatics Facilities*
 - *Increase maximum visitor capacity*



Ultimate 2021 Aquatics Goal

Witter Aquatics Center Pre-Season: May 10 – June 18

Lap Swim & Private Swim Team Rentals

Regular Season: June 21 – July 4 (2wks)

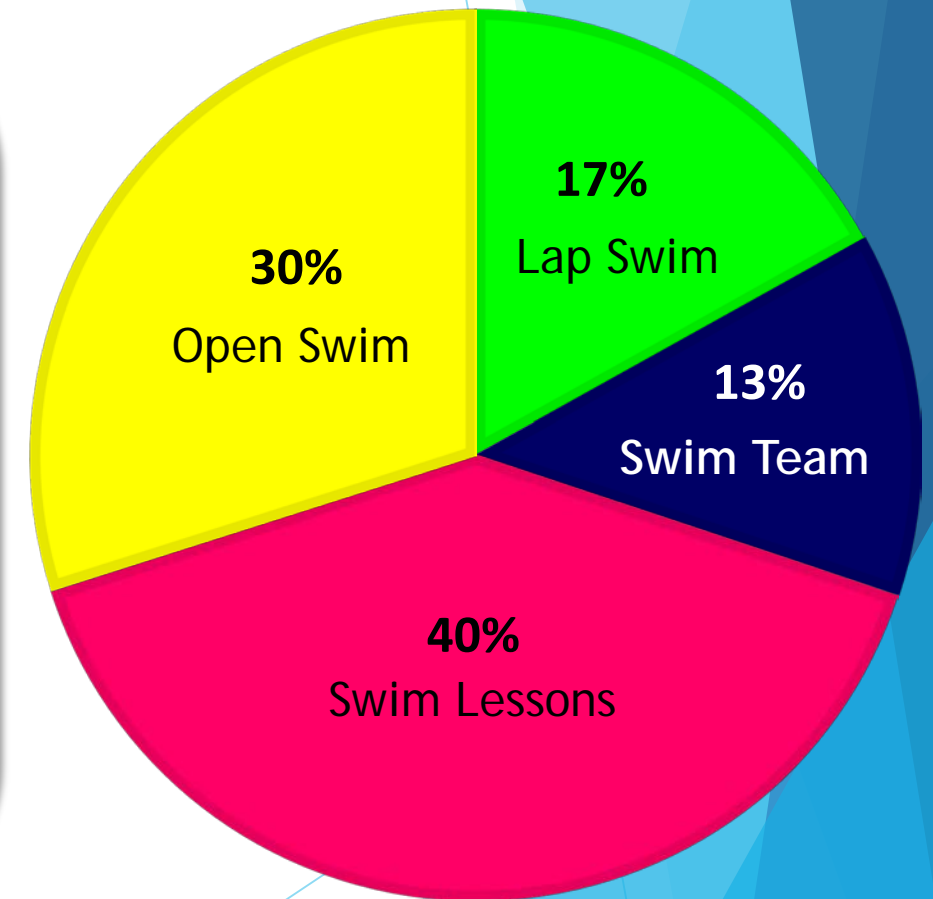
Adult Lap Swim ~ Aqua Ducks Swim Team & Swim Lessons

Regular Season: July 5 – August 27 (8wks)

- Adult Lap Swim ~ Aqua Ducks Swim Team & Swim Lessons
- 3 hrs. of afternoon open swim sessions 6 days a week @ all pools
 - 2 hrs. of evening open swim 3 days a week @ all pools

Witter Aquatics Center Post-Season: August 28 – Sept. 10

Lap Swim & Private Swim Team Rentals



Aquatics 2021 Department Goal

- 57,812 Maximum visitor capacity
- \$628,828 Staffing & operating costs
- \$202,172 Potential gross revenue
- \$213,328 Park Fund Investment
- \$213,328 Community investment

Summary & Opportunities

- The SPRD 2021 budget has the capacity to support the Aquatics Foundational Services Model
- If opportunities present themselves for additional financial support for Aquatics through entities outside of the parks fund, staff is able to increase Aquatics services accordingly building off of the Foundational Services Model.

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	91,000	73,575	89,896	17,425	\$ (72,471)	98.8%	19.1%	-79.64%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 73,575	155,896	\$ 83,425	\$ (72,471)	99.3%	53.1%	-46.16%
<u>Expenditures:</u>								
Salaries and Wages	526,791	97,613	441,005	429,178	\$ 11,826	96.0%	81.5%	-14.55%
Personnel Benefits	187,267	34,438	144,260	152,829	\$ (8,569)	92.4%	81.6%	-10.78%
Supplies	30,550	21,151	23,617	9,399	\$ 14,217	77.3%	30.8%	-46.54%
Services and Charges	207,355	109,846	245,815	97,509	\$ 148,306	118.5%	47.0%	-71.52%
Interdepartment Svcs	23,800	11,185	-	12,615	\$ (12,615)		53.0%	53.00%
Intergovernment Svcs	-	-	-		\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 274,232	854,697	\$ 701,531	\$ 153,166	97.4%	71.9%	-25.55%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 276,873	854,697	\$ 701,531	\$ 153,166	97.2%	71.7%	-25.45%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (698,801)	\$ (618,106)	\$ 80,695			

City of Spokane - Parks & Recreation
Recreation
Financial Report
Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,087,988	1,448,563	289,728	\$ (1,158,835)	101.2%	21.0%	-80.15%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,087,988	1,448,563	\$ 289,728	\$ (1,158,835)	101.2%	21.0%	-80.15%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	795,172	1,823,290	786,601	\$ 1,036,690	136.2%	49.7%	-86.47%
Personnel Benefits	324,160	48,145	371,329	276,015	\$ 95,315	129.8%	85.1%	-44.67%
Supplies	258,960	157,435	328,788	101,526	\$ 227,263	112.3%	39.2%	-73.09%
Services and Charges	1,316,952	329,532	1,502,353	987,420	\$ 514,932	111.6%	75.0%	-36.64%
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	5,200	-	-	\$ -			
Subtotal Op. Exp.	\$ 3,503,995	\$ 1,329,319	4,041,431	\$ 2,174,676	\$ 1,866,754	123.0%	62.1%	-60.94%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 1,329,319	4,041,431	\$ 2,174,676	\$ 1,866,754	122.4%	62.1%	-60.36%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (2,592,867)	\$ (1,884,948)	\$ 707,919			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,159,271	3,303,092	1,027,029	\$ (2,276,063)	95.1%	24.5%	-70.53%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,159,271	3,303,092	\$ 1,027,029	\$ (2,276,063)	95.1%	24.5%	-70.53%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	941,681	2,110,841	1,469,180	\$ 641,660	105.9%	60.9%	-44.97%
Personnel Benefits	666,992	185,313	476,216	481,679	\$ (5,462)	77.7%	72.2%	-5.52%
Supplies	691,400	563,871	558,600	127,529	\$ 431,072	121.4%	18.4%	-102.96%
Services and Charges	730,540	225,703	778,702	504,837	\$ 273,866	116.0%	69.1%	-46.94%
Interdepartment Svcs	20,000	18,674	824	1,326	\$ (502)		6.6%	6.63%
Intergovernment Svcs	33,400	33,400	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,553,193	\$ 1,968,643	3,925,184	\$ 2,584,550	\$ 1,340,633	104.1%	56.8%	-47.35%
Transfers Out	242,531	68,555	237,029	173,976	\$ 63,053	99.5%	71.7%	-27.80%
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 2,037,198	4,162,213	\$ 2,758,526	\$ 1,403,686	103.8%	57.5%	-46.32%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (859,121)	\$ (1,731,498)	\$ (872,377)			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	109,068	241,156	91,362	\$ (149,794)	126.6%	45.6%	-81.05%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 109,068	241,156	\$ 91,362	\$ (149,794)	126.6%	45.6%	-81.05%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	902,567	2,646,953	1,974,525	\$ 672,428	100.2%	68.6%	-31.57%
Personnel Benefits	847,397	132,512	848,527	714,885	\$ 133,642	99.5%	84.4%	-15.17%
Supplies	179,500	86,939	196,916	92,561	\$ 104,355	109.7%	51.6%	-58.14%
Services and Charges	1,078,509	63,304	1,242,776	1,015,205	\$ 227,571	114.5%	94.1%	-20.36%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	(2,552)	-	2,552	\$ (2,552)		#DIV/0!	#DIV/0!
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,982,498	\$ 1,182,770	4,951,310	\$ 3,799,728	\$ 1,151,582	104.0%	76.3%	-27.78%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 1,208,296	4,951,310	\$ 3,799,728	\$ 1,151,582	103.5%	75.9%	-27.61%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (4,710,154)	\$ (3,708,367)	\$ 1,001,787			

City of Spokane - Parks & Recreation
Administration
Financial Report
Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	203,233	759,303	133,267	\$ (626,035)	112.4%	39.6%	-72.84%
Operating Transfers	15,545,581	-	15,483,651	15,553,681	\$ 70,030	103.3%	100.1%	-3.28%
TOTAL REVENUE:	\$ 15,882,081	\$ 195,133	16,242,954	\$ 15,686,948	\$ (556,006)	103.7%	98.8%	-4.96%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	370,043	2,179,147	2,032,304	\$ 146,844	82.2%	84.6%	2.35%
Personnel Benefits	783,285	90,067	718,905	693,218	\$ 25,687	88.6%	88.5%	-0.06%
Supplies	170,800	105,250	111,146	65,550	\$ 45,596	65.5%	38.4%	-27.08%
Services and Charges	616,577	158,829	1,352,730	457,748	\$ 894,982	230.5%	74.2%	-156.29%
Interdepartment Svcs	2,428,653	320,064	2,494,273	2,108,589	\$ 385,683	94.9%	86.8%	-8.11%
Intergovernment Svcs	4,200	3,687	-	513	\$ (513)		12.2%	12.21%
Subtotal Op. Exp.	\$ 6,405,862	\$ 1,047,940	6,856,201	\$ 5,357,922	\$ 1,498,279	100.0%	83.6%	-16.35%
Transfers Out	69,306	(581,206)	53,794	650,512	\$ (596,718)	92.4%	938.6%	846.17%
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 466,734	6,909,995	\$ 6,008,434	\$ 901,561	99.9%	92.8%	-7.13%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 9,332,958	\$ 9,678,514	\$ 345,556			

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Operating Revenue:</u>								
Program Revenue	6,384,095	4,825,285	5,798,242	1,558,810	\$ (4,239,432)	98.9%	24.4%	-74.48%
Operating Transfers	15,611,581	(8,100)	15,549,651	15,619,681	\$ 70,030	94.0%	100.1%	6.09%
Total Operating Revenue:	\$ 21,995,676	\$ 4,817,185	21,347,893	\$ 17,178,491	\$ (4,169,402)	95.2%	78.1%	-17.15%
<u>Operating Expenses:</u>								
Salaries and Wages	9,798,864	3,107,076	9,201,237	6,691,788	\$ 2,509,448	101.3%	68.3%	-33.02%
Personnel Benefits	2,809,101	490,475	2,559,238	2,318,626	\$ 240,613	94.1%	82.5%	-11.58%
Supplies	1,331,210	934,645	1,219,544	396,565	\$ 822,979	107.7%	29.8%	-77.87%
Services and Charges	3,959,933	897,213	5,086,037	3,062,720	\$ 2,023,317	130.2%	77.3%	-52.85%
Interdepartment Svcs	2,489,403	341,207	2,529,721	2,148,196	\$ 381,525	94.8%	86.3%	-8.51%
Intergovernment Svcs	42,800	42,287	-	513	\$ (513)		1.2%	1.20%
Total Operating Expenses:	\$ 20,431,311	\$ 5,812,904	20,595,777	\$ 14,618,407	\$ 5,977,370	105.3%	71.5%	-33.75%
Net Op. Income (Loss):	\$ 1,564,365	\$ (995,718)	752,116	\$ 2,560,083	\$ 1,807,967	-10.1%	6.6%	16.60%
<u>Other Financial Activity:</u>								
Grants Revenue	1,760,000	1,700,117	793,767	59,883	\$ 733,884	52.6%	3.4%	-49.16%
Capital Outlay	(2,625,000)	(2,191,234)	(2,213,677)	(433,766)	\$ (1,779,911)	52.4%	16.5%	-35.87%
Transfers Out	(532,153)	292,336	(290,823)	(824,489)	\$ 533,665	85.5%	154.9%	69.40%
Total Other Activity:	\$ (1,397,153)	\$ (198,781)	(1,710,733)	\$ (1,198,372)	\$ (512,361)	56.0%	85.8%	29.77%
Total Funding: (Rev. less Exp.)	\$ 167,212	\$ (1,194,500)	\$ (958,617)	\$ 1,361,712	\$ 2,320,328			

Beginning Fund Balance	\$ 924,865
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
Beginning Reserves	\$ (354,558)
Net Revenue (Expense)	\$ 1,361,712
Ending Fund Balance Reserves	\$ 1,007,154

City of Spokane - Parks & Recreation
Capital
Financial Report
Final Year-End 2020

		Year-to-Date Comparison						
		ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET Change in %
<u>Revenue:</u>								
	Grants Receivable	1,760,000	1,700,117	793,767	59,883	\$ (733,884)	52.6%	3.4% -49.16%
<u>Expenditures:</u>								
	Capital Outlay	2,625,000	2,191,234	2,213,677	433,766	\$ 1,779,911	52.4%	16.5% -35.87%

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
Final Year-End 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 Final	2020 Final	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	4,025,270		2,998,930	3,272,987	\$ 274,057	78.8%	81.3%	2.50%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		568,941	649,083	\$ 80,142			
Other Transfers In	-		-	131,652	\$ 131,652			
TOTAL REVENUE:	\$ 4,025,270	\$ 183,157	3,698,070	\$ 4,208,427	\$ 510,357	97.2%	104.6%	7.37%
Expenditures:								
Salaries and Wages	1,250,892	109,586	1,103,987	1,141,306	\$ (37,319)	88.2%	91.2%	3.07%
Personnel Benefits	323,259	(49,066)	363,546	372,325	\$ (8,779)	111.9%	115.2%	3.30%
Supplies	316,920	19,420	319,040	297,500	\$ 21,539	100.7%	93.9%	-6.80%
Services and Charges	999,405	1,986	907,310	997,419	\$ (90,110)	88.6%	99.8%	11.22%
Interdepartment Svcs	273,174	19,373	280,392	253,801	\$ 26,590	97.9%	92.9%	-4.95%
Intergovernment Svcs	21,000	21,000	-					
Subtotal Op. Exp.	\$ 3,184,650	\$ 122,298	2,974,275	\$ 3,062,352	\$ (88,077)	92.2%	96.2%	3.96%
Capital Outlay	295,000	269,678	100,090	25,322	\$ 74,768	40.0%	8.6%	-31.45%
Transfers Out	483,216	322,382	271,445	160,834	\$ 110,611	98.4%	33.3%	-65.09%
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 714,359	3,345,810	\$ 3,248,507	\$ (97,302)	89.2%	82.0%	-7.21%
Total Funding: (Rev. less Exp.)	\$ 62,404		\$ 352,261	\$ 959,920	\$ 607,659			

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2019 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 959,920
Facility Improvement Reserve	\$ (1,014,825)
2020 YTD Available Cash	\$ 62,209

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2020 through December 31, 2020- Final

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	REMAINING BALANCE
Undesignated	General Purposes	\$ 42,772.17	\$ 6,879.28	\$ 21,563.60	\$ 28,087.85	\$ 28,087.85
Designated	Capital Replacement	692,205.90	238,341.97	36,672.81	893,875.06	893,875.06
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	40,466.19
	CIP Projects	2,573,443.69	1,731,389.15	1,953,452.76	2,351,380.08	2,351,380.08
	Goats at the Bluff, City Council	-	-	-	-	-
	Herbicide pilot, City Council	-	2,500.00	-	2,500.00	2,500.00
	Skyride	27,080.11	-	24,011.55	3,068.56	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	135,865.08
	Riverfront Conservation Futures	-	350,000.00	343,795.21	6,204.79	6,204.79
		<u>\$ 3,558,590.39</u>	<u>\$ 2,345,950.77</u>	<u>\$ 2,397,509.75</u>	<u>\$ 3,507,031.41</u>	<u>\$ 3,507,031.41</u>

Capital Replacement**January 1, 2020 through December 31, 2020- Final**

	BEGINNING			ENDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	BALANCE
Computer Replacement & Software	1,135.26	74,566.40	-	75,701.66	75,701.66
General capital replacement- T shirt sales	-	4,630.01	-	4,630.01	4,630.01
Fleet Replacement	375,128.57	120,142.71	-	495,271.28	495,271.28
RFP Equipment Replacement	10,911.05	-	-	10,911.05	10,911.05
Recreation Equipment Replacement	5,031.02	1,485.00	644.33	5,871.69	5,871.69
Golf Equipment Replacement	-	-	-	-	-
Ops Equipment Replacement	-	1,489.37	-	1,489.37	1,489.37
Capital Equipment Maint./Replacement	300,000.00	36,028.48	36,028.48	300,000.00	300,000.00
	692,205.90	238,341.97	36,672.81	893,875.06	893,875.06

Parks and Recreation 1950 CIP Projects
January 1, 2020 through December 31, 2020- Final

PROJECT	2020 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	TOTAL EXPENDED 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	-	-	24,953.37
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	2,897.50	93,592.50
Mirror Pond, Friends of Manito	-	25,000.00	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	696,754.10	1,096,754.10	923,709.79	923,709.79	173,044.31
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	258,020.04	258,020.04	241,979.96
North Bank stairs, Arterial Street Fund	400,000.00	-	400,000.00	310,593.00	310,593.00	89,407.00
North Bank basketball court, Hooptown USA	-	401,871.47	401,871.47	384,616.74	384,616.74	17,254.73
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	500,000.00	1,500,000.00	4,989.69	4,989.69	1,495,010.31
North Bank Shelter Roof, Parks Foundation	-	35,000.00	35,000.00	-	-	35,000.00
BC Pavilion, Tribal Center design, Innovia	-	10,000.00	10,000.00	1,045.00	1,045.00	8,955.00
North Bank Roskelley Performance Boulder	-	48,000.00	48,000.00	42,471.00	42,471.00	5,529.00
	2,573,443.69	1,731,389.15	4,304,832.84	1,953,452.76	1,953,452.76	2,351,380.08

City of Spokane - Parks & Recreation

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Natural Resources

Financial Report

February 2021

	2021 ADOPTED		2020-2021				2021 YTD	
	ADOPTED	BUDGET	2020 YTD	2021 YTD	YTD	2020 YTD %	% OF	Change in
	BUDGET 2021	Balance	Actual	Actual	Difference	OF BUDGET	BUDGET	%
<u>Revenue:</u>								
Program Revenue	91,000	86,711	25,170	4,289	\$ (20,881)	27.7%	4.7%	-22.95%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 86,711	91,170	\$ 70,289	\$ (20,881)	58.1%	44.8%	-13.30%
<u>Expenditures:</u>								
Salaries and Wages	527,994	466,882	63,253	61,112	\$ 2,141	12.0%	11.6%	-0.43%
Personnel Benefits	202,101	177,841	23,823	24,260	\$ (438)	12.7%	12.0%	-0.72%
Supplies	30,550	29,043	831	1,507	\$ (677)	2.7%	4.9%	2.22%
Services and Charges	207,255	192,620	10,637	14,635	\$ (3,998)	5.1%	7.1%	1.93%
Interfund Payments	26,149	25,362	-	787	\$ (787)		3.0%	3.01%
Subtotal Op. Exp.	\$ 994,049	\$ 891,748	98,543	\$ 102,301	\$ (3,758)	10.1%	10.3%	0.19%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 996,690	\$ 894,389	98,543	\$ 102,301	\$ (3,758)	10.1%	10.3%	0.19%
Total Funding:	\$ (839,690)		\$ (7,373)	\$ (32,012)	\$ (24,639)			
(Rev. less Exp.)								

City of Spokane - Parks & Recreation
Recreation
Financial Report
February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,321,995	125,549	55,721	\$ (69,828)	9.1%	4.0%	-5.07%
TOTAL REVENUE:	\$ 1,377,716	\$ 1,321,995	125,549	\$ 55,721	\$ (69,828)	9.1%	4.0%	-5.07%
<u>Expenditures:</u>								
Salaries and Wages	1,628,112	1,529,272	130,232	98,840	\$ 31,392	8.2%	6.1%	-2.16%
Personnel Benefits	346,988	305,569	47,801	41,419	\$ 6,382	14.7%	11.9%	-2.81%
Supplies	258,960	257,314	5,377	1,646	\$ 3,731	2.1%	0.6%	-1.44%
Services and Charges	1,316,952	1,256,506	58,999	60,446	\$ (1,447)	4.5%	4.6%	0.13%
Interfund Payments	16,950	16,950	5,724	-	\$ 5,724	33.8%		-33.77%
Subtotal Op. Exp.	\$ 3,567,962	\$ 3,365,612	248,132	\$ 202,350	\$ 45,782	7.1%	5.7%	-1.41%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,567,962	\$ 3,365,612	248,132	\$ 202,350	\$ 45,782	7.1%	5.7%	-1.41%
Total Funding: (Rev. less Exp.)	\$ (2,190,246)		\$ (122,583)	\$ (146,629)	\$ (24,046)			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,920,346	349,893	265,954	\$ (83,939)	8.4%	6.4%	-2.01%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,920,346	349,893	\$ 265,954	\$ (83,939)	8.4%	6.4%	-2.01%
<u>Expenditures:</u>								
Salaries and Wages	2,506,870	2,298,564	304,662	208,306	\$ 96,356	12.6%	8.3%	-4.33%
Personnel Benefits	712,133	636,713	86,429	75,420	\$ 11,009	13.0%	10.6%	-2.37%
Supplies	691,400	684,105	19,749	7,295	\$ 12,454	2.9%	1.1%	-1.80%
Services and Charges	800,540	743,573	47,078	56,967	\$ (9,889)	6.2%	7.1%	0.95%
Interfund Payments	20,000	20,000	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,730,943	\$ 4,382,955	457,918	\$ 347,988	\$ 109,929	10.1%	7.4%	-2.70%
Transfers Out	242,531	242,531	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,973,474	\$ 4,625,486	457,918	\$ 347,988	\$ 109,929	9.5%	7.0%	-2.55%
Total Funding: (Rev. less Exp.)	\$ (787,174)		\$ (108,025)	\$ (82,034)	\$ 25,991			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	188,533	3,106	11,897	\$ 8,792	1.5%	5.9%	4.39%
TOTAL REVENUE:	\$ 200,430	\$ 188,533	3,106	\$ 11,897	\$ 8,792	1.5%	5.9%	4.39%
<u>Expenditures:</u>								
Salaries and Wages	2,862,046	2,607,486	292,194	254,560	\$ 37,633	10.2%	8.9%	-1.26%
Personnel Benefits	886,883	785,650	116,489	101,233	\$ 15,256	13.7%	11.4%	-2.33%
Supplies	179,500	172,683	2,066	6,817	\$ (4,751)	1.2%	3.8%	2.65%
Services and Charges	1,078,509	1,047,876	37,325	30,633	\$ 6,692	3.5%	2.8%	-0.62%
Capital Outlay	-	-	-	-	\$ -			
Interfund Payments	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 5,006,938	\$ 4,613,695	448,073	\$ 393,243	\$ 54,830	9.0%	7.9%	-1.14%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,032,464	\$ 4,639,221	448,073	\$ 393,243	\$ 54,830	8.9%	7.8%	-1.13%
Total Funding: (Rev. less Exp.)	\$ (4,832,034)		\$ (444,967)	\$ (381,346)	\$ 63,621			

City of Spokane - Parks & Recreation
Administration
Financial Report
February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	335,387	6,915	1,113	\$ (5,802)	2.1%	0.3%	-1.72%
Operating Transfers	16,354,110	13,447,627	3,244,218	2,906,483	\$ (337,735)	20.9%	17.8%	-3.10%
TOTAL REVENUE:	\$ 16,690,610	\$ 13,783,014	3,251,133	\$ 2,907,596	\$ (343,537)	20.5%	17.4%	-3.05%
<u>Expenditures:</u>								
Salaries and Wages	2,295,929	2,016,229	305,921	279,700	\$ 26,222	12.7%	12.2%	-0.55%
Personnel Benefits	815,128	708,612	116,535	106,516	\$ 10,019	14.9%	13.1%	-1.81%
Supplies	170,800	152,951	22,007	17,849	\$ 4,158	12.9%	10.5%	-2.43%
Services and Charges	659,377	579,374	76,017	80,003	\$ (3,987)	12.2%	12.1%	-0.11%
Interfund Services	2,474,233	2,161,720	338,379	312,513			12.6%	
Subtotal Op. Exp.	\$ 6,415,467	\$ 5,618,887	858,859	\$ 796,580	\$ 36,412	13.4%	12.4%	-0.99%
Transfers Out	69,306	69,306	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 6,484,773	\$ 5,688,193	858,859	\$ 796,580	\$ 62,279	13.3%	12.3%	-0.98%
Total Funding: (Rev. less Exp.)	\$ 10,205,837		\$ 2,392,274	\$ 2,111,016	\$ (281,258)			

City of Spokane - Parks & Recreation
Capital
Financial Report
February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,025,000	1,987,042	37,823	37,958	\$ (135)	1.4%	1.9%	0.43%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Operating Revenue:</u>								
Program Revenue	6,191,946	5,852,971	510,633	338,975	\$ (171,658)	8.0%	5.5%	-2.52%
Operating Transfers	16,420,110	13,447,627	3,310,218	2,972,483	\$ (337,735)	21.2%	18.1%	-3.10%
Grant Revenue	1,010,000							
Total Operating Revenue:	\$ 23,622,056	\$ 20,310,598	3,820,851	\$ 3,311,458	\$ (509,393)	16.1%	14.0%	-2.07%
<u>Operating Expenses:</u>								
Salaries and Wages	9,820,951	8,918,433	1,096,261	902,518	\$ 193,743	11.2%	9.2%	-2.00%
Personnel Benefits	2,963,233	2,614,386	391,077	348,847	\$ 42,229	13.9%	11.8%	-2.15%
Supplies	1,331,210	1,296,096	50,030	35,114	\$ 14,915	3.8%	2.6%	-1.12%
Services and Charges	4,072,733	3,830,049	230,055	242,684	\$ (12,628)	5.7%	6.0%	0.21%
Interfund Payments	2,537,332	2,224,032	344,102	313,300	\$ 30,803	13.8%	12.3%	-1.48%
Total Operating Expenses:	\$ 20,725,459	\$ 18,882,996	2,111,525	\$ 1,842,463	\$ 269,062	10.3%	8.9%	-1.44%
Net Op. Income (Loss):	\$ 2,896,597	\$ 1,427,602	1,709,326	\$ 1,468,995	\$ (240,331)	5.7%	5.1%	-0.62%
<u>Other Financial Activity:</u>								
Capital Outlay	2,025,000	2,062,958	(37,823)	(37,958)	\$ 135	-1.4%	-1.9%	-0.43%
Transfers Out	340,004	340,004	-	-	\$ -			
Total Other Activity:	\$ 2,365,004	\$ 2,402,962	(37,823)	(37,958)	\$ 135	-1.2%	-1.6%	-0.41%
Total Funding:	\$ 531,593	\$ 3,830,565	\$ 1,671,503	\$ 1,431,036	\$ (240,466)			
(Rev. less Exp.)								

Beginning Fund Balance	\$ 2,327,936
5% Reserve Requirement	\$ (1,154,523)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 773,413
Net Revenue (Expense)	\$ 1,431,036
Ending Fund Balance Reserves	\$ 2,204,449

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvement)
Financial Report
February 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	4,025,270		104,773	3,494	\$ (101,279)	2.6%	0.1%	-2.52%
Pre-Sale Revenue			130,199	181,318	\$ 51,119			
Facility Improvement Fee	-		(12,755)	(13,383)	\$ (627)			
Other Transfers In	-		-					
TOTAL REVENUE:	\$ 4,025,270	\$ (3,853,840)	222,217	\$ 171,430	\$ (50,787)	5.5%	4.3%	-1.26%
Expenditures:								
Salaries and Wages	1,316,381	1,216,645	82,455	99,736	\$ (17,281)	6.6%	7.6%	0.98%
Personnel Benefits	333,870	288,348	37,089	45,522	\$ (8,433)	11.5%	13.6%	2.16%
Supplies	316,920	311,303	10,651	5,617	\$ 5,034	3.4%	1.8%	-1.59%
Services and Charges	994,076	952,648	26,738	41,428	\$ (14,691)	2.6%	4.2%	1.54%
Interfund Payments	257,387	222,237	40,789	35,150	\$ 5,639	14.9%	13.7%	-1.20%
Subtotal Op. Exp.	\$ 3,218,634	\$ 2,991,181	197,721	\$ 227,454	\$ (29,732)	6.2%	7.1%	0.86%
Capital Outlay	320,000	320,000	460	-	\$ 460	0.2%		-0.16%
Transfers Out	211,867	211,867	-	-				
TOTAL EXPENDITURES:	\$ 3,750,501	\$ 3,523,048	198,182	\$ 227,454	\$ 29,272	5.0%	6.1%	1.06%
Total Funding: (Rev. less Exp.)	\$ 274,769		\$ 24,036	\$ (56,024)	\$ (80,060)			

* Beginning Fund Balance	\$ (70,885)
Less 7% Reserve Requirement	\$ (262,535)
Beginning 2019 Excess Reserves	\$ (333,420)
2020 YTD Change in Cash	\$ (56,024)
2020 YTD Available Cash	\$ (389,444)

* 2021 Beginning Fund Balance does not include the FIF reserve of \$1,014,825

City of Spokane - Parks & Recreation
Facility Improvement Fee -- Subset of the Golf Fund
Financial Report
February 2021

		2020 February Actual	2021 February Actual	2020-2021 Monthly Difference	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>							
	Revenue:	12,487	195	\$ (12,292)	12,755	13,383	\$ 627
<u>Expenditures:</u>							
	Debt Service Payments	-	-	\$ -	-	-	\$ -

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2021 through February 28, 2021

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Purposes	\$ 28,087.85	\$ 745.36	\$ (874.69)	\$ 29,707.90	\$ -	\$ 29,707.90
Designated	Capital Replacement	893,875.06	-	-	893,875.06	489,514.09	404,360.97
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,351,380.08	9,937.82	127,026.25	2,234,291.65	502,909.16	1,731,382.49
	Goats at the Bluff, City Council	-	-	-	-		-
	Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
	Skyride	3,068.56	-	439.29	2,629.27		2,629.27
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	135,865.08	-	-	135,865.08	10,000.00	125,865.08
	Riverfront Conservation Futures	6,204.79	-	-	6,204.79		6,204.79
		\$ 3,507,031.41	\$ 10,683.18	\$ 126,590.85	\$ 3,391,123.74	\$ 1,002,423.25	\$ 2,388,700.49

Capital Replacement**January 1, 2021 through February 28, 2021**

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Computer Replacement & Software	75,701.66	-	-	75,701.66	2,489.84	73,211.82
General capital replacement- T shirt, poster, c	4,630.01	-	-	4,630.01		4,630.01
Fleet Replacement	495,271.28	-	-	495,271.28	124,343.48	370,927.80
RFP Equipment Replacement	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment Replacement	5,871.69	-	-	5,871.69	1,085.38	4,786.31
Golf Equipment Replacement	-	-	-	-	361,595.39	(361,595.39)
Ops Equipment Replacement	1,489.37	-	-	1,489.37		1,489.37
Capital Equipment Maint./Replacement	300,000.00	-	-	300,000.00		300,000.00
	893,875.06	-	-	893,875.06	489,514.09	404,360.97

Parks and Recreation 1950 CIP Projects
January 1, 2021 through February 28, 2021

PROJECT	2021 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	29,000.00		29,000.00	-	-	-	29,000.00
Dutch Jake's Park	(3,109.71)		(3,109.71)	-	-	-	(3,109.71)
Susie's Trail (18-30)	93,592.50		93,592.50	-	3,092.50	3,092.50	90,500.00
Community Engagement, Spokane Indians Baseball	9,522.44	9,937.82	19,460.26	-	-	-	19,460.26
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	173,044.31		173,044.31	-	178,330.63	178,330.63	(5,286.32)
North Bank Parking Lot, General Fund	241,979.96		241,979.96	92,565.00	152,609.00	245,174.00	(3,194.04)
North Bank stairs, Arterial Street Fund	89,407.00		89,407.00	-	89,407.00	89,407.00	-
North Bank basketball court, Hooptown USA	17,254.73		17,254.73	8,039.82	9,214.91	17,254.73	-
North Bank Playscape, Ice Age Floods Institute	5,000.00		5,000.00	-	-	-	5,000.00
North Suspension Bridge, Arterial Street Fund	1,496,251.48		1,496,251.48	-	51,764.00	51,764.00	1,444,487.48
North Bank Shelter Roof, Parks Foundation	35,000.00		35,000.00	22,742.97	-	22,742.97	12,257.03
BC Pavilion, Tribal Center design, Innovia	8,955.00		8,955.00	-	8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	-		-	-	5,000.00	5,000.00	(5,000.00)
North Bank Roskelley Performance Boulder	5,529.00		5,529.00	3,678.46	1,633.50	5,311.96	217.04
	<u>2,351,380.08</u>	<u>9,937.82</u>	<u>2,361,317.90</u>	<u>127,026.25</u>	<u>502,909.16</u>	<u>629,935.41</u>	<u>1,731,382.49</u>

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through February 28, 2021

Project Component	Budget	Expended as of February 28, 2021	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	\$ 8,515,817	\$ 7,935,524	\$ 550,979	\$ 8,486,503	\$ 19,000	\$ 48,314
5. U.S. Pavilion	\$ 22,186,182	\$ 22,186,182	\$ -	\$ 22,186,182		\$ -
6. snx ^w mene? & Other Parks Capital Projects	\$ 756,742	\$ 201,742	\$ -	\$ 201,742		\$ 555,000
7. North Bank	\$ 10,133,837	\$ 9,381,830	\$ 1,108,833	\$ 10,490,663	\$ 349,860	\$ (6,966)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,244,159	\$ 163,463	\$ 4,407,622		\$ 81,136
TOTAL	\$ 68,395,292	\$ 66,263,393	\$ 1,823,275	\$ 68,086,668	\$ 368,860	\$ 677,484