



Spokane Park Board Finance Committee

3 p.m. Tuesday, Nov. 9, 2021

WebEx virtual meeting

Call-in: 408-418-9388; Access code: 2495 527 6490

Mark Buening – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair

Greta Gilman

Gerry Sperling

Nick Sumner

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.

The Finance Committee meeting will be held virtually via WebEx teleconferencing at 3 p.m. Tuesday, Nov. 9, 2021. The public will be able to listen to the meeting by calling 408-418-9388 and entering the access code 2495 527 6490 when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. Nov. 9 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.
the discretion of the committee chair.

Agenda

Action items

1. [Interdepartmental agreement regarding investments and collaboration in water stewardship](#) – Garrett Jones
2. [Western Equipment Distributors/Toro value blanket](#) – Carl Strong

Discussion items

Standing report items

1. [October financials](#) – Mark Buening

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 meeting date	Nov. 8, 2021		
Requester	Garrett Jones		Phone number: 363-5462
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)	Interdepartmental agreement between the Water Department and Parks Department regarding investment and collaboration in water stewardship		
Begin/end dates	Begins: 12/01/2021 Ends: 12/01/2031		<input type="checkbox"/> Open ended
Background/history: Earlier this year, the City's Public Works Division briefed the Council on its water stewardship strategic initiative, supporting the Water Conservation Master Plan and related efforts. The Public Works initiative includes a variety of actions to promote water stewardship. One key strategy is to work with the City's Parks Department to create irrigation and similar projects that achieve water savings, allow for better management of Parks landscaping, and support water system needs. This agreement provides that the Water Department will provide an annual payment of \$250,000 to the Parks Department for the duration of this agreement for water-saving and stewardship projects.			
Motion wording: Approve the interdepartmental agreement regarding investments and collaboration in water stewardship			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: Marlene Feist Email address: mfeist@spokanecity.org Phone: 509-625-6505			
Distribution: Parks – Accounting Parks – Pamela Clarke Requester: Garrett Jones Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input checked="" type="radio"/> Revenue Amount: \$250,000 annually Budget code: 1950-54920-94000-34939-99999			
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>			

INTERDEPARTMENTAL AGREEMENT BETWEEN THE WATER
DEPARTMENT AND PARKS & RECREATION DEPARTMENT REGARDING
INVESTMENTS AND COLLOBORATION IN WATER STEWARDSHIP

THIS AGREEMENT is between the City of Spokane, Water Department, located at 914 East Foothills Drive, Spokane, Washington 99207, hereafter referred to as "Water" and the City of Spokane, Parks and Recreation Department, whose address is Fifth Floor City Hall, 808 W. Spokane Falls Boulevard, Spokane, Washington 99201, herein after referred to as "Parks", together collectively referred to as the "Parties".

WHEREAS, the City of Spokane ("City") owns and operates a Group A public water system that supplies and distributes potable water across the region in accordance with Chapter 70.119A RCW, chapter 346-290 and efficiency measures; and

WHEREAS, the City, through its Park Board, operates a Park and Recreation Department ("Parks") pursuant to the Spokane City Charter and operates thousands of acres of developed and natural open space; and

WHEREAS, water conservation and stewardship are a critical component of water system planning, and allow the City to keep costs more affordable for all ratepayers by limiting the need for additional water capacity projects over time; and

WHEREAS, conservation efforts also protect and preserve the City's water supplies both in the aquifer and in the Spokane River, which are hydrologically connected; and

WHEREAS, The City has promoted water conservation education efforts for some time. In 2020, the City created the Water Conservation Master Plan, which focuses on taking the next steps towards water conservation efforts, recognizing the need to both "shave the peak" and "shave the base" of water use. This approach is designed to reduce strain on the City's system, as well as resources; and

WHEREAS, the City's Water Department is the City's expert on protecting the quantity and quality of City's water supply for the long-term benefit of the resource and ratepayers of the Water Utility; and

WHEREAS, Parks is committed to implementing water conservation improvements, developing efficient irrigation & pond recharge strategies and maintenance techniques to reduce peak demand of water use, including options such as every other day watering, to benefit the water system long term; and

WHEREAS, Parks serves as the City's landscaping experts and employs strategies that maintain beautiful spaces for citizens while ensuring efficient use of dollars and resources; and

WHEREAS, Parks is in a unique position to serve as a positive example in the community for water-saving approaches that can be duplicated by the City's citizens; and

WHEREAS, investing in water-saving projects in Parks will contribute to the City's ability to keep costs more affordable for all ratepayers; water conservation helps to limit the need for additional water capacity improvements over time; and

WHEREAS, the Parties have negotiated terms and conditions for water-saving projects in and around Parks' managed property as part of the City's strategic initiative around water stewardship and conservation.

WHEREAS, the Parties now wish to memorialize said terms into an agreement, outlined herein.

NOW THEREFORE, the parties mutually agree as follows:

1. PARTIES: The Parties understand they are all part of the same municipal corporation, and, though they operate as independent departments and divisions of the City and are subject to separate budgetary and legal requirements and procedures, they desire to reflect their relationship most efficiently through this Interdepartmental Agreement. The Water Department is represented by the Director of Water and Hydroelectric Department. Parks is represented by the Park Board acting through the Park Director.
2. PURPOSE: The purpose of this MOU is to establish the terms and conditions for:
 - 2.1 The relationship between Parks and Water to address water conservation strategies to reduce peak demand water usage and benefit the water system and environment.
 - 2.2 Collaborate on to be identified projects and programs to reduce water usage annually.

2.3 Establish selection criteria policy and defined criteria for project selection which is mutually beneficial to both Water and Parks.

3. DURATION: This MOU shall be effective May 1, 2021 and shall remain in effect for a period of ten (10) years, or until terminated by either Party. The Parties reserve the right at any time to terminate, re-negotiate, or extend this MOU.

4. TERMS:

4.1 The Water Department will invest in Parks water-saving projects annually in an amount approximately equivalent to dollars being paid by Parks for capital charges associated with their irrigation accounts.

4.2 Parks staff and Public Works staff will work together to develop criteria to prioritize projects eligible for conservation for Public Works funding.

4.2.1 Criteria shall include evaluation of the benefits to each Party; project costs; project visibility to the public, maintenance cost reduction, volume reduction in water usage, preservation of the aquifer and water source.

4.2.2 Project prioritization criteria, once developed, shall be approved by both Public Works Director and Parks Director.

4.3 Parks staff shall lead the design & implementation of approved Parks water-savings projects.

4.4 All design and construction contracts intended to alter or modify public park property shall be approved by Park Director or Park Board in accordance with current Parks procurement requirements prior to execution of contract and commencement of work.

4.5 Parks will support the goal of the Water Department's Stewardship program to encourage every other day watering strategies, including working with Water to schedule watering at Parks to reduce peak demand in various pressure zones.

4.6 Parks will participate in Water's public education activities around reducing water use and supporting conservation goals.

4.7 Parks also will work to develop strategies to reduce watering during peak usage times in the summer to assist Water with managing system needs during the highest usage period of the year.

5. PAYMENT: As consideration, the Parties agree that Water shall pay annually the sum of TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) to Parks for water-saving projects.
6. NOTICE OF AGREEMENT: In order to provide notice of this Agreement, the Parties will sign a Memorandum of Agreement in recordable form that will be filed for record with the Spokane County Auditor's Office.
7. INDEMNIFICATION:
 - 7.1 Public Works shall indemnify and hold harmless Parks, its employees and agents for any loss, claim or action to which they may be put by reason of this Agreement, except to the extent Parks, its employees and agents are determined to have acted negligently.
 - 7.2 Parks shall indemnify and hold harmless Public Works, its employees and agents for any loss, claim or action to which they may be put by reason of this Agreement except to the extent Public Works, its employees and agents are determined to have acted negligently.
8. ENTIRE MOU: This MOU contains the entire understanding of the Parties, and there are no other promises or conditions in any other Agreement whether oral or written concerning the subject matter of this MOU. This MOU supersedes any prior written or oral MOU or arrangement between the Parties.
9. AMENDMENT: This MOU may only be modified or amended in writing, if the writing is signed by all Parties.
10. SEVERABILITY: If any portions of this MOU will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this MOU is invalid or unenforceable but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

DATED: _____

CITY OF SPOKANE
PUBLIC WORKS AND
UTILITIES

Director

CITY OF SPOKANE
PARKS & RECREATION
DEPARTMENT

Director

PARK BOARD APPROVED: _____
Date

Approved:

Mayor

Attest: _____
City Clerk

Approved as to form:

Assistant City Attorney

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	Nov. 9, 2021		
Requester	Carl Strong	Phone number: 363-5415	
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/extension <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	OPR 2016-0385		
Item title: (Use exact language noted on the agenda)	Western Equipment Distributors/Toro value blanket		
Begin/end dates	Begins: 04/30/2018	Ends: 12/31/2022	<input type="checkbox"/> Open ended
Background/history: Raising cost of parts and an aging fleet of equipment has increased the use of this value blanket to purchase parts to keep our machines operational. Western Equipment Distributors is the sole source distributor for Toro brand machines. Toro brand machines make up a major portion of our total equipment fleet.			
Motion wording: Increase the Value Blanket with Western Equipment Distributors by \$102,000 for 2022 for a five-year total through the end of 2022 in the amount of \$402,000.			
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 – Pamela Clarke Requester: Carl Strong Grant Management Department/Name: _____			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: \$102,000 Budget code: 1400-54500-76810-54803 1400-54100-75650-54803 1400-54500-76820-54803 1400-54100-75651-54803 Additional Budget Code: 1400-54600-76820-54803 4600-55100-75652-54803 1400-54300-76830-54803 1400-54600-76870-54803 1400-54100-75650-54803			
Vendor: <input checked="" 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 checked="" type="checkbox"/> UBI: 603-059-455 Business license expiration date: 11/30/21 <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	91,000	(63,248)	70,082	154,248	\$ 84,165	77.0%	169.5%	92.49%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (63,248)	136,082	\$ 220,248	\$ 84,165	86.7%	140.3%	53.61%
Expenditures:								
Salaries and Wages	527,994	149,183	340,356	378,811	\$ (38,454)	64.6%	71.7%	7.14%
Personnel Benefits	202,101	70,173	123,527	131,928	\$ (8,401)	66.0%	65.3%	-0.68%
Supplies	30,550	19,031	6,143	11,519	\$ (5,376)	20.1%	37.7%	17.60%
Services and Charges	207,255	97,952	63,149	109,303	\$ (46,154)	30.5%	52.7%	22.27%
Interfund Payments	26,149	25,362	200	787	\$ (587)	0.8%	3.0%	2.17%
Subtotal Op. Exp.	\$ 994,049	\$ 361,701	533,376	\$ 632,348	\$ (98,973)	54.7%	63.6%	8.95%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 996,690	\$ 364,342	533,376	\$ 632,348	\$ (98,973)	54.5%	63.4%	8.92%
Total Funding: (Rev. less Exp.)	\$ (839,690)		\$ (397,293)	\$ (412,101)	\$ (14,808)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	325,531	263,398	1,052,185	\$ 788,788	19.1%	76.4%	57.25%
TOTAL REVENUE:	\$ 1,377,716	\$ 325,531	263,398	\$ 1,052,185	\$ 788,788	19.1%	76.4%	57.25%
<u>Expenditures:</u>								
Salaries and Wages	1,628,112	245,881	635,919	1,382,231	\$ (746,312)	40.2%	84.9%	44.69%
Personnel Benefits	346,988	34,206	226,935	312,782	\$ (85,847)	70.0%	90.1%	20.13%
Supplies	258,960	74,827	85,969	184,133	\$ (98,164)	33.2%	71.1%	37.91%
Services and Charges	1,316,952	213,151	752,605	1,103,801	\$ (351,196)	56.9%	83.8%	26.89%
Interfund Payments	16,950	(2,356)	22,895	19,306	\$ 3,589	135.1%	113.9%	-21.17%
Subtotal Op. Exp.	\$ 3,567,962	\$ 565,710	1,724,322	\$ 3,002,252	\$ (1,277,930)	49.2%	84.1%	34.93%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,567,962	\$ 565,710	1,724,322	\$ 3,002,252	\$ (1,277,930)	49.2%	84.1%	34.93%
Total Funding: (Rev. less Exp.)	\$ (2,190,246)		\$ (1,460,925)	\$ (1,950,067)	\$ (489,142)			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	2,435,830	836,015	1,750,470	\$ 914,455	20.0%	41.8%	21.84%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 2,435,830	836,015	\$ 1,750,470	\$ 914,455	20.0%	41.8%	21.84%
<u>Expenditures:</u>								
Salaries and Wages	2,506,870	1,226,208	1,165,752	1,280,662	\$ (114,910)	48.4%	51.1%	2.73%
Personnel Benefits	712,133	327,928	392,591	384,205	\$ 8,386	58.9%	54.0%	-4.91%
Supplies	691,400	449,114	82,164	242,286	\$ (160,123)	11.9%	35.0%	23.16%
Services and Charges	800,540	265,627	315,643	534,913	\$ (219,270)	41.3%	66.8%	25.50%
Interfund Payments	20,000	19,815	1,326	185	\$ 1,141	6.6%	0.9%	-5.70%
Subtotal Op. Exp.	\$ 4,730,943	\$ 2,288,692	1,957,475	\$ 2,442,251	\$ (484,776)	43.0%	51.6%	8.63%
Transfers Out	242,531	123,786	19,160	118,745	\$ (99,585)	7.9%	49.0%	41.06%
TOTAL EXPENDITURES:	\$ 4,973,474	\$ 2,412,478	1,976,635	\$ 2,560,996	\$ (584,361)	41.2%	51.5%	10.28%
Total Funding: (Rev. less Exp.)	\$ (787,174)		\$ (1,140,620)	\$ (810,526)	\$ 330,094			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	43,905	73,961	156,525	\$ 82,564	36.9%	78.1%	41.19%
TOTAL REVENUE:	\$ 200,430	\$ 43,905	73,961	\$ 156,525	\$ 82,564	36.9%	78.1%	41.19%
<u>Expenditures:</u>								
Salaries and Wages	2,862,046	1,126,332	1,591,272	1,735,714	\$ (144,442)	55.3%	60.6%	5.34%
Personnel Benefits	886,883	276,995	589,267	609,888	\$ (20,622)	69.5%	68.8%	-0.77%
Supplies	179,500	31,219	77,858	148,281	\$ (70,424)	43.4%	82.6%	39.23%
Services and Charges	1,078,509	43,598	771,898	1,034,911	\$ (263,014)	71.6%	96.0%	24.39%
Capital Outlay	-	-	-	-	\$ -			
Interfund Payments	-	(2,758)	-	2,758	\$ (2,758)		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	\$ 5,006,938	\$ 1,475,385	3,030,294	\$ 3,531,553	\$ (501,259)	60.8%	70.5%	9.71%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,032,464	\$ 1,500,911	3,030,294	\$ 3,531,553	\$ (501,259)	60.5%	70.2%	9.67%
Total Funding: (Rev. less Exp.)	\$ (4,832,034)		\$ (2,956,333)	\$ (3,375,028)	\$ (418,695)			

City of Spokane - Parks & Recreation
Administration
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	229,430	132,128	107,070	\$ (25,058)	39.3%	31.8%	-7.45%
Operating Transfers	16,354,110	2,836,292	12,749,802	13,517,818	\$ 768,016	82.0%	82.7%	0.64%
TOTAL REVENUE:	\$ 16,690,610	\$ 3,065,722	12,881,930	\$ 13,624,888	\$ 742,958	81.1%	81.6%	0.52%
<u>Expenditures:</u>								
Salaries and Wages	2,295,929	667,474	1,618,034	1,628,455	\$ (10,422)	67.4%	70.9%	3.58%
Personnel Benefits	815,128	250,112	566,866	565,016	\$ 1,850	72.4%	69.3%	-3.05%
Supplies	170,800	127,132	64,065	43,668	\$ 20,397	37.5%	25.6%	-11.94%
Services and Charges	659,377	302,315	369,924	357,062	\$ 12,863	59.6%	54.2%	-5.44%
Interfund Services	2,474,233	539,731	1,607,538	1,934,502	\$ (326,965)		78.2%	
Subtotal Op. Exp.	\$ 6,415,467	\$ 1,886,764	4,226,427	\$ 4,528,703	\$ (302,277)	66.0%	70.6%	4.61%
Transfers Out	69,306	42,357	4,348	26,949	\$ (22,601)	6.3%	38.9%	32.61%
TOTAL EXPENDITURES:	\$ 6,484,773	\$ 1,929,120	4,230,775	\$ 4,555,653	\$ (324,878)	65.3%	70.3%	4.91%
Total Funding: (Rev. less Exp.)	\$ 10,205,837		\$ 8,651,155	\$ 9,069,236	\$ 418,081			

City of Spokane - Parks & Recreation
Capital
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	993,322	18,852	6,678	\$ (12,175)	1.1%	0.7%	-0.41%
<u>Expenditures:</u>								
Capital Outlay	2,025,000	1,293,592	370,138	731,408	\$ (361,270)	14.1%	36.1%	22.02%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Operating Revenue:</u>								
Program Revenue	6,191,946	3,021,447	1,375,585	3,170,499	\$ 1,794,914	21.5%	51.2%	29.66%
Operating Transfers	16,420,110	2,786,292	12,815,802	13,633,818	\$ 818,016	82.1%	83.0%	0.94%
Grant Revenue	1,010,000		18,852	6,678				
Total Operating Revenue:	\$ 23,622,056	\$ 6,811,062	14,210,239	\$ 16,810,994	\$ 2,600,755	59.8%	71.2%	11.35%
<u>Operating Expenses:</u>								
Salaries and Wages	9,820,951	3,415,078	5,351,333	6,405,873	\$ (1,054,541)	54.6%	65.2%	10.61%
Personnel Benefits	2,963,233	959,326	1,899,186	2,003,907	\$ (104,722)	67.6%	67.6%	0.02%
Supplies	1,331,210	685,251	329,256	645,959	\$ (316,703)	24.7%	48.5%	23.79%
Services and Charges	4,072,733	932,743	2,273,220	3,139,990	\$ (866,771)	56.8%	77.1%	20.31%
Interfund Payments	2,537,332	579,793	1,631,958	1,957,539	\$ (325,581)	65.6%	77.1%	11.59%
Total Operating Expenses:	\$ 20,725,459	\$ 6,572,190	11,484,952	\$ 14,153,269	\$ (2,668,317)	56.2%	68.3%	12.08%
Net Op. Income (Loss):	\$ 2,896,597	\$ 238,871	2,725,287	\$ 2,657,726	\$ (67,561)	3.6%	2.9%	-0.73%
<u>Other Financial Activity:</u>								
Capital Outlay	2,025,000	2,756,408	(370,138)	(731,408)	\$ 361,270	-14.1%	-36.1%	-22.02%
Transfers Out	340,004	485,698	(23,508)	(145,694)	\$ 122,186	-4.4%	-42.9%	-38.43%
Total Other Activity:	\$ 2,365,004	\$ 3,242,106	(393,646)	\$ (877,102)	\$ 483,456	-12.5%	-37.1%	-24.62%
Total Funding: (Rev. less Exp.)	\$ 531,593	\$ 3,480,977	\$ 2,331,641	\$ 1,780,624	\$ (551,017)			

Beginning Fund Balance	\$ 2,327,936
5% Reserve Requirement	\$ (1,154,523)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 773,413
Net Revenue (Expense)	\$ 1,780,624
Ending Fund Balance Reserves	\$ 2,554,037

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
October 2021

	ADOPTED BUDGET 2021	2021 ADOPTED BUDGET Balance	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference	2020 YTD % OF BUDGET	2021 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,025,270	(856,315)	3,850,630	4,881,585	\$ 1,030,955	95.7%	121.3%	25.61%
Pre-Sale Revenue		(181,318)	130,199	181,318	\$ 51,119			
Facility Improvement Fee	-		(642,571)	(805,547)	\$ (162,976)			
Other Transfers In	-	-	136,000		\$ (136,000)			
TOTAL REVENUE:	\$ 4,025,270	\$ 232,087	3,474,259	\$ 4,257,357	\$ 783,097	86.3%	105.8%	19.45%
<u>Expenditures:</u>								
Salaries and Wages	1,316,381	273,841	938,169	1,042,540	\$ (104,371)	75.0%	79.2%	4.20%
Personnel Benefits	333,870	(5,837)	325,573	339,707	\$ (14,134)	100.7%	101.7%	1.03%
Supplies	316,920	8,703	224,650	308,217	\$ (83,567)	70.9%	97.3%	26.37%
Services and Charges	994,076	(3,274)	755,848	997,350	\$ (241,502)	74.2%	100.3%	26.16%
Interfund Payments	257,387	55,934	197,208	201,453	\$ (4,245)	71.8%	78.3%	6.43%
Subtotal Op. Exp.	\$ 3,218,634	\$ 329,367	2,441,448	\$ 2,889,267	\$ (447,818)	76.7%	89.8%	13.10%
Capital Outlay	320,000	311,833	12,998	8,168	\$ 4,831	4.4%	2.6%	-1.85%
Transfers Out	211,867	184,918	48,412	26,949	\$ 21,463	10.0%	12.7%	2.70%
TOTAL EXPENDITURES:	\$ 3,750,501	\$ 826,117	2,502,859	\$ 2,924,384	\$ 421,525	63.2%	78.0%	14.82%
Total Funding:	\$ 274,769		\$ 971,400	\$ 1,332,973	\$ 361,573			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ (70,885)
Less 7% Reserve Requirement	\$ (262,535)
Beginning Year Reserves	\$ (333,420)
YTD Change in Cash	\$ 1,332,973
YTD Available Cash	\$ 999,553

* 2021 Beginning Fund Balance does not include the FIF reserve of \$1,014,825

City of Spokane - Parks & Recreation
Facility Improvement Fee -- Subset of the Golf Fund
Financial Report
October 2021

	2020 October Actual	2021 October Actual	2020-2021 Monthly Difference	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	53,096	48,817	\$ (4,280)	642,571	805,547	\$ 162,976
<u>Expenditures:</u>						
Debt Service Payments	-	-	\$ -	60,675	40,977	\$ 19,698

Beginning Fund Balance	\$ 1,014,825
YTD Revenues	\$ 805,547
YTD Debt Service Payments	\$ (40,977)
YTD Cash Balance	\$ 1,779,395

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2021 through October 31, 2021

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Purposes	\$ 28,571.84	\$ 6,385.49	\$ 19,786.18	\$ 15,171.15	\$ -	\$ 15,171.15
Designated	Capital Replacement	883,778.88	16,518.50	201,936.77	698,360.61	181,507.50	516,853.11
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,351,380.08	924,505.43	1,926,016.90	1,349,868.61	571,298.44	778,570.17
	Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
	Skyride	3,068.56	-	-	3,068.56	3,068.56	-
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	135,865.08	-	16,888.08	118,977.00	71.25	118,905.75
	Riverfront Conservation Futures	6,204.79	-	-	6,204.79		6,204.79
	2021 Windstorm Damage Recovery	-	898,000.00	218,042.87	679,957.13	206,280.47	473,676.66
		\$ 3,497,419.22	\$ 1,845,409.42	\$ 2,382,670.80	\$ 2,960,157.84	\$ 962,226.22	\$ 1,997,931.62

Capital Replacement**January 1, 2021 through October 31, 2021**

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Computer & Software	75,701.66	-	27,160.30	48,541.36	-	48,541.36
General Capital- T shirt, poster, calendar sales	4,630.01	-	-	4,630.01		4,630.01
Specialized Fleet	485,175.10	-	76,981.54	408,193.56	136,493.94	271,699.62
Enterprise Lease Vehicles		7,447.50	47,166.25	(39,718.75)		(39,718.75)
RFP Equipment	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment	5,871.69	9,071.00	-	14,942.69	1,085.38	13,857.31
Ops Equipment	1,489.37	-	-	1,489.37		1,489.37
Capital Equipment Maintenance	300,000.00	-	50,628.68	249,371.32	43,928.18	205,443.14
	883,778.88	16,518.50	201,936.77	698,360.61	181,507.50	516,853.11

Parks and Recreation 1950 CIP Projects
January 1, 2021 through October 31, 2021

PROJECT	2021 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	1,541.07	-	1,541.07	23,412.30
Rochester Heights, Trugreen Foundation	5,000.00		5,000.00	-	-	-	5,000.00
Vietnam Veterans Memorial	29,000.00	30,000.00	59,000.00	-	55,000.00	55,000.00	4,000.00
Dutch Jake's Park	(3,109.71)		(3,109.71)	-	-	-	(3,109.71)
Susie's Trail (18-30)	93,592.50		93,592.50	-	3,092.50	3,092.50	90,500.00
Liberty Park Tennis Courts, Library Fund	-	225,000.00	225,000.00	-	-	-	225,000.00
North Suspension Bridge, Arterial Street Fund	1,496,251.48	450,000.00	1,946,251.48	1,377,571.22	227,817.74	1,605,388.96	340,862.52
Cannon/Logan Parks playground, American Rescue PI	-	160,000.00	160,000.00		160,000.00	160,000.00	-
Japanese Garden Pond Electric Service	-	-	-		6,775.20	6,775.20	(6,775.20)
Community Engagement, Spokane Indians Baseball	9,522.44	9,937.82	19,460.26	-	-	-	19,460.26
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	173,044.31	40,010.32	213,054.63	144,889.59	39,099.31	183,988.90	29,065.73
North Bank Parking Lot, General Fund	241,979.96		241,979.96	245,174.00	-	245,174.00	(3,194.04)
North Bank stairs, Arterial Street Fund	89,407.00		89,407.00	88,250.00	1,157.00	89,407.00	-
North Bank basketball court, Hooptown USA	17,254.73	(5,445.00)	11,809.73	11,809.73	911.01	12,720.74	(911.01)
North Bank Playscape, Ice Age Floods Institute	5,000.00		5,000.00		-	-	5,000.00
North Bank Shelter Roof, Parks Foundation	35,000.00	(12,257.03)	22,742.97	22,742.97	-	22,742.97	-
Butterfly Design, Parks Foundation	-	27,259.32	27,259.32	27,259.32	64,740.68	92,000.00	(64,740.68)
BC Pavilion, Tribal Center design, Innovia	8,955.00		8,955.00	-	8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	-		-	1,250.00	3,750.00	5,000.00	(5,000.00)
North Bank Roskelley Performance Boulder	5,529.00		5,529.00	5,529.00	-	5,529.00	-
	2,351,380.08	924,505.43	3,275,885.51	1,926,016.90	571,298.44	2,497,315.34	778,570.17

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through October 31, 2021

Project Component	Budget	Expended as of October 31, 2021	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 (Looft Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,281,332	\$ 308,237	\$ 8,589,569	\$ 19,000	\$ (54,752)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,186,182	\$ -	\$ 22,186,182		\$ -
6. snx ^w mene & Other Parks Capital Projects	\$ 756,742	\$ 201,742	\$ 448,000	\$ 649,742		\$ 107,000
7. North Bank	\$ 10,133,837	\$ 10,380,685	\$ 332,997	\$ 10,713,682	\$ 450,000	\$ (129,845)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,254,789	\$ 51,336	\$ 4,306,125		\$ 182,633
TOTAL	\$ 68,395,292	\$ 67,618,686	\$ 1,140,570	\$ 68,759,256	\$ 469,000	\$ 105,036