



**City of Spokane Park Board
Recreation Committee Meeting**

Wednesday, October 2, 2019, 5:15 p.m. – 6:15 p.m.
Finch Arboretum, Woodland Center's Willow Room
3404 West Woodland Boulevard, Spokane, Washington
Jennifer Papich – Recreation Director

Committee Members:

X Lodato, Sally - Chair
X Gilman, Greta
AE McGregor, Ted

Park Board:

Anderson, Bob

Parks Staff:

Vorderbrueggen, Al
Papich, Jennifer
Dickson, Fianna
Griffith, Ryan

Guest(s):

SUMMARY

- Jennifer Papich presented the Committee with the last revision of Recreation's 2020 budget which will be presented to Park Board at its upcoming meeting.
- Recreation's September financial report was reviewed by Jennifer Papich, reflecting an increase of revenue over 2018.

MINUTES

The meeting was called to order at 5:15 p.m. by Chair, Sally Lodato. Introductions were made.

Action Items:

None

Discussion Items:

1. 2020 Recreation Budget

Jennifer presented and reviewed the minor adjustments in Recreation's latest 2020 budget revision that will be presented to Park Board next week.

Standing Report Items:

1. Financial Report

Jennifer reviewed September's financial report, pointing out that abnormal increases to services and charges were being investigated by the accounting department. Also, revenue figures that are higher than 2018 did not reflect additional deferred revenue of approximately \$63,000.

Meeting adjourned at 5:25 p.m.

The next regularly scheduled meeting is November 6, 2019, at 5:15 p.m. in the Woodland Center's Willow Room at the John A. Finch Arboretum.



2020 Recreation Budget as of Oct. 2, 2019

	2018 Actuals	2019 Adopted	2019 thru September	Initial 2020 Budget Run	2020 Proposed Budget	Overall Changes
Revenue:	1,324,986	1,431,710	1,259,408	1,291,800	1,377,716	85,916+
Expenditures:						
Salaries & Wages	1,539,346	1,338,679	924,661	1,687,434	1,583,084	-104,350
Benefits	302,938	286,033	193,754	350,817	333,470	-17,347
Supplies	311,475	292,800	191,382	269,410	258,960	-10,450
SVCS. & Charges	1,407,054	1,345,967	658,626	1,321,203	1,316,952	-4,251
Inter. Gov. Services	4,853	5,200	2,101	5,200		
Interfund Services	22,639	16,950	6,733	16,950		
Operating Transfers	15,513	15,513				
Capital Outlay	46,205					
TOTAL Expenditures	3,650,023	3,301,142	1,977,257	3,651,014	3,514,616	-136,398
Net Rev. Minus Expenditures	-2,325,037	-1,869,432	-1,028,376	-2,359,214	-2,136,900	222,314+

Through the 2020 budget process staff evaluated expenses, analyzed programs, implemented additional revenue generating programs and decreased expenses with minimal customer impact. Increasing revenue by \$85,916 and decreasing expenses by \$136,398

City of Spokane - Parks & Recreation
Recreation
Financial Report
September 2019

Monthly Comparison

Year-to-Date Comparison

	2019 Current		Monthly Comparison			Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	1,431,710	172,302	118,109	135,704	\$ 17,595	1,392,151	1,181,870	1,259,408	\$ 77,538	78.8%	88.0%	9.17%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ 172,302	\$ 118,109	\$ 135,704	\$ 17,595	1,392,151	1,181,870	\$ 1,259,408	\$ 77,538	78.8%	88.0%	9.17%
Expenditures:												
Salaries and Wages	1,338,679	(189,877)	96,488	111,025	\$ (14,536)	1,288,798	1,275,446	1,528,556	\$ (253,110)	103.1%	114.2%	11.12%
Personnel Benefits	286,033	(5,036)	23,585	29,635	\$ (6,050)	243,843	243,534	291,069	\$ (47,536)	94.3%	101.8%	7.45%
Supplies	292,251	11,298	23,398	21,354	\$ 2,044	262,318	255,092	280,953	\$ (25,862)	83.1%	96.1%	13.05%
Services and Charges	1,363,115	272,044	136,588	226,096	\$ (89,508)	1,000,466	949,623	1,091,071	\$ (141,447)	69.8%	80.0%	10.22%
Interdepartment Svcs	16,950	10,217	-	-	\$ -	-	16,453	6,733	\$ 9,720	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	2,102	445	997	\$ (552)	3,178	3,668	3,098	\$ 571	70.5%	59.6%	-10.97%
Subtotal Op. Exp.	\$ 3,302,228	\$ 100,748	\$ 280,504	\$ 389,107	\$ (108,603)	2,798,604	2,743,816	\$ 3,201,480	\$ (457,664)	86.1%	96.9%	10.80%
Transfers Out	-	-	-	-	\$ -	-	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,302,228	\$ 100,748	\$ 280,504	\$ 389,107		2,798,604	2,759,329	\$ 3,201,480		86.2%	96.9%	10.73%
Total Funding: (Rev. less Exp.)	\$ (1,870,518)		\$ (162,395)	\$ (253,403)		\$ (1,406,452)	\$ (1,577,459)	\$ (1,942,072)				