



Special Meeting of the Spokane Park Board Finance Committee

3 p.m. Tuesday, May 12, 2020

WebEx teleconferencing meeting

Call in #: 408-418-9388; Access code: 961 494 984

Mark Buening – Parks Finance/Budget Director

Committee members:

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

Notice is hereby given that, pursuant to Governor Inslee's Proclamation 20-28, dated March 24, 2020, all public meetings subject to the Open Public Meetings Act, Chapter 42.30 RCW, are to be held remotely and that the in-person attendance requirement in RCW 42.30.030 has been suspended until at least May 31, 2020.

The special meeting of the City of Spokane Park Board Finance Committee will be held virtually via WebEx teleconferencing at 3 p.m., Tuesday, May 12, 2020. The public will be able to listen to the meeting by calling 408-418-9388 and entering the access code #961 494 984 when prompted. Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. May 12 by email to <mailto:spokaneparks@spokanecity.org> or mail to: Park Board Finance Committee, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to meeting attendees prior to the meeting.

Agenda

Public comment:

Action items:

- A. [RCO grant authorizing resolution](#) – Nick Hamad

Discussion items:

- A. [Core services budget presentation](#) – Jason Conley/Al Vorderbrueggen/Jennifer Papich/Mark Poirier/Jonathan Moog/Mark Buening

Standing report items:

- A. [April financials](#) – Mark Buening

Contract items from other committees:

- A. Garco Construction change order #23/Pavilion (\$29,714, plus tax) – Riverfront Park
- B. LaRiviere Inc. change order #2/North bank (\$315,565.97, tax inclusive) – Riverfront Park
- C. Bernardo | Wills Architects contract amendment #7/North bank (\$19,430.75, no tax) – Riverfront Park

Agenda Subject to Change

AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION: The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Headsets may be checked out (upon presentation of picture I.D.) through the meeting organizer. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6363, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or erahrclerks@spokanecity.org. Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	May 12, 2020		
Requester	Nick Hamad	Phone number: 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/extension <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)	RCO grant authorizing resolution for planned 2020 grant applications.		
Begin/end dates	Begins: 05/14/2020	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history: Grant applications submitted by the City of Spokane Parks Division to the Washington State Recreation and Conservation Office require support by the Park Board in the form of an authorizing resolution. Grant applications planned for the 2020 grant cycle include: - Riverfront Park South Suspension Bridge (1 RCO Grant application not to exceed \$750,000) with matching funds. - Make Beacon Hill Public (2 RCO Grant applications totaling \$1,500,000) with matching funds. Matching funds for Beacon Hill grant application provided by others (Spokane County, Avista, Evergreen East, INLC).			
Motion wording: To approve the RCO grant authorizing resolution for planned 2020 grant applications, as presented.			
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 Megan Qureshi Parks – Pamela Clarke Requester: Nick Hamad Grant Management Department/Name: _____ Skyler Brown			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: \$0.00 Budget code: n/a			
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> UBI: _____ Business license expiration date: _____ </div> <div> <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability) </div> </div>			



Applicant Resolution/Authorization

Organization Name (sponsor) CITY OF SPOKANE PARKS AND RECREATION

Resolution No. or Document Name: Not Applicable

Location of Resolution or Document: _____

Project(s) Number(s), and Name(s)

PROJECT 19-1752 DEV – RIVERFRONT PARK SOUTH SUSPENSION BRIDGE

PROJECT 20-1275 ACQ – MAKE BEACON HILL PUBLIC

PROJECT 20-1276 ACQ – MAKE BEACON HILL PUBLIC

This resolution/authorization authorizes the person(s) identified below (in Section 2) to act as the authorized representative/agent on behalf of our organization and to legally bind our organization with respect to the above Project(s) for which we seek grant funding assistance managed through the Recreation and Conservation Office (Office).

WHEREAS, grant assistance is requested by our organization to aid in financing the cost of the Project(s) referenced above;

NOW, THEREFORE, BE IT RESOLVED that:

1. Our organization has applied for or intends to apply for funding assistance managed by the Office for the above "Project(s)."
2. Our organization authorizes the following persons or persons holding specified titles/positions (and subsequent holders of those titles/positions) to execute the following documents binding our organization on the above projects:

Grant Document	Name of Signatory or Title of Person Authorized to Sign
Grant application (submission thereof)	Garrett Jones, Director, Spokane Parks and Recreation
Project contact (day-to-day administering of the grant and communicating with the RCO)	Nicholas Hamad, Landscape Architect, Spokane Parks and Recreation
RCO Grant Agreement (Agreement)	Garrett Jones, Director, Spokane Parks and Recreation
Agreement amendments	Garrett Jones, Director, Spokane Parks and Recreation
Authorizing property and real estate documents (Notice of Grant, Deed of Right or Assignment of Rights if applicable). These are items that are typical recorded on the property with the county.	Garrett Jones, Director, Spokane Parks and Recreation

The above persons are considered an "authorized representative(s)/agent(s)" for purposes of the documents indicated. Our organization shall comply with a request from the RCO to provide documentation of persons who may be authorized to execute documents related to the grant.

3. Our organization has reviewed the sample RCO Grant Agreement on the Recreation and Conservation Office's WEB SITE at: <https://rco.wa.gov/wp-content/uploads/2019/06/SampleProjAgreement.pdf>. We understand and acknowledge that if offered an agreement to sign in the future, it will contain an indemnification and legal venue stipulation and other terms and conditions substantially in the form contained in the sample Agreement and that such terms and conditions of any signed Agreement shall be legally binding on the sponsor if our representative/agent enters into an Agreement on our behalf. The Office reserves the right to revise the Agreement prior to execution.
4. Our organization acknowledges and warrants, after conferring with its legal counsel, that its authorized representative(s)/agent(s) have full legal authority to act and sign on behalf of the organization for their assigned role/document.
5. Grant assistance is contingent on a signed Agreement. Entering into any Agreement with the Office is purely voluntary on our part.
6. Our organization understands that grant policies and requirements vary depending on the grant program applied to, the grant program and source of funding in the Agreement, the characteristics of the project, and the characteristics of our organization.
7. Our organization further understands that prior to our authorized representative(s)/agent(s) executing any of the documents listed above, the RCO may make revisions to its sample Agreement and that such revisions could include the indemnification and the legal venue stipulation. Our organization accepts the legal obligation that we shall, prior to execution of the Agreement(s), confer with our authorized representative(s)/agent(s) as to any revisions to the project Agreement from that of the sample Agreement. We also acknowledge and accept that if our authorized representative(s)/agent(s) executes the Agreement(s) with any such revisions, all terms and conditions of the executed Agreement shall be conclusively deemed to be executed with our authorization.
8. Any grant assistance received will be used for only direct eligible and allowable costs that are reasonable and necessary to implement the project(s) referenced above.
9. [for Recreation and Conservation Funding Board Grant Programs Only] If match is required for the grant, we understand our organization must certify the availability of match at least one month before funding approval. In addition, our organization understands it is responsible for supporting all non-cash matching share commitments to this project should they not materialize.
10. Our organization acknowledges that if it receives grant funds managed by the Office, the Office will pay us on only a reimbursement basis. We understand reimbursement basis means that we will only request payment from the Office after we incur grant eligible and allowable costs and pay them. The Office may also determine an amount of retainage and hold that amount until all project deliverables, grant reports, or other responsibilities are complete.
11. [for Acquisition Projects Only] Our organization acknowledges that any property acquired with grant assistance must be dedicated for the purposes of the grant in perpetuity unless otherwise agreed to in writing by our organization and the Office. We agree to dedicate the property in a signed "Deed of Right" for fee acquisitions, or an "Assignment of Rights" for other than fee acquisitions (which documents will be based upon the Office's standard versions of those documents), to be recorded on

the title of the property with the county auditor. Our organization acknowledges that any property acquired in fee title must be immediately made available to the public unless otherwise provided for in policy, the Agreement, or authorized in writing by the Office Director.

12. [for Development, Renovation, Enhancement, and Restoration Projects Only–If our organization owns the project property] Our organization acknowledges that any property owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant in perpetuity unless otherwise allowed by grant program policy, or Office in writing and per the Agreement or an amendment thereto.
13. [for Development, Renovation, Enhancement, and Restoration Projects Only–If your organization DOES NOT own the property] Our organization acknowledges that any property not owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant as required by grant program policies unless otherwise provided for per the Agreement or an amendment thereto.
14. [Only for Projects located in Water Resources Inventory Areas 1-19 that are applying for funds from the Critical Habitat, Natural Areas, State Lands Restoration and Enhancement, Riparian Protection, or Urban Wildlife Habitat grant categories; Aquatic Lands Enhancement Account; or the Puget Sound Acquisition and Restoration program, or a Salmon Recovery Funding Board approved grant] Our organization certifies the following: the Project does not conflict with the Puget Sound Action Agenda developed by the Puget Sound Partnership under RCW 90.71.310.
15. This resolution/authorization is deemed to be part of the formal grant application to the Office.
16. Our organization warrants and certifies that this resolution/authorization was properly and lawfully adopted following the requirements of our organization and applicable laws and policies and that our organization has full legal authority to commit our organization to the warranties, certifications, promises and obligations set forth herein.

This resolution/authorization is signed and approved on behalf of the resolving body of our organization by the following authorized member(s):

Signed _____

Title _____ Date _____

On File at: City of Spokane Clerk's Office

Washington State Attorney General's Office

Approved as to form Brian Teller 2/13/2020
Assistant Attorney General Date

You may reproduce the above language in your own format; however, text may not change.

Finance Committee Budget Update

May 12, 2020



Administration---Jason Conley

- ▶ 30% reduction in revenues, resulting in immediate need to curtail expenses
- ▶ All temporary/seasonal employees were furloughed as of March 25th
- ▶ Deferment of most capital projects for remainder of year
- ▶ Hiring freeze of full-time employee vacancies
- ▶ Weekly meetings with senior P&R staff to monitor and adjust expenses
- ▶ Short- and long-term modeling of revenue and expenses for 2020
- ▶ Tracking the City's budget shortfalls and potential impact to Park Fund

Park Operations---Al Vorderbrueggen

- ▶ 21 FTE working, approximately 10 supporting general labor
- ▶ Operating without 25+ Temp/Seasonal employees (as of May 1st)
- ▶ 2-3 Parking Services employees on temporary assignment
- ▶ Restrooms are not open at this time
- ▶ Manual watering of 8 locations will continue to ramp up in May

Park Operations---Al Vorderbrueggen

Position	Shift	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Supervisor 1/WE Rover	6am-3:30pm	1 day super/3 rover			Dave	Dave	Dave	Dave	2 day super/3 rover	Dave *8	Dave	Dave	Dave	Dave	Dave
Supervisor 2/WE Rover	6am-3:30pm	Andy	Andy	Andy	Andy	Andy *8	1 day super/4 rover		Andy	Andy	Andy	Andy	1 day super/4 rover		
Super 3/WE Rover & PG	6am-3:30pm	Jesse	Jesse	Jesse	Jesse	Jesse *8	2 days playground/2 rover		Jesse	Jesse	Jesse	Jesse	1 day playground/3 rover		
16' Mower North	6am-2:30pm		Jeremy	Jeremy	Jeremy	Jeremy	Jeremy			Jeremy	Jeremy	Jeremy	Jeremy	Jeremy	
Pony Mower North	6am-3:30pm			Gooie	Gooie	Gooie					Gooie	Gooie			
16' Mower South	6am-3:30pm		Shearer	Shearer	Shearer	Shearer				Shearer	Shearer	Shearer	Shearer	Shearer	
Pony Mower South	6am-3:30pm		?	?	?	?	?			?	?	?	?	?	
11' Mower	6am-3:30pm		Andy	Barry	Barry	Barry	Barry			Andy	Barry	Barry	Barry		
Pony Mower Parkways	6am-3:30pm			Jim	Jim	Jim				?	Jim [1/2]	Jim	Jim	Jim	
Caretaker (Manual Park 1	6am-3:30pm	?	?	?	Ken	Ken	Ken	Ken	?	?	Ken	Ken	Ken	Ken	Ken
Caretaker (Manual Park) 2	6am-3:30pm	?	?	Mark	Mark	**	**	?	?	**	**	Mark [1/2]	Mark	**	?
Caretaker (Manual Park) 3	6am-3:30pm	?	**	**	**	Mark	Mark	?	?	**	Mark	Mark [1/2]	**	**	?
Rover [South]	6am-3:30pm	Andy	Jim	**	**	**	**	?	Andy	Jim	Jim [1/2]	**	**	**	?
Rover [NW]	6am-3:30pm	Andy	Mark	**	**	**	**	?	Andy	Mark	**	**	**	**	?
Rover [NE]	6am-3:30pm	Jesse	Jesse	Jesse	Jesse/Dave	Dave	Dave			Jesse	Andy	Jesse/Dave	Dave	Dave	
Gardener - Spray/Roving/CT	6am-3:30pm		Mattie	Mattie	Mattie	Mattie				Mattie	Mattie	Mattie	Mattie	Mattie	
Flail Mower/Graffiti/Rover	6am-3:30pm		Dewey	Dewey	Dewey	Dewey	Dewey			Dewey	Dewey	Dewey	Dewey		
Irrigation Tech 1/Roving/CT	6am-3:30pm		Matt	Matt	Matt	Matt				Matt	Matt	Matt	Matt	Matt	
Irrigation Tech 2/Roving/CT	6am-2:30pm		John	John	John	John	John			John	John	John	John	John	
Irrigation Tech 3/Roving/CT	6am-3:30pm		Issac	Issac	Issac	Issac	Issac			Isaac	Isaac	Isaac	Isaac	Isaac	
Plumber/HVAC-asst craft	6am-3:30pm		Ed	Ed	Ed	Ed	Ed			Ed	Ed	Ed	Ed		
Carpenter/asst crafts/Graffiti	6am-3:30pm		Reed	Reed	Reed	Reed				Reed	Reed	Reed	Reed	Reed	
Electrician/asst crafts	6am-2:30pm			Russ	Russ	Russ					Russ	Russ	Russ		
Shop Foreperson	6am-3:30pm		Larry	Larry	Larry	Larry				Larry	Larry	Larry	Larry	Larry	
Mechanic 1	6am-3:30pm		Brian	Brian	Brian	Brian	Brian			Brian	Brian	Brian	Brian		
Mechanic 2	6am-3:30pm		Shop	Mowing	Mowing	Mowing	Mowing			Shop	Mowing	Mowing	Mowing		
Mechanic 3/backup mow	6am-3:30pm		Robert	Robert	Robert	Robert				Robert	Robert	Robert	Robert	Robert	
Storekeeper/mow/rover/CT	6am-3:30pm		Stores	Mowing	Mowing	Mowing	Store			Store	Mowing	Mowing	Mowing		

** T/S 1, T/S 2 & T/S 3 Positions temporarily filled by Parking Services Staff

? = Unfilled needs -- represents gap in level of service

Recreation---Jennifer Papich

- ▶ From Mid-March through the Month of May all recreation programs, camps, classes and trips have been cancelled or postponed.
- ▶ Utilizing full-time staff for asset protection of our 6 aquatic facilities and 3 Sports Complexes.
- ▶ Conducting a cost / benefit analysis identifying summer programing and service options that can be provided based on cost efficiencies and the phases of reopening.
- ▶ Working closely with regional recreation departments & communicating weekly with State & National Agencies on potential Aquatics facility operating models.
- ▶ Moving all Summer program publications to online versions only for cost savings and to maintain accuracy as information develops.

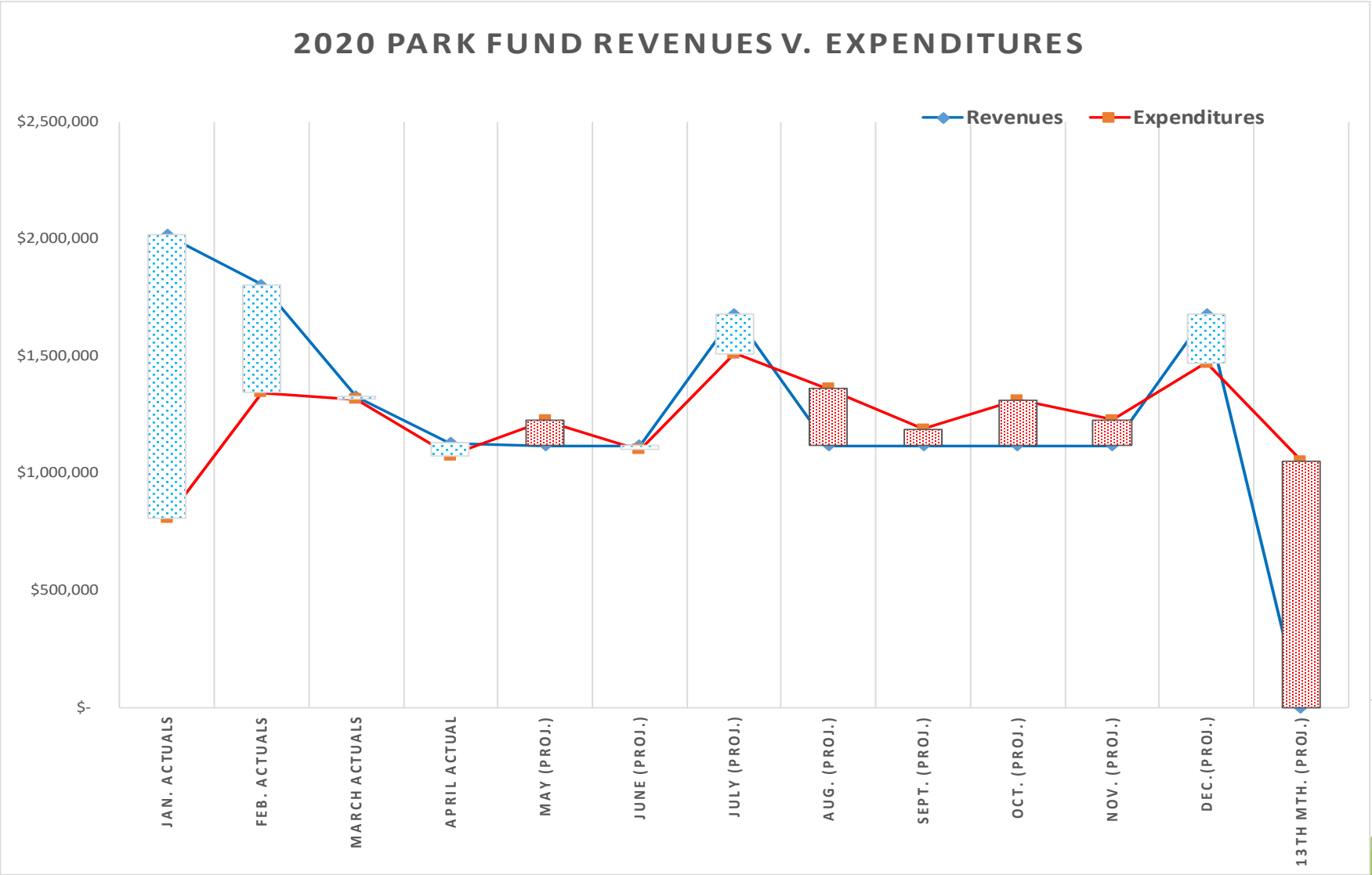
Golf---Mark Poirier

- ▶ All 4 golf facilities are open as of May 5th under strict mandating
 - ▶ Twosomes
 - ▶ No organized tournaments or events
 - ▶ Single-rider carts
- ▶ Tee time intervals moved to 5 minutes
 - ▶ Closing the revenue loss gap
- ▶ 8 FTE and 12 (30%) temp seasonal labor force working
 - ▶ Rolling out temp seasonal labor systematically— correlating to revenue stream
- ▶ Suspension of all on course “special projects” and spring aerification
 - ▶ Expense reduction
 - ▶ Labor force not available

Riverfront Park--- Jon Moog

- ▶ Currently, attractions are closed and majority of events have been rescheduled to late July, August and September.
- ▶ Only Riverfront Community Engagement events which are cost neutral, such as Riverfront Eats and those provided by in-kind services, will be planned for the rest of the 2020. Exceptions may include 4th of July and New Year's Eve Fireworks and Spokane's Holiday Tree lighting.
- ▶ Facilitation of events will occur based on the Governor's phasing approach. Events are included in the last phase (4) and do not have a expected start date.
- ▶ Attractions are considered Phase 3 and a potential opening for June or July is being planned.
 - ▶ Full-time staff will operate attractions through September on reduced operating hours. Each staff member will need to contribute 15-20 hours each week.
 - ▶ Temp Seasonal Staff will be hired to support attractions including Ice beginning in October.
- ▶ If Phase 4 goes into affect before September, park events will be facilitated by full-time staff which may require additional decrease of attraction hours to accommodate the need.
- ▶ Multiple financial scenarios, based on different phasing, have been created.
- ▶ Unknowns:
 - ▶ Timeline associated with Governor's phasing approach
 - ▶ Public demand for attractions once re-open or impacts due to COVID-19 safety measures

Budget/Finance---Mark Buening



Questions?
Thank you



City of Spokane - Parks & Recreation

Natural Resources

Financial Report

April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	91,000	62,193	8,617	28,807	\$ 20,190	9.5%	31.7%	22.19%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 62,193	74,617	\$ 94,807	\$ 20,190	47.5%	60.4%	12.86%
Expenditures:								
Salaries and Wages	526,791	399,058	118,154	127,733	\$ (9,579)	25.7%	24.2%	-1.48%
Personnel Benefits	187,267	139,277	46,703	47,990	\$ (1,287)	29.9%	25.6%	-4.29%
Supplies	30,550	27,972	3,321	2,578	\$ 743	10.9%	8.4%	-2.43%
Services and Charges	207,355	182,240	14,500	25,115	\$ (10,615)	7.0%	12.1%	5.12%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 772,347	182,678	\$ 203,416	\$ (20,738)	20.8%	20.8%	0.02%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 774,988	182,678	\$ 203,416	\$ (20,738)	20.8%	20.8%	0.03%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (108,061)	\$ (108,609)	\$ (548)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,188,513	149,727	189,203	\$ 39,476	10.5%	13.7%	3.28%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,188,513	149,727	\$ 189,203	\$ 39,476	10.5%	13.7%	3.28%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	1,316,087	258,346	265,686	\$ (7,340)	19.3%	16.8%	-2.50%
Personnel Benefits	324,160	231,810	75,834	92,350	\$ (16,516)	26.5%	28.5%	1.98%
Supplies	258,960	235,548	39,848	23,412	\$ 16,436	13.6%	9.0%	-4.57%
Services and Charges	1,316,952	1,093,841	290,260	223,111	\$ 67,149	21.6%	16.9%	-4.62%
Capital Outlay			3,940					
Interdepartment Svcs	16,950	5,503	7,683	11,447	\$ (3,764)	45.3%	67.5%	22.21%
Intergovernment Svcs	5,200	4,521	630	679	\$ (49)	12.1%	13.1%	0.94%
Subtotal Op. Exp.	\$ 3,503,995	\$ 2,887,310	676,541	\$ 616,685	\$ 55,916	20.6%	17.6%	-2.99%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 2,887,310	676,541	\$ 616,685	\$ 59,856	20.5%	17.6%	-2.89%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (526,814)	\$ (427,482)	\$ 99,332			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,794,835	838,504	391,465	\$ (447,039)	24.1%	9.4%	-14.78%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,794,835	838,504	\$ 391,465	\$ (447,039)	24.1%	9.4%	-14.78%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	1,883,733	573,358	527,128	\$ 46,230	28.8%	21.9%	-6.90%
Personnel Benefits	666,992	503,601	144,004	163,391	\$ (19,387)	23.5%	24.5%	0.99%
Supplies	691,400	638,804	82,136	52,596	\$ 29,540	17.9%	7.6%	-10.24%
Services and Charges	730,540	604,981	183,512	125,559	\$ 57,953	27.3%	17.2%	-10.16%
Interdepartment Svcs	20,000	20,000	208	-	\$ 208			
Intergovernment Svcs	33,400	31,585	12,070	1,815	\$ 10,255	36.1%	5.4%	-30.70%
Subtotal Op. Exp.	\$ 4,553,193	\$ 3,682,704	995,288	\$ 870,489	\$ 124,799	26.4%	19.1%	-7.28%
Transfers Out	242,531	242,531	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 3,925,235	995,288	\$ 870,489	\$ 124,799	24.8%	18.2%	-6.68%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (156,784)	\$ (479,024)	\$ (322,240)			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	175,914	21,322	24,516	\$ 3,194	11.2%	12.2%	1.03%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 175,914	21,322	\$ 24,516	\$ 3,194	11.2%	12.2%	1.03%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	2,263,523	613,815	613,569	\$ 246	23.2%	21.3%	-1.91%
Personnel Benefits	847,397	616,517	233,156	230,880	\$ 2,276	27.3%	27.2%	-0.10%
Supplies	179,500	168,231	41,403	11,269	\$ 30,134	23.1%	6.3%	-16.79%
Services and Charges	1,078,509	951,296	162,085	127,213	\$ 34,872	14.9%	11.8%	-3.14%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,982,498	\$ 3,999,567	1,066,596	\$ 982,931	\$ 83,665	22.4%	19.7%	-2.68%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 4,025,093	1,066,596	\$ 982,931	\$ 83,665	22.3%	19.6%	-2.66%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (1,045,274)	\$ (958,415)	\$ 86,859			

City of Spokane - Parks & Recreation
Administration
Financial Report
April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	241,565	208,395	94,935	\$ (113,460)	30.9%	28.2%	-2.65%
Operating Transfers	15,545,581	-	5,471,607	5,480,826	\$ 9,219	36.5%	35.3%	-1.26%
TOTAL REVENUE:	\$ 15,882,081	\$ 10,306,320	5,680,002	\$ 5,575,761	\$ (104,241)	36.3%	35.1%	-1.17%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	1,776,493	692,569	625,854	\$ 66,715	26.1%	26.1%	-0.09%
Personnel Benefits	783,285	554,140	232,475	229,145	\$ 3,330	28.6%	29.3%	0.62%
Supplies	170,800	143,463	30,976	27,337	\$ 3,639	18.2%	16.0%	-2.24%
Services and Charges	616,577	411,648	784,655	204,929	\$ 579,726	133.7%	33.2%	-100.48%
Interdepartment Svcs	2,428,653	1,785,838	544,808	642,815	\$ (98,007)	20.7%	26.5%	5.73%
Intergovernment Svcs	4,200	4,001	442	199	\$ 243	3.8%	4.7%	0.89%
Subtotal Op. Exp.	\$ 6,405,862	\$ 4,675,583	2,285,925	\$ 1,730,279	\$ 555,646	33.3%	27.0%	-6.33%
Transfers Out	69,306	69,306	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 4,744,889	2,285,925	\$ 1,730,279	\$ 555,646	33.1%	26.7%	-6.34%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 3,394,077	\$ 3,845,482	\$ 451,405			

City of Spokane - Parks & Recreation
Capital
Financial Report
April 2020

Year-to-Date Comparison

		2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
ADOPTED BUDGET 2020								
<u>Revenue:</u>								
Grants Receivable	1,760,000	1,760,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,625,000	2,500,545	109,238	124,455	\$ (15,217)	2.6%	4.7%	2.16%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

April 2020

Year-to-Date Comparison

	2020 ADOPTED BUDGET BUDGET 2020	ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Operating Revenue:</u>								
Program Revenue	6,384,095	5,589,169	1,293,032	794,926	\$ (498,106)	22.1%	12.5%	-9.60%
Operating Transfers	15,611,581	10,130,755	5,471,607	5,480,826	\$ 9,219	33.1%	35.1%	2.05%
Total Operating Revenue:	\$ 21,995,676	\$ 15,719,924	6,764,639	\$ 6,275,752	\$ (488,887)	30.2%	28.5%	-1.65%
<u>Operating Expenses:</u>								
Salaries and Wages	9,798,864	7,638,895	2,256,240	2,159,969	\$ 96,271	24.8%	22.0%	-2.80%
Personnel Benefits	2,809,101	2,045,345	732,173	763,756	\$ (31,583)	26.9%	27.2%	0.26%
Supplies	1,331,210	1,200,781	224,645	130,429	\$ 94,216	19.8%	9.8%	-10.03%
Services and Charges	3,959,933	3,254,005	1,426,049	705,928	\$ 720,121	36.5%	17.8%	-18.68%
Interdepartment Svcs	2,489,403	1,835,141	559,432	654,262	\$ (94,830)	21.0%	26.3%	5.32%
Intergovernment Svcs	42,800	40,106	13,141	2,694	\$ 10,447	26.2%	6.3%	-19.94%
Total Operating Expenses:	\$ 20,431,311	\$ 16,014,273	5,211,680	\$ 4,417,038	\$ 794,642	26.6%	21.6%	-5.03%
Net Op. Income (Loss):	\$ 1,564,365	\$ (294,349)	1,552,959	\$ 1,858,714	\$ 305,755	3.5%	6.9%	3.38%
<u>Other Financial Activity:</u>								
Grants Revenue	1,760,000	-	-	-				
Capital Outlay	(2,625,000)	-	(83,859)	(124,455)	\$ 40,596	2.0%	4.7%	2.76%
Transfers Out	(532,153)	-	-	-	\$ -			
Total Other Activity:	\$ (1,397,153)	\$ -	(83,859)	\$ (124,455)	\$ 40,596	2.7%	8.9%	6.16%
Total Funding: (Rev. less Exp.)	\$ 167,212	\$ (294,349)	\$ 1,469,100	\$ 1,734,259	\$ 265,159			

Beginning Fund Balance	\$ 924,865
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ (639,955)
Non-Capital Encumbrances	
Net Revenue (Expense)	\$ 1,734,259
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 1,094,304

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

April 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	4,025,270		482,906	217,144	\$ (265,762)	12.7%	5.4%	-7.30%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		85,682	36,984	\$ (48,698)			
Other Transfers In	-		-	131,652	\$ 131,652			
TOTAL REVENUE:	\$ 4,025,270	\$ (3,484,785)	698,787	\$ 540,485	\$ (158,302)	18.4%	13.4%	-4.94%
Expenditures:								
Salaries and Wages	1,250,892	1,048,984	221,560	201,908	\$ 19,652	17.7%	16.1%	-1.55%
Personnel Benefits	323,259	242,098	85,696	81,161	\$ 4,535	26.4%	25.1%	-1.27%
Supplies	316,920	288,101	13,800	28,819	\$ (15,019)	4.4%	9.1%	4.74%
Services and Charges	999,405	861,604	96,750	137,801	\$ (41,051)	9.4%	13.8%	4.34%
Interdepartment Svcs	273,174	196,492	62,446	76,682	\$ (14,236)	21.8%	28.1%	6.28%
Intergovernment Svcs	21,000	18,779	1,152	2,221	\$ (1,069)	5.5%	10.6%	5.09%
Subtotal Op. Exp.	\$ 3,184,650	\$ 2,656,058	481,404	\$ 528,592	\$ (47,188)	14.9%	16.6%	1.67%
Capital Outlay	295,000	294,540	77,788	460	\$ 77,328	31.1%	0.2%	-30.96%
Transfers Out	483,216	483,216	-	-				
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 3,433,814	559,192	\$ 529,052	\$ (30,140)	14.9%	13.4%	-1.55%
Total Funding: (Rev. less Exp.)	\$ 62,404		\$ 139,595	\$ 11,433	\$ (128,162)			

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2019 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 11,433
Encumbrances at Month End	
Facility Improvement Reserve	\$ (524,075)
2020 YTD Available Cash	\$ (395,528)

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2020 through April 30, 2020

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	Fund Balance Category
General Purposes	\$ 42,772.17	\$ 2,785.16	\$ 20,727.53	\$ 24,829.80	\$ -	\$ 24,829.80	Undesignated
Computer Replacement & Software	1,135.26	24,566.40	-	25,701.66		25,701.66	Designated
a Fleet Replacement	375,128.57	-	-	375,128.57		375,128.57	Designated Capital
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19	Designated Capital
b RFP Recreation Equipment	10,911.05	-	-	10,911.05		10,911.05	Designated Capital
b Recreation Capital Replacement	5,031.02	-	-	5,031.02	1,085.38	3,945.64	Designated Capital
b Golf Capital	-	-	-	-		-	Designated Capital
c Capital Equipment Maint./Replacement	300,000.00	-	-	300,000.00	36,028.48	263,971.52	Designated Capital
CIP Projects	1,101,600.03	14,000.00	29,254.76	1,086,345.27	6,724.93	219,436.12	Designated Capital
Turf Replacement	120,000.00	-	-	120,000.00		120,000.00	Designated Capital
Tennis Courts, USTA Private Grant	24,953.37	-	-	24,953.37	2,902.62	22,050.75	Designated Capital
Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00		5,000.00	Designated Capital
Northbank Soil Mitigation	-	-	-	-		-	Designated Capital
h Vietnam Veterans Memorial	25,000.00	-	-	25,000.00		25,000.00	Designated Capital
g Dutch Jake's Park	(3,109.71)	-	-	(3,109.71)		(3,109.71)	Designated Capital
i W. Havermale Playground	400,000.00	-	-	400,000.00	397,514.25	2,485.75	Designated Capital
j RFP N. Bank	900,000.00	122,303.05	-	1,022,303.05	866,909.15	155,393.90	Designated Capital
d Skyride	27,080.11	-	-	27,080.11	19,772.94	7,307.17	Designated Risk
e Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted Repairs/Maintenance
f Conservation Futures	137,038.53	-	10,799.19	126,239.34	10,000.00	116,239.34	Restricted Property Donations
Riverfront Conservation Futures Loan	-	-	-	-		-	Restricted Futures
	\$ 3,558,590.39	\$ 163,654.61	\$ 60,781.48	\$ 3,661,463.52	\$ 1,340,937.75	\$ 1,460,341.55	
				\$ 3,558,590.39			
				\$ 102,873.13	closing entries to be done by Centralized Acct.		
				\$ -			

FOOTNOTES:

- a** Includes capital asset purchases exceeding \$5,000 per the Parks' Vehicle and Capital purchasing policy. Any auction proceeds for sold vehicles is included in revenues.
- b** Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
- c** Park Board and Finance committee agreed to change fund balance reserve from 7% to 5% in 2018. The remaining 2%, approximately \$300,000, was intended to create line item designated for capital equipment major maintenance and replacements. Annual amounts, TBD, will be transferred from Parks Fund to maintain balance.
- d** Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund.
- e** Donations and grant revenues allocated for maintenance and operations of the following properties:
Existing properties include: >Armstrong >Romaine-Palisades >Austin Ravine
- f** Levied taxes for maintenance and operations of specific properties:
>Rim Rock >Trolley Trail >Downriver >Elliot >Palisades (Thomas & Gusman)
>Camp Sekani >Latah Creek >Romine >Ashland Estate >Drumheller Springs
- g** Proceeds from West Quadrant TIF allocated specifically for Dutch Jake's Park project.
- h** Donation received from Innovia Foundation November 2019 solely for the revitalization of The Inland Northwest Vietnam Veterans Memorial.
- i** Proceeds received from Spokane Parks Foundation of \$400,000 as down payment for SIP loan (remaining \$900,000 commitment). Funds to be used for design and construction of W. Havermale all-ability playground.
- j** Proceeds to be used towards N. Bank project allocated as follows: \$500,000 for Parking Lot; \$400,000 for N. Bank stairs

Riverfront Park Redevelopment Project

Budget Adopted December 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through April 30, 2020

Project Component	Budget	Expended as of April 30, 2020	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,412,530	\$ 10,412,530	\$ -	\$ 10,412,530	\$ -
2. South Bank Central (Looft Carrousel)	\$ 11,744,616	\$ 11,744,579	\$ -	\$ 11,744,579	\$ 37
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 8,307,274	\$ 6,231,413	\$ 2,168,649	\$ 8,400,062	\$ (92,788)
5. U.S. Pavilion	\$ 22,386,073	\$ 21,223,261	\$ 983,393	\$ 22,206,654	\$ 179,419
6. snx ^w mene? & Other Parks Capital Projects	\$ 1,741	\$ 97,502	\$ -	\$ 97,502	\$ (95,761)
7. North Bank	\$ 9,893,396	\$ 1,930,331	\$ 8,040,666	\$ 9,970,997	\$ (77,601)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847	\$ -
Program Level Owner Costs	\$ 5,492,815	\$ 4,201,444	\$ 260,506	\$ 4,461,950	\$ 1,030,865
TOTAL	\$ 68,395,292	\$ 55,997,907	\$ 11,453,214	\$ 67,451,121	\$ 944,171