



**Spokane Park Board
Finance Committee Minutes**
3 p.m. Tuesday, Nov. 7, 2023
WebEx meeting
Rich Lentz – Parks Finance/Budget Director

Committee members

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

**Additional Park Board
members**

Parks staff

- Garrett Jones
- Jason Conley
- Rich Lentz
- Megan Dyson
- Nick Hamad
- Mark Poirier
- Jon Moog
- Al Vorderbrueggen
- Jennifer Papich

Guests

Summary

- The 2024 Parks and Recreation Amended Budget Proposal was presented by Rich Lentz.
 - Passed unanimously and will be presented to Park Board as reviewed.
- The October Financials were presented by Rich Lentz who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. December 12, 2023, at The Hive Events C and via WebEx.

MINUTES

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

Action items:

1. [2024 Parks and Recreation Amended Budget Proposal](#) – A decrease in our Risk Management expense allowed us to allocate those funds towards the Riverfront Park naming rights finder's fee, increase the Parks contribution towards Expo+50 and increase the Parks contribution towards capital improvements. The attached document shows the updated proposed budget for 2024 for Parks and Recreation. The approved golf budget does not need amending.

Motion 1: Bob Anderson moved to approve the 2024 Parks and Recreation Amended Budget Proposal as reviewed.

Nick Sumner seconded the motion.

Motion passed unanimously (3-0 vote).

Discussion items:

1.

Standing report items:

1. [October Financials](#) – Rich Lentz presented the October Financials. 1) [Natural Resources](#) – Revenues are \$3,408 less than last year, with expenditures at \$77,265 more than last year. 2) [Riverfront](#) – Revenues are \$523,257 greater than last year. Expenditures are \$667,428 more than last year. 3) [Recreation](#) – Revenues are \$231,872 greater than last year. Expenditures are \$46,301 less than last year. 4) [Park Ops](#) – Revenues are \$83,182 greater than last year. Expenditures are \$333,775 greater than last year. 5) [Admin](#) – Revenues are \$287,459 greater than last year. Expenditures are \$44,100 less than last year. 6) [1400](#) – Total operating revenues are about \$1.1 million greater than last year. Total operating expenditures are about \$1.9 million greater than last year. 7) [Golf](#) – Revenues are \$244,427 greater than last year. Expenditures are \$409,369 greater than last year. 8) [Facility Improvement Fee](#) – YTD revenues are \$827,802. YTD cash balance is about \$2.5 million. 9) [Capital](#) – Grants revenue is \$1 million. Capital outlay is at \$985,060. 10) [1950](#) – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

Adjournment: The meeting adjourned at 3:21 p.m.

The next regularly scheduled meeting is 3 p.m. December 12, 2023, at The Hive Events C and via WebEx.

Spokane Park Board


Briefing Paper



| | | | |
|---|--|--|-------------------------------------|
| Committee | Finance | Committee meeting date: November 7, 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 checked="" type="radio"/> Amendment/change order <input 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 Recreation 2024 Proposed Budget Amendments (attached). | | |
| Begin/end dates | Begins: 01/01/2024 | Ends: 12/31/2024 | <input type="checkbox"/> 06/01/2525 |
| Background/history: | | | |
| <p>A decrease in our Risk Management expense allowed us to allocate those funds towards the Riverfront Park naming rights finder's fee, increase the Parks contribution towards Expo+50 and increase the Parks contribution towards capital improvements. The attached document shows the updated proposed budget for 2024 for Parks and Recreation. The approved golf budget does not need amending.</p> | | | |
| Motion wording: | | | |
| Approve the 2024 Parks and Recreation amended budget as proposed (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 Parks and Recreation Budget – Amended Proposal

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 | \$ 1,565,020 |
| Services and Charges | \$ 4,599,512 | \$ 5,031,168 |
| Interfund Payments | \$ 2,911,741 | \$ 2,529,180 |
| Total Operating Expenses | \$ 22,372,820 | \$ 23,696,150 |
| Net Operating Income (Loss) | \$ 936,403 | \$ 1,928,856 |
| Other Financial Activity | | |
| Capital Outlay | \$ 750,000 | \$ 1,337,427 |
| Transfers Out | \$ 290,822 | \$ 466,429 |
| Budget Reserve | \$ 150,000 | \$ 125,000 |
| Total Other Activity | \$ 1,190,822 | \$ 1,928,856 |
| Total Expenditures | \$ 23,563,642 | \$ 25,625,006 |
| Net Gain/(Loss) | \$ (254,419) | \$ - |

Summary of Amendments:

| | Change Amount |
|---|---------------|
| Risk Management Expense Decrease | \$ (660,991) |
| Retainer for RFP Pavilion Naming Rights | \$ 90,000 |
| Additional Contribution to Expo+50 | \$ 150,000 |
| Increase to Capital Outlay | \$ 420,991 |
| Net Gain/Loss | \$ - |

- A decrease of \$660,991 in our Risk Management expense will allow us to:
 - Add \$90,000 to our RFP budget for a retainer (worst-case) for the Pavilion naming rights finder's fee.
 - Increase our contribution to Expo+50 by \$150,000.
 - Increase our contribution to capital by \$420,991.
- The net result is still a flat budget for 2024.
- The golf budget was not impacted by this change.

Natural Resources - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ (5,000) | \$ 7,668 | \$ 4,671 | \$ (2,997) | \$ 99,408 | \$ 96,000 | \$ (3,408) | 109.24% | 105.49% | -3.75% |
| Operating Transfers | \$ 66,000 | \$ - | | | \$ - | \$ 66,000 | \$ 66,000 | \$ - | 100.00% | 100.00% | |
| Total Revenue | \$ 157,000 | \$ (5,000) | \$ 7,668 | \$ 4,671 | \$ (2,997) | \$ 165,408 | \$ 162,000 | \$ (3,408) | 105.36% | 103.18% | -2.17% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 559,181 | \$ 114,782 | \$ 40,974 | \$ 44,616 | \$ (3,643) | \$ 411,451 | \$ 444,399 | \$ (32,948) | 83.28% | 89.95% | 6.67% |
| Temp/Seasonal | \$ 90,000 | \$ 4,066 | \$ 6,476 | \$ 15,380 | \$ (8,904) | \$ 72,378 | \$ 85,934 | \$ (13,555) | 99.15% | 117.72% | 18.57% |
| Personnel Benefits | \$ 203,753 | \$ 24,918 | \$ 16,608 | \$ 18,649 | \$ (2,041) | \$ 167,653 | \$ 178,835 | \$ (11,182) | 83.54% | 89.12% | 5.57% |
| Supplies | \$ 35,600 | \$ 10,979 | \$ 666 | \$ 3,980 | \$ (3,314) | \$ 20,067 | \$ 24,621 | \$ (4,554) | 65.69% | 80.59% | 14.91% |
| Services and Charges | \$ 217,384 | \$ 8,801 | \$ 57,471 | \$ 40,626 | \$ 16,845 | \$ 214,357 | \$ 208,583 | \$ 5,774 | 98.87% | 96.21% | -2.66% |
| Interfund Payments | \$ 23,000 | \$ 1,179 | | \$ 1,249 | \$ (1,249) | \$ 1,022 | \$ 21,821 | \$ (20,800) | 4.03% | 86.12% | 82.09% |
| Subtotal Op. Expense | \$ 1,128,918 | \$ 164,724 | \$ 122,195 | \$ 124,502 | \$ (2,307) | \$ 886,928 | \$ 964,193 | \$ (77,265) | 85.25% | 85.41% | 0.16% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Expenditures | \$ 1,128,918 | \$ 164,724 | \$ 122,195 | \$ 124,502 | \$ (2,307) | \$ 886,928 | \$ 964,193 | \$ (77,265) | 85.25% | 85.41% | 0.16% |
| Net Gain/(Loss) | \$ (971,918) | | \$ (114,527) | \$ (119,831) | \$ (5,304) | \$ (721,520) | \$ (802,193) | \$ (80,673) | | | |

Riverfront Park - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ 696,822 | \$ 195,632 | \$ 280,562 | \$ 84,929 | \$ 2,546,275 | \$ 3,069,532 | \$ 523,257 | 68.82% | 81.50% | 12.67% |
| Total Revenue | \$ 3,766,354 | \$ 696,822 | \$ 195,632 | \$ 280,562 | \$ 84,929 | 2,546,275 | \$ 3,069,532 | \$ 523,257 | 68.82% | 81.50% | 12.67% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,596,053 | \$ 445,178 | \$ 100,095 | \$ 110,116 | \$ (10,021) | \$ 1,007,813 | \$ 1,150,875 | \$ (143,062) | 76.04% | 72.11% | -3.93% |
| Temp/Seasonal | \$ 1,031,537 | \$ 355,262 | \$ 45,562 | \$ 56,321 | \$ (10,759) | \$ 509,220 | \$ 676,275 | \$ (167,054) | 55.93% | 65.56% | 9.63% |
| Personnel Benefits | \$ 618,472 | \$ 104,357 | \$ 43,712 | \$ 48,592 | \$ (4,880) | \$ 441,239 | \$ 514,115 | \$ (72,876) | 63.33% | 83.13% | 19.80% |
| Supplies | \$ 446,000 | \$ 51,836 | \$ 48,766 | \$ 47,836 | \$ 930 | \$ 303,321 | \$ 394,164 | \$ (90,843) | 67.52% | 88.38% | 20.86% |
| Services and Charges | \$ 1,043,526 | \$ 135,547 | \$ 100,144 | \$ 136,291 | \$ (36,147) | \$ 714,389 | \$ 907,979 | \$ (193,590) | 79.10% | 87.01% | 7.91% |
| Interfund Payments | \$ 20,000 | \$ 20,000 | | | \$ - | | | \$ - | | | |
| Subtotal Op. Expense | \$ 4,755,588 | \$ 1,112,180 | \$ 338,279 | \$ 399,155 | \$ (60,877) | \$ 2,975,982 | \$ 3,643,408 | \$ (667,426) | 69.13% | 76.61% | 7.48% |
| Transfers Out | \$ 237,027 | \$ 118,279 | | | \$ - | \$ 118,746 | \$ 118,748 | \$ (2) | 50.1% | 50.1% | 0.00% |
| Total Expenditures | \$ 4,992,615 | \$ 1,230,459 | \$ 338,279 | \$ 399,155 | \$ (60,877) | \$ 3,094,728 | \$ 3,762,156 | \$ (667,428) | 68.14% | 75.35% | 7.22% |
| Net Gain/(Loss) | \$ (1,226,261) | | \$ (142,646) | \$ (118,594) | \$ 24,052 | \$ (548,454) | \$ (692,625) | \$ (144,171) | | | |

Recreation - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ (23,245) | \$ 84,420 | \$ 100,957 | \$ 16,538 | \$ 1,340,873 | \$ 1,572,745 | \$ 231,872 | 92.83% | 101.50% | 8.67% |
| Total Revenue | \$ 1,549,500 | \$ (23,245) | \$ 84,420 | \$ 100,957 | \$ 16,538 | 1,340,873 | \$ 1,572,745 | \$ 231,872 | 92.83% | 101.50% | 8.67% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 878,817 | \$ 292,028 | \$ 57,889 | \$ 55,800 | \$ 2,089 | \$ 617,450 | \$ 586,789 | \$ 30,662 | 81.86% | 66.77% | -15.09% |
| Temp/Seasonal | \$ 1,034,000 | \$ (43,811) | \$ 41,343 | \$ 43,926 | \$ (2,583) | \$ 1,087,941 | \$ 1,077,811 | \$ 10,130 | 116.12% | 104.24% | -11.88% |
| Personnel Benefits | \$ 315,006 | \$ (24,478) | \$ 31,205 | \$ 27,576 | \$ 3,629 | \$ 351,038 | \$ 339,484 | \$ 11,554 | 88.40% | 107.77% | 19.37% |
| Supplies | \$ 296,350 | \$ (11,339) | \$ 18,301 | \$ 23,945 | \$ (5,644) | \$ 282,040 | \$ 307,689 | \$ (25,649) | 105.14% | 103.83% | -1.31% |
| Services and Charges | \$ 1,271,737 | \$ 92,322 | \$ 166,814 | \$ 135,154 | \$ 31,660 | \$ 1,200,174 | \$ 1,179,415 | \$ 20,759 | 95.86% | 92.74% | -3.12% |
| Interfund Payments | \$ 16,950 | \$ (5,945) | | \$ 11,447 | \$ (11,447) | \$ 21,740 | \$ 22,895 | \$ (1,155) | 128.3% | 135.1% | 6.81% |
| Subtotal Op. Expense | \$ 3,812,860 | \$ 298,778 | \$ 315,553 | \$ 297,849 | \$ 17,704 | 3,560,383 | \$ 3,514,082 | \$ 46,301 | 98.21% | 92.16% | -6.04% |
| Transfers Out | - | - | - | - | \$ - | - | - | \$ - | | | |
| Total Expenditures | \$ 3,812,860 | \$ 298,778 | \$ 315,553 | \$ 297,849 | \$ 17,704 | 3,560,383 | \$ 3,514,082 | \$ 46,301 | 98.21% | 92.16% | -6.04% |
| Net Gain/(Loss) | \$ (2,263,360) | | \$ (231,133) | \$ (196,891) | \$ 34,242 | \$ (2,219,510) | \$ (1,941,337) | \$ 278,173 | | | |

Park Operations - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ 4,977 | \$ 8,804 | \$ 76,797 | \$ 67,993 | \$ 112,271 | \$ 195,453 | \$ 83,182 | 56.02% | 97.52% | 41.50% |
| Total Revenue | \$ 200,430 | \$ 4,977 | \$ 8,804 | \$ 76,797 | \$ 67,993 | \$ 112,271 | \$ 195,453 | \$ 83,182 | 56.02% | 97.52% | 41.50% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,202,092 | \$ 473,979 | \$ 146,371 | \$ 189,436 | \$ (43,065) | \$ 1,736,852 | \$ 1,728,113 | \$ 8,739 | 88.36% | 78.48% | -9.89% |
| Temp/Seasonal | \$ 925,000 | \$ 495,361 | \$ 59,556 | \$ 61,157 | \$ (1,601) | \$ 328,595 | \$ 429,639 | \$ (101,044) | 36.61% | 46.45% | 9.84% |
| Personnel Benefits | \$ 813,050 | \$ 134,388 | \$ 64,136 | \$ 77,884 | \$ (13,747) | \$ 653,154 | \$ 678,662 | \$ (25,508) | 71.53% | 83.47% | 11.94% |
| Supplies | \$ 190,800 | \$ 4,251 | \$ 18,713 | \$ 19,692 | \$ (979) | \$ 189,789 | \$ 186,549 | \$ 3,241 | 105.73% | 97.77% | -7.96% |
| Services and Charges | \$ 1,176,006 | \$ (60,015) | \$ 210,246 | \$ 173,057 | \$ 37,189 | \$ 1,016,818 | \$ 1,236,021 | \$ (219,203) | 87.24% | 105.10% | 17.86% |
| Interfund Payments | \$ - | \$ - | | | \$ - | | | \$ - | | | |
| Subtotal Op. Expense | \$ 5,306,948 | \$ 1,047,964 | \$ 499,023 | \$ 521,226 | \$ (22,203) | \$ 3,925,209 | \$ 4,258,984 | \$ (333,775) | 76.65% | 80.25% | 3.61% |
| Transfers Out | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total Expenditures | \$ 5,306,948 | \$ 1,047,964 | \$ 499,023 | \$ 521,226 | \$ (22,203) | \$ 3,925,209 | \$ 4,258,984 | \$ (333,775) | 73.35% | 80.25% | 6.90% |
| Net Gain/(Loss) | \$ (5,106,518) | | \$ (490,219) | \$ (444,429) | \$ 45,790 | \$ (3,812,937) | \$ (4,063,530) | \$ (250,593) | | | |

Administration - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ (438,509) | \$ 1,448 | \$ 782 | \$ (667) | \$ 594,051 | \$ 578,009 | \$ (16,042) | 425.84% | 414.34% | -11.50% |
| Operating Transfers | \$ 17,486,439 | \$ 3,580,166 | \$ 1,295,502 | \$ 1,307,524 | \$ 12,022 | \$ 13,602,771 | \$ 13,906,273 | \$ 303,502 | 78.55% | 79.53% | 0.97% |
| Total Revenue | \$ 17,625,939 | \$ 3,141,658 | \$ 1,296,950 | \$ 1,308,306 | \$ 11,355 | \$ 14,196,822 | \$ 14,484,281 | \$ 287,459 | 81.33% | 82.18% | 0.85% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 2,543,136 | \$ 608,082 | \$ 162,956 | \$ 196,010 | \$ (33,054) | \$ 1,713,899 | \$ 1,935,054 | \$ (221,155) | 77.24% | 76.09% | -1.15% |
| Temp/Seasonal | \$ 83,500 | \$ 43,379 | \$ 3,065 | \$ 4,403 | \$ (1,338) | \$ 31,073 | \$ 40,121 | \$ (9,048) | 27.38% | 48.05% | 20.67% |
| Personnel Benefits | \$ 830,421 | \$ 188,231 | \$ 59,260 | \$ 65,940 | \$ (6,680) | \$ 611,936 | \$ 642,190 | \$ (30,254) | 73.17% | 77.33% | 4.16% |
| Supplies | \$ 168,800 | \$ 56,438 | \$ 3,766 | \$ 981 | \$ 2,785 | \$ 148,263 | \$ 112,362 | \$ 35,901 | 86.81% | 66.57% | -20.24% |
| Services and Charges | \$ 880,859 | \$ (51,218) | \$ 52,308 | \$ 55,515 | \$ (3,207) | \$ 583,217 | \$ 932,077 | \$ (348,861) | 84.09% | 105.81% | 21.72% |
| Interfund Services | \$ 2,851,791 | \$ 347,303 | \$ 130,142 | \$ 387,342 | \$ (257,200) | \$ 2,095,668 | \$ 2,504,488 | \$ (408,820) | 79.87% | 87.82% | 7.95% |
| Subtotal Op. Expense | \$ 7,358,507 | \$ 1,192,216 | \$ 411,497 | \$ 710,191 | \$ (298,694) | \$ 5,184,056 | \$ 6,166,291 | \$ (982,236) | 77.88% | 83.80% | 5.92% |
| Transfers Out/Capital Outlay | \$ 803,795 | \$ 311,904 | \$ 4,572 | \$ 505 | \$ 4,068 | \$ 1,518,226 | \$ 491,891 | \$ 1,026,336 | 2822.35% | 61.20% | -2761.15% |
| Total Expenditures | \$ 8,162,302 | \$ 1,504,120 | \$ 416,069 | \$ 710,695 | \$ (294,626) | \$ 6,702,282 | \$ 6,658,182 | \$ 44,100 | 99.88% | 81.57% | -18.30% |
| Net Gain/(Loss) | \$ 9,463,637 | | \$ 880,882 | \$ 597,610 | \$ 283,271 | \$ 7,494,540 | \$ 7,826,100 | \$ 331,560 | | | |

Parks Fund - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ 175,761 | \$ 297,972 | \$ 468,053 | \$ 170,081 | \$ 4,736,870 | \$ 5,571,023 | \$ 834,152 | 84.97% | 96.94% | 11.98% |
| Operating Transfers | \$ 17,552,439 | \$ 3,528,152 | \$ 1,295,502 | \$ 1,307,524 | \$ 12,022 | \$ 13,668,771 | \$ 14,024,287 | \$ 355,516 | 78.64% | 79.90% | 1.26% |
| Grant Revenue | \$ 10,000 | \$ - | \$ - | | | | | | | | |
| Total Operating Revenue | \$ 23,309,223 | \$ 3,713,913 | \$ 1,593,474 | \$ 1,775,577 | \$ 182,103 | \$ 18,405,641 | \$ 19,595,310 | \$ 1,189,668 | 80.1% | 84.1% | 3.93% |
| Operating Expenses | | | | | | | | | | | |
| Salaries and Wages | \$ 7,779,279 | \$ 2,121,649 | \$ 508,284 | \$ 571,331 | \$ (63,046) | \$ 5,296,937 | \$ 5,657,630 | \$ (360,692) | 78.38% | 72.73% | -5.65% |
| Temp/Seasonal | \$ 3,164,037 | \$ 666,659 | \$ 156,551 | \$ 205,834 | \$ (49,283) | \$ 2,240,831 | \$ 2,497,378 | \$ (256,547) | 76.44% | 78.93% | 2.49% |
| Personnel Benefits | \$ 2,780,702 | \$ 427,416 | \$ 214,966 | \$ 238,640 | \$ (23,674) | \$ 2,226,486 | \$ 2,353,286 | \$ (126,799) | 73.14% | 84.63% | 11.48% |
| Supplies | \$ 1,137,550 | \$ 85,415 | \$ 90,212 | \$ 104,696 | \$ (14,484) | \$ 991,845 | \$ 1,052,135 | \$ (60,290) | 90.30% | 92.49% | 2.19% |
| Services and Charges | \$ 4,599,512 | \$ 103,046 | \$ 588,944 | \$ 543,283 | \$ 45,661 | \$ 3,762,884 | \$ 4,496,466 | \$ (733,582) | 88.73% | 97.76% | 9.03% |
| Interfund Payments | \$ 2,911,741 | \$ 362,537 | \$ 130,142 | \$ 400,038 | \$ (269,897) | \$ 2,118,467 | \$ 2,549,204 | \$ (430,737) | 78.87% | 87.55% | 8.68% |
| Total Operating Expenses | \$ 22,372,820 | \$ 3,766,722 | \$ 1,689,100 | \$ 2,063,823 | \$ (374,723) | \$ 16,637,451 | \$ 18,606,098 | \$ (1,968,648) | 80.15% | 83.16% | 3.02% |
| Net Operating Income (Loss) | \$ 936,403 | \$ (52,809) | \$ (95,626) | \$ (288,246) | \$ (192,620) | \$ 1,768,191 | \$ 989,212 | \$ (778,979) | 80.07% | 105.64% | 25.57% |
| Other Financial Activity | | | | | | | | | | | |
| Capital Outlay | \$ - | \$ (14,940) | \$ 4,572 | \$ 505 | \$ 4,068 | \$ 241,277 | \$ 14,940 | \$ 226,336 | 24.13% | 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 | \$ 430,183 | \$ 4,572 | \$ 505 | \$ 4,068 | \$ 1,636,973 | \$ 610,639 | \$ 1,026,334 | 86.12% | 51.28% | -34.84% |
| Total Expenditures | \$ 23,563,642 | | \$ 1,693,673 | \$ 2,064,327 | \$ (370,655) | \$ 18,274,423 | \$ 19,216,737 | \$ (942,314) | 80.65% | 81.55% | 0.91% |
| Net Gain/(Loss) | \$ (254,419) | | \$ (100,198) | \$ (288,750) | \$ (188,552) | \$ 131,218 | \$ 378,573 | \$ 247,355 | | | |

| | |
|-------------------------------|---------------------|
| Beginning Fund Balance | \$ 3,624,391 |
| 5% Reserve Requirement | \$ (1,228,182) |
| Revenue Stabilization Reserve | \$ (400,000) |
| Reserve for Special Projects | \$ (319,870) |
| Beginning Reserves | \$ 1,676,339 |
| YTD Net Revenue (Expense) | \$ 378,573 |
| Ending Fund Balance | \$ 2,054,911 |

Golf Fund - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ (1,206,777) | \$ 427,318 | \$ 401,903 | \$ (25,415) | \$ 5,225,790 | \$ 5,507,678 | \$ 281,888 | | | |
| Pre-Sale Revenue | | \$ (174,793) | | | \$ - | 179,426 | 174,793 | \$ (4,633) | | | |
| Facility Improvement Fee | \$ - | | \$ (64,921) | \$ (57,483) | \$ 7,438 | \$ (794,974) | \$ (827,802) | \$ (32,828) | | | |
| Other Transfers-In | \$ - | \$ - | | | \$ - | | | | | | |
| Total Revenue | \$ 4,300,901 | \$ 553,768 | \$ 362,397 | \$ 344,420 | \$ (17,977) | \$ 4,610,242 | \$ 4,854,669 | \$ 244,427 | 118.06% | 112.88% | -5.18% |
| Expenditures | | | | | | | | | | | |
| Salaries and Wages | \$ 1,139,022 | \$ 16,855 | \$ 68,553 | \$ 87,164 | \$ (18,611) | \$ 666,893 | \$ 779,372 | \$ (112,479) | 83.76% | 97.88% | 14.13% |
| Temp/Seasonal | \$ 652,500 | \$ 146,641 | \$ 61,428 | \$ 61,599 | \$ (171) | \$ 491,316 | \$ 478,209 | \$ 13,107 | 78.63% | 76.53% | -2.10% |
| Personnel Benefits | \$ 323,037 | \$ (28,991) | \$ 40,057 | \$ 45,598 | \$ (5,541) | \$ 371,627 | \$ 389,718 | \$ (18,091) | 103.02% | 108.04% | 5.02% |
| Supplies | \$ 410,750 | \$ (87,568) | \$ 39,472 | \$ 50,490 | \$ (11,018) | \$ 385,785 | \$ 432,588 | \$ (46,803) | 111.82% | 125.38% | 13.57% |
| Services and Charges | \$ 1,053,068 | \$ (43,399) | \$ 150,447 | \$ 199,026 | \$ (48,579) | \$ 860,940 | \$ 1,055,575 | \$ (194,635) | 85.06% | 104.29% | 19.23% |
| Interfund Payments | \$ 297,677 | \$ 10,319 | \$ 14,585 | \$ 41,358 | \$ (26,774) | \$ 211,833 | \$ 257,268 | \$ (45,435) | 79.16% | 96.14% | 16.98% |
| Subtotal Op. Expense | \$ 3,876,054 | \$ 483,324 | \$ 374,541 | \$ 485,235 | \$ (110,694) | \$ 2,988,394 | \$ 3,392,730 | \$ (404,336) | 87.72% | 87.53% | -0.19% |
| Capital Outlay | \$ 410,000 | \$ (80,482) | | | | \$ 256,250 | \$ 490,482 | \$ (234,232) | 70.79% | 119.63% | 48.84% |
| Transfers Out | | \$ (3,100) | \$ 948 | | \$ 948 | \$ 232,300 | \$ 3,100 | \$ 229,200 | 178.69% | #DIV/0! | #DIV/0! |
| Total Expenditures | \$ 4,286,054 | \$ 399,742 | \$ 375,489 | \$ 485,235 | \$ (109,746) | \$ 3,476,943 | \$ 3,886,312 | \$ 409,369 | 89.18% | 90.67% | 1.49% |
| Net Gain/(Loss) | \$ 14,847 | | \$ (13,092) | \$ (140,815) | \$ (127,723) | \$ 1,133,299 | \$ 968,357 | \$ (164,942) | | | |

| | |
|---------------------------------|-------------------|
| * Beginning Fund Balance | \$ 316,004 |
| Less 7% Reserve | \$ (300,024) |
| Beginning Year Reserves | \$ 15,980 |
| YTD Change in Cash | \$ 968,357 |
| YTD Available Cash | \$ 984,337 |

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

Facility Improvement Fee - October 2023



| | 2022 October Actual | 2023 October Actual | 2022-2023 Monthly Difference | 2022 YTD Actual | 2023 YTD Actual | 2022-2023 Monthly Difference |
|---|------------------------|------------------------|------------------------------------|--------------------|--------------------|------------------------------------|
| Revenue | \$ 64,921 | \$ 57,483 | \$ (7,438) | \$ 794,974 | \$ 827,802 | \$ 32,828 |
| 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 | \$ 827,802 |
| YTD Debt Service Payments | \$ (309,469) |
| YTD Cash Balance | \$ 2,523,123 |


Grants and Capital - October 2023



| | Adopted Budget 2023 | 2023 Adopted Budget Balance | 2022 October Actual | 2023 October 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 | \$ 985,060 | \$ 4,572 | \$ 505 | \$ 4,068 | \$ 241,277 | \$ 14,940 | \$ 226,336 | 24.1% | 1.5% | -22.63% |


Capital Reserves and CIP - Fund 1950

January 1, 2023 - October 31, 2023

|  | | BEGINNING BALANCE | REVENUES | EXPENDITURES | ENDING FUND BALANCE | OUTSTANDING ENCUMBRANCES | REMAINING BALANCE |
|---|---------------------------------------|----------------------|---------------------|---------------------|------------------------|-----------------------------|----------------------|
| Undesignated | General Operating | \$ 137,169 | \$ 19 | \$ 8,186 | \$ 129,002 | | \$ 129,002 |
| Designated | Capital and Other Designated Reserves | \$ 1,020,913 | \$ 116,745 | \$ 205,427 | \$ 932,231 | \$ 61,211 | \$ 871,021 |
| | CIP Projects | \$ 2,048,084 | \$ 3,062,075 | \$ 3,388,890 | \$ 1,721,269 | \$ 1,204,592 | \$ 516,676 |
| 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 | \$ - | \$ 256,046 | \$ 138,253 | \$ 149,228 | \$ (10,975) |
| Total | | \$ 3,811,710 | \$ 3,167,375 | \$ 3,858,549 | \$ 3,120,536 | \$ 1,415,031 | \$ 1,705,505 |

Capital and Other Reserves

January 1, 2023 - October 31, 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 | | \$ 68,655 |
| "Coca-Cola" Reserve | | | | | \$ - | | \$ - |
| | Riverfront Park | \$ 37,735 | \$ 17,910 | \$ - | \$ 55,645 | \$ 36,420 | \$ 19,225 |
| | 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 | \$ 61,211 | \$ 871,021 |



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 | | \$ 18,182 | \$ 18,182 | \$ 13,917 | \$ 4,265 | \$ 18,182 | \$ - |
| Susie's Trail (18-30) | \$ 93,593 | | \$ 93,593 | \$ 40,428 | \$ 53,164 | \$ 93,593 | \$ - |
| Liberty Park Improvements, Library Fund | \$ 223,146 | \$ 1,611 | \$ 224,757 | \$ 200,552 | \$ 24,205 | \$ 224,757 | \$ - |
| North Suspension Bridge, Arterial Street Fund | \$ 91,230 | | \$ 91,230 | \$ - | \$ 91,230 | \$ 91,230 | \$ - |
| South Suspension Bridge | \$ 20,249 | \$ 1,373,434 | \$ 1,393,683 | \$ 1,689,453 | \$ 701,073 | \$ 2,390,526 | \$ (996,842.59) |
| 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 | | \$ 66,735 | \$ 66,735 | \$ 66,735 | | \$ 66,735 | \$ - |
| Ops Playground Replacements (Wildhorse) | | \$ 18,920 | \$ 18,920 | \$ 18,120 | \$ 800 | \$ 18,920 | \$ - |
| 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) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Don Kardong Bridge | \$ 278,856 | | \$ 278,856 | \$ 118,821 | \$ 63,335 | \$ 182,156 | \$ 96,699.42 |
| 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 | \$ 207,814 | \$ 250,373 | \$ - | | \$ - | \$ 250,372.72 |
| Net Deficit from PY projects | \$ 7,686 | \$ (911) | \$ 6,775 | \$ - | \$ 6,775 | \$ 6,775 | \$ - |
| Total | \$ 2,048,084 | \$ 3,062,075 | \$ 5,110,159 | \$ 3,388,890 | \$ 1,204,592 | \$ 4,593,482 | \$ 516,676 |

Non-Capital and Maintenance Reserves - Fund 1400

| | January 1, 2023 - October 31, 2023 | | | | | |
|---|------------------------------------|-------------------|------------------|--------------------------------|-----------------------------|-------------------|
| | Beginning Balance | Revenues | Expenditures | Ending Cash/Fund Balance | Outstanding Encumbrances | Remaining Balance |
| Conservation Futures | \$ 114,223 | \$ 11,464 | \$ 27,028 | \$ 98,659 | \$ 13,155 | \$ 85,504 |
| General- T-shirt, poster, calendar sales | \$ 12,407 | \$ 10,968 | \$ 8,248 | \$ 15,127 | | \$ 15,127 |
| Herbicide Pilot, City Council | \$ 2,500 | \$ - | \$ - | \$ 2,500 | | \$ 2,500 |
| Recreation Equipment rental | \$ 26,873 | \$ 7,833 | \$ 20,568 | \$ 14,139 | | \$ 14,139 |
| Corbin Art Center maintenance reserve | | \$ 24,132 | \$ - | \$ 24,132 | | \$ 24,132 |
| Hooptown Court maintenance | \$ 4,331 | \$ 3,000 | \$ - | \$ 7,331 | | \$ 7,331 |
| 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 | \$ - | | \$ - |
| Total | \$ 291,471 | \$ 109,411 | \$ 57,858 | \$ 343,025 | \$ 23,155 | \$ 319,870 |