



Special Meeting of the Spokane Park Board

Finance Committee

3 p.m. Tuesday, Nov. 10, 2020

WebEx virtual meeting

Dial in: 408-418-9388

Access code: 146 021 8846

Meeting password: 9d6UDZGRpF8

Mark Buening – Parks Finance/Budget Director

Committee members:

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

Notice is hereby given that, pursuant to Gov. 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 the termination of the COVID-19 State of Emergency or 11:59 p.m. Nov. 9, 2020, whichever occurs first.

The Finance Committee meeting will be held virtually via WebEx teleconferencing at 3 p.m. Tuesday, Nov. 10, 2020. The public will be able to listen to the meeting by calling 408-418-9388 and entering the access code 146 021 8846 when prompted. Meeting password: 9d6UDZGRpF8.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. Nov. 10 by email to spokaneparks@spokanecity.org or mail to: Spokane Park Board, 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

Call to order – *Bob Anderson*

Public comment – *Bob Anderson*

Action items

A. None

Discussion items

A. [Changes to Park Board approved 2021 budget](#) – *Mark Buening*

Standing report items:

A. [October financials](#) – *Mark Buening*

Contract items from other committees:

1. Turf Star/Western Equipment lease agreement (not to exceed \$100,000 per year, on a 5-year lease – Land Committee)

2. Land Expressions contract/Manito Park Japanese Garden Pond restoration (\$286,843.69) – Land Committee
3. LaRiviere Inc. change order #7/North bank playground (\$34,199.31) – Riverfront Park Committee
4. Strata Construction amendment #7/ North bank playground (\$1,755.00, non-taxable) – Riverfront Park Committee

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					
Committee meeting date					
Requester	Phone number:				
Type of agenda item	Consent	Discussion	Information	Action	
Type of contract/agreement	New	Renewal/ext.	Lease	Amendment/change order	Other
City Clerks file (OPR or policy #)					
Item title: (Use exact language noted on the agenda)					
Begin/end dates	Begins:		Ends:		Open ended
Background/history:					
Motion wording:					
Approvals/signatures outside Parks:	Yes	No			
If so, who/what department, agency or company:					
Name:		Email address:		Phone:	
Distribution:					
Parks – Accounting					
Parks – Pamela Clarke					
Requester:					
Grant Management Department/Name:					
Fiscal impact:	Expenditure	Revenue			
Amount:		Budget code:			
Vendor:	Existing vendor		New vendor		
Supporting documents:					
Quotes/solicitation (RFP, RFQ, RFB)			W-9 (for new contractors/consultants/vendors)		
Contractor is on the City's A&E Roster - City of Spokane			ACH Forms (for new contractors/consultants/vendors)		
UBI:	Business license expiration date:		Insurance Certificate (min. \$1 million in General Liability)		

City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Park Board Adopted Budget	Current 2021 Proposed Budget	Difference
Revenues						
General Fund Transfer	14,547,832	15,097,123	11,249,040	15,892,647	15,892,647	
Wastewater Utility Transfer	438,819	448,458	448,458	461,463	461,463	
All Other Program Revenue	5,861,242	6,267,946	1,172,090	6,257,946	6,257,946	
Grant Revenues	1,293,767	1,942,149	18,852	1,010,000	1,010,000	
Total Revenues	22,141,660	23,755,676	12,888,440	23,622,056	23,622,056	
ExpenditureCategories:						
Salaries & Wages	9,201,237	9,673,864	4,840,207	9,854,076	9,830,735	(23,341)
Personnel Benefits	2,559,238	2,809,101	1,716,314	2,954,777	2,946,145	(8,632)
Supplies	1,219,067	1,331,210	309,736	1,331,210	1,331,210	-
Svcs. & Charges	5,086,037	3,949,933	1,903,763	4,062,733	4,062,733	-
Intergovernmental Services	-	42,800	4,470	-	-	-
Interfund Services	2,529,721	2,489,403	1,535,267	2,737,400	2,537,332	(200,068)
Operating Transfers	290,823	532,153	23,509	340,004	340,004	-
Reserve for Budget Adj.		125,000		(9,784)	(9,784)	-
Capital Outlay	1,991,437	875,000	337,375	1,025,000	1,025,000	-
Grant Expenditures	222,716	1,760,000		1,010,000	1,010,000	-
Total Expenditures	23,100,277	23,588,464	10,670,641	23,305,416	23,073,375	(232,041)
Net Revenues minus Expenditures	(958,617)	167,212	2,217,799	316,640	548,681	

**City of Spokane - Parks & Recreation
Fund 4600 - Golf fund
2021 Requested Budget**

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget	Current 2021 Proposed Budget	Difference
Revenues	3,698,070	4,025,270	3,806,192	4,025,270	4,025,270	
<u>Expenditure Categories:</u>						
Salaries & Wages	1,103,987	1,208,892	822,035	1,274,381	1,274,381	-
Personnel Benefits	363,546	323,259	284,157	333,870	333,870	-
Supplies	319,040	316,920	193,240	316,920	316,920	-
Svcs. & Charges	907,310	998,076	605,652	973,076	973,076	-
Intergovernmental Services	-	21,000	21,963	21,000	21,000	-
Interfund Services	280,392	274,503	190,107	265,453	257,387	(8,066)
Operating Transfers	225,934	50,000		130,000	130,000	-
Reserve for Budget Adj.		42,000		42,000	42,000	-
Debt Service	45,511	433,216	109,087	81,867	81,867	-
Capital Outlay	100,090	295,000	3,860	320,000	320,000	-
Total Expenditures	3,345,810	3,962,866	2,230,101	3,758,567	3,750,501	(8,066)
Net Revenues minus Expenditures	352,261	62,404	1,576,091	266,703	274,769	

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

October 2020

Year-to-Date Comparison

	2020 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	20,918	79,772	70,082	\$ (9,690)	87.7%	77.0%	-10.65%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 20,918	145,772	\$ 136,082	\$ (9,690)	92.8%	86.7%	-6.17%
Expenditures:								
Salaries and Wages	526,791	186,435	353,426	340,356	\$ 13,070	77.0%	64.6%	-12.34%
Personnel Benefits	187,267	63,740	119,493	123,527	\$ (4,034)	76.5%	66.0%	-10.57%
Supplies	30,550	24,407	12,616	6,143	\$ 6,474	41.3%	20.1%	-21.19%
Services and Charges	207,355	144,206	145,069	63,149	\$ 81,920	70.0%	30.5%	-39.51%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	(200)	-	200	\$ (200)			
Subtotal Op. Exp.	\$ 975,763	\$ 442,388	630,604	\$ 533,376	\$ 97,229	71.9%	54.7%	-17.23%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 445,029	630,604	\$ 533,376	\$ 97,229	71.7%	54.5%	-17.16%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (484,832)	\$ (397,293)	\$ 87,539			

City of Spokane - Parks & Recreation
Recreation
Financial Report
October 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	1,377,716	1,114,927	1,419,245	262,789	\$ (1,156,457)	99.1%	19.1%	-80.06%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,114,927	1,419,245	\$ 262,789	\$ (1,156,457)	99.1%	19.1%	-80.06%
Expenditures:								
Salaries and Wages	1,581,773	945,854	1,629,816	635,919	\$ 993,898	121.7%	40.2%	-81.55%
Personnel Benefits	324,160	97,225	321,147	226,935	\$ 94,212	112.3%	70.0%	-42.27%
Supplies	258,960	172,991	301,480	85,969	\$ 215,511	103.0%	33.2%	-69.77%
Services and Charges	1,316,952	565,515	746,437	751,437	\$ (5,000)	55.5%	57.1%	1.60%
Capital Outlay			3,940		\$ 3,940			
Interdepartment Svcs	16,950	(5,945)	11,730	22,895	\$ (11,164)	69.2%	135.1%	65.87%
Intergovernment Svcs	5,200	4,031	3,698	1,169	\$ 2,529	71.1%	22.5%	-48.64%
Subtotal Op. Exp.	\$ 3,503,995	\$ 1,779,673	3,018,248	\$ 1,724,322	\$ 1,293,925	91.9%	49.2%	-42.65%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 1,779,673	3,018,248	\$ 1,724,322	\$ 1,293,925	91.4%	49.2%	-42.22%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (1,599,002)	\$ (1,461,534)	\$ 137,468			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
October 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	4,186,300	3,350,285	2,754,083	836,015	\$ (1,918,068)	79.3%	20.0%	-59.29%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,350,285	2,754,083	\$ 836,015	\$ (1,918,068)	79.3%	20.0%	-59.29%
Expenditures:								
Salaries and Wages	2,410,861	1,245,109	1,687,691	1,165,752	\$ 521,940	84.7%	48.4%	-36.33%
Personnel Benefits	666,992	274,401	384,012	392,591	\$ (8,579)	62.7%	58.9%	-3.83%
Supplies	691,400	609,236	456,029	82,164	\$ 373,866	99.1%	11.9%	-87.23%
Services and Charges	730,540	418,245	577,578	312,295	\$ 265,283	86.1%	42.7%	-43.32%
Interdepartment Svcs	20,000	18,674	208	1,326	\$ (1,118)		6.6%	6.63%
Intergovernment Svcs	33,400	30,052	21,823	3,348	\$ 18,476	65.3%	10.0%	-55.32%
Subtotal Op. Exp.	\$ 4,553,193	\$ 2,595,718	3,127,342	\$ 1,957,475	\$ 1,169,867	83.0%	43.0%	-39.96%
Transfers Out	242,531	223,371	118,515	19,160	\$ 99,355	49.8%	7.9%	-41.87%
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 2,819,089	3,245,857	\$ 1,976,635	\$ 1,269,222	81.0%	41.2%	-39.76%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (491,774)	\$ (1,140,620)	\$ (648,846)			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
October 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	200,430	126,470	113,221	73,960	\$ (39,261)	59.5%	36.9%	-22.55%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 126,470	113,221	\$ 73,960	\$ (39,261)	59.5%	36.9%	-22.55%
Expenditures:								
Salaries and Wages	2,877,092	1,285,820	2,188,875	1,591,272	\$ 597,603	82.9%	55.3%	-27.55%
Personnel Benefits	847,397	258,131	718,596	589,266	\$ 129,330	84.3%	69.5%	-14.75%
Supplies	179,500	101,642	153,553	77,858	\$ 75,696	85.5%	43.4%	-42.17%
Services and Charges	1,078,509	306,611	1,038,185	771,898	\$ 266,287	95.6%	71.6%	-24.07%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	4,816	-	\$ 4,816			
Subtotal Op. Exp.	\$ 4,982,498	\$ 1,952,204	4,120,161	\$ 3,030,294	\$ 1,089,868	86.6%	60.8%	-25.76%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 1,977,730	4,120,161	\$ 3,030,294	\$ 1,089,868	86.1%	60.5%	-25.60%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (4,006,941)	\$ (2,956,334)	\$ 1,050,607			

**City of Spokane - Parks & Recreation
Administration
Financial Report
October 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	336,500	204,372	563,574	132,128	\$ (431,446)	83.5%	39.3%	-44.19%
Operating Transfers	15,545,581	-	13,245,523	12,749,802	\$ (495,721)	88.4%	82.0%	-6.38%
TOTAL REVENUE:	\$ 15,882,081	\$ 3,000,151	13,809,097	\$ 12,881,930	\$ (927,167)	88.2%	81.1%	-7.08%
Expenditures:								
Salaries and Wages	2,402,347	784,313	1,752,599	1,618,034	\$ 134,565	66.1%	67.4%	1.20%
Personnel Benefits	783,285	216,419	587,232	566,866	\$ 20,366	72.3%	72.4%	0.03%
Supplies	170,800	106,735	137,830	64,065	\$ 73,765	81.2%	37.5%	-43.66%
Services and Charges	616,577	247,088	1,203,588	369,489	\$ 834,099	205.1%	59.9%	-145.18%
Interdepartment Svcs	2,428,653	821,115	1,951,562	1,607,538	\$ 344,024	74.3%	66.2%	-8.08%
Intergovernment Svcs	4,200	3,764	2,032	436	\$ 1,597	17.7%	10.4%	-7.30%
Subtotal Op. Exp.	\$ 6,405,862	\$ 2,179,435	5,634,842	\$ 4,226,427	\$ 1,408,416	82.2%	66.0%	-16.20%
Transfers Out	69,306	64,958	26,897	4,348	\$ 22,549	46.2%	6.3%	-39.94%
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 2,244,393	5,661,740	\$ 4,230,775	\$ 1,430,964	81.9%	65.3%	-16.54%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 8,147,358	\$ 8,651,155	\$ 503,797			

City of Spokane - Parks & Recreation
Capital
Financial Report
October 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:								
Grants Receivable	1,760,000	1,741,148	221,843	18,852	\$ (202,991)	14.7%	1.1%	-13.62%
Expenditures:								
Capital Outlay	2,625,000	2,254,862	1,457,873	370,138	\$ 1,087,735	34.5%	14.1%	-20.41%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
October 2020

Year-to-Date Comparison

	2020 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 %
Operating Revenue:								
Program Revenue	6,384,095	5,008,510	4,929,896	1,375,585	\$ (3,554,311)	84.1%	21.5%	-62.54%
Operating Transfers	15,611,581	2,795,779	13,311,523	12,815,802	\$ (495,721)	80.4%	82.1%	1.66%
Total Operating Revenue:	\$ 21,995,676	\$ 7,804,290	18,241,419	\$ 14,191,387	\$ (4,050,032)	81.4%	64.5%	-16.87%
Operating Expenses:								
Salaries and Wages	9,798,864	4,447,531	7,612,408	5,351,333	\$ 2,261,075	83.8%	54.6%	-29.21%
Personnel Benefits	2,809,101	909,915	2,130,479	1,899,186	\$ 231,294	78.4%	67.6%	-10.75%
Supplies	1,331,210	1,001,954	1,071,847	329,256	\$ 742,591	94.6%	24.7%	-69.89%
Services and Charges	3,959,933	1,691,665	4,201,013	2,268,268	\$ 1,932,745	107.5%	57.3%	-50.25%
Interdepartment Svcs	2,489,403	857,445	1,983,050	1,631,958	\$ 351,092	74.3%	65.6%	-8.76%
Intergovernment Svcs	42,800	37,848	32,370	4,952	\$ 27,418	64.6%	11.6%	-53.04%
Total Operating Expenses:	\$ 20,431,311	\$ 8,946,359	17,031,166	\$ 11,484,952	\$ 5,546,214	87.1%	56.2%	-30.86%
Net Op. Income (Loss):	\$ 1,564,365	\$ (1,142,069)	1,210,252	\$ 2,706,434	\$ 1,496,182	-5.7%	8.3%	13.99%
Other Financial Activity:								
Grants Revenue	1,760,000	1,741,148	221,843	18,852	\$ 202,991	14.7%	1.1%	-13.62%
Capital Outlay	(2,625,000)	(2,254,862)	(1,457,873)	(370,138)	\$ (1,087,735)	34.5%	14.1%	-20.41%
Transfers Out	(532,153)	(508,645)	(145,412)	(23,508)	\$ (121,904)	42.8%	4.4%	-38.35%
Total Other Activity:	\$ (1,397,153)	\$ (1,022,359)	(1,381,442)	\$ (374,794)	\$ (1,006,648)	45.2%	26.8%	-18.39%
Total Funding: (Rev. less Exp.)	\$ 167,212	\$ (2,164,429)	\$ (171,189)	\$ 2,331,641	\$ 2,502,830			

Beginning Fund Balance	\$ 924,865
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
Beginning Reserves	\$ (354,558)
Non-Capital Encumbrances	\$ (669,023)
Net Revenue (Expense)	\$ 2,331,641
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 1,308,060

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
October 2020

Year-to-Date Comparison

	2020 ADOPTED BUDGET		2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
	ADOPTED BUDGET 2020	BUDGET Balance						
Revenue:								
Program Revenue	4,025,270		2,933,841	3,187,902	\$ 254,061	77.1%	79.2%	2.10%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		560,807	642,571	\$ 81,763			
Other Transfers In	-		-	131,652	\$ 131,652			
TOTAL REVENUE:	\$ 4,025,270	\$ 91,560	3,624,847	\$ 4,116,830	\$ 491,982	95.3%	102.3%	7.02%
Expenditures:								
Salaries and Wages	1,250,892	312,723	988,928	938,169	\$ 50,758	79.0%	75.0%	-3.98%
Personnel Benefits	323,259	(2,314)	320,119	325,573	\$ (5,454)	98.5%	100.7%	2.20%
Supplies	316,920	92,270	278,032	224,650	\$ 53,382	87.7%	70.9%	-16.84%
Services and Charges	999,405	268,193	747,216	731,212	\$ 16,005	72.9%	73.2%	0.22%
Interdepartment Svcs	273,174	75,966	213,576	197,208	\$ 16,368	74.5%	72.2%	-2.35%
Intergovernment Svcs	21,000	(3,636)	22,110	24,636	\$ (2,526)	105.3%	117.3%	12.03%
Subtotal Op. Exp.	\$ 3,184,650	\$ 743,202	2,569,982	\$ 2,441,448	\$ 128,533	79.7%	76.7%	-3.01%
Capital Outlay	295,000	282,002	100,090	12,998	\$ 87,092	40.0%	4.4%	-35.63%
Transfers Out	483,216	374,129	112,967	109,087	\$ 3,880	40.9%	22.6%	-18.36%
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 1,399,332	2,783,038	\$ 2,563,534	\$ (219,504)	74.2%	64.7%	-9.49%
Total Funding: (Rev. less Exp.)	\$ 62,404		\$ 841,809	\$ 1,553,296	\$ 711,487			

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2019 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 1,553,296
Encumbrances at Month End	
Facility Improvement Reserve	\$ (1,020,574)
2020 YTD Available Cash	\$ 649,836

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2020 through October 31, 2020

		BEGINNING			ENDING		OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	
Undesignated	General Purposes	\$ 42,772.17	\$ 6,238.25	\$ 21,430.14	\$ 27,580.28	\$ -	\$ 27,580.28	
Designated	Capital Replacement	692,205.90	139,491.61	36,028.48	795,669.03	114,525.59	681,143.44	
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19	
	CIP Projects	2,573,443.69	727,825.49	1,301,317.84	1,999,951.34	1,099,482.32	900,469.02	
	Goats at the Bluff, City Council	-	5,000.00	-	5,000.00	5,000.00	-	
	Herbicide pilot, City Council	-	2,500.00	-	2,500.00		2,500.00	
	Skyride	27,080.11	-	20,853.45	6,226.66	3,158.10	3,068.56	
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	
	Conservation Futures	137,038.53	16,840.37	18,013.82	135,865.08	2,785.37	133,079.71	
	Riverfront Conservation Futures Loan	-	-	5,555.37	(5,555.37)		(5,555.37)	
		\$ 3,558,590.39	\$ 897,895.72	\$ 1,403,199.10	\$ 3,053,287.01	\$ 1,224,951.38	\$ 1,828,335.63	
						1,586,546.75		

Capital Replacement

January 1, 2020 through October 31, 2020

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Computer Replacement & Software	1,135.26	24,566.40	-	25,701.66		25,701.66
Fleet Replacement	375,128.57	113,440.21	-	488,568.78	113,440.21	375,128.57
RFP Equipment Replacement	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment Replacement	5,031.02	1,485.00	-	6,516.02	1,085.38	5,430.64
Golf Equipment Replacement	-	-	-	-		-
Capital Equipment Maint./Replacement	300,000.00	-	36,028.48	263,971.52		263,971.52
	<u>692,205.90</u>	<u>139,491.61</u>	<u>36,028.48</u>	<u>795,669.03</u>	<u>114,525.59</u>	<u>681,143.44</u>

Parks and Recreation 1950 CIP Projects
January 1, 2020 through October 31, 2020

PROJECT	2020 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	120,000.00	-	120,000.00	-	-	-	120,000.00
Tennis Courts, USTA Private Grant	24,953.37	-	24,953.37	-	2,902.62	2,902.62	22,050.75
Rochester Heights, Trugreen Foundation	5,000.00	-	5,000.00	-	-	-	5,000.00
Vietnam Veterans Memorial	25,000.00	4,000.00	29,000.00	-	-	-	29,000.00
Dutch Jake's Park	(3,109.71)	-	(3,109.71)	-	-	-	(3,109.71)
Susie's Trail (18-30)	96,490.00	-	96,490.00	2,897.50	3,092.50	5,990.00	90,500.00
Mirror Pond, Friends of Manito	-	-	-	25,000.00	-	25,000.00	(25,000.00)
Community Engagement, Spokane Indians Baseball	-	9,522.44	9,522.44	-	-	-	9,522.44
Misc (light pole replacement)	110.03	-	110.03	110.00	-	110.00	0.03
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	400,000.00	500,000.00	900,000.00	794,178.11	191,250.97	985,429.08	(85,429.08)
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	146,397.54	356,796.50	503,194.04	(3,194.04)
North Bank stairs, Arterial Street Fund	400,000.00	-	400,000.00	-	400,000.00	400,000.00	-
North Bank basketball court, Hooptown USA	-	122,303.05	122,303.05	326,700.00	65,958.80	392,658.80	(270,355.75)
North Bank Playscape, Ice Age Floods Institute	5,000.00	-	5,000.00	-	-	-	5,000.00
North Suspension Bridge, Arterial Street Fund	1,000,000.00	-	1,000,000.00	4,989.69	-	4,989.69	995,010.31
North Bank Shelter Roof, Parks Foundation	-	34,000.00	34,000.00	-	22,742.97	22,742.97	11,257.03
BC Pavilion, Tribal Center design, Innovia	-	10,000.00	10,000.00	1,045.00	8,955.00	10,000.00	-
North Bank Roskelley Performance Boulder	-	48,000.00	48,000.00	-	47,782.96	47,782.96	217.04
	2,573,443.69	727,825.49	3,301,269.18	1,301,317.84	1,099,482.32	2,400,800.16	900,469.02

493,281.23

493,281.23

Riverfront Park Redevelopment Project

Budget Adopted June 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through October 31, 2020

Project Component	Budget	Expended as of October 31, 2020	Committed to Date	Total of YTD Expended and Committed	Expense Reimbursements	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 (Looff Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,607,192	\$ 7,713,004	\$ 686,813	\$ 8,399,817	\$ 19,000	\$ 226,375
5. U.S. Pavilion	\$ 22,196,654	\$ 22,184,809	\$ 1,733	\$ 22,186,542		\$ 10,112
6. srx ^w menez & Other Parks Capital Projects	\$ 616,742	\$ 201,742	\$ -	\$ 201,742		\$ 415,000
7. North Bank	\$ 10,091,981	\$ 7,090,576	\$ 3,300,368	\$ 10,390,944	\$ 99,168	\$ (199,795)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,568,767	\$ 4,241,431	\$ 187,833	\$ 4,429,264		\$ 139,503
TOTAL	\$ 68,395,292	\$ 63,745,518	\$ 4,176,746	\$ 67,922,264	\$ 118,168	\$ 591,196