



Spokane Park Board Finance Committee

3 p.m. Tuesday, Jan. 11, 2022

WebEx virtual meeting

Call-in: 408-418-9388; Access code: 2488 362 2359

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, Jan. 11, 2022. The public will be able to listen to the meeting by calling 408-418-9388 and entering the access code 2488 362 2359, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. Jan. 11 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. [Resolution disbanding the Riverfront Park Executive Team Committee – Nick Hamad](#)
2. [Intent to amend the Papillon Building, LLC, pedestrian and corridor reciprocal easement – Berry Ellison](#)

Discussion items

1. 13th month cash reserve transfer from Fund 1400 to Fund 1950 – Garrett Jones

Standing report items

1. [December 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	Jan. 11, 2022		
Requester	Berry Ellison	Phone number: 509.625.6276	
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 #)	Cross reference: OPR 2020-0187		
Item title: (Use exact language noted on the agenda)	Resolution disbanding the Riverfront Park Executive Team Committee		
Begin/end dates	Begins: 01/13/2022	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history: After the passing of the Riverfront Park redevelopment bond measure, the Park Board informally established the Riverfront Park Executive Team Committee as an advisory group to the Riverfront Park Committee of the Park Board regarding the bond-funded redevelopment of Riverfront Park. In February 2020, the Park Board approved a resolution identifying the bond-funded Riverfront Park redevelopment projects had been either completed or fully funded. Since that time, the projects identified within the bond language have been substantially completed. As the bond-funded work is largely complete there is no longer need for an additional Riverfront Park advisory group.			
Motion wording: Move to approve resolution disbanding the Riverfront Park Executive Team committee			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: N/A Name: N/A Email address: N/A Phone: N/A			
Distribution: Parks – Accounting Nick Hamad Parks – Pamela Clarke Garrett Jones Requester: Berry Ellison Danielle Arnold Grant Management Department/Name: Megan Qureshi			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: Budget code: Budget neutral			
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> UBI: Business license expiration date: <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			

CITY OF SPOKANE PARK BOARD

RESOLUTION

A RESOLUTION disbanding the Riverfront Park Executive Team Committee, an advisory group.

WHEREAS, under the City Charter, the Spokane Park Board has exclusive jurisdiction and control over city park land and facilities located within and outside the City of Spokane, and

WHEREAS, the Park Board is empowered by the City Charter to lay out, establish, procure, purchase, accept, and have the care, management control and improvement of, all parks and grounds used for park purposes, all boulevards, connecting parks and structures thereon, and all parkways; and

WHEREAS, the City sold \$64.3 million of bonds to support redevelopment of Riverfront Park in Spokane, Washington in 2015; and

WHEREAS the Riverfront Park Executive Team Committee was established in 2015 as an advisory group to the Riverfront Park Committee of the Park Board for matters regarding the redevelopment of Riverfront Park; and

WHEREAS in February 2020, the Park Board approved a resolution (OPR 2020-0178) identifying the capital projects identified as Riverfront Redevelopment projects funded by the 2015 Park Bond as having been either completed or fully-funded and permitting any remaining money from earnings from the bond proceeds to be expended on other capital projects within the park system as approved by the Park Board; and

WHEREAS the Riverfront Park Committee of the Park Board and the Park Board, through their regular meetings, provide sufficient oversight and review for all procurement, purchasing and contracting of future work affecting Riverfront Park or utilizing remaining bond funds,

NOW, THEREFORE, the City of Spokane Park Board hereby resolves:

1. The task(s) supported by the Riverfront Park Executive Team Committee has substantially concluded and as such the Executive Team Committee is hereby disbanded.
2. The procurement, purchasing, and contracting and of all future services, goods, or public works which alter Riverfront Park, or which utilize remaining Riverfront Redevelopment bond proceeds shall be conducted in accordance with standard City of Spokane Park Board policy and requirements, as may be amended from time to time.

ADOPTED BY THE PARK BOARD ON _____

Attest:

Park Board President
Approved as to form:

City Clerk

Assistant City Attorney

2020 RESOLUTION APPROVED BY PARK BOARD**AGENDA SHEET FOR PARK BOARD MEETING OF: Feb. 13, 2020**
Submitting Division
 Parks & Recreation

Contact Person
 Garrett Jones

Phone No.
 363-5420

 Department: ☒ Finance ☐ Operations ☐ Recreation/Golf ☐ Riverfront Park

 Committee: ☒ Finance ☐ Golf ☐ Land ☐ Recreation ☐ Riverfront ☐ UFTC

 Type of contract: ☒ New ☐ Renewal ☐ Amendment ☐ Extension ☐ Other

 Beginning date: 02/13/2020 Expiration date: _____ Open ended ☒

 CLERKS' FILE OPR 2020-D178
 RENEWAL _____
 CROSS REF _____
 ENG _____
 BID _____
 REQUISITION _____
AGENDA WORDING:

Resolution authorizing the use of excess bond proceeds on other capital projects within the Park System

RECEIVED

FEB 14 2020

BACKGROUND:

(Attach additional sheet if necessary)

CITY CLERK'S OFFICE

In 2015, the City sold \$64.3 million in bonds to support the redevelopment of Riverfront Park. These proceeds from the bond issue have been substantially drawn down and will have either been spent or encumbered by the terms of the bond covenant and IRS regulations. The interest earnings from the bond must be utilized in the same way as the bond proceeds; however, this resolution will allow any interest earnings remaining, after the Riverfront Park redevelopment project is completed, to be utilized for other capital project needs within the City Park system. This usage is allowable under the terms of the bond covenant.

RECOMMENDATION:

To approve a resolution to use remaining 2015 Park Bond proceeds for other capital needs in the Park system as approved by the Park Board.

ATTACHMENTS: Include in packets. See back of Agenda Sheet for specific supporting document requirements.
SIGNATURES:
 Requester - Garrett Jones

Dept. Manager _____

Director of Parks & Recreation - Garrett Jones

 Parks Accounting - Megan Qureshi

 Legal Dept. - Pat Dalton
DISTRIBUTION:

Parks: Accounting _____

Parks: Pamela Clarke _____

Budget Manager: _____

 Requester: Garrett Jones _____

PARK BOARD ACTION:

APPROVED BY SPOKANE PARK BOARD

 President - Jennifer Ogden

Feb. 13, 2020

2020 RESOLUTION APPROVED BY PARK BOARD

<u>Fiscal Impact</u>	<u>Budget Account</u>
Expenditure:	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Revenue:	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

☐

Existing vendor

☐

New vendor – If so, please include vendor packet

☐

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)

☐

Spokane Business registration expiration date: _____

☐

Insurance Certificate (minimum \$1 million in General Liability)

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	Feb. 11, 2020		
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)	Resolution authorizing the use of excess bond proceeds on other capital projects within the Park System		
Begin/end dates	Begins: 02-13-2020	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history: In 2015, the City sold \$64.3 million in bonds to support the redevelopment of Riverfront Park. These proceeds from the bond issue have been substantially drawn down and will have either been spent or encumbered by the terms of the bond covenant and IRS regulations. The interest earnings from the bond must be utilized in the same way as the bond proceeds; however, this resolution will allow any interest earnings remaining, after the Riverfront Park redevelopment project is completed, to be utilized for other capital project needs within the City Park system. This usage is allowable under the terms of the bond covenant.			
Motion wording: To approve a resolution to use remaining 2015 Park Bond proceeds for other capital needs in the Park system as approved by the Park Board.			
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: Garrett Jones Grant Management Department/Name: _____			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____			
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>			

2020 RESOLUTION APPROVED BY PARK BOARD

Resolution # _____

CITY OF SPOKANE
PARK BOARD RESOLUTION

WHEREAS, the City sold \$64.3 million of bonds to support redevelopment of Riverfront Park in Spokane, Washington, in 2015, and

WHEREAS, the proceeds from that bond sale have been substantially drawn down and will have been spent or encumbered in a timely manner as required by IRS Regulations and the Tax Certificate issued by the City, and

WHEREAS, the proceeds from the bonds were appropriately invested and Parks is now in possession of the earnings off of the bonds, which earnings must be expended properly, and

WHEREAS, the interest earnings off of these bonds must be spent in the same way that the proceeds from the bond sales themselves were to have been spent, and

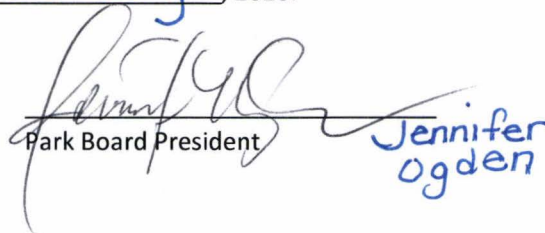
WHEREAS, the interest earnings must be spent first on capital projects in Riverfront Park, but, if the Park Board certifies that all of those projects have been fully funded, then the Park Board may re-allocate the earnings to capital projects at other City Park properties, and

WHEREAS, all the capital projects identified for Riverfront Park have been fully funded by the proceeds from the bonds,

NOW, THEREFORE, the Park Board hereby resolves:

1. The capital projects identified as Riverfront Park Redevelopment projects to be funded by the 2015 Park Bond have been either completed or fully funded, and
2. Any remaining money from earnings from the bond proceeds may be expended on other capital projects within the Park system as approved by the Park Board.

DATED this 13th day of February, 2020.


Park Board President Jennifer Ogden

Attest:


City Clerk

Approved as to form:

Assistant City Attorney



Spokane Park Board Briefing Paper



Committee	Finance		
Committee meeting date	Jan. 11, 2022		
Requester	Berry Ellison	Phone number: 625-6276	
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 2020-0635		
Item title: (Use exact language noted on the agenda)	Intent to amend the Papillon Building, LLC, pedestrian and corridor reciprocal easement		
Begin/end dates	Begins: 01/13/2022 Ends:		<input checked="" type="checkbox"/> Open ended
Background/history: In 2020, the Park Board approved a reciprocal easement between the City and Papillon Building, LLC. The easement allows unobstructed pedestrian access from Riverfront Park to the proposed Papillon Building in exchange for site improvements and maintenance. At that time, easement boundary lines were based on preliminary schematic designs. In 2021, the Park Board approved an expanded scope of site improvements with natural rockery retaining walls, concrete flatwork, lighting and electrical, and other value-added amenities. An easement boundary adjustment is necessary to capture the scope of improvements that will be installed and maintained by Papillon Building, LLC.			
Motion wording: Move to approve the intent to amend the Papillon Building, LLC pedestrian and corridor reciprocal easement based on the current design without cost.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: Sheldon Jackson Email address: sheldon@selkirkdev.com Phone: (509) 919-0903			
Distribution: Parks – Accounting modle@spokanecity.org Parks – Pamela Clarke sheldon@selkirkdev.com Requester: Berry Ellison Damian@selkirkdev.com Grant Management Department/Name: jmoog@spokanecity.org lgrant@bwarch.com			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: Budget code: \$0 (Budget Neutral)			
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 type="checkbox"/> UBI: Business license expiration date: <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			

AFTER RECORDING RETURN TO:

Papillon Building, LLC
1516 W. Riverside Ave., Suite 200
Spokane, WA 99201

RECIPROCAL EASEMENT

This Reciprocal Easement (“**Easement**”) is made and executed this ____ day of _____, 2020 (“**Effective Date**”) by and between the City of Spokane, Parks Department (“**Park Board**”), the Spokane Public Facilities District (“SPFD”), and Papillon Building, LLC, a Washington limited liability company, which term includes its successors and assigns (“**Papillon**”), hereinafter jointly referred to as “**Parties**”.

Recitals

A. The City of Spokane, through the Spokane Park Board, owns certain real property located in the City of Spokane, Spokane County, Washington, which is a portion of property commonly known as Parcel Nos. 35181.0032 and 35181.4237, as more particularly described on the attached **Exhibit A** (“**Park Property**”). The Park Property is part of a site that is being redeveloped in part as a regional playground in Riverfront Park, and a portion in conjunction with the Spokane Public Facilities District’s Sportsplex.

B. Papillon owns certain real property located in the City of Spokane, Spokane County, Washington, commonly known as Parcel Nos. 35181.4407, 35181.4404, 35181.4405, a portion of which is more particularly described on the attached **Exhibit B** (“**Papillon Property**”), and the subject of this Easement. Papillon is developing its property as a multi-use development, which is expected to include, but not necessarily be limited to, a tower for office, residential, hotel use, and/or restaurant use, public space and access, as well as a parking structure (“**Papillon Development**”). Collectively, the Park Property and the Papillon Property shall be referred to as the “**Burdened Properties.**”

C. A portion of the Park Property is in the possession of Spokane Public Facilities District (SPFD), under that certain Ground Lease dated January 9, 2020 (“**SPFD Lease**”). A Memorandum of Lease dated January 9, 2020 was filed with the Spokane County Auditor as Auditor’s Number _____. The Parties have conferred with the SPFD and the SPFD has affirmed that this Easement will not interfere with, or cause a breach of the Lease, and the SPFD has no objection to the creation of the easement, subject to the terms set forth below.

D. The Parties acknowledge and understand as follows: (1) their redevelopment efforts will be mutually benefited by the easements provided herein; (2) the exchange of benefits cannot be

reasonably or particularly valued; and (3) the mutuality of the benefits will benefit and burden the parties in equal proportion and no monetary consideration is due from one party to any other.

E. The Parties acknowledge and understand that the development of the easements will enhance the use and enjoyment of the Park Property (including adjoining Riverfront Park and the Sportsplex) and the Papillon Development (“**Benefitted Properties**”) and wish to enter into this Easement providing for conveyance of the easements and allowing for construction and maintenance of improvements that will provide pedestrian access, connection of open corridors and public spaces for the Benefitted Properties and the general public as illustrated in **Exhibit C**, the Site Plan.

NOW, THEREFORE, in consideration of the terms, covenants, and conditions herein and of the benefits derived by the Parties, they covenant and agree as follows:

1. **RECIPROCAL EASEMENTS.** The Park Board and Papillon do hereby grant, convey and deliver to the other and reserve to themselves non-exclusive easements in, through and over the real property described and illustrated in **Exhibits A, B, and C**, hereinafter referred to as the “**Easement Area**,” subject to the terms, covenants and conditions herein. The easements shall apply to all interests now owned or hereafter acquired in the Easement Area.

a. The easement on Papillon Property shall be referred to as the “**Pedestrian Easement**” which shall ensure the public at large has a continuous right of entry and unobstructed access upon and through the Papillon Property and restroom facilities constructed thereon.

b. The easement on Park Property shall be referred to as the “**Open Corridor Easement**.” Papillon shall, at its sole cost and expense, construct, install, inspect, repair, remodel, and maintain the Permitted Improvements in the Open Corridor Easement, which provides adequate area for set-backs and connectivity between the Papillon Property, Pedestrian Easement, Riverfront Park, and Sportsplex. Park Property shall not be used as a staging area for construction of the Papillon Development and any construction fencing shall not be placed any further than fifteen (15) feet inside of the boundaries of the Park Property.

2. **PURPOSE.** The Reciprocal Easements are granted for the purpose of facilitating construction and maintenance of the improvements described herein and illustrated in Exhibit C (“**Permitted Improvements**”) in order to provide pedestrian access, and connection of open corridors and public spaces for the Benefitted Properties and the general public.

3. **TERM.** This Easement and rights granted herein shall run with the Park Property and Papillon Property and shall be perpetual in duration (unless terminated by the Park Board or SPFD as provided below), and shall be binding upon and inure to the benefit of the Parties, their heirs, successors and assigns. The Park Board or SPFD may terminate this Easement if Papillon has not obtained a building permit for the Permitted Improvements within five (5) years from the Effective Date and thereafter complete said improvements with reasonable diligence. The time for

commencement and completion of the Permitted Improvements may be extended through written agreement of the Parties.

4. RESERVATION OF RIGHTS. The Parties acknowledge this Easement is subordinate and subject to the terms and conditions set forth in the Ground Lease with the SPFD entitled to enforce and exercise all rights and obligations set forth in this Easement. The Park Board, on behalf of the SPFD, does hereby reserve for its own benefit and that of the SPFD, the following rights, remedies and exclusive use of the Easement Area, which contains, in part, the Sportsplex Service Yard to include a 12' concrete retaining wall and other improvements (and utilities) as depicted on the Site Plan. See Exhibit C.

a. At all times, the SFPD shall have exclusive use and control of the Sportsplex Service Yard for the benefit of the Sportsplex (set forth on Exhibit C) without interference by Papillon, the Park Board or any member of the general public. Except that Papillon may install and maintain electricity transformers as approved by the SPFD, and may also the access the area temporarily to facilitate construction of the Papillon Development, provided it gives SPFD 48-hours advance notice of its request to access the Service Yard. SPFD in its sole and absolute discretion shall determine the use, maintenance, repair, replacement and all activity that may occur within the Sportsplex Service Yard.

b. The Sportsplex Service Yard is principally included in the Easement Area for the purpose of assisting Papillon's compliance with development setbacks between two buildings, and to allow the installation of wall treatments and facades as contemplated in this Agreement.

c. In the event Papillon, its successors or assigns violates terms of this Easement and/or this Reservation, the SPFD shall provide written notice of such violation to Papillon. Within twenty-four (24) hours of receipt of the notice, Papillon shall comply with the matters set forth in the notice, provided such notice exercises rights and privileges held by the SPFD in this Easement and Agreement. The SPFD reserves all rights and remedies set forth in this Easement to include making application for an injunction, declaratory judgment or other remedies allowed by law to a court with subject matter jurisdiction. Papillon hereby stipulates that the failure to comply with the SPFD notice constitutes an irreparable and immediate injury to the and hereby stipulates to the "grounds for issuance" of an injunction set forth in RCW 7.40.020, as amended.

5. COVENANTS. The Parties mutually agree to the following.

a. Development of Easement Area. Papillon shall, at Papillon's sole cost and expense, design, construct, warrant and otherwise develop the Easement Area as illustrated in Exhibit C. The Permitted Improvements shall be designed and built in compliance with all local, state, and federal laws. Prior to commencing construction or redevelopment of the Permitted Improvements, Papillon shall submit construction plans for the Open Corridor Easement to the Park Board and SPFD for their review and approval. The Park Board and SPFD shall review and approve plans within 90 days from the date such are provided by Papillon. If the Park Board and/or SPFD requires more time to review it shall notify Papillon

within 30 days of receipt of the plans of the need for additional time. In any event, the Park Board's and/or SPFD's approval of the plans shall not be unreasonably delayed or withheld. It is expected that the Permitted Improvements in the Pedestrian Easement and Open Corridor Easement will be constructed simultaneously with the Papillon Development and the parties will cooperate to ensure timely review and approval so not to delay other aspects of construction.

b. Maintenance. Papillon shall, at its sole cost and expense, maintain and repair the Easement Area and Permitted Improvements in good order, sound structural and operating condition, in reasonable conformance with the standard that is appropriate for improvements of similar construction and use in the vicinity of the Papillon and Park Properties, including the Spokane Veteran's Memorial Arena and Sportsplex. Maintenance and repair includes, but is not limited to, cleaning, removing litter, sweeping, snowplowing, repairing surface and structural damage and cracks that result from reasonable wear and tear and making replacements as needed.

c. Emergency. In an emergency, the Park Board and/or SPFD or their agents shall have the right, but not the obligation, to enter the Easement Area for the purpose of installation, maintenance, repair, removal and replacement of the improvements or utilities in the easement area, if those have been neglected by Papillon and present a risk to the public health, safety or welfare. Thereafter, the Park Board and/or SPFD may demand that Papillon pay all reasonable costs and expenses incurred by the Park Board and/or SPFD in performing such maintenance, repair, removal and replacement, plus interest at the maximum rate allowed by law. Papillon shall pay the amount demanded by the Park Board and/or SPFD within thirty (30) days of the Park Board's or SPFD's demand.

d. Development of Joint Access. Each Party, at its cost and expense, may design, construct and otherwise develop points of access between the Easement Area and its adjoining properties in order to facilitate mutual and unobstructed access across and among the properties and their respective uses, as well as to other public rights of way and streets (collectively herein "**Joint Access**"). Joint Access shall be open and available for use by the public in the same manner and during the same hours as Riverfront Park, subject to the terms of this Easement.

e. Conforming Easement to "As Built" Construction. Following construction of the Papillon Development and the Permitted Improvements and any points of Joint Access, Papillon shall provide a survey that depicts the precise location of the Easement Area and improvements constructed therein. The as-built survey will be incorporated into this Easement by reference, and shall control the location of the Easement Area.

f. Conveyance of Improvements. If requested by the Park Board, Papillon shall convey to the Park Board any improvement or fixture that it builds on Park Property. Conveyance shall be made without reasonable delay upon the Park Board's request and without the obligation to pay monetary consideration, consideration having been made and

acknowledged together with this Easement. If after conveyance the Park Board seeks to modify the improvements, it shall consult with and obtain Papillon's approval prior to beginning work on a modification.

g. Use and Occupancy. The easements granted herein together with the Permitted Improvements shall be free and open to the public during regular park hours, and may be used and occupied by persons for reasonable periods consistent with the customary use and occupancy of a public park and/or public sports complex. Provided, in the event Papillon finds that any person is using the Papillon Property in a manner that violates any term of this Easement, causes harm, creates a nuisance, or endangers the public health, safety or welfare, Papillon may require the person(s) to be removed from the Papillon Property.

h. Interference. No Party may grant other interests, rights or easements that allow the use of the easement areas or areas adjacent thereto that unreasonably interfere with the uses permitted through this Easement or the covenants set forth in this Section.

i. Obstructions. The Park Board agrees that the Park Property will remain free of vertical structures, such that Papillon can add aesthetic features (window glazing or other wall treatment) to its planned Papillon Development in compliance with the required building setbacks under the International Fire Code as adopted by the City of Spokane. Papillon shall retain the right to improve the Papillon Property together with its adjoining property and the Papillon Development, and to construct, install, inspect, repair and maintain private improvements and perform any other related functions or duties provided such do not materially interfere with the use and enjoyment of the Papillon Property by the Public.

6. INSURANCE. Papillon shall, at its sole expense, obtain and keep in force throughout the term of this Easement commercial general liability insurance on an occurrence basis with a combined single limit of no less than one million dollars (\$1,000,000.00) per occurrence and two million dollars (\$2,000,000.00) General Aggregate, naming the City of Spokane, Park Board, and SPFD including their respective officers, employees, contractors, agents, and other such persons or entities as the Park Board may designate as additional insureds. The policy shall contain cross liability endorsements, and shall provide coverage for liability arising out of or relating to Papillon's use and occupancy of the Easement Area. The Park Board or the SPFD, upon written notice to Papillon, no sooner than five (5) years from the Effective Date, may require modification of the liability limits for the insurance policy to reasonably reflect market conditions in Spokane, Washington.

7. INDEMNIFICATION. Papillon shall indemnify, defend and hold the Park Board and SPFD, and their respective successors, assigns, tenants, and representatives harmless from all claims arising from Papillon's improvement to, use, occupancy, management and maintenance of the Easement Area or from any activity, work or thing done, permitted or suffered by Papillon in or about the Easement Area, except to the extent such claim resulted from the act or omission of the Park Board's employees, agents or contractors, in which case this indemnity provision shall be valid and enforceable only to the extent such claim arose from the act or omission of Papillon's employees, agents or contractors.

The Park Board shall indemnify, defend and hold Papillon and SPFD, and their respective successors, assigns, tenants, and representatives harmless from all claims arising from the Park Board's use or occupancy of the Open Corridor Easement, or from any activity, work or thing done, permitted or suffered by the Park Board in or about the Open Corridor Easement, except to the extent such claim resulted from the act or omission of Papillon's employees, agents or contractors, in which case this indemnity provision shall be valid and enforceable only to the extent such claim arose from the act or omission of the Park Board's employees, agents, or contractors.

8. MEDIATION. If any party has a claim or dispute under this agreement, written notice of the same shall be sent to the other party. The notice shall provide a brief description of the dispute. Within forty-eight (48) hours of delivering the notice, the Parties shall meet and confer to resolve the dispute. If the Parties are unable to resolve the dispute within fifteen (15) business days of the notice, the Parties shall engage a mediator to assist in resolving the dispute. The mediator's fees and costs shall be shared equally by the Parties. Thereafter, the Parties may exercise available legal remedies.

9. CORPORATE AUTHORITY. Each Party represents and warrants that he/she/it is duly authorized to execute and deliver this Easement in accordance with a duly adopted resolution of the Party's board, manager, or member(s), as the case may be, in accordance with its governing documents, and that this Easement is binding upon each Party in accordance with its terms.

10. NOTICES. All written notices required to be given pursuant to the terms hereof shall be either delivered personally or deposited in the United States mail, certified mail, return receipt requested, postage prepaid and addressed to the addresses listed below:

PARK BOARD:

City of Spokane, Park Board
Attn: Parks and Recreation Director
808 West Spokane Falls Boulevard
Spokane, WA 99201

SPFD:

Spokane Public Facilities District
Attn: Chief Executive Officer
720 West Mallon Avenue
Spokane, WA 99201

PAPILLON:

Papillon Building, LLC
Attn: Sheldon Jackson
1516 W. Riverside, Suite 200
Spokane, Washington 99201

The foregoing addresses may be changed by written notice to the other Parties as provided herein. Mailed notice properly given shall be deemed received three (3) days after deposit in the mail.

11. ENTIRE AGREEMENT/ ASSIGNMENT. This Easement constitutes the entire and complete agreement between the parties hereto and supersedes any prior oral or written agreements between the parties with respect to the easement area. It is agreed that there are no verbal understandings or agreements which change the terms, covenants and conditions herein set forth. No modifications of this Easement, or waiver of any of its terms, shall be effective unless in writing duly executed by the Parties.

12. DEFAULT AND REMEDIES. The failure by Papillon to observe or perform any of the covenants, conditions or provisions of this Easement to be observed or performed by Papillon, where such failure shall continue for a period of sixty (60) days after written notice thereof by Parks to Papillon, shall constitute a default and breach of the Easement by Papillon; except when Papillon has begun the process to cure, which cannot be feasibly completed within 60 days, and thereafter diligently pursue completion of the cure. Upon the occurrence of a default by Papillon, Parks may perform such acts or work as the Park Board deems necessary to restore the easement area and improvements to the conditions which is required under this Easement, and demand that Papillon pay all reasonable costs and expenses incurred by the Park Board, plus interest at the maximum rate allowed by law, which amounts Papillon shall pay to the Park Board within thirty (30) days of the Park Board's request. This remedy is not exclusive and the Park Board's exercise of any right or remedy due to a default or breach by Papillon shall not be deemed a waiver of, or to alter, affect or prejudice any right or remedy which the Park Board may have under this Easement or by law.

13. ATTORNEYS' FEES. In any action, except for mediation, brought under this Easement, the prevailing party shall be entitled to recover in addition to any other amounts awarded, its reasonable attorney fees and costs of action as determined by a court with jurisdiction over the subject matter of the dispute. For purposes of this Easement, the term "attorney fees and costs" shall mean the reasonable fees and expenses of legal counsel to the prevailing party and costs awarded by statute or rule.

This Easement is effective the day and year set forth above.

PARK BOARD:

Spokane Public Facilities District:

By: _____
Its: Chair

By: _____
Its: _____

PAPILLON:

By: _____
Its: Manager

Attest:

Approved as to form:

City Clerk

STATE OF WASHINGTON)

) ss.

County of Spokane)

Assistant City Attorney

On this ____ day of _____, 2022, before me personally appeared _____, to me known to be the person that executed the within and foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of the City of Spokane, Park Board, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute said instrument for the purposes thereof.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

Printed Name: _____
Notary Public in and for the State of WA,
residing at _____
My Appointment expires _____

STATE OF WASHINGTON)

) ss.

County of Spokane)

On this ____ day of _____, 2020, before me personally appeared _____, to me known to be the person that executed the within and foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of the Spokane Public Facilities District, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute said instrument for the purposes thereof.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

Printed Name: _____
Notary Public in and for the State of WA,
residing at _____
My Appointment expires _____

STATE OF WASHINGTON)

) ss.

County of _____)

On this _____ day of _____, 2022, before me personally appeared _____, to me known to be the person that executed the within and foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of Papillon Building, LLC, for the uses and purposes therein mentioned, and on oath stated that they were authorized to execute said instrument for the purposes thereof.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

Printed Name: _____
Notary Public in and for the State of WA,
residing at _____
My Appointment expires _____

EXHIBIT A

Legal Description and Illustration of Park Property

EXHIBIT A

OPEN CORRIDOR EASEMENT

A parcel of land located within the Northeast quarter of Section 18, Township 25 North, Range 43 East, Willamette Meridian, being more particularly described as follows;

Beginning at a point on the South line of the Plat of Keystone Addition, as recorded in Book A of Plats, Page 16, Records of Spokane County, Washington. Said point being the Southeast corner of Lot 28, Block 8 of said plat.

Thence following the eastern boundary of said lot 28, North 0°09'34" East, a distance of 100.00 feet, to the Northeast corner of said lot 28;

Thence continuing along an extension of said east line, North 0°09'34" East, a distance of 18.50 feet;

Thence running South 89°42'37" East, parallel with and 19.00 feet South of the centerline of Cataldo Avenue, a distance of 20.00 feet. Said Cataldo avenue being vacated under City of Spokane ordinance number C35820;

Thence running South 0°09'34" West, a distance of 65.29 feet;

Thence South 75°50'00" East, a distance of 12.52 feet;

Thence South 14°10'00" West, a distance of 51.68 feet, to a point on the South line of said plat of Keystone Addition;

Thence continuing South 14°10'00" West, a distance of 18.09 feet;

Thence South 36°18'35" West, a distance of 53.96 feet;

Thence South 14°24'32" West, a distance of 22.95 feet;

Thence South 71°51'35" West, a distance of 23.73 feet;

Thence North 14°24'32" East, a distance of 63.87 feet;

Thence North 75°35'23" West, a distance of 36.24 feet;

Thence North 89°50'26" West, a distance of 27.16 feet, to a point on the Eastern right of way of Howard Street;

Thence following said right of way, North 17°20'35" West, a distance of 20.97 feet, to a point on the South boundary of said plat of Keystone Addition;

Thence leaving said right of way, South 89°50'26" East, along said South plat boundary, a distance of 50.00 feet, to the Point of Beginning, and the terminus of this description;

Said parcel contains 6,869.07 square feet, or 0.16 acres, more or less.

EXHIBIT A

HOWARD STREET

VACATED CATALDO AVENUE

30

31

32

33

29

28

27

26

S89° 42' 37"E 20.00'

18.50'

N00° 09' 34"E 118.50'

S00° 09' 34"W 65.29'

S75° 50' 00"E 12.52'

S14° 10' 00"W 51.68'

18.09'

S36° 18' 35"W 53.96'

S14° 24' 32"W 22.95'

S71° 51' 35"W 23.73'

N14° 24' 32"E 63.87'

N75° 35' 23"W 36.24'

N17° 20' 35"W 46.02'

N89° 50' 26"W 27.16'

S89° 50' 26"E 50.00'



WCE
 WHIPPLE CONSULTING ENGINEERS
 21 S. PINES ROAD
 SPOKANE VALLEY, WA 99206
 PH: 509-893-2617 FAX: 509-926-0227

EXHIBIT B

Legal Description and Illustration of Papillon Property

EXHIBIT B

PEDESTRIAN EASEMENT

A tract of land located in the Northeast quarter of section 18, Township 25 North, Range 43 East, Willamette Meridian, being a portion of Block 8 of the Plat of Keystone Addition to Spokane Falls, as recorded in Book A of Plats, Page 16, Records of Spokane County, being more particularly described as follows;

Commencing at the Northwest corner of lot 30 of said block 8;

Thence South 89°50'26" East, a distance of 100.00 feet, to the Northeast corner of said lot 30;

Thence North 0°09'34" East, along an extension of the line common to lots 29 and 30 of said block 8, a distance of 18.50 feet, to a point on the south line of the West Sportplex Access and Utility Easement, as reserved under ordinance C35820, vacating portions of Cataldo Avenue;

Thence South 89°50'26" East along said easement, a distance of 18.75 feet, to the **True Point of Beginning** of the following described tract;

Thence continuing South 89°50'26" East along said South line of easement, a distance of 10.00 feet;

Thence leaving said easement, South 0°09'34" West, a distance of 18.50 feet, to a point on the South right of way line of said vacated Cataldo Avenue;

Thence continuing South 0°09'34" West, a distance of 51.92 feet;

Thence South 89°50'26" East, a distance of 9.75 feet;

Thence South 0°09'34" East, a distance of 48.08 feet, to a point on the South line of said block 8;

Thence North 89°56'26" West along said South line of block 8, a distance of 10.00 feet;

Thence leaving said South line of block 8, North 0°09'34" East, a distance of 42.26 feet;

Thence North 89°50'26" West, a distance of 3.50 feet, to a point on the line common to lots 28 and 29, of said block 8;

Thence continuing North 89°50'26" West, a distance of 6.25 feet;

Thence North 0°09'34" East, a distance of 23.36 feet;

Thence North 89°50'26" West, a distance of 8.08 feet;

Thence North 0°09'34" East, a distance of 9.30 feet;

Thence North 89°50'26" West, a distance of 6.95 feet;

Thence North 0°09'34" East, a distance of 9.28 feet;

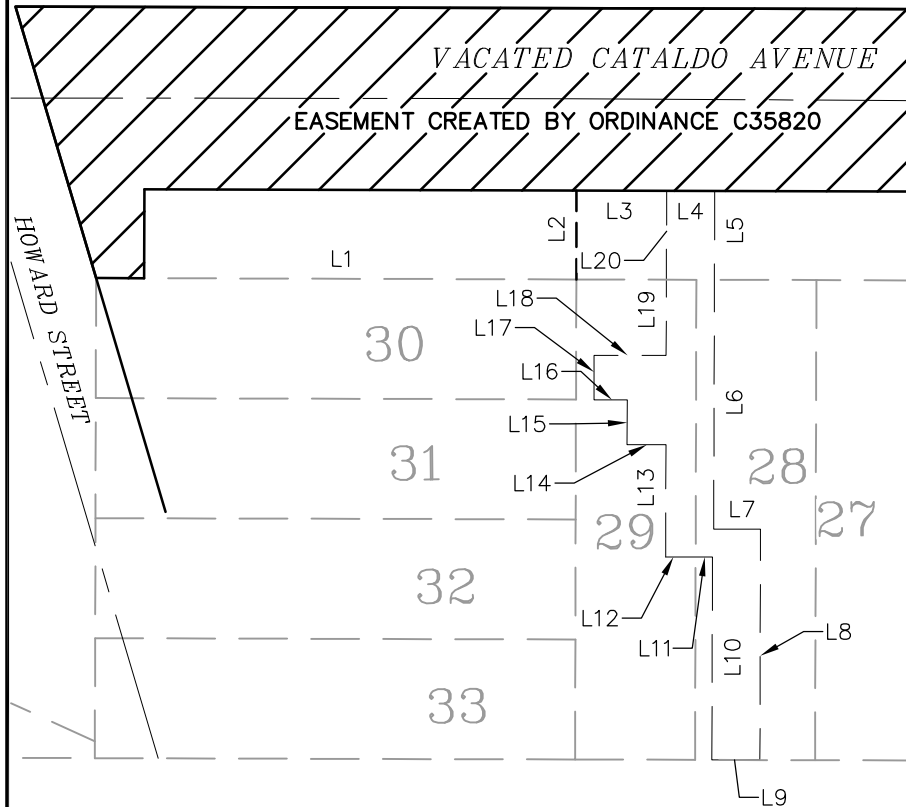
Thence South 89°50'26" East, a distance of 15.03 feet;

Thence North 0°09'34" East, a distance of 15.80 feet, to a point on the South right of way of said vacated Cataldo Avenue;

Thence continuing North 0°09'34" East, a distance of 18.50 feet, to the True Point of Beginning and the terminus of this description:

Said parcel contains 1,456.3 square feet, or 0.03 acres, more or less.

EXHIBIT B EASEMENT



Parcel Line Table		
Line #	Length	Direction
L1	100.00	S89° 50' 26"E
L2	18.50	N00° 09' 34"E
L3	18.75	S89° 50' 26"E
L4	10.00	S89° 50' 26"E
L5	18.50	S00° 09' 34"W
L6	51.92	S00° 09' 34"W
L7	9.75	S89° 50' 26"E
L8	48.08	S00° 09' 34"W
L9	10.00	N89° 50' 26"W
L10	42.26	N00° 09' 34"E

Parcel Line Table		
Line #	Length	Direction
L11	3.50	N89° 50' 26"W
L12	6.25	N89° 50' 26"W
L13	23.36	N00° 09' 34"E
L14	8.08	N89° 50' 26"W
L15	9.30	N00° 09' 34"E
L16	6.95	N89° 50' 26"W
L17	9.28	N00° 09' 34"E
L18	15.03	S89° 50' 26"E
L19	15.80	N00° 09' 34"E
L20	18.50	N00° 09' 34"E

PROJ #: 19-2387
 DATE: 06/08/20
 DRAWN: DAC
 APPROVED: DAC
 SCALE: 1"=40'

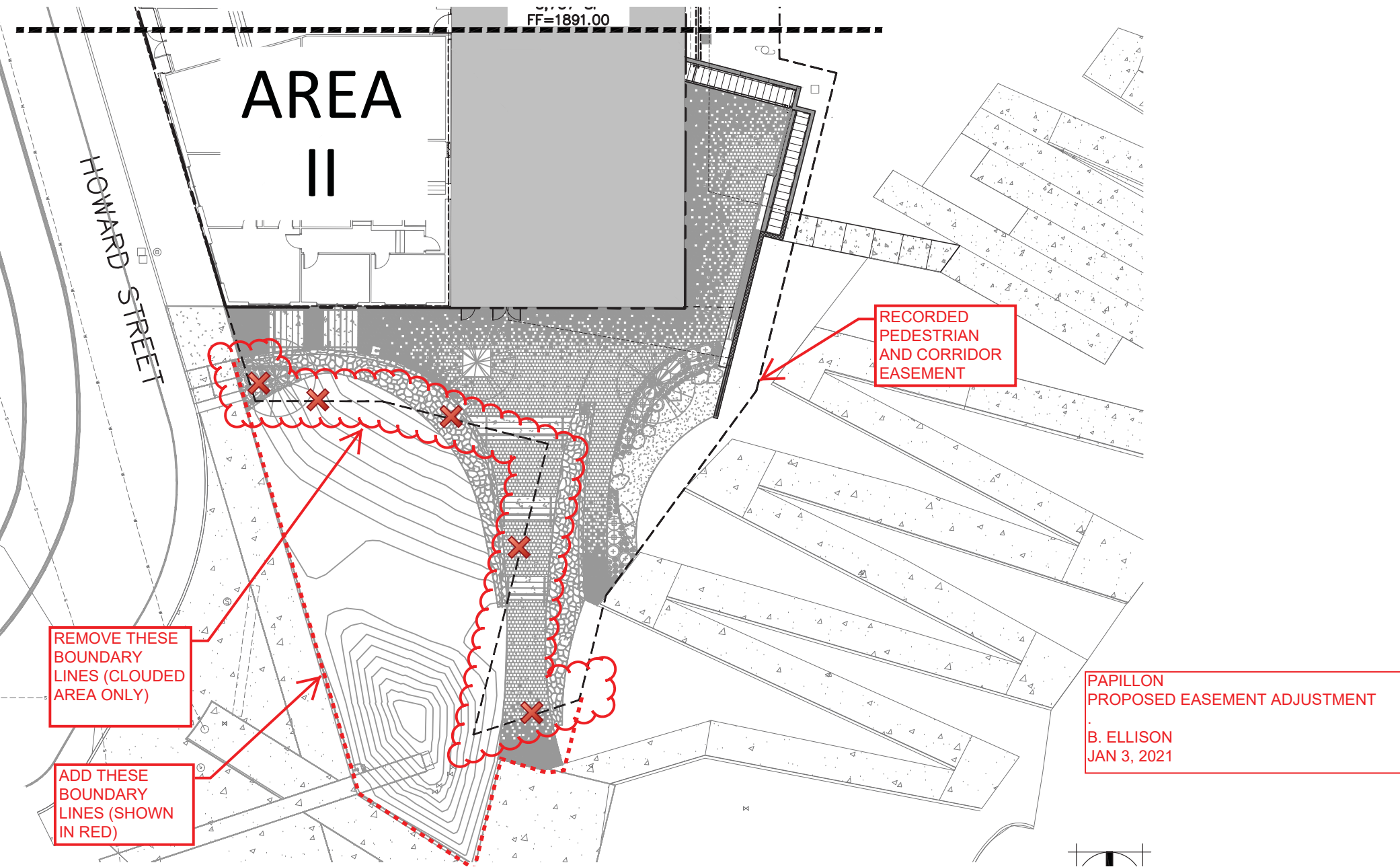
**EXHIBIT B
EASEMENT
BEING A PORTION OF
THE NORTHEAST QUARTER OF SECTION 18
TOWNSHIP 25 NORTH, RANGE 45 EAST, W.M.**

WCE
 WHIPPLE CONSULTING ENGINEERS
 21 SOUTH PINES
 SPOKANE VALLEY, WASHINGTON 99206
 PH: 509-893-2617 FAX: 509-926-0227

EXHIBIT C

Illustration of Papillon Development and Permitted Improvements





City of Spokane - Parks & Recreation
Natural Resources
Financial Report
December 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	91,000	(92,989)	75,054	183,989	\$ 108,934	82.5%	202.2%	119.71%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (92,989)	141,054	\$ 249,989	\$ 108,934	89.8%	159.2%	69.38%
<u>Expenditures:</u>								
Salaries and Wages	527,994	52,674	423,189	475,320	\$ (52,131)	80.3%	90.0%	9.69%
Personnel Benefits	202,101	38,322	151,840	163,779	\$ (11,939)	81.1%	81.0%	-0.04%
Supplies	30,550	11,518	6,527	19,032	\$ (12,506)	21.4%	62.3%	40.94%
Services and Charges	207,255	48,543	80,850	158,712	\$ (77,863)	39.0%	76.6%	37.57%
Interfund Payments	26,149	25,362	12,615	787	\$ 11,828	53.0%	3.0%	-49.99%
Subtotal Op. Exp.	\$ 994,049	\$ 176,418	675,021	\$ 817,631	\$ (142,610)	69.2%	82.3%	13.07%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 996,690	\$ 179,059	675,021	\$ 817,631	\$ (142,610)	69.0%	82.0%	13.04%
Total Funding: (Rev. less Exp.)	\$ (839,690)		\$ (533,966)	\$ (567,642)	\$ (33,676)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
December 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	243,885	285,082	1,133,831	\$ 848,750	20.7%	82.3%	61.61%
TOTAL REVENUE:	\$ 1,377,716	\$ 243,885	285,082	\$ 1,133,831	\$ 848,750	20.7%	82.3%	61.61%
<u>Expenditures:</u>								
Salaries and Wages	1,628,112	77,415	777,258	1,550,697	\$ (773,439)	49.1%	95.2%	46.11%
Personnel Benefits	346,988	(12,626)	274,430	359,614	\$ (85,183)	84.7%	103.6%	18.98%
Supplies	258,960	55,787	94,295	203,173	\$ (108,878)	36.4%	78.5%	42.04%
Services and Charges	1,316,952	(8,710)	902,061	1,325,662	\$ (423,601)	68.2%	100.7%	32.43%
Interfund Payments	16,950	(8,079)	23,115	25,029	\$ (1,915)	136.4%	147.7%	11.30%
Subtotal Op. Exp.	\$ 3,567,962	\$ 103,787	2,071,159	\$ 3,464,175	\$ (1,393,016)	59.1%	97.1%	37.98%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,567,962	\$ 103,787	2,071,159	\$ 3,464,175	\$ (1,393,016)	59.1%	97.1%	37.98%
Total Funding: (Rev. less Exp.)	\$ (2,190,246)		\$ (1,786,077)	\$ (2,330,343)	\$ (544,266)			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
December 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	1,924,937	1,012,051	2,261,363	\$ 1,249,312	24.2%	54.0%	29.84%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 1,924,937	1,012,051	\$ 2,261,363	\$ 1,249,312	24.2%	54.0%	29.84%
<u>Expenditures:</u>								
Salaries and Wages	2,506,870	894,310	1,443,188	1,612,560	\$ (169,372)	59.9%	64.3%	4.46%
Personnel Benefits	712,133	244,438	478,076	467,695	\$ 10,382	71.7%	65.7%	-6.00%
Supplies	691,400	393,212	107,777	298,188	\$ (190,411)	15.6%	43.1%	27.54%
Services and Charges	800,540	95,926	407,277	704,614	\$ (297,337)	53.3%	88.0%	34.70%
Interfund Payments	20,000	19,815	1,326	185	\$ 1,141	6.6%	0.9%	-5.70%
Subtotal Op. Exp.	\$ 4,730,943	\$ 1,647,702	2,437,644	\$ 3,083,241	\$ (645,597)	53.5%	65.2%	11.63%
Transfers Out	242,531	5,502	173,976	237,029	\$ (63,053)	71.7%	97.7%	26.00%
TOTAL EXPENDITURES:	\$ 4,973,474	\$ 1,653,204	2,611,620	\$ 3,320,270	\$ (708,650)	54.5%	66.8%	12.30%
Total Funding: (Rev. less Exp.)	\$ (787,174)		\$ (1,599,569)	\$ (1,058,907)	\$ 540,662			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
December 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	42,334	90,044	158,096	\$ 68,052	44.9%	78.9%	33.95%
TOTAL REVENUE:	\$ 200,430	\$ 42,334	90,044	\$ 158,096	\$ 68,052	44.9%	78.9%	33.95%
<u>Expenditures:</u>								
Salaries and Wages	2,862,046	690,445	1,950,926	2,171,601	\$ (220,674)	67.8%	75.9%	8.07%
Personnel Benefits	886,883	142,838	710,848	744,045	\$ (33,197)	83.9%	83.9%	0.01%
Supplies	179,500	(7,681)	89,034	187,181	\$ (98,147)	49.6%	104.3%	54.68%
Services and Charges	1,078,509	(137,173)	904,889	1,215,682	\$ (310,792)	83.9%	112.7%	28.82%
Capital Outlay	-	-	-	-	\$ -			
Interfund Payments	-	(2,758)	-	2,758	\$ (2,758)		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	\$ 5,006,938	\$ 685,672	3,655,698	\$ 4,321,266	\$ (665,568)	73.4%	86.3%	12.93%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,032,464	\$ 711,198	3,655,698	\$ 4,321,266	\$ (665,568)	73.0%	85.9%	12.87%
Total Funding: (Rev. less Exp.)	\$ (4,832,034)		\$ (3,565,655)	\$ (4,163,171)	\$ (597,516)			

City of Spokane - Parks & Recreation
Administration
Financial Report
December 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	226,851	133,529	109,649	\$ (23,879)	39.7%	32.6%	-7.10%
Operating Transfers	16,354,110	(220,000)	15,548,681	16,574,110	\$ 1,025,429	100.0%	101.3%	1.33%
TOTAL REVENUE:	\$ 16,690,610	\$ 6,851	15,682,209	\$ 16,683,759	\$ 1,001,550	98.7%	100.0%	1.22%
<u>Expenditures:</u>								
Salaries and Wages	2,295,929	244,951	2,003,841	2,050,978	\$ (47,137)	83.4%	89.3%	5.92%
Personnel Benefits	815,128	120,414	688,467	694,714	\$ (6,247)	87.9%	85.2%	-2.67%
Supplies	170,800	113,079	65,587	57,721	\$ 7,866	38.4%	33.8%	-4.61%
Services and Charges	659,377	202,657	418,216	456,720	\$ (38,504)	67.4%	69.3%	1.90%
Interfund Services	2,474,233	(31,675)	2,131,490	2,505,908	\$ (374,418)		101.3%	
Subtotal Op. Exp.	\$ 6,415,467	\$ 649,426	5,307,601	\$ 5,766,041	\$ (458,440)	82.9%	89.9%	7.02%
Transfers Out	69,306	15,512	39,484	53,794	\$ (14,310)	57.0%	77.6%	20.65%
TOTAL EXPENDITURES:	\$ 6,484,773	\$ 664,938	5,347,085	\$ 5,819,835	\$ (472,750)	82.6%	89.7%	7.17%
Total Funding: (Rev. less Exp.)	\$ 10,205,837		\$ 10,335,124	\$ 10,863,924	\$ 528,800			

City of Spokane - Parks & Recreation
Capital
Financial Report
December 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	59,883	6,678	\$ (53,206)	3.4%	0.7%	-2.75%
<u>Expenditures:</u>								
Capital Outlay	2,025,000	1,107,080	385,307	917,920	\$ (532,613)	14.7%	45.3%	30.65%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
December 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	2,395,017	1,595,760	3,796,929	\$ 2,201,169	25.0%	61.3%	36.32%
Operating Transfers	16,420,110	(270,000)	15,614,681	16,690,110	\$ 1,075,429	100.0%	101.6%	1.62%
Grant Revenue	1,010,000		59,883	6,678				
Total Operating Revenue:	\$ 23,622,056	\$ 3,128,340	17,270,324	\$ 20,493,716	\$ 3,223,393	72.7%	86.8%	14.06%
<u>Operating Expenses:</u>								
Salaries and Wages	9,820,951	1,959,796	6,598,402	7,861,155	\$ (1,262,753)	67.3%	80.0%	12.71%
Personnel Benefits	2,963,233	533,298	2,303,663	2,429,935	\$ (126,272)	82.0%	82.0%	0.00%
Supplies	1,331,210	548,631	376,278	782,579	\$ (406,300)	28.3%	58.8%	30.52%
Services and Charges	4,072,733	211,343	2,713,293	3,861,390	\$ (1,148,097)	67.8%	94.8%	27.02%
Interfund Payments	2,537,332	2,664	2,168,546	2,534,668	\$ (366,122)	87.1%	99.9%	12.78%
Total Operating Expenses:	\$ 20,725,459	\$ 3,255,734	14,160,181	\$ 17,469,725	\$ (3,309,544)	69.3%	84.3%	14.98%
Net Op. Income (Loss):	\$ 2,896,597	\$ (127,394)	3,110,143	\$ 3,023,991	\$ (86,152)	3.4%	2.5%	-0.93%
<u>Other Financial Activity:</u>								
Capital Outlay	2,025,000	2,942,920	(385,307)	(917,920)	\$ 532,613	-14.7%	-45.3%	-30.65%
Transfers Out	340,004	630,827	(213,460)	(290,823)	\$ 77,363	-40.1%	-85.5%	-45.42%
Total Other Activity:	\$ 2,365,004	\$ 3,573,748	(598,767)	\$ (1,208,744)	\$ 609,976	-19.0%	-51.1%	-32.14%
Total Funding: (Rev. less Exp.)	\$ 531,593	\$ 3,446,354	\$ 2,511,375	\$ 1,815,247	\$ (696,128)			

Beginning Fund Balance	\$ 2,327,936
5% Reserve Requirement	\$ (1,154,523)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 773,413
Net Revenue (Expense)	\$ 1,815,247
Ending Fund Balance Reserves	\$ 2,588,660

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
December 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	4,025,270	(868,039)	3,901,366	4,893,309	\$ 991,943	96.9%	121.6%	24.64%
Pre-Sale Revenue		(181,318)	130,199	181,318	\$ 51,119			
Facility Improvement Fee	-		(649,083)	(811,289)	\$ (162,206)			
Other Transfers In	-	(53,794)	171,136	53,794	\$ (117,342)			
TOTAL REVENUE:	\$ 4,025,270	\$ 291,863	3,553,619	\$ 4,317,133	\$ 763,514	88.3%	107.3%	18.97%
Expenditures:								
Salaries and Wages	1,316,381	90,650	1,107,037	1,225,731	\$ (118,694)	88.5%	93.1%	4.61%
Personnel Benefits	333,870	(58,689)	370,683	392,559	\$ (21,876)	114.7%	117.6%	2.91%
Supplies	316,920	(24,091)	269,752	341,011	\$ (71,259)	85.1%	107.6%	22.48%
Services and Charges	994,076	(107,729)	867,005	1,101,805	\$ (234,801)	85.1%	110.8%	25.76%
Interfund Payments	257,387	(2,927)	254,995	260,314	\$ (5,319)	92.9%	101.1%	8.24%
Subtotal Op. Exp.	\$ 3,218,634	\$ (102,786)	2,869,471	\$ 3,321,420	\$ (451,948)	90.1%	103.2%	13.09%
Capital Outlay	660,745	391,178	12,998	269,567	\$ (256,569)	4.4%	40.8%	36.39%
Transfers Out	211,867	158,073	39,484	53,794	\$ (14,310)	8.2%	25.4%	17.22%
TOTAL EXPENDITURES:	\$ 4,091,246	\$ 446,465	2,921,954	\$ 3,644,781	\$ 722,827	73.7%	89.1%	15.35%
Total Funding:	\$ (65,976)		\$ 631,665	\$ 672,352	\$ 40,687			
(Rev. less Exp.)								

* Beginning Fund Balance	\$ (70,885)
Less 7% Reserve Requirement	\$ (262,535)
Beginning Year Reserves	\$ (333,420)
YTD Change in Cash	\$ 672,352
YTD Available Cash	\$ 338,932

* 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
December 2021

	2020 December Actual	2021 December Actual	2020-2021 Monthly Difference	2020 YTD Actual	2021 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	-	167	\$ 167	649,083	811,289	\$ 162,206
<u>Expenditures:</u>						
Debt Service Payments	16,610	40,891	\$ (24,280)	121,350	81,867	\$ 39,482

Beginning Fund Balance	\$ 1,014,825
YTD Revenues	\$ 811,289
YTD Debt Service Payments	\$ (81,867)
YTD Cash Balance	\$ 1,744,247

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2021 through December 31, 2021- preliminary

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Purposes	\$ 28,571.84	\$ 8,203.51	\$ 19,922.98	\$ 16,852.37	\$ -	\$ 16,852.37
Designated	Capital Replacement	883,778.88	23,413.00	291,234.30	615,957.58	115,693.16	500,264.42
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,351,380.08	964,505.43	2,181,852.44	1,134,033.07	402,592.88	731,440.19
	Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
	Skyride	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	19,494.73	26,587.48	128,772.33	71.25	128,701.08
	Riverfront Conservation Futures	6,204.79	365,881.66	201,957.34	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	-	898,000.00	371,902.06	526,097.94	46,892.64	479,205.30
		<u>\$ 3,497,419.22</u>	<u>\$ 2,279,498.33</u>	<u>\$ 3,096,525.16</u>	<u>\$ 2,680,392.39</u>	<u>\$ 565,249.93</u>	<u>\$ 2,115,142.46</u>

Capital Replacement**January 1, 2021 through December 31, 2021- preliminary**

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	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	-	143,563.00	341,612.10	73,698.25	267,913.85
Enterprise Lease Vehicles		11,227.50	66,856.08	(55,628.58)		(55,628.58)
RFP Equipment	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment	5,871.69	9,185.50	1,092.97	13,964.22		13,964.22
Ops Equipment	1,489.37	-	-	1,489.37		1,489.37
Hooptown Court Maintenance	-	3,000.00	-	3,000.00		3,000.00
Capital Equipment Maintenance	300,000.00	-	52,561.95	247,438.05	41,994.91	205,443.14
	<u>883,778.88</u>	<u>23,413.00</u>	<u>291,234.30</u>	<u>615,957.58</u>	<u>115,693.16</u>	<u>500,264.42</u>

Parks and Recreation 1950 CIP Projects

January 1, 2021 through December 31, 2021- preliminary

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
Audubon Park	-	5,000.00	5,000.00	-	-	-	5,000.00
Land Purchase	-	-	-	21,438.50	-	21,438.50	(21,438.50)
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	39,000.00	30,000.00	69,000.00	49,954.02	15,045.98	65,000.00	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	-	260,000.00	260,000.00	-	-	-	260,000.00
North Suspension Bridge, Arterial Street Fund	1,486,251.48	450,000.00	1,936,251.48	1,556,014.24	99,066.20	1,655,080.44	281,171.04
Cannon/Logan Parks playground, American Rescue Pl	-	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 Institue	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	33,259.32	64,740.68	98,000.00	(70,740.68)
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	964,505.43	3,315,885.51	2,181,852.44	402,592.88	2,584,445.32	731,440.19

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through December 31, 2021

Project Component	Budget	Expended as of December 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 (Looff Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,310,455	\$ 289,742	\$ 8,600,197	\$ 19,000	\$ (65,380)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,186,182	\$ -	\$ 22,186,182		\$ -
6. snx ^w mene & Other Parks Capital Projects	\$ 756,742	\$ 343,271	\$ 356,300	\$ 699,571		\$ 57,171
7. North Bank	\$ 10,133,837	\$ 10,391,064	\$ 320,750	\$ 10,711,814	\$ 450,000	\$ (127,977)
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	\$ 67,799,717	\$ 1,018,127	\$ 68,817,844	\$ 469,000	\$ 46,448