



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, July 12, 2022, 2022

In-person: Tribal conference room
1st floor City Hall, 808 W. Spokane Falls Blvd.
Spokane, WA 99201

WebEx virtual meeting:

Mark Buening – Parks Finance/Budget Director

Committee members

X Bob Anderson – Chair
X Greta Gilman
X Gerry Sperling
Nick Sumner (absent/excused)

Additional Park Board members

Jennifer Ogden

Parks staff

Garrett Jones
Mark Buening
Jason Conley
Megan Qureshi
Fianna Dickson
Nick Hamad
Jennifer Papich
Mark Poirier
Jerry Stacy
Al Vorderbrueggen
Jonathan Moog

Summary

- The Parks and Recreation 2023 Budget Priorities were presented by Garrett Jones. The 2023 Budget Adoption Calendar was presented by Mark Buening.
 - The motion for both was passed unanimously. This will be presented to Park Board as a consent agenda item.
- The June financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Aug. 9, 2022, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

Minutes

The meeting was called to order at 3:05 p.m. by committee chair Bob Anderson.

Action items:

1. [Parks and Recreation 2023 Budget Priorities](#) – Garrett Jones presented the 2023 Budget Priorities which included the following objectives:

- Providing a Parks and Recreation system advocating healthy lifestyles, accessibility, community, and the value of play.
- Developing and managing the responsible, efficient, and equitable use of resources leading to the sustainability of a strong, and viable system.
- Stimulating the local economy through the provision of venues, events, and activities; well maintained and managed greenspaces that enhance property values; and the creation of employment opportunities.
- Demonstrating accountability and a collaborative culture through stakeholder engagement and transparency.

The Budget Priorities included objectives for the following Parks divisions: Administration, Operations, Recreation, Riverfront and Golf.

2. [2023 Budget Adoption Calendar](#) – Mark Buening shared details of the 2023 Budget Adoption Calendar which included the following:

- August Committee Meetings – Staff will present the first run of the 2023 Budget to the Park Board Committees. This will include salary and benefit changes and reprioritization of operating amounts.
- The Committee members will have the month of August to review the budget, ask questions or request any additional clarifications or information. Parks staff will finalize the development of the 2023 Requested Budget during the month of August in the budget system.
- The individual Committees will forward their recommendations to the Finance Committee by no later than September 6. Because of the timing of the City budget process, there will be continued budget refinements and discussion through the month of September.
- September 6, the Finance Committee forwards the Recommended 2023 budget to the Park Board; and the Park Board is scheduled to hear any public comment on the Parks and Recreation budget at the September 8 Park Board meeting.
- The Finance Committee then recommends a final 2023 Budget proposal to the Park Board on October 11; and the Park Board is scheduled to adopt the final Requested 2023 Budget at the October 13 Park Board Meeting. There are typically central budget changes to salaries, benefits, and central charges during this time.
- After that, the Parks budget will be included in the City Budget and transmitted to the City Council in early November. In the past, the City Budget was adopted in mid-December.

Motion 1: Bob Anderson moved to approve the proposed Parks and Recreation 2023 Budget Priorities and 2023 Budget Adoption Calendar.

Gerry Sperling seconded.

The motion passed unanimously (3-0 vote).

Standing report items:

1. [June financials](#) – Mark Buening presented an overview of the June financials. Overall report shows higher revenues due to increased activity and higher expenditures due to supplies, services, and charges. Utility payments are significantly higher than last year. A greater volume of goods and services was purchased due to higher activity and a higher cost for goods due to inflation. 1) [Natural](#)

Resources – Revenues are about \$16,000 greater than last year. Expenditures are about \$98,000 greater than last year; this is due to temp seasonal hires and greater prices for supplies. Supplies, and services and charges have all presented greater costs; inflation has impacted these things. Overall level of expenditures over revenues is about \$115,000 more than last year. 2) Recreation – Revenues are about \$224,000 more than last year and expenditures are about \$192,000 more than last year, due to supplies, services, and charges, along with some extra temp seasonal help. Overall expenditures over revenues are about \$31,000 less than 2021. 3) Riverfront Park – Revenues are about \$288,000 greater than last year. Expenditures are about \$217,000 over last year. Overall expenditures over revenues are about \$71,000 less than last year. 4) Park Ops – Revenues are about \$4,000 less than last year. Expenditures are about \$230,000 greater than last year, mostly due to temp seasonal hires, supplies, services, and charges. Overall expenditures over revenues are about \$234,000 more than last year. 5) Admin – Revenues are about \$249,000 more than last year. Overall operating expenditures are about \$300,000 more than last year, mostly due to interfund charges, and services and charges. Overall revenues over expenditures are about \$60,000 less than last year. 6) Capital – Expenditures are about \$4,000 less than last year. 7) 1400 – Revenues are \$740,000 more than last year. Operating expenditures are slightly over \$1 million more than last year. Overall temp/seasonal usage with benefits is about \$260,000 more than last year. Again, there are significant increases in supplies, services, and charges and interfund payments. Overall revenues over expenditures are about \$945,000 more than last year. Fun balance reserves are almost \$3 million. 8) Golf – Without the Facility Improvement Fee, revenues are about \$117,000 less than last year, and expenditures are about \$32,000 more than last year. There is a \$823,000 surplus of revenues over expenditures. Year-to-date cash balance is about \$850,000. Facility Improvement Fee YTD cash balance is about \$1.8 million after a debt service payment of 4267,918 was made in June. 9) 1950 – Mr. Buening presented a spreadsheet which provided an overview of Fund 1950.

Adjournment: The meeting adjourned at 4:01 p.m.

The next regularly scheduled meeting is 3 p.m. Aug. 9, 2022, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	July 12, 2022		
Requester	Mark Buening	Phone number: 625-6544	
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 #)			
Item title: (Use exact language noted on the agenda)	2023 budget calendar and budget priorities		
Begin/end dates	Begins: 07/12/2022	Ends:	<input type="checkbox"/> Open ended
Background/history: Each year, Parks submits the division's proposed annual budget to City Council for adoption. The proposed budget, adopted by the Park Board, will be transmitted to City Council the beginning of November. The 2023 budget calendar outlines the steps and time line for the board to adopt the final requested 2023 budget at the October 13th Park Board meeting. As part of this budget calendar, the 2023 initial budget will be presented to the board at the August 11th Park Board meeting.			
Motion wording: Approve the proposed 2023 Parks and Recreation Division budget calendar and budget priorities as presented			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____			
Distribution: Parks – Accounting Parks – Pamela Clarke Requester: Mark Buening Grant Management Department/Name: _____			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: n/a 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>			

Parks and Recreation 2023 Budget Priorities

2023 Budget Assumptions:

- Approximate General Fund growth of <1% (\$150K)
- Salaries and wages, benefits, services and charges will increase (2%-5%)
- Review fund balance for one-time investments and gap funding.
- Continue the core service budgeting model.
- Continued investments in capital improvements that add efficiencies, access, and value across our community.
- Continued investments in partnerships and collaborations with local businesses, organizations, volunteers, sponsors, and donors.

Administration:

- Review all vacancies. Prioritize those we desire to fill and eliminate from the budget, any vacant position that no longer aligns with strategic goals.
- No new creation of new positions in the Park Fund unless the creation has a net zero impact on the budget.
- Evaluate any underperforming programs and services and realign to current trends.
- Implement strategy (timing and funding options) for the master plan priorities.
- Identify critical funding options for infrastructure capital (South Suspension Bridge)
- Continue Fleet Pilot program, replacing expensive to maintain fleet with lease vehicles.
- Continue to fund computer replacement, as many staff computers are over 5 years old.
- Budget emphasis on park facility safety initiatives.
- Creation of a program level account to manage restricted monies, that do not fall under the principles of annual capital.
- Establish a budget process for year end funds transfer from the Park Fund to the Capital Fund.
- Preparation for Expo's 50th anniversary community partnership initiative, and the coordination of the Spokane Urban River Experience

Golf:

- Budget for the creation of 4 new 10/month permanent course maintenance positions. This is a pilot program for the City towards creating 9-month and 10-month FTE positions.
- Annual fee increase to keep pace with cost escalation.
- Annual verification the Facility Improvement Fund is adequately funded for debt service payments

Operations:

- To be more inclusive of responsibilities, consider change in title of the overall "Park Ops or Operations" to another title to better include Natural Resources and Horticulture.
- Work the Planning Department to correct permit funding deficiencies in Urban Forestry.
- Create a trails category for the budget and assign staff to consistent maintenance in these areas
- Prepare to receive the responsibility of the city-wide Right-of-way Greenscapes and the opportunities/challenges presented.
- Prioritize vacancies and review classifications and jobs specs with current job force climate.

Riverfront:

- Improve cost recovery by renewing 2022 programming sponsorships, seeking additional community partners to support park programming, establishing multi-year event agreements, completing Pavilion naming rights sponsorship, adjusting fees and charges for inflation and prioritizing expenditures.
- Align park activities to deter vandalism and negative activity by creating a vandalism maintenance task force, documenting and tracking hot spots, making minor infrastructure improvements and strategically program spaces.
- Improve existing programs and services by documenting procedures and policies and establishing continuity in operation through defined training programs. implement event management software and activate City Works workorder software.
- Collaborate with Friends of Riverfront Park to mutually advance goals, support event booths, promote and communicate volunteerism, and assist Spokane Humane Society and Parks Foundation to fundraise for the future Paw Park.
- Improve the appearance of the park specifically targeting areas not addressed by the redevelopment project by enhancing landscape beds with plants and mulch, controlling bed erosion, and cleaning clocktower siding.
- Improve continuity of operations of the SkyRide through reduction of overtime, establishing a long-term maintenance plan, training, emergency response, consistent operating schedules and ensuring appropriate technical support during operating hours.
- Design and implement a cohesive marketing and media plan with promotional strategies that drive sales and attendance to in-house and partner events, attractions and provide value to programming sponsors.

Recreation:

- Evaluate programming coming out of the pandemic. Discontinuing programs that are under performing, enhancing programs that consistently are meeting or exceeding capacity and exploring areas where we are seeing Gaps in service, based on Master Plan findings.
- Continue developing a succession strategy where users do not experience level of service impacts when a Recreation Supervisor retires or resigns. Creating a chain of upward mobility opportunities increases morale and productivity and it also creates entry level opportunity's creating equity for young graduates with fresh ideas that are more likely to stay with us if there is a potential for future growth.
- Addressing deferred maintenance needs
 - Aquatic facilities – attention to decks, tanks, etc.
 - Corbin Art Center – veranda, painting, rain gutter replacement, and refinishing of the interior hard wood floors

2022 Budget Calendar Presentation

- August Committee Meetings – Staff will present the first run of the 2022 Budget to the Park Board Committees. This will include only salary and benefit changes and initial 2022 central service charges.
- The Committee members will have the month of August to review the budget, ask questions or request any additional clarifications or information. Parks staff will develop the 2022 Requested Budget during the month of August in the budget system.
- The individual Committees will forward their recommendations to the Finance Committee by no later than September 7th. Because of the timing of the City budget process, there will be continued budget refinements and discussion through the month of September.
- September 7th the Finance Committee forwards the Recommended 2022 budget to the Park Board; and the Park Board is scheduled to hear any public comment on the Parks and Recreation budget at the September 9th Park Board meeting.
- The Finance Committee then recommends a final 2022 Budget proposal to the Park Board on October 12th; and the Park Board is scheduled to adopt the final Requested 2022 Budget at the October 14th Park Board Meeting. There is typically central budget changes to salaries, benefits, and central charges during this time.
- After that, the Parks budget will be included in the City Budget and transmitted to the City Council in early November and in the past the City Budget was adopted in mid-December.

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	91,000	26,013	81,577	64,987	\$ (16,590)	89.6%	71.4%	-18.23%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 26,013	147,577	\$ 130,987	\$ (16,590)	94.0%	83.4%	-10.57%
<u>Expenditures:</u>								
Salaries and Wages	566,591	260,402	209,406	267,592	\$ (58,187)	39.7%	50.7%	11.02%
Personnel Benefits	204,417	106,186	75,921	95,915	\$ (19,995)	37.6%	47.5%	9.89%
Supplies	30,550	13,598	6,091	16,952	\$ (10,861)	19.9%	55.5%	35.55%
Services and Charges	216,799	112,906	84,775	94,349	\$ (9,574)	40.9%	45.5%	4.62%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ 567,866	376,980	\$ 475,830	\$ (98,850)	37.9%	45.6%	7.67%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 567,866	376,980	\$ 475,830	\$ (98,850)	37.8%	45.6%	7.77%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (229,403)	\$ (344,843)	\$ (115,440)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,444,366	697,430	523,047	746,936	\$ 223,889	38.0%	51.7%	13.75%
TOTAL REVENUE:	\$ 1,444,366	\$ 697,430	523,047	\$ 746,936	\$ 223,889	38.0%	51.7%	13.75%
<u>Expenditures:</u>								
Salaries and Wages	1,691,181	1,133,506	497,465	557,675	\$ (60,211)	30.6%	33.0%	2.42%
Personnel Benefits	397,080	232,719	157,495	164,361	\$ (6,866)	45.4%	41.4%	-4.00%
Supplies	268,260	150,710	45,567	117,550	\$ (71,983)	17.6%	43.8%	26.22%
Services and Charges	1,251,987	804,363	393,707	447,624	\$ (53,917)	29.9%	35.8%	5.86%
Interfund Payments	16,950	5,503	11,722	11,447	\$ 275	69.2%	67.5%	-1.62%
Subtotal Op. Exp.	\$ 3,625,458	\$ 2,326,800	1,105,955	\$ 1,298,658	\$ (192,703)	31.0%	35.8%	4.82%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ 2,326,800	1,105,955	\$ 1,298,658	\$ (192,703)	31.0%	35.8%	4.82%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (582,908)	\$ (551,722)	\$ 31,186			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	3,699,700	2,456,280	955,153	1,243,420	\$ 288,267	22.8%	33.6%	10.79%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 2,456,280	955,153	\$ 1,243,420	\$ 288,267	22.8%	33.6%	10.79%
<u>Expenditures:</u>								
Salaries and Wages	2,235,817	1,477,173	682,052	758,644	\$ (76,592)	27.2%	33.9%	6.72%
Personnel Benefits	696,762	462,468	230,908	234,294	\$ (3,385)	32.4%	33.6%	1.20%
Supplies	449,250	301,575	83,667	147,675	\$ (64,008)	12.1%	32.9%	20.77%
Services and Charges	903,175	598,632	230,868	304,543	\$ (73,675)	28.8%	33.7%	4.88%
Interfund Payments	20,000	20,000	97	-	\$ 97	0.5%		-0.48%
Subtotal Op. Exp.	\$ 4,305,004	\$ 2,859,849	1,227,592	\$ 1,445,155	\$ (217,563)	25.9%	33.6%	7.62%
Transfers Out	237,030	118,284	118,745	118,746	\$ (2)	49.0%	50.1%	1.14%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 2,978,133	1,346,336	\$ 1,563,901	\$ (217,565)	27.1%	34.4%	7.36%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (391,183)	\$ (320,482)	\$ 70,701			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	167,474	36,879	32,956	\$ (3,923)	18.4%	16.4%	-1.96%
TOTAL REVENUE:	\$ 200,430	\$ 167,474	36,879	\$ 32,956	\$ (3,923)	18.4%	16.4%	-1.96%
<u>Expenditures:</u>								
Salaries and Wages	2,863,102	1,909,781	862,153	953,321	\$ (91,169)	30.1%	33.3%	3.17%
Personnel Benefits	913,154	568,718	331,989	344,436	\$ (12,448)	37.4%	37.7%	0.29%
Supplies	179,500	47,285	47,755	132,215	\$ (84,460)	26.6%	73.7%	47.05%
Services and Charges	1,165,506	822,965	299,173	342,541	\$ (43,369)	27.7%	29.4%	1.65%
Interfund Payments	-	(37)	1,165	37	\$ 1,128			
Subtotal Op. Exp.	\$ 5,121,262	\$ 3,348,711	1,542,234	\$ 1,772,551	\$ (230,317)	30.8%	34.6%	3.81%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 3,578,711	1,542,234	\$ 1,772,551	\$ (230,317)	30.6%	33.1%	2.48%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (1,505,355)	\$ (1,739,595)	\$ (234,240)			

City of Spokane - Parks & Recreation
Administration
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	139,500	(449,932)	558,658	589,432	\$ 30,774	206.5%	422.5%	216.00%
Operating Transfers	17,316,358	9,543,346	7,555,060	7,773,012	\$ 217,952	46.0%	44.9%	-1.12%
TOTAL REVENUE:	\$ 17,455,858	\$ 9,093,414	8,113,718	\$ 8,362,444	\$ 248,726	48.6%	47.9%	-0.71%
<u>Expenditures:</u>								
Salaries and Wages	2,332,375	1,377,125	901,568	955,250	\$ (53,682)	39.1%	41.0%	1.85%
Personnel Benefits	836,281	483,721	325,299	352,560	\$ (27,261)	39.9%	42.2%	2.25%
Supplies	170,800	101,198	24,643	69,602	\$ (44,959)	14.4%	40.8%	26.32%
Services and Charges	693,542	396,542	204,014	297,000	\$ (92,986)	30.9%	42.8%	11.88%
Interfund Services	2,623,827	1,333,167	1,200,601	1,290,660	\$ (90,059)	48.5%	49.2%	0.67%
Subtotal Op. Exp.	\$ 6,656,825	\$ 3,691,753	2,656,125	\$ 2,965,072	\$ (308,947)	41.3%	44.5%	3.20%
Transfers Out	53,793	(1,273,157)	26,949	1,326,950	\$ (1,300,000)	38.9%	2466.8%	2427.89%
TOTAL EXPENDITURES:	\$ 6,710,618	\$ 2,418,597	2,683,075	\$ 4,292,021	\$ (1,608,947)	41.3%	64.0%	22.65%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 5,430,643	\$ 4,070,423	\$ (1,360,220)			

City of Spokane - Parks & Recreation
Capital
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,000,000	1,846,781	157,649	153,219	\$ 4,431	7.8%	7.7%	-0.12%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Operating Revenue:</u>								
Program Revenue	5,584,996	2,907,265	1,693,852	2,677,731	\$ 983,879	27.3%	47.9%	20.63%
Operating Transfers	17,382,358	9,543,346	8,082,523	7,839,012	\$ (243,511)	49.2%	45.1%	-4.13%
Grant Revenue	1,000,000							
Total Operating Revenue:	\$ 23,967,354	\$ 13,450,611	9,776,375	\$ 10,516,743	\$ 740,368	41.4%	43.9%	2.49%
<u>Operating Expenses:</u>								
Salaries and Wages	9,689,527	6,197,044	3,152,643	3,492,483	\$ (339,840)	32.1%	36.0%	3.94%
Personnel Benefits	3,043,955	1,852,388	1,121,611	1,191,567	\$ (69,955)	37.9%	39.1%	1.29%
Supplies	1,098,360	598,814	221,635	499,546	\$ (277,911)	16.6%	45.5%	28.83%
Services and Charges	4,241,009	2,754,952	1,212,536	1,486,057	\$ (273,521)	29.8%	35.0%	5.27%
Interfund Payments	2,686,116	1,382,950	1,214,373	1,303,166	\$ (88,794)	47.9%	48.5%	0.65%
Total Operating Expenses:	\$ 20,758,967	\$ 12,786,148	6,922,799	\$ 7,972,819	\$ (1,050,020)	33.4%	38.4%	5.00%
Net Op. Income (Loss):	\$ 3,208,387	\$ 664,463	2,853,577	\$ 2,543,924	\$ (309,652)	8.0%	5.5%	-2.51%
<u>Other Financial Activity:</u>								
Capital Outlay	2,000,000	1,846,781	157,649	153,219	\$ 4,431	7.8%	7.7%	-0.12%
Transfers Out	520,823	(924,873)	145,694	1,445,696	\$ (1,300,002)	42.9%	277.6%	234.73%
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 921,908	303,343	\$ 1,598,915	\$ (1,295,572)	12.8%	55.1%	42.29%
TOTAL EXPENDITURES:	23,659,790		7,226,142	9,571,734	\$ (2,345,592)	31.3%	40.5%	9.16%
Total Funding:	\$ 307,564		\$ 2,550,233	\$ 945,009	\$ (1,605,224)			
(Rev. less Exp.)								

Beginning Fund Balance	\$ 3,619,550
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 2,036,561
Net Revenue (Expense)	\$ 945,009
Ending Fund Balance Reserves	\$ 2,981,570

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
June 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	3,905,000	1,587,315	2,481,981	2,317,685	\$ (164,297)	73.0%	59.4%	-13.62%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(421,568)	(356,924)	\$ 64,644			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
TOTAL REVENUE:	\$ 3,905,000	\$ (1,753,257)	2,268,681	\$ 2,151,743	\$ (116,938)	66.7%	55.1%	-11.60%
Expenditures:								
Salaries and Wages	1,421,077	756,062	503,839	518,319	\$ (14,480)	39.5%	40.7%	1.14%
Personnel Benefits	360,727	145,372	181,625	188,498	\$ (6,872)	54.4%	56.5%	2.06%
Supplies	345,020	131,981	128,523	184,939	\$ (56,416)	40.6%	58.4%	17.80%
Services and Charges	1,012,176	730,647	319,398	263,429	\$ 55,969	32.1%	26.5%	-5.63%
Interfund Payments	267,587	123,439	123,678	133,948	\$ (10,270)	48.1%	52.0%	3.99%
Subtotal Op. Exp.	\$ 3,406,587	\$ 2,117,455	1,257,063	\$ 1,289,132	\$ (32,069)	39.6%	37.8%	-1.73%
Capital Outlay	420,000	408,133	-	11,867	\$ (11,867)		2.8%	2.83%
Transfers Out	80,000	53,050	26,949	26,950	\$ (0)	20.7%	33.7%	12.96%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 2,578,639	1,284,012	\$ 1,327,948	\$ 43,936	35.0%	34.0%	-1.01%
Total Funding:	\$ (1,587)		\$ 984,669	\$ 823,795	\$ (160,874)			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 823,795
YTD Available Cash	\$ 852,140

* 2022 Beginning Fund Balance does not include the FIF reserve of \$1,774,230

City of Spokane - Parks & Recreation
Facility Improvement Fee -- Subset of the Golf Fund
Financial Report
June 2022

		2021 June Actual	2022 June Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>							
	Revenue:	126,397	104,900	\$ (21,496)	421,568	356,924	\$ (64,644)
<u>Expenditures:</u>							
	Debt Service Payments	40,977	267,918	\$ (226,941)	40,977	267,918	\$ (226,941)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 356,924
YTD Debt Service Payments	\$ (267,918)
YTD Cash Balance	\$ 1,833,236

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

January 1, 2022 through June 30, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 4,138.19	\$ 27,590.82	\$ (6,626.46)	\$ 31,808.13	\$ (38,434.59)
Designated	Capital Reserve/Replacement	676,154.21	200,000.00	106,273.74	719,880.47	14,405.01	705,475.46
	Maintenance and Other Designated Reserves	165,738.71	557,445.56	10,055.56	713,128.71	366,057.67	347,071.04
	CIP Projects	1,316,582.62	882,922.49	289,909.96	1,909,595.15	1,935,189.59	(25,594.44)
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	115,438.36	-	-	115,438.36	10,071.25	105,367.11
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	498,783.00	-	-	498,783.00	15,149.37	483,633.63
		<u>\$ 3,005,235.98</u>	<u>\$ 1,644,506.24</u>	<u>\$ 433,830.08</u>	<u>\$ 4,165,912.14</u>	<u>\$ 2,372,681.02</u>	<u>\$ 1,793,231.12</u>

Capital Reserve and Replacement
January 1, 2022 through June 30, 2022

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
6-yr CIP Designated Reserve	-			-		-
Computer & Software	75,701.66	50,000.00	-	125,701.66	-	125,701.66
Specialized Fleet	338,112.11	-	-	338,112.11	346.26	337,765.85
Enterprise Lease Vehicles	24,247.50	-	35,808.13	(11,560.63)		(11,560.63)
Capital Equipment Maintenance	238,092.94	100,000.00	70,465.61	267,627.33	14,058.75	253,568.58
Undefined Parks Capital Reserve	-	50,000.00				
	<u>676,154.21</u>	<u>200,000.00</u>	<u>106,273.74</u>	<u>719,880.47</u>	<u>14,405.01</u>	<u>705,475.46</u>

Maintenance and Other Reserves
January 1, 2022 through June 30, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19
General Capital- T shirt, poster, calendar sales	8,000.45	-	-	8,000.45		8,000.45
Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
RFP Capital Reserve	10,911.05	150,000.00	-	160,911.05	134,807.74	26,103.31
Recreation Capital Reserve	15,179.39	150,445.56	-	165,624.95	32,890.75	132,734.20
Ops Capital Reserve	1,489.37	150,000.00	8,386.26	143,103.11	119,964.84	23,138.27
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	-	1,669.30	1,330.70		1,330.70
"Coca-Cola" Reserve	64,732.00	-	-	64,732.00		64,732.00
Youth & Senior Center Capital replacement	-	50,000.00	-	50,000.00		50,000.00
Palisades Land Maintenance, Rimrock	-	50,000.00	-	50,000.00	-	50,000.00
Cannon Hill tree repairs	-	7,000.00	-	7,000.00		7,000.00
Community Engagement, Spokane Indians Baseball	19,460.26	-	-	19,460.26		19,460.26
	165,738.71	557,445.56	10,055.56	713,128.71	366,057.67	347,071.04

Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through June 30, 2022

PROJECT	2021 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	120,000.00	100,000.00	220,000.00	-	1,194,789.04	1,194,789.04	(974,789.04)
Theme Stream design	(1,000.00)	-	(1,000.00)	-	-	-	(1,000.00)
Audubon Park	5,000.00	-	5,000.00	-	-	-	5,000.00
Tennis Courts, USTA Private Grant	23,412.30	-	23,412.30	-	-	-	23,412.30
Vietnam Veterans Memorial	19,045.98	-	19,045.98	-	15,045.98	15,045.98	4,000.00
King Cole Commemoration Project	-	-	-	-	7,500.00	7,500.00	(7,500.00)
Dutch Jake's Park	(3,109.71)	10,000.00	6,890.29	-	-	-	6,890.29
Susie's Trail (18-30)	93,592.50	-	93,592.50	-	3,092.50	3,092.50	90,500.00
Liberty Park Tennis Courts, Library Fund	260,000.00	-	260,000.00	26,883.99	43,453.85	70,337.84	189,662.16
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	41,896.27	92,845.70	134,741.97	-
South Suspension Bridge	-	61,645.46	61,645.46	24,429.15	37,216.31	61,645.46	-
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	29,358.93	29,358.93	-	-	-	29,358.93
Public Works funded Water Conservation projects	250,000.00	-	250,000.00	-	-	-	250,000.00
W. Havermale Playground, Parks Foundation	43,104.63	(29,066.71)	14,037.92	10,793.60	3,244.32	14,037.92	-
North Bank stairs, Arterial Street Fund	1,157.00	-	1,157.00	-	1,157.00	1,157.00	-
Butterfly Design, Parks Foundation	(26,265.00)	(6,450.00)	(32,715.00)	17,280.00	48,745.68	66,025.68	(98,740.68)
BC Pavilion, Tribal Center design, Innovia	8,955.00	-	8,955.00	-	8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	(1,250.00)	-	(1,250.00)	-	3,750.00	3,750.00	(5,000.00)
Don Kardong Bridge	-	441,610.00	441,610.00	2.00	441,608.00	441,610.00	-
City-Wide Dog Park	-	34,500.00	34,500.00	8,400.00	26,100.00	34,500.00	-
6-year CIP Capital Projects	-	462,611.60	462,611.60	-	-	-	462,611.60
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	7,686.21	7,911.16	-
	1,316,582.62	882,922.49	2,199,505.11	289,909.96	1,935,189.59	2,225,099.55	(25,594.44)

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through June 30, 2022

Project Component	Budget	Expended as of June 30, 2022	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 (Looft Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,409,331	\$ 190,866	\$ 8,600,197	\$ 19,000	\$ (65,380)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,187,958	\$ -	\$ 22,187,958		\$ (1,776)
6. snx ^w meneç & Other Parks Capital Projects	\$ 756,742	\$ 689,087	\$ 10,484	\$ 699,571		\$ 57,171
7. North Bank	\$ 10,133,837	\$ 10,593,509	\$ 118,266	\$ 10,711,775	\$ 500,000	\$ (77,938)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,254,849	\$ 48,859	\$ 4,303,708		\$ 185,050
TOTAL	\$ 68,395,292	\$ 68,448,690	\$ 368,476	\$ 68,817,166	\$ 519,000	\$ 97,126