



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, Oct. 10, 2023

WebEx meeting

Rich Lentz – Parks Finance/Budget Director

Committee members

- X Bob Anderson – Chair
- X Greta Gilman
- X Gerry Sperling
- X Nick Sumner

**Additional Park Board
members**

Parks staff

- Garrett Jones
- Jason Conley
- Rich Lentz
- Megan Dyson
- Nick Hamad
- Mark Poirier
- Jon Moog
- Fianna Dickson

Guests

Summary

- The 2024 Parks and Golf Budget Proposals were presented by Rich Lentz.
 - Passed unanimously and will presented to Park Board as reviewed.
- The September Financials were presented by Rich Lentz who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. November 7, 2023, at The Hive Events C and via WebEx.

MINUTES

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

Action items:

1. [2024 Parks and Golf Budget Proposals](#) – Rich Lentz presented. The attached budget proposals, with minor changes made, were presented to both the Finance Committee and Park Board in September as a discussion item. This request is to approve both the Parks and Golf proposed budgets as presented for incorporation into the city budget. Rich Lentz also shared a spreadsheet which provided details regarding the budget for Natural Resources, Recreation, RFP, Park Ops, Admin, Parks, and Golf.

Motion 1: Bob Anderson moved to approve the 2024 Parks and Golf Budget Proposals as reviewed. Nick Sumner seconded the motion.
Motion passed unanimously (4-0 vote).

Discussion items:

1.

Standing report items:

1. [September Financials](#) – Rich Lentz presented the September Financials. 1) [Natural Resources](#) – Revenues are \$412 less than last year, with expenditures at \$74,958 more than last year. 2) [Recreation](#) – Revenues are \$215,335 greater than last year. Expenditures are \$28,596 less than last year. 3) [Riverfront](#) – Revenues are \$438,328 greater than last year. Expenditures are \$606,551 more than last year. 4) [Park Ops](#) – Revenues are \$15,189 greater than last year. Expenditures are \$311,572 greater than last year. 5) [Admin](#) – Revenues are \$276,063 greater than last year. Expenditures are \$338,726 less than last year. 6) [1400](#) – Total operating revenues are about \$1 million greater than last year. Total operating expenditures are about \$1.6 million greater than last year. 7) [Golf](#) – Revenues are \$262,405 greater than last year. Expenditures are \$504,973 greater than last year. 8) [Facility Improvement Fee](#) – YTD revenues are \$770,318. YTD cash balance is about \$2.5 million. 9) [1950](#) – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

Adjournment: The meeting adjourned at 3:50 p.m.

The next regularly scheduled meeting is 3 p.m. November 7, 2023, at The Hive Events C and via WebEx.

Spokane Park Board

Briefing Paper




Committee	Finance		Committee meeting date: October 10, 2023
Requester	Rich Lentz		Phone number: 509-625-6544
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/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other		
City Clerks file (OPR or policy #)			
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goals A-L	Master Plan Priority Tier: (pg. 171-175)	First Tier
Item title: (Use exact language noted on the agenda)	Parks and Golf 2024 proposed budgets (attached).		
Begin/end dates	Begins: 01/01/2024	Ends: 12/31/2024	<input type="checkbox"/> 06/01/2525
Background/history:			
<p>The attached budget proposals, with minor changes made, were presented to both the Finance Committee and Park Board in September as a discussion item. This request is to approve both the Parks and Golf proposed budgets as presented for incorporation into the city budget.</p>			
Motion wording:			
Approve the Parks and Golf 2024 proposed budgets (attached).			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No			
If so, who/what department, agency or company:			
Name:	Email address:	Phone:	
Distribution:			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Rich Lentz			
Grant Management Department/Name:			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
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)	

2024 Proposed Budget



Parks Fund

		
	Adopted Budget 2023	Initial 2024 Budget
Operating Revenue		
Program Revenue	\$ 5,746,784	\$ 6,299,687
Operating Transfers	\$ 17,552,439	\$ 19,325,319
Grant Revenue	\$ 10,000	
Total Operating Revenue	\$ 23,309,223	\$ 25,625,006
Operating Expenses		
Salaries and Wages	\$ 10,943,316	\$ 11,431,250
Personnel Benefits	\$ 2,780,702	\$ 3,139,532
Supplies	\$ 1,137,550	\$ 1,415,020
Services and Charges	\$ 4,599,512	\$ 4,941,168
Interfund Payments	\$ 2,911,741	\$ 3,190,171
Total Operating Expenses	\$ 22,372,820	\$ 24,117,141
Net Operating Income (Loss)	\$ 936,403	\$ 1,507,865
Other Financial Activity		
Capital Outlay	\$ 750,000	\$ 916,436
Transfers Out	\$ 290,822	\$ 466,429
Budget Reserve	\$ 150,000	\$ 125,000
Total Other Activity	\$ 1,190,822	\$ 1,507,865
Total Expenditures	\$ 23,563,642	\$ 25,625,006
Net Gain/(Loss)	\$ (254,419)	\$ -

Revenue Discussion Points

- Program revenue increases in Recreation (Cost Recovery Model) and Riverfront.
- Healthy increase in general fund transfer contributes to 10% overall revenue increase.


Expense Discussion Points

- Combined 6% increase in salaries and benefits.
- Largest increase in temp/seasonal expenses were in Recreation under Athletics and Aquatics. Aquatics is the single largest consumer of temp/seasonal wages with a \$650,000 budget next year.
- A large number of service department interfund expenses decreased from 2023. The increase shown is driven entirely by the large increase in Risk Management. Parks leadership continues to work with the new city Risk Manager as allocation methodology is scheduled to change in 2024.
- The transfers out include the Merkel turf and the new Zamboni debt service payments. The transfer to capital was increased from \$750k in 2023 to \$916k in 2024 to keep capital improvements as a budget priority.
- This budget includes \$100k for Expo50 and \$100k for the cost of a ballot measure.

2024 Proposed Budget



Golf Fund

	Adopted Budget 2023	Initial 2024 Budget (Excluding FIF/SIP)
		
Revenue		
Program Revenue	\$ 4,300,901	\$ 5,374,077
Pre-Sale Revenue		
Facility Improvement Fee	\$ -	
Other Transfers-In	\$ -	
Total Revenue	\$ 4,300,901	\$ 5,374,077
Expenditures		
Salaries and Wages	\$ 1,791,522	\$ 1,779,586
Personnel Benefits	\$ 323,037	\$ 467,123
Supplies	\$ 410,750	\$ 531,900
Services and Charges	\$ 1,053,068	\$ 1,435,756
Interfund Payments	\$ 297,677	\$ 237,994
Subtotal Op. Expense	\$ 3,876,054	\$ 4,452,359
Capital Outlay	\$ 410,000	\$ 714,650
Transfers Out		
Total Expenditures	\$ 4,286,054	\$ 5,167,009
Net Gain/(Loss)	\$ 14,847	\$ 207,068

Revenue Discussion Points

- Established baseline revenues used 2022 actuals and 2-year averages for total rounds played.
- Revenues shown include the approved fee increases for golf (green fees and passes).

Expense Discussion Points

- Combined increase of 6% for salaries and benefits.
- The increase in services and charges includes an added \$60,000 for landscaping/grounds maintenance and \$60,000 for minor building repairs/maintenance.
- Other substantial service charge increases were water and bank fees, which were underbudgeted for 2023.
- Due to the increased capital needs in golf, the primary driver for the greens fee increase was to cover the cost of capital improvements. Budgeted capital improvements increased from \$410,00 in 2023 (which actuals will exceed) to \$714,650 in 2024.

Budget Risks

Parks

- Continued inflationary pressure on all expenses.
- Overall city expense cutting measures will impact the 2025 budget and beyond.
- Expo50 is a rather large budget expense with unknown impacts to both revenue and expenses.
- Pavilion naming rights income is included in the budget (20% deduction for a finder's fee commission).

Golf

- The recent stress testing of golf demonstrated the sensitivity of the budget. Extended closures for smoke or minor decreases in rounds played have magnified impacts on the overall budget.
- One large, unplanned capital expense (like pine beetles) can quickly devour a planned capital budget.

Natural Resources - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 91,000	\$ (329)	\$ 8,770	\$ 9,169	\$ 399	\$ 91,740	\$ 91,329	\$ (412)	100.81%	100.36%	-0.45%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ (329)	\$ 8,770	\$ 9,169	\$ 399	\$ 157,740	\$ 157,329	\$ (412)	100.47%	100.21%	-0.26%
Expenditures											
Salaries and Wages	\$ 559,181	\$ 159,398	\$ 50,892	\$ 44,007	\$ 6,885	\$ 370,478	\$ 399,782	\$ (29,305)	74.99%	80.92%	5.93%
Temp/Seasonal	\$ 90,000	\$ 19,447	\$ 5,669	\$ 15,659	\$ (9,990)	\$ 65,902	\$ 70,553	\$ (4,651)	90.28%	96.65%	6.37%
Personnel Benefits	\$ 203,753	\$ 43,567	\$ 18,934	\$ 18,600	\$ 335	\$ 151,045	\$ 160,186	\$ (9,141)	75.27%	79.82%	4.56%
Supplies	\$ 35,600	\$ 14,959	\$ 744	\$ 7,606	\$ (6,862)	\$ 19,401	\$ 20,641	\$ (1,240)	63.51%	67.56%	4.06%
Services and Charges	\$ 217,384	\$ 49,427	\$ 35,855	\$ 34,038	\$ 1,817	\$ 156,886	\$ 167,957	\$ (11,071)	72.36%	77.47%	5.11%
Interfund Payments	\$ 23,000	\$ 2,428		\$ 4,012	\$ (4,012)	\$ 1,022	\$ 20,572	\$ (19,550)	4.03%	81.19%	77.15%
Subtotal Op. Expense	\$ 1,128,918	\$ 289,226	\$ 112,094	\$ 123,922	\$ (11,827)	\$ 764,733	\$ 839,692	\$ (74,958)	73.50%	74.38%	0.88%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,128,918	\$ 289,226	\$ 112,094	\$ 123,922	\$ (11,827)	\$ 764,733	\$ 839,692	\$ (74,958)	73.50%	74.38%	0.88%
Net Gain/(Loss)	\$ (971,918)		\$ (103,325)	\$ (114,753)	\$ (11,428)	\$ (606,993)	\$ (682,363)	\$ (75,370)			

Riverfront Park - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 3,766,354	\$ 977,384	\$ 424,061	\$ 457,746	\$ 33,684	\$ 2,350,642	\$ 2,788,970	\$ 438,328	63.54%	74.05%	10.51%
Total Revenue	\$ 3,766,354	\$ 977,384	\$ 424,061	\$ 457,746	\$ 33,684	2,350,642	\$ 2,788,970	\$ 438,328	63.54%	74.05%	10.51%
Expenditures											
Salaries and Wages	\$ 1,596,053	\$ 555,293	\$ 148,355	\$ 117,432	\$ 30,923	\$ 907,718	\$ 1,040,759	\$ (133,041)	68.49%	65.21%	-3.28%
Temp/Seasonal	\$ 1,031,537	\$ 411,583	\$ 53,798	\$ 69,006	\$ (15,208)	\$ 463,658	\$ 619,954	\$ (156,295)	50.93%	60.10%	9.17%
Personnel Benefits	\$ 618,472	\$ 152,949	\$ 58,523	\$ 54,452	\$ 4,070	\$ 397,527	\$ 465,523	\$ (67,996)	57.05%	75.27%	18.22%
Supplies	\$ 446,000	\$ 99,672	\$ 32,042	\$ 33,697	\$ (1,656)	\$ 254,555	\$ 346,328	\$ (91,773)	56.66%	77.65%	20.99%
Services and Charges	\$ 1,043,526	\$ 271,838	\$ 62,694	\$ 97,549	\$ (34,856)	\$ 614,245	\$ 771,688	\$ (157,444)	68.01%	73.95%	5.94%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
Subtotal Op. Expense	\$ 4,755,588	\$ 1,511,335	\$ 355,411	\$ 372,137	\$ (16,726)	\$ 2,637,703	\$ 3,244,253	\$ (606,550)	61.27%	68.22%	6.95%
Transfers Out	\$ 237,027	\$ 118,279			\$ -	\$ 118,746	\$ 118,748	\$ (2)	50.1%	50.1%	0.00%
Total Expenditures	\$ 4,992,615	\$ 1,629,614	\$ 355,411	\$ 372,137	\$ (16,726)	\$ 2,756,450	\$ 3,363,001	\$ (606,551)	60.69%	67.36%	6.67%
Net Gain/(Loss)	\$ (1,226,261)		\$ 68,651	\$ 85,609	\$ 16,958	\$ (405,807)	\$ (574,031)	\$ (168,224)			

Recreation - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,549,500	\$ 77,712	\$ 87,596	\$ 158,153	\$ 70,557	\$ 1,256,453	\$ 1,471,788	\$ 215,335	86.99%	94.98%	7.99%
Total Revenue	\$ 1,549,500	\$ 77,712	\$ 87,596	\$ 158,153	\$ 70,557	1,256,453	\$ 1,471,788	\$ 215,335	86.99%	94.98%	7.99%
Expenditures											
Salaries and Wages	\$ 878,817	\$ 347,828	\$ 64,672	\$ 57,280	\$ 7,392	\$ 559,561	\$ 530,989	\$ 28,572	74.18%	60.42%	-13.76%
Temp/Seasonal	\$ 1,034,000	\$ 115	\$ 82,742	\$ 78,330	\$ 4,412	\$ 1,046,599	\$ 1,033,885	\$ 12,713	111.71%	99.99%	-11.72%
Personnel Benefits	\$ 315,006	\$ 3,098	\$ 34,455	\$ 34,104	\$ 351	\$ 319,832	\$ 311,908	\$ 7,925	80.55%	99.02%	18.47%
Supplies	\$ 296,350	\$ 12,606	\$ 7,757	\$ 12,635	\$ (4,879)	\$ 263,739	\$ 283,744	\$ (20,006)	98.31%	95.75%	-2.57%
Services and Charges	\$ 1,271,737	\$ 227,477	\$ 195,737	\$ 197,340	\$ (1,603)	\$ 1,033,359	\$ 1,044,260	\$ (10,901)	82.54%	82.11%	-0.42%
Interfund Payments	\$ 16,950	\$ 5,503			\$ -	\$ 21,740	\$ 11,447	\$ 10,293	128.3%	67.5%	-60.72%
Subtotal Op. Expense	\$ 3,812,860	\$ 596,627	\$ 385,363	\$ 379,689	\$ 5,673	3,244,830	\$ 3,216,233	\$ 28,596	89.50%	84.35%	-5.15%
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
Total Expenditures	\$ 3,812,860	\$ 596,627	\$ 385,363	\$ 379,689	\$ 5,673	3,244,830	\$ 3,216,233	\$ 28,596	89.50%	84.35%	-5.15%
Net Gain/(Loss)	\$ (2,263,360)		\$ (297,766)	\$ (221,536)	\$ 76,230	\$ (1,988,377)	\$ (1,744,446)	\$ 243,931			

Park Operations - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 200,430	\$ 81,774	\$ 28,664	\$ 15,816	\$ (12,847)	\$ 103,467	\$ 118,656	\$ 15,189	51.62%	59.20%	7.58%
Total Revenue	\$ 200,430	\$ 81,774	\$ 28,664	\$ 15,816	\$ (12,847)	103,467	\$ 118,656	\$ 15,189	51.62%	59.20%	7.58%
Expenditures											
Salaries and Wages	\$ 2,202,092	\$ 826,367	\$ 229,177	\$ 163,181	\$ 65,996	\$ 1,399,859	\$ 1,375,725	\$ 24,134	71.22%	62.47%	-8.74%
Temp/Seasonal	\$ 925,000	\$ 393,565	\$ 70,960	\$ 90,768	\$ (19,808)	\$ 459,662	\$ 531,435	\$ (71,773)	51.22%	57.45%	6.24%
Personnel Benefits	\$ 813,050	\$ 212,272	\$ 85,300	\$ 78,634	\$ 6,666	\$ 589,018	\$ 600,778	\$ (11,761)	64.50%	73.89%	9.39%
Supplies	\$ 190,800	\$ 23,944	\$ 15,079	\$ 15,604	\$ (524)	\$ 171,076	\$ 166,856	\$ 4,220	95.31%	87.45%	-7.86%
Services and Charges	\$ 1,176,006	\$ 113,042	\$ 210,836	\$ 224,574	\$ (13,738)	\$ 806,534	\$ 1,062,964	\$ (256,430)	69.20%	90.39%	21.19%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
Subtotal Op. Expense	\$ 5,306,948	\$ 1,569,190	\$ 611,351	\$ 572,760	\$ 38,591	\$ 3,426,186	\$ 3,737,758	\$ (311,572)	66.90%	70.43%	3.53%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 5,306,948	\$ 1,569,190	\$ 611,351	\$ 572,760	\$ 38,591	\$ 3,426,186	\$ 3,737,758	\$ (311,572)	64.03%	70.43%	6.41%
Net Gain/(Loss)	\$ (5,106,518)		\$ (582,688)	\$ (556,943)	\$ 25,744	\$ (3,322,719)	\$ (3,619,102)	\$ (296,383)			

Administration - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 139,500	\$ (437,686)	\$ 996	\$ 1,264	\$ 268	\$ 592,603	\$ 577,186	\$ (15,417)	424.80%	413.75%	-11.05%
Operating Transfers	\$ 17,486,439	\$ 4,887,690	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 12,307,269	\$ 12,598,749	\$ 291,480	71.07%	72.05%	0.98%
Total Revenue	\$ 17,625,939	\$ 4,450,004	\$ 1,296,498	\$ 1,308,788	\$ 12,290	\$ 12,899,872	\$ 13,175,935	\$ 276,063	73.90%	74.75%	0.85%
Expenditures											
Salaries and Wages	\$ 2,543,136	\$ 804,092	\$ 210,213	\$ 187,698	\$ 22,515	\$ 1,550,943	\$ 1,739,044	\$ (188,101)	69.90%	68.38%	-1.52%
Temp/Seasonal	\$ 83,500	\$ 47,783	\$ 4,520	\$ 3,524	\$ 996	\$ 28,008	\$ 35,717	\$ (7,710)	24.68%	42.78%	18.10%
Personnel Benefits	\$ 830,421	\$ 254,171	\$ 67,355	\$ 64,047	\$ 3,308	\$ 552,676	\$ 576,250	\$ (23,574)	66.09%	69.39%	3.31%
Supplies	\$ 168,800	\$ 57,419	\$ 61,598	\$ 2,497	\$ 59,101	\$ 144,497	\$ 111,381	\$ 33,116	84.60%	65.98%	-18.62%
Services and Charges	\$ 880,859	\$ 4,297	\$ 63,735	\$ 63,671	\$ 64	\$ 530,909	\$ 876,562	\$ (345,653)	76.55%	99.51%	22.96%
Interfund Services	\$ 2,851,791	\$ 734,645	\$ 210,099	\$ 223,659	\$ (13,561)	\$ 1,965,527	\$ 2,117,146	\$ (151,620)	74.91%	74.24%	-0.67%
Subtotal Op. Expense	\$ 7,358,507	\$ 1,902,406	\$ 617,520	\$ 545,096	\$ 72,423	\$ 4,772,559	\$ 5,456,101	\$ (683,542)	71.69%	74.15%	2.45%
Transfers Out/Capital Outlay	\$ 803,795	\$ 312,409	\$ 533		\$ 533	\$ 1,513,654	\$ 491,386	\$ 1,022,268	2813.85%	61.13%	-2752.72%
Total Expenditures	\$ 8,162,302	\$ 2,214,815	\$ 618,053	\$ 545,096	\$ 72,956	\$ 6,286,213	\$ 5,947,487	\$ 338,726	93.68%	72.87%	-20.81%
Net Gain/(Loss)	\$ 9,463,637		\$ 678,445	\$ 763,692	\$ (85,246)	\$ 6,613,659	\$ 7,228,448	\$ 614,789			

Parks Fund - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 5,746,784	\$ 643,814	\$ 560,447	\$ 652,895	\$ 92,448	\$ 4,438,898	\$ 5,102,970	\$ 664,072	79.62%	88.80%	9.18%
Operating Transfers	\$ 17,552,439	\$ 4,835,676	\$ 1,295,502	\$ 1,359,538	\$ 64,036	\$ 12,373,269	\$ 12,716,763	\$ 343,494	71.18%	72.45%	1.27%
Grant Revenue	\$ 10,000	\$ -	\$ -								
Total Operating Revenue	\$ 23,309,223	\$ 5,489,490	\$ 1,855,949	\$ 2,012,433	\$ 156,484	\$ 16,812,167	\$ 17,819,733	\$ 1,007,565	73.2%	76.4%	3.25%
Operating Expenses											
Salaries and Wages	\$ 7,779,279	\$ 2,692,979	\$ 703,308	\$ 569,598	\$ 133,710	\$ 4,788,653	\$ 5,086,299	\$ (297,646)	70.86%	65.38%	-5.47%
Temp/Seasonal	\$ 3,164,037	\$ 872,493	\$ 221,823	\$ 257,287	\$ (35,463)	\$ 2,084,280	\$ 2,291,544	\$ (207,264)	71.10%	72.42%	1.32%
Personnel Benefits	\$ 2,780,702	\$ 666,056	\$ 264,642	\$ 249,836	\$ 14,806	\$ 2,011,520	\$ 2,114,646	\$ (103,126)	66.08%	76.05%	9.96%
Supplies	\$ 1,137,550	\$ 190,111	\$ 118,731	\$ 72,271	\$ 46,460	\$ 901,633	\$ 947,439	\$ (45,806)	82.09%	83.29%	1.20%
Services and Charges	\$ 4,599,512	\$ 646,329	\$ 578,755	\$ 617,172	\$ (38,418)	\$ 3,173,939	\$ 3,953,183	\$ (779,243)	74.84%	85.95%	11.11%
Interfund Payments	\$ 2,911,741	\$ 762,576	\$ 210,099	\$ 227,671	\$ (17,573)	\$ 1,988,325	\$ 2,149,165	\$ (160,840)	74.02%	73.81%	-0.21%
Total Operating Expenses	\$ 22,372,820	\$ 5,830,545	\$ 2,097,358	\$ 1,993,835	\$ 103,523	\$ 14,948,350	\$ 16,542,275	\$ (1,593,925)	72.01%	73.94%	1.93%
Net Operating Income (Loss)	\$ 936,403	\$ (341,055)	\$ (241,409)	\$ 18,598	\$ 260,006	\$ 1,863,817	\$ 1,277,457	\$ (586,359)	1.19%	2.51%	1.32%
Other Financial Activity											
Capital Outlay	\$ -	\$ (14,436)	\$ 533		\$ 533	\$ 236,704	\$ 14,436	\$ 222,268	23.67%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 445,123			\$ -	\$ 1,395,696	\$ 595,699	\$ 799,998	267.98%	57.23%	-210.75%
Budget Reserve	\$ 150,000										
Total Other Activity	\$ 1,190,822	\$ 430,688	\$ 533	\$ -	\$ 533	\$ 1,632,400	\$ 610,134	\$ 1,022,266	85.88%	51.24%	-34.64%
Total Expenditures	\$ 23,563,642		\$ 2,097,891	\$ 1,993,835	\$ 104,056	\$ 16,580,751	\$ 17,152,410	\$ (571,659)	73.17%	72.79%	-0.38%
Net Gain/(Loss)	\$ (254,419)		\$ (241,942)	\$ 18,598	\$ 260,539	\$ 231,416	\$ 667,323	\$ 435,907			

Beginning Fund Balance	\$ 3,624,391
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (318,508)
Beginning Reserves	\$ 1,677,701
YTD Net Revenue (Expense)	\$ 667,323
Ending Fund Balance	\$ 2,345,024

Golf Fund - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,300,901	\$ (804,874)	\$ 695,155	\$ 681,609	\$ (13,546)	\$ 4,798,472	\$ 5,105,775	\$ 307,303	122.88%	118.71%	-4.17%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (104,219)	\$ (99,796)	\$ 4,423	\$ (730,053)	\$ (770,318)	\$ (40,265)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 4,300,901	\$ 209,349	\$ 590,936	\$ 581,813	\$ (9,123)	\$ 4,247,845	\$ 4,510,250	\$ 262,405	108.78%	104.87%	-3.91%
Expenditures											
Salaries and Wages	\$ 1,139,022	\$ 104,019	\$ 95,084	\$ 82,719	\$ 12,366	\$ 598,340	\$ 692,208	\$ (93,868)	75.15%	86.94%	11.79%
Temp/Seasonal	\$ 652,500	\$ 208,240	\$ 68,093	\$ 61,084	\$ 7,008	\$ 429,888	\$ 416,610	\$ 13,278	68.80%	66.67%	-2.13%
Personnel Benefits	\$ 323,037	\$ 16,606	\$ 48,734	\$ 47,161	\$ 1,573	\$ 331,570	\$ 344,121	\$ (12,550)	91.92%	95.40%	3.48%
Supplies	\$ 410,750	\$ (37,078)	\$ 18,693	\$ 55,334	\$ (36,641)	\$ 346,313	\$ 382,098	\$ (35,784)	100.37%	110.75%	10.37%
Services and Charges	\$ 1,053,068	\$ 155,627	\$ 164,826	\$ 184,083	\$ (19,257)	\$ 710,493	\$ 856,549	\$ (146,056)	70.19%	84.62%	14.43%
Interfund Payments	\$ 297,677	\$ 51,677	\$ 20,904	\$ 26,999	\$ (6,095)	\$ 197,248	\$ 215,910	\$ (18,662)	73.71%	80.69%	6.97%
Subtotal Op. Expense	\$ 3,876,054	\$ 968,559	\$ 416,335	\$ 457,380	\$ (41,045)	\$ 2,613,852	\$ 2,907,495	\$ (293,642)	76.73%	75.01%	-1.72%
Capital Outlay	\$ 410,000	\$ (80,482)	\$ 194,492	\$ 10,101	\$ 184,390	\$ 255,302	\$ 490,482	\$ (235,180)	70.53%	119.63%	49.10%
Transfers Out		\$ (3,100)				\$ 26,950	\$ 3,100	\$ 23,850	20.73%	#DIV/0!	#DIV/0!
Total Expenditures	\$ 4,286,054	\$ 884,977	\$ 610,827	\$ 467,481	\$ 143,346	\$ 2,896,104	\$ 3,401,077	\$ 504,973	74.29%	79.35%	5.07%
Net Gain/(Loss)	\$ 14,847		\$ (19,891)	\$ 114,332	\$ 134,223	\$ 1,351,741	\$ 1,109,173	\$ (242,568)			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
Beginning Year Reserves	\$ 15,980
YTD Change in Cash	\$ 1,109,173
YTD Available Cash	\$ 1,125,153

* 2023 Beginning Fund Balance does not include the FIF reserve of \$2,004,790

Facility Improvement Fee - September 2023



	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
Revenue	104,219	99,796	\$ (4,423)	730,053	770,318	\$ 40,265
Debt Service Payments: June Payment = \$309,469 December Payment = \$308,666	-	-	\$ -	267,918	309,469	\$ (41,551)

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 770,318
YTD Debt Service Payments	\$ (309,469)
YTD Cash Balance	\$ 2,465,639


Grants and Capital - September 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 September Actual	2023 September Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Grants Revenue	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -		\$ -	\$ -			
Expenditures											
Capital Outlay	\$ 1,000,000	\$ 985,564	\$ 533		\$ 533	\$ 236,704	\$ 14,436	\$ 222,268	23.7%	1.4%	-22.23%


Capital Reserves and CIP - Fund 1950

January 1, 2023 - September 30, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 137,169	\$ 19	\$ 6,218	\$ 130,970		\$ 130,970
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ 116,745	\$ 205,427	\$ 932,231	\$ 26,805	\$ 905,427
	CIP Projects	\$ 2,048,084	\$ 2,959,409	\$ 2,947,399	\$ 2,060,093	\$ 1,644,589	\$ 415,504
Restricted	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Conservation Futures	\$ 11,464	\$ (11,464)		\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 254,266	\$ 140,033	\$ 151,008	\$ (10,975)
Total		\$ 3,811,710	\$ 3,064,709	\$ 3,413,310	\$ 3,463,109	\$ 1,822,402	\$ 1,640,707

Capital and Other Reserves

January 1, 2023 - September 30, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 381,096	\$ 77,933	\$ 77,933	\$ 381,096		\$ 381,096
Capital Equipment Maintenance		\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
Undefined Parks Capital Reserve		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile		\$ 40,466	\$ 200	\$ -	\$ 40,666	\$ -	\$ 40,666
RFP Capital Reserve		\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
Recreation Capital Reserve		\$ 64,039	\$ 12,000	\$ 42,744	\$ 33,295	\$ 10,732	\$ 22,564
Ops Capital Reserve		\$ 83,242	\$ -	\$ 14,587	\$ 68,655	\$ 2,014	\$ 66,641
"Coca-Cola" Reserve					\$ -		\$ -
	Riverfront Park	\$ 37,735	\$ 17,910	\$ -	\$ 55,645		\$ 55,645
	Golf	\$ 28,380	\$ 14,886	\$ 12,020	\$ 31,246		\$ 31,246
	Aquatics	\$ 12,000	\$ (8,000)	\$ -	\$ 4,000		\$ 4,000
Youth & Senior Center Capital replacement		\$ 50,000	\$ -	\$ 50,000	\$ -		\$ -
Total		\$ 1,020,913	\$ 116,745	\$ 205,427	\$ 932,231	\$ 26,805	\$ 905,427



Active CIP Projects - Fund 1950

PROJECT	2023 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ -	\$ 1,038,573	\$ 1,038,573	\$ 1,166,141	\$ -	\$ 1,166,141	\$ (127,567.76)
Audubon Park	\$ 5,000		\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation		\$ 2,035	\$ 2,035	\$ -	\$ -	\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -	\$ -	\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
AM Cannon/Logan Peace Parks Playground		\$ 18,151	\$ 18,151	\$ 13,917	\$ 4,265	\$ 18,182	\$ (30.79)
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ 40,428	\$ 53,164	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ (19,085)	\$ 204,061	\$ 198,445	\$ 25,327	\$ 223,772	\$ (19,711.52)
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249	\$ 1,270,769	\$ 1,291,017	\$ 1,250,069	\$ 1,137,846	\$ 2,387,915	\$ (1,096,897.42)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ (233,130)	\$ 516,870	\$ 3,137		\$ 3,137	\$ 513,733.25
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ 54,547		\$ 54,547	\$ 250,453.33
Franklin Park Irrigation		\$ 65,582	\$ 65,582	\$ 66,735	\$ 341	\$ 67,076	\$ (1,494.06)
Ops Playground Replacements (Wildhorse)		\$ 18,370	\$ 18,370	\$ 18,120	\$ 800	\$ 18,920	\$ (550.15)
Public Works funded Water Conservation projects	\$ 485,367		\$ 485,367	\$ -	\$ -	\$ -	\$ 485,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -	\$ -	\$ -	\$ 3,244.32
North Bank stairs, Arterial Street Fund	\$ 1,157		\$ 1,157	\$ -	\$ -	\$ -	\$ 1,157.00
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 118,821	\$ 64,185	\$ 183,006	\$ 95,849.42
City-Wide Dog Park	\$ 440	\$ 22,440	\$ 22,880	\$ 17,040	\$ 1,960	\$ 19,000	\$ 3,879.86
Corbin Park Sport Court	\$ -	\$ 257,785	\$ 257,785	\$ -	\$ 257,785	\$ 257,785	\$ -
6-year CIP Capital Projects	\$ 42,559	\$ 228,176	\$ 270,735	\$ -		\$ -	\$ 270,734.97
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
Total	\$ 2,048,084	\$ 2,959,409	\$ 5,007,493	\$ 2,947,399	\$ 1,644,589	\$ 4,591,989	\$ 415,504

Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - September 30, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	\$ 114,223	\$ 11,464	\$ 25,319	\$ 100,368	\$ 14,864	\$ 85,504
General- T-shirt, poster, calendar sales	\$ 12,407	\$ 8,120	\$ 3,051	\$ 17,476		\$ 17,476
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 7,827	\$ 19,638	\$ 15,063		\$ 15,063
Corbin Art Center maintenance reserve		\$ 22,498	\$ -	\$ 22,498		\$ 22,498
Hooptown Court maintenance	\$ 4,331	\$ -	\$ -	\$ 4,331		\$ 4,331
Palisades Land Maintenance, Rimrock	\$ 43,974	\$ -	\$ -	\$ 43,974		\$ 43,974
Cannon Hill tree repairs	\$ 7,000	\$ -	\$ -	\$ 7,000		\$ 7,000
Community Engagement, Spokane Indians	\$ 4,460	\$ -	\$ -	\$ 4,460		\$ 4,460
Computer and Software	\$ 75,702	\$ -	\$ -	\$ 75,702		\$ 75,702
Youth & Senior Center Capital replacement		\$ 50,000	\$ -	\$ 50,000	\$ 10,000	\$ 40,000
Swire reserves		\$ 2,014	\$ -	\$ 2,014	\$ 2,014	\$ -
Total	\$ 291,471	\$ 101,923	\$ 48,008	\$ 345,386	\$ 26,878	\$ 318,508