



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, Aug 9, 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
X Nick Sumner

Additional Park Board members

Jennifer Ogden

Parks staff

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

Summary

- The SBO for Golf Fund to provide an additional \$120,000 for capital expenditures and inflationary increases in operating accounts was presented by Mark Buening.
 - The motion for both passed unanimously. This will be presented to Park Board as a consent agenda item.
- The 2023 Initial Budget was presented by Mark Buening.
- The July financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Sept 6, 2022, Pavilion conference room, Riverfront Park, and virtually via WebEx.

Minutes

The meeting was called to order at 3:02 p.m. by committee chair Bob Anderson.

Action items:

1. [SBO for Golf Fund to provide an additional \\$120,000 for capital expenditures and inflationary increases in operating accounts](#) – Mark Buening presented. The Golf Fund has run short in supply accounts, due to unexpected inflation costs that were not addressed in last year's budget plan. Parks is requesting a total of \$120,000, with \$80,000 of that going toward supplies. \$20,000 would be applied toward the Roof Replacement Project and the remaining \$20,000 for any contingencies. This amount reflects what is needed in monthly supply expenditures and is projected for August, September, and October.

Motion 1: Bob Anderson moved to approve the proposed SBO for Golf Fund to provide an additional \$120,000 for capital expenditures and inflationary increases in operating accounts.

Nick Sumner seconded.

The motion passed unanimously (4-0 vote).

The committee agreed to recommend this action item to the Park Board as a consent agenda item.

Discussion items:

1. [Presentation of Initial 2023 Budget](#) – Mark Buening presented an overview of the Crosswalk from 2022 Adopted Budget to 2023 Initial Budget. 1) Natural Resources – Most of the increases in operating units are due to salaries, with no significant changes in operating accounts. Expenditures over revenues are projected to be \$886,696 in the 2022 budget, and \$961,270 for the 2023 Initial Budget. 2) Recreation – About a \$50,000 increase in revenue, largely due to the facility improvement fee imposed for dept service on the replacement of artificial turf at Merkel Field. Salaries and benefits have increased. 3) Riverfront – Revenues have increased from about \$3.7 million to about \$3.8 million. Expenditures over revenues are projected to be about \$842,000 in 2022, and increasing to \$1.2 million in 2023, primarily due to salaries and temp/seasonal employees. 4) Park Ops – 2023 revenues projected to be the same as 2022, and 2023 expenditures over revenues projected to be \$5.1 million – nearly identical to 2022. 5) Admin – 2023 revenues anticipated to grow from \$17.5 to \$17.6 million. Capital outlay is reduced but included in the transfer number in operating transfers, which went from \$52,793 to \$803,795. There is an increase in interfund services, going from about \$2.6 million to about \$3.4 million. 6) Parks Fund – Salaries and wages went from about \$9.7 million to about \$10.8, with a reduction in personnel benefits. Currently, the 2023 Initial Budget reflects expenditures over revenues by \$755,000, due primarily to increases in interfund charges. 7) Golf Fund – Minus the Facility Improvement Fee, revenues are about \$3.9 million to \$4.3 million. Salaries and wages have increased from about \$1.4 million to \$1.6 million. Reserve for budget adjustment is about \$187,000. 8) Debt Service – Debt service for next year is anticipated at about \$618,000.

Standing report items:

1. [July financials](#) – *Mark Buening* presented an overview of the July financials. Overall report shows higher revenues due to increased activity and higher expenditures due to supplies, services, and charges. Supply expenditures, particularly fuel are significantly higher than last year. 1) [Natural Resources](#) – Revenues are about \$15,000 less than last year, with expenditures at about \$140,000 more than last year. Expenditures over revenues are about \$156,000 more than last year, due to higher temp/seasonal costs and an extra budgeted position. 2) [Recreation](#) – Revenues are about \$278,000 more than last year. Expenditures are about \$400,000 more. Expenditures over revenues is about \$115,000 more than last year. 3) [Riverfront Park](#) – Revenues are about \$500,000 greater than last year. Expenditures are about \$311,000 over last year. Overall revenues over expenditures are about \$184,000 more than last year. 4) [Park Ops](#) – Revenues are roughly the same as last year.

Expenditures are about \$236,000 greater than last year, mostly due to temp seasonal hires, supplies, services, and charges. Overall expenditures over revenues are about \$237,000 more than last year. 5) Admin –Revenues are about \$358,000 more than last year. Overall operating expenditures are about \$800,000 more than last year, mostly due to interfund charges, and services and charges. Overall revenues over expenditures are about \$1.7 million less than last year. 6) Capital – Expenditures are about \$63,000 more than last year. 7) 1400 – Revenues are \$1.1 million more than last year. Operating expenditures are about \$1.5 million more than last year. Overall revenues over expenditures are about \$1.6 million more than last year. Fund balance reserves are slightly over \$3 million. 8) Golf – Without the Facility Improvement Fee, revenues are about \$51,000 more than last year, and expenditures are about \$58,000 more than last year. Revenues over expenditures are about \$1.1 million. Facility Improvement Fee YTD cash balance is about \$2 million; and 9) 1950 – Mr. Buening presented a spreadsheet which provided an overview of Fund 1950.

Adjournment: The meeting adjourned at 4:11 p.m.

The next regularly scheduled meeting is 3 p.m. Sept 6, 2022, Pavilion conference room, Riverfront Park, and virtually via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	August 9, 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 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)	SBO to appropriate \$120,000 to the Golf Fund from unencumbered fund balance for inflationary increases in operating supplies and to cover unanticipated expenses in the capital program.		
Begin/end dates	Begins: 09/01/2022	Ends: 12/31/2022	<input type="checkbox"/> Open ended
Background/history:	<p>The large inflationary increases in fuel, supplies and capital costs have severely impacted the Golf operating accounts. This has been particularly evident in fuel costs; and for fertilizers and other petroleum-based chemicals used to maintain the City's four golf courses. However, these inflationary pressures are being felt in all supply accounts to some degree. These increases were unforeseen when the budget was being developed in 2021, and this request is for an additional \$80,000 for the cost increases seen across the program.</p> <p>In addition, the roof is being replaced on the Indian Canyon clubhouse, and we had an unforeseen capital expense related to permitting for increasing the water capacity at Indian Canyon thereby leaving the capital budget underfunded. Parks is requesting an additional \$40,000 to cover this expense and to provide a reserve for any other unexpected capital repairs for the remainder of the year.</p>		
Motion wording:	Approval to transmit to the City Council the SBO appropriating 4600 reserves to operating and capital accounts		
Approvals/signatures outside Parks:	<input checked="" type="radio"/> Yes <input type="radio"/> No		
If so, who/what department, agency or company:	Spokane City Council		
Name:	Email address:	Phone:	
Distribution:	Parks – Accounting Parks – Pamela Clarke Requester: Grant Management Department/Name:		
Fiscal impact:	<input checked="" type="radio"/> Expenditure	<input type="radio"/> Revenue	
Amount:	Budget code:		
\$120,000	4600-30210-76611-59951		
Vendor:	<input type="radio"/> Existing vendor <input type="radio"/> New vendor		
Supporting documents:	<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> UBI: Business license expiration date: <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)		

ORDINANCE NO _____

An ordinance amending Ordinance No. C-36161, passed by the City Council December 13, 2021, and entitled, "An ordinance adopting the Annual Budget of the City of Spokane for 2022, making appropriations to the various funds of the City of Spokane government for the fiscal year ending December 31, 2022, and providing it shall take effect immediately upon passage," and declaring an emergency.

WHEREAS, subsequent to the adoption of the 2022 budget Ordinance No. C-36161, as above entitled, and which passed the City Council December 13, 2021, it is necessary to make changes in the appropriations of the Golf Fund which changes could not have been anticipated or known at the time of making such budget ordinance; and

WHEREAS, this ordinance has been on file in the City Clerk's Office for five days; - Now, Therefore,

The City of Spokane does ordain:

Section 1. That in the budget of the Golf Fund, and the budget annexed thereto with reference to the Golf Fund, the following changes be made:

- 1) Increase appropriation by \$120,000.
- 2) Of the increased appropriation, \$ 80,000 is provided solely for fuel and operating supplies.
- 3) Of the increased appropriation, \$ 40,000 is provided solely for capital.
- (A) This is an increase to the overall appropriation level in the Golf Fund.

Section 2. It is, therefore, by the City Council declared that an urgency and emergency exists for making the changes set forth herein, such urgency and emergency arising from inflationary cost increases in supplies, fuel, and capital expenditures, and because of such need, an urgency and emergency exists for the passage of this ordinance, and also, because the same makes an appropriation, it shall take effect and be in force immediately upon its passage.

Passed the City Council _____

Council President

Attest: _____
City Clerk

Approved as to form: _____
Assistant City Attorney

Mayor

Date

Effective Date

**City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
<u>Revenues</u>				
General Fund Transfer	66,000	66,000	66,000	66,000
Program Revenue	190,754	91,000	72,232	91,000
Total Revenue	256,754	157,000	138,232	157,000
<u>ExpenditureCategories:</u>				
Salaries & Wages	483,847	566,591	335,341	646,857
Personnel Benefits	165,176	204,417	115,817	195,429
Supplies	23,603	30,550	17,544	35,600
Svcs. & Charges	195,066	216,799	99,603	217,384
Interfund Services	787	25,339	1,022	23,000
Operating Transfers				
Capital Outlay				
Total Expenditures	868,478	1,043,696	569,327	1,118,270
Net Revenues minus Expenditures	(611,724)	(886,696)	(431,095)	(961,270)

**City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	1,134,208	1,444,366	985,884	1,495,133
<u>Expenditure Categories:</u>				
Salaries & Wages	1,561,689	1,691,181	1,084,540	1,861,906
Personnel Benefits	361,426	395,235	233,510	307,449
Supplies	208,985	268,260	177,583	296,350
Svcs. & Charges	1,405,326	1,251,987	637,263	1,271,737
Interfund Services	25,029	16,950	21,740	16,950
Operating Transfers				
Total Expenditures	3,562,456	3,623,613	2,154,636	3,754,392
Net Revenues minus Expenditures	(2,428,248)	(2,179,247)	(1,168,752)	(2,259,259)

**City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	2,325,879	3,699,700	1,610,836	3,766,354
<u>Expenditure Categories:</u>				
Salaries & Wages	1,646,984	2,235,817	996,004	2,640,571
Personnel Benefits	472,397	696,762	290,801	599,117
Supplies	312,335	449,250	175,085	446,000
Svcs. & Charges	808,789	903,175	452,306	1,043,526
Interfund Services	185	20,000		20,000
Operating Transfers	237,029	237,030	118,746	232,027
Capital Outlay				
Reserve for Budget Adjustment				
Total Expenditures	3,477,719	4,542,034	2,032,942	4,981,241
Net Revenues minus Expenditures	(1,151,841)	(842,334)	(422,106)	(1,214,887)

**City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	205,596	200,430	53,083	200,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,202,072	2,867,029	1,298,190	3173725
Personnel Benefits	749,462	901,543	431,389	807882
Supplies	223,586	179,500	145,493	190800
Svcs. & Charges	1,299,484	1,165,506	458,556	1176006
Interfund Services	3,033		37	
Operating Transfers	-	230,000		
Capital Outlay	-			
Total Expenditures	4,477,637	5,343,578	2,333,665	5,348,413
Net Revenues minus Expenditures	(4,272,041)	(5,143,148)	(2,280,582)	(5,147,983)

**City of Spokane - Parks & Recreation
Fund 1400 - Administration
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	17,632,131	17,455,858	10,306,695	17,625,939
<u>Expenditure Categories:</u>				
Salaries & Wages	2,096,206	2,345,770	1,198,121	2,456,846
Personnel Benefits	700,980	837,893	425,422	807,430
Supplies	93,597	170,800	75,178	168,800
Svcs. & Charges	619,953	693,542	371,479	865,859
Interfund Services	2,534,464	2,623,827	1,391,455	3,470,099
Operating Transfers	53,794	53,793	1,276,950	803,795
Reserve for Budget Adj.		380,000		280,000
Capital Outlay	1,792,860	1,000,000	-	Included in Transfer
Total Expenditures	7,891,854	8,105,625	4,738,605	8,852,829
Net Revenues minus Expenditures	9,740,277	9,350,233	5,568,090	8,773,110

**City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
<u>Revenues</u>				
General Fund Transfer	15,958,647	16,907,513	9,782,265	16,997,823
Wastewater Utility Transfer	461,463	474,845	474,845	488,616
All Other Program Revenue	4,914,458	5,584,996	2,871,253	5,758,417
Grant Revenues	226,678	1,000,000		500,000
Total Revenues	21,561,246	23,967,354	13,128,363	23,744,856
<u>Expenditure Categories:</u>				
Salaries & Wages	7,990,797	9,706,388	4,921,465	10,779,905
Personnel Benefits	2,449,441	3,027,926	1,497,695	2,717,307
Supplies	862,107	1,098,360	606,875	1,137,550
Svcs. & Charges	4,328,618	4,241,009	2,030,022	4,584,512
Interfund Services	2,563,499	2,686,116	1,414,254	3,470,099
Operating Transfers	290,823	520,823	1,395,696	1,040,822
Reserve for Budget Adj.		380,000		280,000
Capital Outlay	1,839,096	1,000,000	228,736	
Grant Expenditures	-	1,000,000	-	500,000
Total Expenditures	20,324,380	23,660,622	12,094,743	24,510,195
Net Revenues minus Expenditures	1,236,866	306,732	1,033,620	(765,339)

**City of Spokane - Parks & Recreation
Fund 4600 - Golf Fund w/o Debt Service
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	4,317,883	3,905,000	2,944,664	4,300,901
<u>Expenditure Categories:</u>				
Salaries & Wages	1,271,116	1,421,077	724,621	1,575,775
Personnel Benefits	394,656	358,806	239,959	311,880
Supplies	323,246	345,020	256,404	410,750
Svcs. & Charges	1,338,500	1,012,176	377,805	1,053,068
Interfund Services	262,120	265,787	140,427	282,021
Operating Transfers	53,760	80,000	26,950	
Reserve for Budget Adj.		-		186,990
Debt Service		-	-	
Capital Outlay	-	420,000	61,458	420,000
Total Expenditures	3,643,398	3,902,866	1,827,624	4,240,484
Net Revenues minus Expenditures	674,485	2,134	1,117,040	60,417

**City of Spokane - Parks & Recreation
Fund 4600 - Golf fund - Debt Service Only
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru July	2023 Recommended Budget
Revenues	811,272	623,917	498,860	623,917
<u>ExpenditureCategories:</u>				
Salaries & Wages	-	-	-	
Personnel Benefits	-	-	-	
Supplies	-	-	-	
Svcs. & Charges	-	-	-	
Interfund Services	-	-	-	
Operating Transfers	-	-	-	
Reserve for Budget Adj.	-	-		
Debt Service	81,867	535,207	267,918	618,137
Capital Outlay	-	-	-	
Total Expenditures	81,867	535,207	267,918	618,137
Net Revenues minus Expenditures	729,405	88,710	230,942	5,780

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
July 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	91,000	18,768	87,099	72,232	\$ (14,866)	95.7%	79.4%	-16.34%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 18,768	153,099	\$ 138,232	\$ (14,866)	97.5%	88.0%	-9.47%
Expenditures:								
Salaries and Wages	566,591	192,653	263,768	335,341	\$ (71,573)	50.0%	63.5%	13.56%
Personnel Benefits	204,417	86,284	91,709	115,817	\$ (24,108)	45.4%	57.3%	11.93%
Supplies	30,550	13,006	6,860	17,544	\$ (10,683)	22.5%	57.4%	34.97%
Services and Charges	216,799	107,652	64,652	99,603	\$ (34,951)	31.2%	48.1%	16.86%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ 474,370	427,777	\$ 569,326	\$ (141,549)	43.0%	54.5%	11.52%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 474,370	427,777	\$ 569,326	\$ (141,549)	42.9%	54.5%	11.63%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (274,678)	\$ (431,094)	\$ (156,416)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
July 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	1,444,366	458,482	707,902	985,884	\$ 277,982	51.4%	68.3%	16.87%
TOTAL REVENUE:	\$ 1,444,366	\$ 458,482	707,902	\$ 985,884	\$ 277,982	51.4%	68.3%	16.87%
Expenditures:								
Salaries and Wages	1,691,181	606,641	900,632	1,084,540	\$ (183,908)	55.3%	64.1%	8.81%
Personnel Benefits	397,080	163,570	212,609	233,510	\$ (20,902)	61.3%	58.8%	-2.47%
Supplies	268,260	90,677	102,393	177,583	\$ (75,190)	39.5%	66.2%	26.66%
Services and Charges	1,251,987	614,724	527,377	637,263	\$ (109,886)	40.0%	50.9%	10.85%
Interfund Payments	16,950	(4,790)	18,252	21,740	\$ (3,488)	107.7%	128.3%	20.58%
Subtotal Op. Exp.	\$ 3,625,458	\$ 1,470,822	1,761,263	\$ 2,154,636	\$ (393,373)	49.4%	59.4%	10.07%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ 1,470,822	1,761,263	\$ 2,154,636	\$ (393,373)	49.4%	59.4%	10.07%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (1,053,360)	\$ (1,168,752)	\$ (115,392)			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
July 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	3,699,700	2,088,864	1,115,641	1,610,836	\$ 495,194	26.6%	43.5%	16.89%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 2,088,864	1,115,641	\$ 1,610,836	\$ 495,194	26.6%	43.5%	16.89%
Expenditures:								
Salaries and Wages	2,235,817	1,239,813	880,200	996,004	\$ (115,804)	35.1%	44.5%	9.44%
Personnel Benefits	696,762	405,961	275,870	290,801	\$ (14,931)	38.7%	41.7%	3.00%
Supplies	449,250	274,165	112,388	175,085	\$ (62,697)	16.3%	39.0%	22.72%
Services and Charges	903,175	450,869	333,971	452,306	\$ (118,335)	41.7%	50.1%	8.36%
Interfund Payments	20,000	20,000	172	-	\$ 172	0.9%		-0.86%
Subtotal Op. Exp.	\$ 4,305,004	\$ 2,390,808	1,602,602	\$ 1,914,196	\$ (311,594)	33.9%	44.5%	10.59%
Transfers Out	237,030	118,284	118,745	118,746	\$ (2)	49.0%	50.1%	1.14%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 2,509,091	1,721,347	\$ 2,032,943	\$ (311,596)	34.6%	44.8%	10.15%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (605,705)	\$ (422,107)	\$ 183,598			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
July 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	200,430	147,347	54,478	53,083	\$ (1,395)	27.2%	26.5%	-0.70%
TOTAL REVENUE:	\$ 200,430	\$ 147,347	54,478	\$ 53,083	\$ (1,395)	27.2%	26.5%	-0.70%
Expenditures:								
Salaries and Wages	2,863,102	1,564,912	1,149,172	1,298,190	\$ (149,018)	40.2%	45.3%	5.19%
Personnel Benefits	913,154	481,765	412,917	431,389	\$ (18,472)	46.6%	47.2%	0.68%
Supplies	179,500	34,007	55,781	145,493	\$ (89,713)	31.1%	81.1%	49.98%
Services and Charges	1,165,506	706,950	478,424	458,556	\$ 19,869	44.4%	39.3%	-5.02%
Interfund Payments	-	(37)	1,165	37	\$ 1,128			
Subtotal Op. Exp.	\$ 5,121,262	\$ 2,787,597	2,097,459	\$ 2,333,666	\$ (236,206)	41.9%	45.6%	3.68%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 3,017,597	2,097,459	\$ 2,333,666	\$ (236,206)	41.7%	43.6%	1.93%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (2,042,981)	\$ (2,280,582)	\$ (237,601)			

**City of Spokane - Parks & Recreation
Administration
Financial Report
July 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	139,500	(450,930)	98,502	590,430	\$ 491,927	36.4%	423.2%	386.83%
Operating Transfers	17,316,358	7,600,093	9,850,288	9,716,265	\$ (134,023)	60.0%	56.1%	-3.88%
TOTAL REVENUE:	\$ 17,455,858	\$ 7,149,163	9,948,790	\$ 10,306,695	\$ 357,905	59.6%	59.0%	-0.56%
Expenditures:								
Salaries and Wages	2,332,375	1,134,254	901,568	1,198,121	\$ (296,553)	39.1%	51.4%	12.27%
Personnel Benefits	836,281	410,859	325,299	425,422	\$ (100,123)	39.9%	50.9%	10.96%
Supplies	170,800	95,622	24,643	75,178	\$ (50,535)	14.4%	44.0%	29.59%
Services and Charges	693,542	322,063	204,014	371,479	\$ (167,465)	30.9%	53.6%	22.62%
Interfund Services	2,623,827	1,232,372	1,200,601	1,391,455	\$ (190,854)	48.5%	53.0%	4.51%
Subtotal Op. Exp.	\$ 6,656,825	\$ 3,195,170	2,656,125	\$ 3,461,655	\$ (805,530)	41.3%	52.0%	10.66%
Transfers Out	53,793	(1,223,157)	26,949	1,276,950	\$ (1,250,000)	38.9%	2373.8%	2334.94%
TOTAL EXPENDITURES:	\$ 6,710,618	\$ 1,972,013	2,683,075	\$ 4,738,605	\$ (2,055,530)	41.3%	70.6%	29.30%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 7,265,716	\$ 5,568,090	\$ (1,697,626)			

City of Spokane - Parks & Recreation
Capital
Financial Report
July 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	1,771,264	165,252	228,736	\$ (63,484)	8.2%	11.4%	3.28%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
July 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 %
Operating Revenue:								
Program Revenue	5,584,996	2,238,898	2,063,622	3,346,098	\$ 1,282,476	33.3%	59.9%	26.64%
Operating Transfers	17,382,358	7,600,093	9,916,288	9,782,265	\$ (134,023)	60.4%	56.3%	-4.11%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 10,838,991	11,979,910	\$ 13,128,363	\$ 1,148,453	50.7%	54.8%	4.06%
Operating Expenses:								
Salaries and Wages	9,689,527	4,768,062	4,329,109	4,921,465	\$ (592,355)	44.1%	50.8%	6.71%
Personnel Benefits	3,043,955	1,546,260	1,386,224	1,497,695	\$ (111,471)	46.8%	49.2%	2.42%
Supplies	1,098,360	491,485	319,394	606,875	\$ (287,481)	24.0%	55.3%	31.26%
Services and Charges	4,241,009	2,210,987	1,632,061	2,030,022	\$ (397,961)	40.1%	47.9%	7.79%
Interfund Payments	2,686,116	1,271,862	1,346,230	1,414,254	\$ (68,024)	53.1%	52.7%	-0.41%
Total Operating Expenses:	\$ 20,758,967	\$ 10,288,656	9,013,019	\$ 10,470,311	\$ (1,457,293)	43.5%	50.4%	6.95%
Net Op. Income (Loss):	\$ 3,208,387	\$ 550,335	2,966,892	\$ 2,658,052	\$ (308,840)	7.2%	4.3%	-2.89%
Other Financial Activity:								
Capital Outlay	2,000,000	1,771,264	205,164	228,736	\$ (23,572)	10.1%	11.4%	1.31%
Transfers Out	520,823	(874,873)	145,694	1,395,696	\$ (1,250,002)	42.9%	268.0%	225.13%
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 896,390	350,858	\$ 1,624,433	\$ (1,273,574)	14.8%	56.0%	41.16%
TOTAL EXPENDITURES:	23,659,790		9,363,877	12,094,744	\$ (2,730,867)	40.6%	51.1%	10.57%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 2,616,034	\$ 1,033,620	\$ (1,582,414)			

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)	\$ 1,033,620
Ending Fund Balance Reserves	\$ 3,070,180

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
July 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	652,458	3,228,179	3,252,542	\$ 24,363	94.9%	83.3%	-11.62%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(543,611)	(498,860)	\$ 44,751			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
TOTAL REVENUE:	\$ 3,905,000	\$ (960,336)	2,892,835	\$ 2,944,664	\$ 51,830	85.0%	75.4%	-9.64%
Expenditures:								
Salaries and Wages	1,421,077	549,760	694,027	724,621	\$ (30,594)	54.5%	56.9%	2.40%
Personnel Benefits	360,727	93,911	228,427	239,959	\$ (11,532)	68.4%	71.9%	3.45%
Supplies	345,020	60,516	163,821	256,404	\$ (92,583)	51.7%	80.9%	29.21%
Services and Charges	1,012,176	616,271	459,081	377,805	\$ 81,276	46.2%	38.0%	-8.18%
Interfund Payments	267,587	116,960	135,683	140,427	\$ (4,745)	52.7%	54.6%	1.84%
Subtotal Op. Exp.	\$ 3,406,587	\$ 1,667,370	1,681,039	\$ 1,739,217	\$ (58,178)	52.9%	51.1%	-1.86%
Capital Outlay	420,000	358,542	-	61,458	\$ (61,458)		14.6%	14.63%
Transfers Out	80,000	53,050	35,117	26,950	\$ 8,167	27.0%	33.7%	6.67%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 2,078,962	1,716,156	\$ 1,827,625	\$ 111,469	46.8%	46.8%	0.00%
Total Funding:	\$ (1,587)		\$ 1,176,679	\$ 1,117,039	\$ (59,640)			
<i>(Rev. less Exp.)</i>								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 1,117,039
YTD Available Cash	\$ 1,145,384

* 2022 Beginning Fund Balance does not include the FIF reserve of \$1,744,230

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

	2021 July Actual	2022 July Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
Revenue:						
Revenue:	122,043	141,936	\$ 19,892	543,611	498,860	\$ (44,751)
Expenditures:						
Debt Service Payments	-	-	\$ -	40,977	267,918	\$ (226,941)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 498,860
YTD Debt Service Payments	\$ (267,918)
YTD Cash Balance	\$ 1,975,172

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

January 1, 2022 through July 31, 2022

		BEGINNING			ENDING		OUTSTANDING		REMAINING	
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES			BALANCE	
Undesignated	General Operating	\$ 16,826.17	\$ 4,756.12	\$ 26,678.24	\$ (5,095.95)	\$ 31,808.13			\$ (36,904.08)	
Designated	Capital Reserve/Replacement	676,154.21	150,000.00	93,177.86	682,976.35	14,058.75			668,917.60	
	Maintenance and Other Designated Reserves	165,738.71	559,496.99	39,842.78	685,392.92	373,608.34			311,784.58	
	CIP Projects	1,349,297.62	882,922.49	513,039.13	1,719,180.98	675,209.43			1,043,971.55	
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	466,068.00	-	17,280.00	448,788.00	70,568.53			378,219.47	
		\$ 3,005,235.98	\$ 1,597,175.60	\$ 690,018.01	\$ 3,862,393.57	\$ 1,175,324.43			\$ 2,687,069.14	

Capital Reserve and Replacement
January 1, 2022 through July 31, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
6-yr CIP Designated Reserve	-			-		-
Computer & Software	75,701.66	-	-	75,701.66	-	75,701.66
Specialized Fleet	338,112.11	-	-	338,112.11	-	338,112.11
Enterprise Lease Vehicles	24,247.50	-	22,712.25	1,535.25		1,535.25
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				
	676,154.21	150,000.00	93,177.86	682,976.35	14,058.75	668,917.60

Maintenance and Other Reserves
January 1, 2022 through July 31, 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	29,787.22	131,123.83	127,567.41	3,556.42
Recreation Capital Reserve	15,179.39	152,496.99	-	167,676.38	47,681.75	119,994.63
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	559,496.99	39,842.78	685,392.92	373,608.34	311,784.58

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through July 31, 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	221,000.00	-	221,000.00	(1,000.00)
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	28,440.24	44,207.60	72,647.84	187,352.16
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	43,512.01	91,229.96	134,741.97	-
South Suspension Bridge	-	61,645.46	61,645.46	32,816.33	29,482.86	62,299.19	(653.73)
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	6,450.00	(6,450.00)	-	-	-	-	-
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	16,250.00	18,250.00	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	-
	1,349,297.62	882,922.49	2,232,220.11	513,039.13	675,209.43	1,188,248.56	1,043,971.55