



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, Dec. 6, 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

Mark Buening
Jason Conley
Nick Hamad
Mark Poirier
Al Vorderbrueggen

Summary

- The Dedicating West Canyon Drive as a public road/ Indian Canyon Park & Indian Canyon Golf Course was presented by Nick Hamad.
 - The motion was passed unanimously. This will be presented to Park Board as a consent agenda item.
- The November Financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Jan. 10, 2023, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

Minutes

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

Action items:

1. [Dedicating West Canyon Drive as a public road/ Indian Canyon Park & Indian Canyon Golf Course](#) – Nick Hamad presented. West Canyon Drive is a county road outside of City limits which is located behind Indian Canyon Golf course, connecting to Government Way up to Assembly and eventually, Sunset Highway. This road is near the end of its life, is currently in poor condition and can no longer be safely maintained. For this reason, it was closed in November. Before the closure, this road was primarily by the public for transportation purposes. It also provides access to the Indian Canyon Golf Course maintenance shop. Parks has never maintained public streets inside or outside of the city, and Canyon Drive is functioning as a public county road. Parks has never maintained Canyon Drive. Currently, there is no existing record of the roadway ever being dedicated as 'Right-of-Way', or as a public roadway. A dedication is required to reflect current use and provide opportunity for proper maintenance. The resolution is non-binding and if accepted by Park Board expresses Park Board intent that West Canyon Drive from the intersection of West Bonnie to the intersection of West Greenwood Boulevard be dedicated as a public roadway to Spokane County. Since the road is in the County, Spokane County is the appropriate authority having jurisdiction, not Spokane City. The resolution further resolves that the Parks Director and appropriate Parks staff are authorized to work with Spokane County staff to perfect the dedication of West Canyon Drive to Spokane County as a public roadway. Since the resolution is non-binding, additional process is required to apply for the roadway to be dedicated, and the county must accept the public roadway. It is possible that the County may decline accepting the roadway. If the resolution is approved, Garrett Jones, Nick Hamad and the Public Works Director would take this to City Council and request their endorsement for the dedication. Parks would then follow the typical process for dedicating public roadway in Spokane County, ultimately asking the county commissioners to accept the dedication. This process allows for adequate review and input by the County, City, and general public regarding this issue. The outcome of this process will ultimately determine which entity – City Parks, City Streets, County Roads is responsible for maintaining the roadway.

Motion 1: Bob Anderson moved to approve the proposed Dedicating West Canyon Drive as a public road/ Indian Canyon Park & Indian Canyon Golf Course.

Nick Sumner seconded.

Motion passed unanimously (4-0 vote).

Discussion items:

1. No discussion items were presented.

Standing report items:

1. [November Financials](#) – Mark Buening presented an overview of the November financials. All revenues are higher, but expenditures are higher, as well. 1) [Natural Resources](#) – Revenues are about \$53,000 less than last year, mostly due to a grant from a city agency for tree replacement last year. Expenditures are higher due to benefits, salaries, and wages. Services and charges, typically related to activity, also factor into this. Overall expenditures over revenues are about \$800,000, an increase of about \$300,000. 2) [Recreation](#) – Revenues are about \$362,000 more than last year. Expenditures are about \$500,000 more than last year. Overall expenditures over revenues are about \$2.3 million this year, compared to about \$2.2 million last year. 3) [Riverfront Park](#) – Revenues are about \$820,000 greater than last year. Expenditures are about \$584,000 more than last year. Overall

expenditures over revenues are about \$633,000, an improvement of about \$237,000 over last year.

4) Park Ops – Revenues are about \$40,000 less than last year. Expenditures are about \$340,000 more than last year. Overall expenditures over revenues are about \$4.1 million, compared to about \$3.8 million last year - this is a difference of about \$380,000.

5) Admin – Revenues are about \$645,000 more than last year. Overall operating expenditures are about \$747,000 more than last year. Interfund transfer was about \$1.25 million. Overall revenues over expenditures are about \$100,000 less than last year when factoring out the interfund transfer.

6) Capital – There are substantially fewer capital expenditures coming out of 1400 compared to last year. Expenditures are about \$500,000 less than last year. Much of the capital has been shifted over to 1950.

7) 1400 – Revenues are about \$1.8 million more than last year. Operating expenditures are about \$2.5 million more than last year. About \$1.4 million has been expended for salaries and benefits. Contract services are about \$200,000 higher. Landscaping costs are about \$54,000 higher. Operating rentals are about \$68,000 higher. Fuel is about \$50,000 higher. Fleet costs are about \$50,000 less than last year. All utilities are about \$100,000 less than last year. Water expenses are about \$205,000 less than last year. Interfund payments are higher than last year, as well as supply costs. Revenues over expenditures are about \$235,000. Fund balance reserves are about \$2.3 million.

8) Golf – Without the Facility Improvement Fee, total revenues are about \$322,000 more than last year. Operating expenditures are about \$78,000 more than last year. Capital outlay costs are about \$400,000 more than last year related to roof replacement, and maintenance projects at the golf courses. Revenues over expenditures are about \$970,000, this is about \$153,000 less than last year. YTD cash balance is about \$1 million. Facility Improvement Fee YTD revenues are about \$796,000. There is one booked Debt Service payment of about \$268,000. The Facility Improvement Fee balance is about \$2.3 million.

9) 1950 – Mr. Buening presented a spreadsheet which detailed further information on Fund 1950.

Adjournment: The meeting adjourned at 4:03 p.m.

The next regularly scheduled meeting is 3 p.m. Jan. 10, 2023, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	December 6, 2022		
Requester	Nick Hamad	Phone number: 509.363.5452	
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/ext.	<input type="radio"/> Lease <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)	Park Board resolution for dedicating West Canyon Drive as a public road / Indian Canyon Park & Indian Canyon Golf Course (no cost)		
Begin/end dates	Begins: 12/15/2022	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history:			
<p>Located between Indian Canyon Park & Indian Canyon Golf Course is 'West Canyon Drive', an improved public roadway bisecting park property. Canyon Drive is located within Spokane County (outside city limits) and has been developed and used as a public roadway since prior to 1930. It was recently discovered that despite its use as a public road, this road has never been dedicated as public 'right of way'.</p> <p>In recent years, the roadway has deteriorated significantly and is in need of major repairs to remain in service. Neither Spokane City & Spokane County is willing or authorized to maintain the roadway so long as it is mapped as City park property. This resolution expresses park board desire for this roadway to be dedicated as a public road and authorizes park staff to actively engage in the dedication process.</p>			
Motion wording:			
Motion to adopt resolution dedicated for West Canyon Drive to be dedicated as public a public roadway.			
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	Monty Chamberlain (mchamberlain@spokanecounty.org)		
Parks – Sarah Deatrich	Al Vorderbrueggen		
Requester: Nick Hamad	Garrett Jones		
Grant Management Department/Name:	Clint Harris (ceharris@spokanecity.org)		
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:	Budget code:		
N/A	N/A		
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)		

CITY OF SPOKANE
PARK BOARD RESOLUTION

A RESOLUTION expressing intent to dedicate West Canyon Drive as Public Roadway

WHEREAS, the City of Spokane owns and operates 3,900+ acres of parks, natural lands, and golf courses within and outside of the City of Spokane; and

WHEREAS, the City, through its Park Board lays out, establishes, procures, purchases, accepts, and cares, manages controls and improvements of, all parks and grounds used for park purposes, all boulevards and parkways, and connecting parks and structures thereon located both within and outside of the City of Spokane; and

WHEREAS, the City, through its Street Maintenance Division, is responsible for cleaning, repairing and performing preventative maintenance to public streets located within the City of Spokane; and

WHEREAS, according to historical property acquisition records held within the Parks Division, the City acquired the land upon which Canyon Drive is improved in several individual purchases between 1913 and 1930 for use as a golf course and park; and

WHEREAS, according to survey records dated to 1930 & 1932 and held within the Parks Division, together with photographs from the Museum of Arts and Culture and articles from the Spokesman Review, Canyon Drive has been conceived as early as 1912 and was documented as an improved public road since at least the 1921; and

WHEREAS, park records indicate Canyon Drive had been improved for use as a public roadway prior to the City's acquisition of the land and improvement of the Indian Canyon Golf Course; and

WHEREAS, according to current property maps, Canyon Drive separates the Indian Canyon Golf Course from the Indian Canyon Natural Land, both of which are City owned park lands; and

WHEREAS, Spokane County records indicate the entirety of West Canyon Drive roadway improvements are located within Spokane County, outside the jurisdiction of the City of Spokane Street Maintenance Division; and

WHEREAS, at no point during the City's ownership of the land upon which Canyon Drive is improved has the City Parks Division conducted routine or preventative maintenance, repaired, or improved West Canyon Drive, and West Canyon Drive lies outside the City's boundaries; and

WHEREAS, the City Parks Division lacks the ability and authorization to maintain, repair, and improve public roadways now or in the foreseeable future; and

WHEREAS, Spokane County Roads Department is the appropriate entity responsible for cleaning, repairing and performing preventative maintenance to public streets located in Spokane County; and

WHEREAS, the condition of the Canyon Drive roadway surface improvements are nearing the end of their life-cycle and require increased repair and or replacement to continue public service; and

WHEREAS, due to the rapidly deteriorating condition of the road surface and forecast winter weather conditions, Spokane County Public Works temporarily closed the roadway on November 29th, 2022; and

WHEREAS, despite serving as a public roadway, County records list Canyon Drive as a private roadway and no records have been found which indicate Canyon Drive has been officially dedicated as public right of way; and

WHEREAS, updating the mapping and ownership in and around Canyon Drive to accurately reflect its use as a public roadway is required to accurately reflect the historical and current use of West Canyon Drive; and

NOW, THEREFORE,

BE IT RESOLVED by the Park Board that West Canyon Drive from the intersection of West Bonnie to the intersection of West Greenwood Boulevard should be dedicated to Spokane County as a public roadway as the appropriate authority having jurisdiction; and

BE IT FURTHER RESOLVED that the Parks Director and appropriate Parks staff are authorized to work with Spokane County staff to perfect the dedication of West Canyon Drive to Spokane County as a public roadway.

ADOPTED BY THE PARK BOARD ON _____

Attest:

Park Board President
Approved as to form:

City Clerk

Assistant City Attorney

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
November 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	(14,134)	158,406	105,134	\$ (53,272)	174.1%	115.5%	-58.54%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (14,134)	224,406	\$ 171,134	\$ (53,272)	142.9%	109.0%	-33.93%
Expenditures:								
Salaries and Wages	566,591	(1,714)	417,984	529,708	\$ (111,724)	79.2%	100.3%	21.16%
Personnel Benefits	204,417	17,865	146,193	184,236	\$ (38,044)	72.3%	91.2%	18.82%
Supplies	30,550	8,179	14,838	22,371	\$ (7,533)	48.6%	73.2%	24.66%
Services and Charges	216,799	(25,732)	142,200	232,987	\$ (90,787)	68.6%	112.4%	43.80%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ 73,372	722,003	\$ 970,324	\$ (248,322)	72.6%	93.0%	20.34%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 73,372	722,003	\$ 970,324	\$ (248,322)	72.4%	93.0%	20.53%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (497,597)	\$ (799,190)	\$ (301,593)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
November 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	8,027	1,073,934	1,436,339	\$ 362,405	78.0%	99.4%	21.49%
TOTAL REVENUE:	\$ 1,444,366	\$ 8,027	1,073,934	\$ 1,436,339	\$ 362,405	78.0%	99.4%	21.49%
Expenditures:								
Salaries and Wages	1,691,181	(102,405)	1,457,047	1,793,586	\$ (336,539)	89.5%	106.1%	16.56%
Personnel Benefits	397,080	17,919	335,825	379,161	\$ (43,336)	96.8%	95.5%	-1.30%
Supplies	268,260	(20,666)	191,477	288,926	\$ (97,449)	73.9%	107.7%	33.76%
Services and Charges	1,251,987	(21,540)	1,247,556	1,273,527	\$ (25,971)	94.7%	101.7%	6.99%
Interfund Payments	16,950	(4,790)	19,306	21,740	\$ (2,434)	113.9%	128.3%	14.36%
Subtotal Op. Exp.	\$ 3,625,458	\$ (131,481)	3,251,210	\$ 3,756,939	\$ (505,729)	91.1%	103.6%	12.50%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ (131,481)	3,251,210	\$ 3,756,939	\$ (505,729)	91.1%	103.6%	12.50%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (2,177,276)	\$ (2,320,600)	\$ (143,324)			

2022 SEEK Grant

YTD Revenues \$ 66,588
YTD Expenditures \$ 77,501

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

November 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	928,222	1,950,283	2,771,478	\$ 821,195	46.6%	74.9%	28.32%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 928,222	1,950,283	\$ 2,771,478	\$ 821,195	46.6%	74.9%	28.32%
Expenditures:								
Salaries and Wages	2,235,817	577,218	1,405,375	1,658,599	\$ (253,224)	56.1%	74.2%	18.12%
Personnel Benefits	696,762	210,301	420,546	486,461	\$ (65,915)	59.1%	69.8%	10.76%
Supplies	449,250	114,848	268,334	334,402	\$ (66,068)	38.8%	74.4%	35.63%
Services and Charges	903,175	96,927	607,543	806,248	\$ (198,704)	75.9%	89.3%	13.38%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
Subtotal Op. Exp.	\$ 4,305,004	\$ 1,019,294	2,701,983	\$ 3,285,710	\$ (583,726)	57.1%	76.3%	19.21%
Transfers Out	237,030	118,284	118,745	118,746	\$ (2)	49.0%	50.1%	1.14%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 1,137,578	2,820,728	\$ 3,404,456	\$ (583,728)	56.7%	75.0%	18.24%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (870,445)	\$ (632,978)	\$ 237,467			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

November 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	86,421	157,423	114,009	\$ (43,413)	78.5%	56.9%	-21.66%
TOTAL REVENUE:	\$ 200,430	\$ 86,421	157,423	\$ 114,009	\$ (43,413)	78.5%	56.9%	-21.66%
<u>Expenditures:</u>								
Salaries and Wages	2,863,102	598,919	1,925,798	2,264,183	\$ (338,385)	67.3%	79.1%	11.79%
Personnel Benefits	913,154	199,851	676,113	713,303	\$ (37,189)	76.2%	78.1%	1.88%
Supplies	179,500	(20,027)	156,682	199,527	\$ (42,846)	87.3%	111.2%	23.87%
Services and Charges	1,165,506	89,927	1,150,926	1,075,579	\$ 75,347	106.7%	92.3%	-14.43%
Interfund Payments	-	(37)	2,758	37	\$ 2,721			
Subtotal Op. Exp.	\$ 5,121,262	\$ 868,633	3,912,277	\$ 4,252,629	\$ (340,352)	78.1%	83.0%	4.90%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 1,098,633	3,912,277	\$ 4,252,629	\$ (340,352)	77.7%	79.5%	1.73%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (3,754,854)	\$ (4,138,619)	\$ (383,765)			

**City of Spokane - Parks & Recreation
Administration
Financial Report
November 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	(456,200)	108,664	595,700	\$ 487,035	40.2%	427.0%	386.85%
Operating Transfers	17,316,358	2,418,085	14,740,328	14,898,273	\$ 157,945	89.8%	86.0%	-3.73%
TOTAL REVENUE:	\$ 17,455,858	\$ 1,961,885	14,848,992	\$ 15,493,973	\$ 644,980	89.0%	88.8%	-0.21%
Expenditures:								
Salaries and Wages	2,332,375	417,625	1,793,418	1,914,750	\$ (121,332)	77.8%	82.1%	4.31%
Personnel Benefits	836,281	164,419	622,239	671,862	\$ (49,623)	76.3%	80.3%	4.00%
Supplies	170,800	21,461	45,200	149,339	\$ (104,138)	26.5%	87.4%	60.97%
Services and Charges	693,542	51,605	404,322	641,937	\$ (237,615)	61.3%	92.6%	31.24%
Interfund Services	2,623,827	198,996	2,190,707	2,424,831	\$ (234,125)	88.5%	92.4%	3.87%
Subtotal Op. Exp.	\$ 6,656,825	\$ 854,106	5,055,886	\$ 5,802,719	\$ (746,833)	78.7%	87.2%	8.48%
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	\$ (369,051)	5,082,835	\$ 7,079,669	\$ (1,996,834)	78.3%	105.5%	27.24%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 9,766,157	\$ 8,414,304	\$ (1,351,853)			

**City of Spokane - Parks & Recreation
Capital
Financial Report
November 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	6,678	-	\$ (6,678)	0.7%		-0.67%
<u>Expenditures:</u>								
Capital Outlay	2,000,000	1,751,268	759,344	248,732	\$ 510,612	37.5%	12.4%	-25.06%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
November 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	495,748	3,405,388	5,089,248	\$ 1,683,860	54.9%	91.1%	36.22%
Operating Transfers	17,382,358	2,418,085	14,856,328	14,964,273	\$ 107,945	90.5%	86.1%	-4.39%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 3,913,833	18,261,716	\$ 20,053,521	\$ 1,791,805	77.3%	83.7%	6.36%
Operating Expenses:								
Salaries and Wages	9,689,527	1,507,606	6,999,623	8,181,921	\$ (1,182,298)	71.3%	84.4%	13.17%
Personnel Benefits	3,043,955	607,465	2,201,003	2,436,490	\$ (235,488)	74.3%	80.0%	5.77%
Supplies	1,098,360	55,430	692,604	1,042,930	\$ (350,326)	52.0%	95.0%	42.93%
Services and Charges	4,241,009	176,766	3,552,546	4,064,243	\$ (511,697)	87.2%	95.8%	8.60%
Interfund Payments	2,686,116	238,486	2,213,743	2,447,630	\$ (233,887)	87.2%	91.1%	3.87%
Total Operating Expenses:	\$ 20,758,967	\$ 2,585,753	15,659,519	\$ 18,173,214	\$ (2,513,695)	75.6%	87.5%	11.99%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,328,080	2,602,197	\$ 1,880,307	\$ (721,890)	1.8%	-3.9%	-5.62%
Other Financial Activity:								
Capital Outlay	2,000,000	1,751,268	759,344	248,732	\$ 510,612	37.5%	12.4%	-25.06%
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	\$ 876,395	905,038	\$ 1,644,428	\$ (739,390)	38.3%	56.7%	18.42%
TOTAL EXPENDITURES:	23,659,790		16,564,557	19,817,643	\$ (3,253,085)	71.7%	83.8%	12.02%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 1,697,159	\$ 235,878	\$ (1,461,280)			

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)	\$ 235,878
Ending Fund Balance Reserves	\$ 2,272,439

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
November 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	(1,310,217)	4,891,423	5,215,217	\$ 323,795	143.8%	133.6%	-10.26%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(811,122)	(795,767)	\$ 15,355			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
TOTAL REVENUE:	\$ 3,905,000	\$ 705,432	4,288,568	\$ 4,610,432	\$ 321,865	126.1%	118.1%	-8.02%
Expenditures:								
Salaries and Wages	1,421,077	8,951	1,139,322	1,265,430	\$ (126,107)	89.4%	99.3%	9.90%
Personnel Benefits	360,727	(67,448)	371,008	401,318	\$ (30,310)	111.1%	120.2%	9.08%
Supplies	345,020	(76,256)	317,698	393,176	\$ (75,479)	100.2%	124.1%	23.82%
Services and Charges	1,012,176	89,361	1,069,930	904,715	\$ 165,215	107.6%	91.0%	-16.62%
Interfund Payments	267,587	14,415	231,827	242,972	\$ (11,145)	90.1%	94.4%	4.33%
Subtotal Op. Exp.	\$ 3,406,587	\$ 198,975	3,129,785	\$ 3,207,612	\$ (77,826)	98.5%	94.2%	-4.37%
Capital Outlay	420,000	14,585		405,415	\$ (405,415)		96.5%	96.53%
Transfers Out	80,000	53,050	35,117	26,950	\$ 8,167	27.0%	33.7%	6.67%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 266,611	3,164,902	\$ 3,639,976	\$ 475,074	86.3%	93.2%	6.91%
Total Funding:	\$ (1,587)		\$ 1,123,666	\$ 970,456	\$ (153,210)			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 970,456
YTD Available Cash	\$ 998,801

* 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
November 2022

	2021 November Actual	2022 November Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
Revenue:						
Revenue:	5,576	793	\$ (4,783)	811,122	795,767	\$ (15,355)
Expenditures:						
Debt Service Payments	-	-	\$ -	40,977	267,918	\$ (226,941)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 795,767
YTD Debt Service Payments	\$ (267,918)
YTD Cash Balance	\$ 2,272,079

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

January 1, 2022 through November 30, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 7,468.63	\$ 7,536.88	\$ 16,757.92	\$ 28,011.37	\$ (11,253.45)
Designated	Capital Reserve/Replacement	676,154.21	150,000.00	70,465.61	705,688.60	14,058.75	691,629.85
	Maintenance and Other Designated Reserves	165,738.71	622,120.53	257,356.30	530,502.94	233,626.76	296,876.18
	CIP Projects	1,349,297.62	1,459,016.50	684,483.16	2,123,830.96	732,155.00	1,391,675.96
Restricted	Reserved for Property Donations	45,583.80	-	15,950.93	29,632.87		29,632.87
	Conservation Futures	115,438.36	-	9,612.29	105,826.07	10,000.00	95,826.07
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	71,668.23	394,399.77	390,390.05	4,009.72
		\$ 3,005,235.98	\$ 2,238,605.66	\$ 1,117,073.40	\$ 4,076,768.24	\$ 1,408,241.93	\$ 2,668,526.31

Capital Reserve and Replacement
January 1, 2022 through November 30, 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	-	-	24,247.50		24,247.50
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>150,000.00</u>	<u>70,465.61</u>	<u>705,688.60</u>	<u>14,058.75</u>	<u>691,629.85</u>

Maintenance and Other Reserves
January 1, 2022 through November 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	154,583.36	6,327.69	8,143.06	(1,815.37)
Recreation Capital Reserve	15,179.39	162,991.17	34,525.70	143,644.86	51,642.18	92,002.68
Ops Capital Reserve	1,489.37	150,000.00	68,247.24	83,242.13	78,757.47	4,484.66
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	10,454.36	-	13,454.36	-	13,454.36
"Coca-Cola" Reserve	-	41,675.00	-	41,675.00	-	41,675.00
Riverfront Park	35,379.40	-	-	35,379.40	-	35,379.40
Golf	21,352.60	-	-	21,352.60	16,689.71	4,662.89
Aquatics	8,000.00	-	-	8,000.00	-	8,000.00
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 Base	19,460.26	-	-	19,460.26	-	19,460.26
	<u>165,738.71</u>	<u>622,120.53</u>	<u>257,356.30</u>	<u>530,502.94</u>	<u>233,626.76</u>	<u>296,876.18</u>

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through November 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	101,000.00	221,000.00	221,000.00	-	221,000.00	-
Theme Stream design	(1,000.00)	-	(1,000.00)	5,450.00	-	5,450.00	(6,450.00)
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	5,045.86	10,000.12	15,045.98	4,000.00
King Cole Commemoration Project	-	7,500.00	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	49,740.35	34,353.78	84,094.13	175,905.87
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	-	62,299.19	62,299.19	41,495.25	20,803.94	62,299.19	-
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	609,453.64	609,453.64	-	-	-	609,453.64
Public Works funded Water Conservation projects	250,000.00	-	250,000.00	13,334.26	-	13,334.26	236,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(26,253.10)	16,851.53	13,607.21	-	13,607.21	3,244.32
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	-	492,358.94	492,358.94	89,513.23	550,626.49	640,139.72	(147,780.78)
City-Wide Dog Park	-	34,500.00	34,500.00	34,060.04	500.00	34,560.04	(60.04)
6-year CIP Capital Projects	-	395,894.62	395,894.62	-	-	-	395,894.62
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	1,459,016.50	2,808,314.12	684,483.16	732,155.00	1,416,638.16	1,391,675.96