



Special Meeting of the Spokane Park Board Finance Committee Minutes

Tuesday, March 8, 2015, 3:00 p.m. – 5:00 p.m.

City Hall Conference Room 2B

808 W. Spokane Falls Blvd., Spokane, Washington

Sari Luciano – Parks Finance & Budget Director

Committee Members:

X Traver, Susan – Chairperson
X Dunau, Andy
X Kelley, Ross
X Van Voorhis, Ken
X Pendergraft, Lauren
X Sumner, Nick
X Candace Mumm – Council Liaison

Parks Staff:

Leroy Eadie
Sari Luciano
Al Vorderbrueggen
Garrett Jones
Tony Madunich
Carl Strong
Jon Moog
Jason Conley

Guest(s):

Summary

- Renewal of Division-wide Chemicals Value Blanket passed unanimously.
- Contract for Witter Emergency Construction (not to exceed) \$100,000 for future contractor passed unanimously.
- 7% Reserve Threshold/Fund Balance was discussed. It was suggested amending the policy to read 10% reserve balance for the Golf fund - to be reviewed at Golf Committee.
- A five-year report was given on Inter-Fund billing.
- 2016 CIP List was reviewed - 27 new projects.
- 2015 Year End Financial Report.
- February 2016 Financial Report.
- Information Technology Project Plan.

The next regularly scheduled meeting is April 12, 2016, at 3:00 p.m. in **City Hall Conference Room 2B**

MINUTES

The meeting was called to order at 3:00 p.m. by Chairperson, Susan Traver. Ms. Traver welcomed Jon Moog, newly hired Director of Riverfront Park.

Action Items:

1. Renewal of Division-wide Chemicals Value Blanket of \$195,000 – *Al Vorderbrueggen* explained that the majority of this value blanket is used in Parks and Golf. Mr. Vorderbrueggen went over the way a contract is awarded and how it's budgeted through various departments. Questions were asked by the Board and answered satisfactorily.

Ken Van Voorhis motioned to approve the value blanket for \$195,000

Nick Sumner seconded

Motion approved unanimously

2. Witter Emergency Deck Repair Construct. A contract not to exceed \$100,000 has been requested – *Carl Strong* explained problems that have occurred at Witter pool since opening in 2010. There has been a lot of contact with the contractor and engineers to correct issues at this pool, including the deck sinking numerous times. Currently, the pipes are at a critical point of failure. Geo Engineers is on contract to provide information of the situation and advise corrective measures. Mr. Strong also stated, since they do not know the extent of repairs needed, they are requesting approval for a future contract that would not to exceed \$100,000 in advance, to facilitate moving forward on this. Based on the time line of May 4, 2016 when Witter is scheduled to open on the 9th, he has worked with purchasing and legal departments to coordinate progression, as time doesn't allow for an RFP or RFQ (to date four contractors have been contacted for feedback on the project). *Al Vorderbrueggen* explained the reason for this request at the Finance Committee, is that time is of the essence and they need to be proactive in lieu of waiting another month for the Park Board to convene or calling a special meeting to address the contract situation. Ms. Traver asked where this money would come from. The proposed contract would be out of the existing capital; aquatics and lighting improvements (current 2016 CIP Projects).

Lauren Pendergraft motioned to approve the contract (not to exceed) \$100,000 for Witter Deck Repair

Ross Kelley seconded

Motion approved unanimously

Discussion Items:

1. **7% Reserve Threshold/Fund Balance** –Ms. Traver referenced policy (5.8) stating “there will be an annual financial reporting generated by staff to be reviewed by the Finance Committee”. Leroy Eadie and Sari Luciano were asked to explain information concerning the 7% reserve and the excess fund balance. Usage of the excess fund balance is to be discussed at the April Finance Committee meeting in conjunction with future planning for Parks. Mr. Eadie explained that the policy has historically been interpreted incorrectly. The belief was that the 7% came from the previous year's budget when it actually reads, “your annual operating budget”. Ms. Luciano went over both the Park Fund and Golf Fund balances. Questions came up regarding the Skate Park funds. Mr. Eadie explained that last year when spending down the '08 Bond, the Skate Park capital funds were shorted and have now been made whole. The current policy will be reviewed and potentially modified to read that a 10% reserve balance be required for the Golf fund - this is to be reviewed at Golf committee in April.

2. IF Billing – During the February Finance committee, Board members requested a 5 year trend to review Parks IF billing. Ms. Luciano went over the Park Fund first, highlighting that the largest increase is IF Risk. The billing for this is based on a 5-year average of claims paid out on behalf of Parks. The claim years impacting Parks billing have been reviewed and are accurate. IT inter-fund was discussed at length. It was decided that the IF billing will be analyzed during the budget 2017 process by staff and reviewed with Park Board members.
3. 2016 CIP List – Garret Jones went through the capital project list covering new projects, rollover projects and lines items for the Park Fund, Cumulative Reserve Fund, RFP Capital Fund and Golf Fund. After a list is compiled, it is then prioritized by needs/demands, safety and risk reduction, revenue generated projects, funding sources, sustainability, maintenance reduction, new facilities vs. renovations, as well as unforeseen opportunities. Currently there are 27 new projects in the Park Fund. The common theme throughout is investing in what we have to protect our assets with improvements, renovations, replacements, safety and security. It was suggested that a column be added stating estimated project completion dates to the CIP List.

Standing Report Items:

1. 2015 Year End Financials Report, were reviewed - it was noted the overall 2015 Park Fund ending balance was \$2.5MM and the overall 2015 Golf Fund ending balance was \$446K.
2. February 2016 Financial Report – was discussed at the department level. A point of interest was the impact of the 2016 RFP renovation to the Sky Ride and Carrousel revenue. It was also noted that Park wide – utilities had a jump in expenditure of \$50,000 when compared to YTD 2015. Mr. Eadie reiterated that the 2016 budget will be tight.
3. Information Technology Project Plan update was provided by Jason Conley. A request has been submitted through IT requesting implementation of the Club Prophet “webstore”. A formal request to IT has been submitted to finalize RFP for new Parks and Recreation Software. The RFP will include replacement of the existing Class recreation software, allow on-line transactions at point of sale terminals, utilizing a single vendor platform to support multiple departments within Parks and Recreation, integrate with the FMS system and standardize reporting.

Contract Items from Other Committees: These items were not discussed.

1. Riverfront Park Redevelopment
Approval of Hill Contract for Project Management Support. NTE \$200,000 RFP
2. Resolution to support Art Committee First Call. NTE 500,000 RFP
3. Resolution to support tree mitigation plan for Riverfront Park RFP
4. Stantec Contract Amendment. NTE \$152,400 RFP
5. Approval of Berger Task 2.A Contract RFP

Meeting adjourned at 5:06 p.m.

The next regularly scheduled meeting is April 12, 2016, at 3:00 p.m. in **City Hall Conference Room 2B**.

		HORIZON DISTRIBUTORS 4004 E FRANCIS AVENUE SPOKANE WA 99217 nick.newman@horizononline.com (509) 467-6601	WILBUR-ELLIS 12001 E EMPIRE AVE SPOKANE WA 99206 jaleiser@wilburellis.com (509) 928-4512	Helena Chemical Co. 4802 N Florida St Spokane WA 99217 conciennec@helenachemical.com (509) 536-2634	Winfield Solutions 4118 W Place NW 8B Astoria, WA 98001 win@winfield.com (360) 435-0942	Simplot Patners 11600 NE Marx Portland, OR 97220 raychelle.wykes@simplot.com (877) 221-6491	Crop Production Svcs PO Box Reardan WA 99029 tom.gritzmacher@cpsagroup.com (509) 796-2655	CORRECT PRICING
Product	Unit							
0-0-50	50 lb bg	\$26.36	\$23.70			\$37.73		
0-0-50	1000 lb bg	\$535.00	\$474.60			\$754.60		
0-0-22 K-Mag Greens Grade	50 lb bg	\$25.16	\$17.00			\$15.39		
16-16-16	50 lb bg	\$18.35	\$14.60	\$14.62		\$15.49	\$19.19	
16-16-16	1000 lb bg	\$373.00	\$292.11			\$309.80		
16-16-16 with Avail/NSN	50 lb bg					\$18.49		
27-0-0 Calcium-ammonium-nitrate	50 lb bg	\$21.91	\$15.45					
23-0-11 50/50 blend of urea and K-mag	50 lb bg	\$18.34	\$15.94					
39-0-0 (balanced chain methylene urea)	50 lb bg	\$35.67	\$32.38					
43-0-0 Polyon	50 lb bg	\$46.47					\$35.17	
43-0-0 Polyon	1000 lb bg	\$936.41				\$46.22		
21-0-0 Ammonium Sulfate Fines	50 lb bg	\$15.60	\$10.21	\$9.49		\$924.40		
46-0-0 Urea Feed Grade	50 lb bg	\$19.00	\$17.38	\$17.39		\$10.99	\$17.01	
47-0-0 Umaxx Mini	50 lb bg		\$36.01	\$30.32		\$16.87	\$18.32	
47-0-0 Umaxx	50 lb bg		\$33.39	\$28.63		\$45.07		
Hydrex	10 lb bg		\$84.89	\$80.00		\$45.07		
13-0-44 Potasium Nitrate	50 lb bg	\$37.44	\$32.12			\$119.77		
20-2-3 Nitrex nitrate plus iron	50 lb bg	\$16.50						
ASN 26 Amm sul. And Nitrate	50 lb bg	\$16.50				\$23.50		
Four Season 19-6-12 Simplot	50 lb bg					\$20.87		
30-3-12 Fairway Best	1000 lb bg					\$31.86		
28-3-6 80% MU 1.5% Fe 2 particle blend BEST	50 lb bg					\$649.20		
19-6-12 All Season Best	50 lb bg					\$33.50		
19-6-12 All Season Best	1000 lb bg					\$33.47		
27-5-5 Qwik Kick Wilgro	50 lb bg		\$20.71			\$669.40		
27-5-5 Qwik Kick Wilgro	1000 lb bg		\$414.33					
25-0-4 Quarter Horse Wilgro	50 lb bg		\$17.50					
25-0-10 Phos Free 5 Fe Wilgro	50 lb bg		\$24.18					
35-4-6 Long Haul Wilgro	50 lb bg		\$22.82			\$19.27	no subs	
25-0-12 Prolong Distance Wilgro	50 lb bg		\$26.72					
25-3-15 Mini Eagle Wilgro	50 lb bg		\$32.95					
21-2-21 Autumn Elite Wilgro	50 lb bg		\$19.00			\$34.39		
21-2-21 Autumn Elite Wilgro	1000 lb bg		\$380.00			\$687.80		
23-5-10 Poly Pro BEST	50 lb					\$37.40		
Durraphite 0-0-12 2%mn	2.5 gal					\$78.50		
Apex Topdress 21-5-5	50 lb bg		\$33.23			\$40.40		
Apex Topdress 21-5-10 field grown	50 lb bg		\$33.50			\$38.60		
Apex Topdress 14-14-14 Landscape	50 lb bg		\$39.12			\$41.60		
Apex Topdress 14-14-14 Color	50 lb bg		\$51.05			\$56.80		
14-0-14 Coron 1.56 N per gal	5 gal			\$63.60				
28-0-0 Coron 3 lb N per gal	5 gal			\$66.20				
N-sure	30 gal							
KTS 0-0-25	5 gal	\$50.00	\$29.88			\$255.00		
TransSorb K 0-0-25	2.5 gal					\$41.67	\$97.50	
N-Demand 30-L 5 gal	5 gal		\$35.89			\$63.00		
Andersons DG Pro 13-0-26	40 lb bg		\$56.86					
Andersons DG Pro 18-9-18	40 lb bg		\$54.86					
Andersons DG Pro 24-0-10	50 lb bg		\$57.18					
Andersons DG Humic ASPHUD 64	50 lb bg		\$54.71					
Andersons 17-0-17 DG	50 lb bg		\$53.71					
Andersons 13-2-13	50 lb bg		\$43.24					
Peters Excel 21-5-20 Multi purpose	25 lb bg		\$30.08				\$29.73	
Peters Excel 15-5-15 Cal Mag Spec.	25 lb bg		\$30.50			\$29.60	\$30.77	
Peters Excel Foliar Feed 20-20-20	25 lb bg		\$29.19				\$29.29	
Peters Pro. S.T.E.M.	25 lb bg		\$57.36				\$50.92	
Peters Pro 24-8-16 Foliage Spec.	25 lb bg		\$27.14				\$25.06	
Rapture 4-0-4	5 lb bg					\$20.00		

Scotts Osmocote14-14-14 Classic	50 lb bg			\$68.08				\$65.93		
Scotts Osmocote15-19-12 8-9 or 12-14 month	25 lb bg			\$91.69				\$76.80		
15-9-12 Osmocote Northern	50 lb bg			\$89.89			\$62.30	\$76.80		
Apex 16-8-16 Pine and Spruce	50 lb bg			\$46.25			\$69.68			
ScottsTop Dress Spec.	50 lb bg			\$78.17						
Apex 18-5-10	50 lb bg			\$73.57			\$56.75			
18-6-12 Low Start Osmocote	50 lb bg			\$73.47			\$73.60			
Brexil 10% Fe	5 lb bg				\$32.20					
16-0-9 w/Surge	40 lb bg			\$27.60						
Six Iron 20-30-20 6% FE	50 lb bg			\$25.61						
18-3-6 classic	2.5 gal		\$45.00				\$43.00			
Eco Calex	2.5 gal						\$44.25			
Supertrace	2.5 gal			\$38.37						
Algaegreen	5 gal						\$190.00			
Grass Seed										
Alpha Bent grass	25 lb bg						\$12.00			
T-1 Bent Grass	25 lb bg						\$12.00			
Scotts Rye grass 100	50 lb bg			\$78.50						
Scotts Sports Turf	50 lb bg			\$115.00			\$119.00			
Meadlist Gold Rye Grass seed	50 lb bg						\$74.50			
A-4 w/Yellow Jacket	25 lb bg			\$375.00						
3 way blend Rye Grass-Certified	50 lb bg			\$65.00			\$74.50	\$86.96		
RPR w/Yellow Jacket	50 lb bg			\$120.50						
Heisman Seed Blend	50 lb bg						\$133.50			
Other										
Pro Mix HP	3.8 cbft			\$32.93						
Turface MVP (Tan)	50 lb bg		\$10.57	\$10.89			\$10.49			
Tru lime prilled 90 sgn	50 lb bg		\$11.90				\$11.65			
Kinetic	2.5 gal				\$75.00/gal only available in 1 gallon jugs				only per gallon	
Black Gypsum DG	50 lb bg			\$41.29						
TurfScreen	2.5 gal					\$42.98			unit error price should be \$242.79 per	
thiophanate-Methyl	50 lb bg			\$7.65						
Tru Gyp prilled 160 sgn	50 lb bg						\$14.75			
Liquid Chisel 0-0-4	2.5 gal				\$106.25					
Profile Greens Grade Emerald	50 lb bg			\$13.00			\$20.36			
Fungicides										
Affirm	2.4 lb			\$216.36	\$216.36			\$97.99		
Banrot 40 wp	2 lb			\$55.75	\$54.54	\$60.98				
Briskway Fungicide	1 gal	Agency		\$1,299.03	\$1,318.06	\$1,299.03	\$1,299.03	\$1,412.05	\$1,299.03	
Chipco 26019	2.5 gal			\$94.89	\$88.38	\$125.08	\$100.75	\$112.23		
Cleary 3336	2.5 gal			\$214.76	\$184.42	\$228.68		\$274.47		
Compass	1 lb			\$354.79	\$355.00	\$375.81				
Concert	2.5 gal	Agency		\$196.38	\$199.25	\$196.38	\$196.38	\$213.46	\$196.38	
Daconil Action	2.5 gal	Agency		\$191.33	\$194.15	\$191.35	\$191.35	\$208.00	\$191.33	
Docket	2.5 gal			\$90.20	\$91.25	\$124.43	\$91.13			
Dorado	2 gal			\$124.89	\$115.78	\$213.10				
Enstar II	1 qt.			\$104.87		\$121.39				
Enclave	2.5 gal		\$300.00	\$624.88	\$290.00	\$310.00		\$315.23		
Fore	6 lb			\$46.55	\$54.77	\$50.46		\$54.65		
Headway	1 gal	Agency		\$419.92	\$426.07	\$319.22	\$419.92	\$456.45	\$419.92	
Heritage	1 lb	Agency		\$332.31	\$323.90	\$319.22	\$319.22	\$361.22	\$319.22	
Insignia Sc Intinsic	30.5 oz	Agency		\$401.38	\$404.13	\$401.38	\$401.38	\$439.28	\$401.38	
Instrata	2.5 gal	Agency		\$402.80	\$408.70	\$402.80	\$402.80	\$437.84	\$402.80	
Instrata (Volume order >25 gals)	2.5 gal	Agency		\$342.38	\$347.40	\$342.40	\$342.40	\$372.19	\$342.38	
Interface	2.5 gal	Agency		\$388.95	\$388.95	\$1,388.95	\$394.65	\$422.79	\$388.95	
Junction	6lb			\$93.88	\$96.88	\$95.74		\$104.03		
Pageant Intinsic (BASF)	1 lb	Agency		\$85.05	\$85.65	\$85.05	\$85.05	\$93.10	\$85.05	
PCNB	2.5 gal		\$121.10	\$126.13	\$126.13	\$126.13		\$133.02		
Pegasus GL	2.5 gal				\$91.25					
Pencozeb	50 lb bg									
Prostar	3 lb			\$158.90	\$153.15	\$168.75	\$208.93	\$196.61		

Pylon	1 pt.			\$426.15	\$404.88	\$371.07		\$498.25	
Signature	5.5 lb			\$137.89	\$134.09	\$156.31	\$190.96	\$179.36	
Signature	44lb	Agency		\$1,141.18	\$1,141.18	\$1,118.78	\$157.34	\$1,258.83	\$1,141.18
Secure Fungicide	2.5 gal	Agency		\$1,467.70	\$1,489.25	\$1,467.75	\$1,467.75	\$1,639.20	\$1,467.70
Segway Fungicide	1 quart			\$294.00	\$305.47	\$395.00		\$429.37	
Strike	8 oz			\$50.54					
Subdue Maxx	1 quart			\$145.47	\$137.65	\$135.31		\$165.52	
Terraguard sc	Qt.			\$285.33	\$284.57	\$320.68		\$329.19	
Torque	1 gal			\$124.17	\$123.67	\$181.32	\$144.68	\$147.67	
Tourney	5 lb			\$692.75	\$692.75	\$692.75			
Trinity	2.5 gal			\$428.28	\$404.80	\$521.63	\$421.59	\$503.77	
Zybon	1 lb bg			\$15.98		\$51.36			
Generic Fungicides (any brand)									
Chlorothalonil	2.5 gal		\$111.00	\$79.89	\$88.88	\$88.70		\$119.41	
Fitness 41% Propiconazole	2.5 gal				\$370.00	\$370.00		\$211.61	
Iprodione	2.5 gal		\$127.85	\$90.15					
Propiconazole	2.5 gal		\$196.50	\$145.88	\$144.72	\$228.28		\$217.40	
Thiophanate-Methyl	2.5 gal		\$171.00	\$159.88	\$137.50	\$192.30			
Mefenoxam	1 gal		\$496.08	\$518.61	\$495.00			\$413.52	
Azoxystrobin (Generic Heritage)	1 lb		\$282.61	\$225.76	\$274.00				
Granular									
Pillar G	30 lb bg		\$67.23	\$58.20	\$55.20	\$56.44	\$62.40	\$67.83	
3336 DG Lite	30 lb bg			\$43.05	\$37.00	\$39.30	\$49.90	\$43.05	
Heritage G	30 lb bg			\$49.72	\$45.00	\$52.50	\$58.60	\$55.44	
Phrophesy	40 lb bg			\$96.50		\$101.27			
Fugicide IX	52.8 lb bg			\$130.53					
FF III	35 lb bg			\$117.65					
FFVIII 23-3-5	25 lb bg			\$113.50					
FF VIII 11-0-22	25 lb bg			\$115.45					
Headway Granular	25 lb bg			\$48.30		53.10 30# bg	\$58.60	\$55.44	
Wetting agents									
Advantage	2.5 gal			\$250.00					
Rely	2.5 gal						\$190.00		
Rely	30 gal						\$1,725.00		
Rely G	25 lb bg						\$93.00		
Brilliance	5 gal						\$357.00		
Dispatch	2.5 gal		\$196.25	\$208.38					
Aristocracy	2.5 gal				72/gal				price is per gallon
Forte	5 gal						\$268.00		
Revolution	2.5 gal		\$250.00	\$259.38		\$255.05			
Fleet	5 gal						\$430.00		
Primer Select	5 gal		\$300.00	\$249.88		\$457.10			
Tri-cure	5 gal			\$373.95					
Tri-cure	30 gal			\$1,890.00					
Injector	2.5 gal				\$45.00				
Herbicides									
Arsenal	2.5 gal			\$319.44		\$342.25		\$152.53	
Avast	1 gal			\$1,689.90	\$1,682.03	\$1,790.41		\$1,983.78	
Casoron 4G	50 lb bg			\$132.11	\$117.89			\$119.03	
Clipper	1 lb			\$139.30	\$139.30	\$179.30		\$151.42	
Curtail	2.5 gal			\$95.89		\$141.75		\$90.76	
Cutrine Plus	2.5 gal			\$55.21	\$57.77	\$56.52		\$66.85	
Dimension and Defender	1 Case			\$1,100.00	\$1,100.00	\$1,100.00		\$1,206.57	
Finale	2.5 gal			\$138.05	\$131.00	\$143.40		\$153.84	
Foundation	30 gal			\$1,650.00					
Foundation	2.5 gal			\$138.75					
Freehand	50 lb bg	Agency		\$91.50	\$92.00	\$93.50		\$91.50 agency	
Gallery	1 qt.			\$151.25	\$151.25	\$163.50		\$164.41	
Garlon	2.5 gal			\$185.44	\$115.00	\$213.08		\$188.87	
Glyphosate plus	2.5 gal			\$36.55		\$30.35 Cornerstone Plus - Wynode		\$51.33	
Milestone	2.5 gal			\$781.25	\$780.00	\$771.20		\$845.17	

Millennium Ultra	2.5 gal				\$168.23	\$158.17	\$163.02		\$187.51	
Ornamec	1 gal				\$182.12	\$170.68	\$179.08			
Pathfinder	2.5 gal				\$116.55	\$109.00	\$120.08		\$118.21	
Endrun	2.5 gal					\$80.00	\$54.13			illegal generic substitute by winfield
Battleship III	2.5 gal				\$137.50	\$135.00				
Quick Silver Herbicide	22 oz cans			\$129.87 (only comes in 8 oz btls)		\$114.00	\$132.53 8 oz btl			8 ounces only award to helena
Ranger Pro	2.5 gal		\$38.03	\$27.05	\$27.50	\$35.53		\$45.14		
Roundup Promax	30 gal		\$1,045.00	\$956.75	\$742.26	\$1,044.00		\$1,042.87		
Snapshot	50lb bg		\$72.15	\$77.82	\$71.50	\$173.00		\$94.03		
Sonar	1 gal	Agency		\$1,953.99	\$1,953.99	\$1,953.99		\$2,123.99	\$1,953.99 agency	
Speedzone	2.5 gal		\$174.05	\$168.52	\$164.15	\$174.22		\$184.79		
Surflan AS	2.5 gal			\$116.50		\$114.70		\$146.75		
Tenacity	1 gal	Agency		\$766.33	\$777.56	\$766.33	\$766.33	\$833.00	\$766.33 agency	
Trimec Classic	30 gal		\$1,045.00	\$1,060.02	\$974.45					
Trimec Classic	2.5 gal		\$80.36	\$89.88	\$86.47					
Vanquish	30 gal			\$1,796.40	\$1,641.00	\$1,875.30				
Insecticides										
Azatin XL	Quart			\$163.44	\$158.46	\$184.55		\$191.77		
Azatrol EC	1 gal		\$197.17	\$198.78	\$185.42					
Avid	1 gal	Agency		\$599.17	\$607.95	\$238.00	\$599.17	\$660.84	agency \$599.17	
Conserve	1 gal			\$337.47	\$420.85			\$535.05		
Coretect	250 tabs			\$70.36	\$67.44	\$85.87				
Forbid	8 oz			\$181.01	\$176.93	\$227.08		\$211.97		
Floramite SC	1 quart			\$274.48	\$264.82	\$282.62		\$314.14		
Hexygon DF Miticide 10163-252	6 oz			\$190.87	\$172.00	\$295.46		\$208.70		
Imidiclorpid (any brand)	1 gal			\$41.42		\$74.08		\$46.20		
Iada	1 gal			\$37.12			\$42.60			
Marathon 1% G	5 lb			\$49.80		\$75.75		\$65.22		
Merit 75 wsp	2.5 gal									
Mallet 2g	30 lb bg		\$21.52	\$19.88		\$16.75				
Sevin	2.5 gal			\$87.66	\$82.88	\$191.18		\$39.13		
Talstar	Qt.			\$24.43	\$24.18	\$33.36		\$29.16		
Wisdom	25 lb bg			\$12.23	\$11.50	\$16.75				
Other										
B-9 wsg	2 lb			\$77.85		\$112.12				
Black Onyx pond Dye	1 gal		\$76.50	\$56.84		\$98.32		\$66.31		
Cap Sil	1 gal			\$76.11		\$129.34				
Embark T&O	1 gal		\$75.35	\$71.00	\$71.16		\$72.60			
Ethephon 2 si (any generic Proxy)	2.5 gal		\$84.30	\$78.94	\$110.00			\$242.67		
Greenshield-12	1 gal			\$33.89						
Horticulture oil	5 gal			\$43.15				\$37.23		
Nemasheid 2Pk 4 week	500 mil			\$140.89		\$161.25				
Podium	1 gal			\$116.00	\$119.00	\$175.27				
Primo	1 gal	Agency		\$292.03	\$296.31	\$292.03	\$292.03	\$322.09	292.03 agency	
Proxy	2.5 gal			\$78.89	\$77.50	\$40.44	\$72.60	\$94.13		
Syltac	1 gal			\$58.24						winfield misquoted next vendor
Trinexapac-ethyl (any generic primo)	2.5 gal		\$321.00	\$267.00	\$297.50	\$395.63	\$121.50			simplot misquoted next vendor
R-11	30 gal			\$873.60						
R-11	2.5 gal			\$73.99						
Foam Marker	2.5 gal			\$65.89				\$72.56		
Civitas	2.5 gal					\$94.07				

CITY OF SPOKANE PARKS AND RECREATION DIVISION ADMINISTRATIVE POLICY AND PROCEDURE	ADMIN
TITLE: PARK BOARD FINANCIAL MANAGMENT EFFECTIVE DATE: December 8, 2005 REVISION EFFECTIVE DATE:	

1.0 GENERAL

1.1 The purposes of this document are to:

- a. ensure that the Park Board is able to efficiently and effectively allocate funds for the operation of the Spokane Parks and Recreation Division functions; and
- b. strengthen the financial planning and internal financial management of the Division.

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2.0 DEPARTMENTS/DIVISIONS AFFECTED:

This policy shall apply to the City of Spokane Parks and Recreation Division.

3.0 REFERENCES

City Charter Section 48. Park Board -- Powers.
Rules of the Park Board Section 14, General Operating Policies and Procedures, Rulings, and Appeals

4.0 DEFINITIONS

- 4.1 "Division" means the City of Spokane Parks and Recreation Department and the departments reporting to it.

5.0 POLICY

- 5.1 The objectives of this document are to:

- a. guide Park Board policy decisions having significant fiscal impact;
- b. set balanced and fair revenue policies that provides adequate funding for programs; and
- c. promote cooperation and coordination with other public agencies and the private sector in financing and delivery of services.

5.2 Financial Planning.

- 5.2.1 The Division will maintain a five (5) year financial forecast based on current service levels and current funding sources.
- 5.2.2 The Division will use General Fund and applicable expenditure projections as prepared by the City of Spokane budget office.
- 5.2.3 The forecast will differentiate between revenue associated with one-time activities and on-going activities.

5.3 Budget Policy.

- 5.3.1 The Park Board will adopt and maintain a balanced annual operating budget and an integrated six (6) year capital improvement plan.
- 5.3.2 The Park Board will prioritize services and establish service levels to establish a framework for budget decisions.
- 5.3.3 The Park Board will issue annual budget guidelines and schedule.
- 5.3.4 The Division will prepare a proposed budget in a manner consistent with the City of Spokane's budget directives and the five (5) year financial forecast. The budget will detail the operating costs of all Division functions.

- 5.3.5 Budget hearings will be held for the purpose of receiving public testimony, projections, and providing alternatives, and reaching the final decisions necessary to balance the budget.
- 5.3.6 Deviations from the budget policy shall be acknowledged in any budget action by the Park Board
- 5.3.7 The Park Board will review the proposed Budget with the City Council prior to formal approval. The final approved budget will then be presented to Council.
- 5.3.8 Reports will be presented to the Park Board monthly that monitor budget performance.
- 5.4 Revenue Policy.
 - 5.4.1 Users Fees.
 - a. The Park Board will establish and collect fees to recover the some or all of the costs of those services that benefit specific users.
 - b. The Park Board will determine the appropriate cost recovery level and establish fees based on the recovery level for all functions of the Division. Cost is defined as direct and indirect, including depreciation.
 - c. Fees will be reviewed by the appropriate committees.
 - 5.4.2 A budget line item will be established for the purpose of granting user fee waivers. The Director is authorized to grant waivers based on approved criteria.
 - 5.4.3 All leases will be reviewed by the Finance Committee.
- 5.5 Reserve Policies.
 - 5.5.1 The Park Board goal will be to maintain a reserve for emergencies, risk management and economic uncertainty equivalent to no less than seven percent (7%) of the annual operating budget.
 - 5.5.2 The Revenue Stabilization Account will be reserved per Division Policy (ADMIN 1400-13-13)

5.5.3 All expenditures drawn from reserve accounts shall require prior Park Board approval unless previously specifically authorized for expenditure in the annual budget.

5.6 Operating Policies.

5.6.1 On-going revenues should be equal to or exceed on-going expenditures.

5.6.2 The Division will seek to optimize the efficiency and effectiveness of its services to reduce costs and improve service quality, including outsourcing.

5.6.3 The Division shall endeavor to reduce needless competition with other public and private providers and to ensure the most cost-effective provision of services.

5.7 Capital Planning and Improvements.

5.7.1 As part of the annual capital budget, the Division will identify and include full costs of future maintenance needs and operating costs of new capital improvements and equipment.

5.7.2 Assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.

5.7.3 The Division will maintain an accurate inventory of fixed assets to assist in long term planning.

5.7.4 Funds will be designated for capital during the budget process to address the deferred maintenance backlog.

6.0 PROCEDURE

None.

7.0 RESPONSIBILITIES

The Director of Parks and Recreation is responsible for administering this policy.

8.0 APPENDICES

None

APPROVED BY:

Assistant City Attorney

Date

Director of Parks and Recreation

Date

CALCULATION OF PARK FUND BALANCE

2015	BREAKDOWN	NOTES
1	Cash	422,194 Cash immediately available
2	Investments	3,518,313 SIP Investments
3	Liabilities	(687,935) Encumbered - for Bills
4	Inventory Adjustment	(12,709) Annual adjustment to inventory for FY 2015
5	Revenue Stabilization reserve	(300,000) Parks Policy
6	Capital Outlay - Reserve	(120,100) Skate Park (CIP List = 153,400)
7	NON - Spendable	(171,035) SIP Loans Non-Spendable funds
	2,648,728	
8	7% RESERVE	(1,500,846) Park Policy - 7% of Current Year Operating Budget
9	FUND BALANCE	1,147,882

(153,400)	CIP List 2016
(15,000)	UFT DEMOLITION 2015 Expense
(288,500)	TOTAL SKATE PARK AMOUNT

	PY Expenses	7%
2014 Expense:	17,427,731	1,219,941
2015 Expense:	17,220,934	1,205,465
2015 Annual OP BT:	18,885,641	1,321,995
2016 Annual OP BT:	21,440,662	1,500,846

CALCULATION OF GOLF FUND BALANCE

2015	BREAKDOWN	NOTES
1	Cash	530,735 Cash immediately available
2	Investments	499,729 SIP Investments
3	Liabilities	(229,573) Encumbered - for Bills
4	NON - Spendable	(388,026) Equipment Reserve/Assigned funds
		<u>412,865</u>

5 7% RESERVE (251,291) Park Policy - 7% of 2016 Exp BT

FUND BALANCE **161,574**

PY Expenses	7%
2013 Expense:	3,039,995 212,800
2014 Expense:	3,250,983 227,569
2015 Expense:	3,499,994 245,000
2016 Budget:	3,589,865 251,291

Code	Desc	Actual FFF 0/13 2015/2015	Actual FFF 0/13 2014/2014	Actual FFF 0/13 2013/2013	Actual FFF 0/13 2012/2012	Actual FFF 0/13 2011/2011	Average
1400 PARK FUND							
59101	IF PROFSRV		1,349.31		41,800.00	98.57	14,415.96
59105	IF ACCTG	203,488.94	404,537.19	311,461.88	318,259.91	360,068.10	319,563.20
59106	IFACCTCENT	118,557.48	176,470.20	120,593.38	126,754.62	0	108,475.14
59201	IFITPHONES	27,382.91	28,663.73	38,760.08	36,534.18	37,249.12	33,718.00
59202	IFITCOMREP	4,064.04	4,092.12	5,262.00	8,411.04	3,178.08	5,001.46
59305	IF FUEL	93,746.52	145,261.61	146,105.75	166,021.13	172,840.42	144,795.09
59403	IFPS CAP	-	10,813.73	572.4	0	0	2,277.23
59502	IFOPERNTLS	81,352.67	41,365.00	68,811.50	9,450.00	-3,717.42	39,452.35
59503	IFCOMMREPL	-	0	0	0	0	-
59504	MOTOR POOL	591.43	986.75	618.11	846.12	448.49	698.18
59601	IF RISKMG	487,926.00	477,842.00	356,731.00	279,928.00	191,994.00	358,884.20
59602	IF UNEMP	189,508.00	189,508.00	173,373.00	122,668.00	188,529.00	172,717.20
59603	IF WORKCMP	244,465.50	298,859.00	244,000.00	313,023.00	362,884.00	292,646.30
59801	IF RPR/MNT		5,874.89	5,006.60	18,466.96	10,266.46	9,903.73
59802	IF FAC MNT	-	0	180.82	133.54	294.9	121.85
59803	CAR WASH	191.38	273.63	475.02	415.02	260.9	323.19
59804	VACUUM	8.00	0	4	5	7	4.80
59805	IFFLUIDLUB	29.11	18.87	34.1	18.42	11.84	22.47
59901	IF IT	417,534.45	407,553.35	420,045.63	443,231.05	443,206.07	426,314.11
59903	IF REPRO	50,877.55	45,012.00	49,630.47	61,529.74	63,628.46	54,135.64
59905	IF FLEET	94,677.35	90,271.30	100,696.89	123,533.07	115,550.97	104,945.92
59907	IF WARRANT		3,318.00	1,936.00	2,439.00	2,705.00	2,599.50
59909	IF INDIR	299,389.00	298,514.00	328,382.00	335,392.00	387,248.00	329,785.00
59910	IF MISC	165.00		5,032.68	66.22		1,754.63
59913	FLTMAINCOM	4,993.81	3,056.85	9,337.33	5,682.20	13,944.96	7,403.03
59914	IF PARKING	-	0	0	0	0	-
59917	IF INSPRMT	-	0	0	739	632	274.20
59921	IT REPLACE	45,992.88	40,941.96	38,763.00	42,365.04	56,610.00	44,934.58
Total		2,364,942.02	2,674,583.49	2,425,813.64	2,457,712.26	2,407,938.92	2,475,166.95
YOY \$ Change		(309,641)	248,770	(31,899)	49,773	623,324	116,065.36
YOY % Change		-12%	10%	-1%	2%	35%	7%

Code	Desc	Actual FFF 0/13 2015/2015	Actual FFF 0/13 2014/2014	Actual FFF 0/13 2013/2013	Actual FFF 0/13 2012/2012	Actual FFF 0/13 2011/2011	Average
4600 GOLF FUND							
59101	IF PROFSRV		2,646.88	2,074.64	4,313.56	34,874.69	10,977.44
59105	IF ACCTG	37,990.25	83,227.46	57,773.61	57,233.49	78,849.28	63,014.82
59106	IFACCTCENT	24,207.96	23,043.72	15,956.30	17,424.47	0	16,126.49
59201	IFITPHONES	321.87	277.69	738.68	756.79	1,168.10	652.63
59202	IFITCOMREP	39.96	41.04	107.04	174.96	107.04	94.01
59305	IF FUEL	6.68	0	0	0	0	1.34
59502	IFOPERNTLS	-	0	0	0	0	-
59601	IF RISKMG	116,928.00	116,166.00	32,653.00	39,659.00	27,243.00	66,529.80
59602	IF UNEMP	64,117.00	64,117.00	52,527.00	5,510.00	7,068.00	38,667.80
59603	IF WORKCMP	56,148.75	68,762.00	54,378.00	62,943.00	68,354.00	62,117.15
59801	IF RPR/MNT	39,104.90	33,554.13	33,003.64	54,530.24	41,097.35	40,258.05
59803	CAR WASH	-	0	0	0	0	-
59901	IF IT	41,420.04	29,202.80	35,921.33	36,312.08	33,849.94	35,341.24
59903	IF REPRO	4,395.73	4,134.06	1,566.76	4,261.91	530.04	2,977.70
59905	IF FLEET	6,914.04	251.51	2,017.65	10,152.54	773.74	4,021.90
59907	IF WARRANT		407	220	251	301	294.75
59909	IF INDIR	33,290.00	30,687.00	34,668.00	34,894.00	39,776.00	34,663.00
59917	IF INSPRMT	60.45	0	125	585	554	264.89
59921	IT REPLACE	3,636.00	3,255.00	3,671.04	4,419.00	4,764.96	3,949.20
Total		428,581.63	459,773.29	327,401.69	333,421.04	339,311.14	377,697.76
YOY \$ Change		(31,192)	132,372	(6,019)	(5,890)	82,694	34,392.82
YOY % Change		-7%	40%	-2%	-2%	32%	12%
Total		2,793,523.65	3,134,356.78	2,753,215.33	2,791,133.30	2,747,250.06	2,843,895.82
YOY \$ Change		(340,833)	381,141	(37,918)	43,883	706,017	150,458.17
YOY % Change		-11%	14%	-1%	2%	35%	8%

City of Spokane - Parks & Recreation								
2016 Capital Project and Replacement Plan; As of February 29, 2016								
Proj. #	Dept.	Type	Project Description	2016 Plan	Revisions & 2015 Rollover	Total Plan	Actual	Balance Encumb. Remaining
Park Fund								
Current								
15-24	Grant	NC	Mission Park Adaptive Ball Field - Phase I (MATCH)	\$ 476,000		\$ 476,000	\$ -	\$ - \$ 476,000
15-24	Grant	NC	Mission Park Adaptive Ball Field - Phase II	225,000		225,000	-	- 225,000
16-1	Adm	O	Project Management - System Wide	25,000		25,000	-	- 25,000
16-2	Adm	CI	Minor Projects	50,000		50,000	-	- 50,000
16-3	Ops	CI	Asphalt Repairs	75,000		75,000	-	- 75,000
16-4	Ops	CI	Park System Restroom Infrastructure	30,000		30,000	-	- 30,000
16-5	Ops	CI	Coeur d'Alene Park Entrances/Pathways	75,000	10,000	85,000	1,350	8,650 75,000
16-6	Ops	CI	Edwidge Woldson Park Restroom	15,000		15,000	-	- 15,000
16-7	Ops	PM	Corbin Tennis Courts	60,000	10,000	70,000	4,370	4,730 60,900
16-8	Ops	CI	Historic Rock Repair	40,000		40,000	-	- 40,000
16-9	Ops	CI	Building Security	40,000	10,000	50,000	-	10,000 40,000
16-10	Ops	PR	Manito Park Roof Replacements	75,000		75,000	-	- 75,000
16-11	Ops	PM	Park System Lighting Upgrades	200,000	1,056	201,056	375	681 200,000
16-12	Ops	PR	Playground Replacements	90,000		90,000	-	- 90,000
16-13	Ops	CI	Park Irrigation	30,000		30,000	-	- 30,000
16-14	Ops	PR	Roof Replacement	30,000	33,233	63,233	33,544	- 29,689
16-15	Ops	PR	Sidewalk Replacement	20,000		20,000	-	- 20,000
16-16	Rec	CI	Corbin Art Center Improvements	30,000		30,000	-	- 30,000
16-17	Rec	PM	Aquatic Repairs - Major	35,000	120,000	155,000	-	- 155,000
16-18	Rec	CI	Franklin Sports Complex Rennovations	50,000		50,000	10,655	6,239 33,107
16-19	Rec	CI	Shade/Safety Structures - Merkel & Franklin	50,000		50,000	-	- 50,000
16-20	Rec	CI	Youth Baseball Field Improvements	25,000		25,000	-	- 25,000
16-21	Rec	PR	Synthetic Turf Replacement	62,500		62,500	-	- 62,500
16-22	RFP	O	RFP Misc. Non-Bond Approved Projects	82,500		82,500	-	- 82,500
16-23	UF	CI	Finch Arboretum Road/Bridge Improvements	85,000		85,000	-	- 85,000
16-24	UF	CI	Woodland Center Energy Improvements	125,000		125,000	-	3,212 121,788
16-25	Grant	PM	Mirror Pond	180,000		180,000	-	- 180,000
2015 - Rollover Projects in Progress								
15-3	Grant	CI	Friends of Manito Projects		2,725	2,725	2,725	- -
15-7.1	Ops	CI	Replace Interpretive Sign - Indian Canyon Park		2,000	2,000	-	2,000 -
15-7.4	Ops	CI	Shadle Park Ampitheatre - Electrical Supplies		3,000	3,000	-	- 3,000
15-7.6	Ops	CI	Franklin Park Irrigation Improvements		2,500	2,500	-	- 2,500
15-7.7	Ops	PM	Shadle Park Ampitheatre Demo		6,187	6,187	-	8,726 (2,539)
15-13	Hort	CI	Mirror Pond Shoreline Improvements		16,468	16,468	-	16,468 -
15-16	Ops	NC	Recycling Equipment Install		12,123	12,123	3,152	- 8,971
15-36	Grant	CI	Finch Arboretum Streambank	140,000	18,232	158,232	598	12,857 144,777
15-37	Adm	NC	Wheels Park		153,400	153,400	-	- 153,400
15-41	Rec	PR	Glover Field Park Plan		7,201	7,201	-	- 7,201
15-43	Ops	PR	Irrigation Study		19,602	19,602	-	- 19,602
15-60	Rec	NC	Merkel BMX Starting Gate		25,000	25,000	-	- 25,000
15-60.1	Rec	NC	Merkel BMX Gate Installation		10,000	10,000	-	- 10,000
15-60.2	Rec	NC	Merkel BMX Ramp		9,286	9,286	-	9,286 -
15-62	Rec	NC	Corbin Art Center - Pathway Study		25,000	25,000	-	- 25,000
2015 Rollover Projects Outstanding								
15-18	Ops	PR	Sidewalk Replacement		1,740	1,740	-	1,740 -
15-40	Rec	PR	SE Complex Park Plan		5,582	5,582	5,026	555 -
15-42	Hort	CI	Friends of Manito Project Designs		2,636	2,636	-	2,636 -
15-48	UF	PR	Woodland Center Roof Replacement		26,072	26,072	15,351	10,721 1
15-55	Hort	CI	Moore Turner Gardens Repairs		10,000	10,000	-	- 10,000
15-61	RFP	PR	Riverfront Park Security Radios		10,000	10,000	10,507	- (507)
Total Park Fund				\$ 2,421,000	\$ 553,043	\$ 2,974,043	\$ 87,653	\$ 98,502 \$ 2,787,889
Proj. #	Dept.	Type	Project Description	2016 Plan	Revisions & 2015 Rollover	Total Plan	Actual	Balance Encumb. Remaining
Park Cumulative Reserve Fund								
Current								
16-26	All	PR	Vehicle & Equipment Replacements	\$ 450,000	\$ 261,303	\$ 711,303	\$ 116,720	\$ 179,624 \$ 414,959
16-27	All	PR	Computer Hardware/Software Replacements	82,000		82,000	-	2,419 79,581
16-28	RFP	PR	Skyride Major Maintenance	60,200		60,200	-	- 60,200
16-29	Ops	O	Conservation Futures	20,000		20,000	-	- 20,000
Total Park Cumulative Reserve				\$ 612,200	\$ 261,303	\$ 873,503	\$ 116,720	\$ 182,043 \$ 574,741
Proj. #	Dept.	Type	Project Description	2015 Rollover	Revisions & 2015 Rollover	Total Plan	Actual	Balance Encumb. Remaining
2008 PARK BOND FUND								
2015 - Rollover Projects in Progress								
15-14	Ops	PR	Peaceful Valley Sports Court	\$ 4,915		\$ 4,915	\$ -	\$ 4,915 \$ -
15-23	Rec	CI	Merkel Lighting Upgrade	5,265		5,265	-	5,265 -

15-25	Rec	CI	SE Complex Shade/Safety - Merkel & Franklin	13,671		13,671	444	13,227	-
15-25.1	Rec	NC	Sky Prairie Speed Bumps	7,570		7,570	6,352	1,218	-
15-26	Rec	CI	Sports Field/Franklin Lighting Upgrade	179,900		179,900	-	179,886	13
15-47	Rec	CI	Merkel Parking Lot Safety Improvements	56,200		56,200	-	56,200	-
15-51	Rec	CI	Harmon Park Lighting Upgrade	6,307		6,307	-	6,307	-
15-334	Ops	PR	Play Equipment Replacement and Surfacing	57,410		57,410	-	57,410	-
Complete									
15-21	Rec	CI	Franklin Sports Complex Renovations - Backstop	6,913		6,913	6,913	-	-
Total 2008 Park Bond Fund				\$ 338,150	\$ -	\$ 338,150	\$ 13,709	\$ 324,428	\$ 13
Proj. #	Dept.	Type	Project Description	2016 Plan	Remaining Plan/Revisions	Total Plan	Actual	Encumb.	Balance Remaining
2015 Riverfront Park Bond									
141	RFP	NC	Public Spaces & Park Grounds	\$ 7,274,205	\$ 15,618,167	\$ 22,892,372	\$ 418,976	\$ 1,586,266	\$ 20,887,130
142	RFP	NC	Pavilion & Leaseable Shelters	3,431,203	18,332,597	21,763,800	7,811	-	21,755,989
143	RFP	NC	Loof Carrousel	1,160,703	4,275,797	5,436,500	3,204	-	5,433,296
144	RFP	NC	Ice Rink	3,268,503	-	3,268,503	81,796	561,318	2,625,389
145	RFP	NC	Regional Playground	2,174,803	-	2,174,803	10,161	-	2,164,642
149	RFP	NC	Miscellaneous Bond/Outreach	3,368,836	5,684,038	9,052,874	1,075	200,202	8,851,597
Total Riverfront Park Bond				\$ 20,678,253	\$ 43,910,599	\$ 64,588,852	\$ 523,023	\$ 2,347,785	\$ 61,718,044
Proj. #	Dept.	Type	Project Description	2016 Plan	Revisions & 2015 Rollover	Total Plan	Actual	Encumb.	Balance Remaining
Golf Fund									
Current									
16-30	All	CI	Clubhouse Partial Remodel and HVAC	\$ 25,000		\$ 25,000	\$ -	\$ -	\$ 25,000
16-31	All	PM	Facilities Major Renovations	25,000		25,000	-	-	25,000
16-32	All	PR	Mower Replacements	74,455		74,455	-	-	74,455
16-33	All	PR	Wide-Area Mower	75,000		75,000	-	-	75,000
2015 - Rollover Projects in Progress									
15-57	Ind.	CI	Indian Canyon - Building Improvements	-	18,582	18,582	9,764	6,789	2,029
15-58	Ind.	CI	Indian Canyon - Nonbuilding/Misc. Improvements	-	27,835	27,835	14,298	-	13,537
Total Golf Fund				\$ 199,455	\$ 46,417	\$ 245,872	\$ 24,062	\$ 6,789	\$ 215,021
Total Capital Project and Replacement Plan				\$ 24,249,058	\$ 44,771,362	\$ 69,020,421	\$ 765,166	\$ 2,959,546	\$ 65,295,708

CI	CAPITAL IMPROVEMENT
PM	PLANNED MAJOR MAINTENANCE
PR	PLANNED REPLACEMENT
O	OTHER
NC	NEW CAPITAL

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
PARK FUND
*DECEMBER FINAL, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>380,574</u>	<u>5,006,017</u>	<u>5,005,326</u>	<u>(691)</u>	↓	<u>5,110,541</u>	<u>4,803,067</u>	<u>5,006,017</u>	<u>100%</u>	<u>110%</u>	<u>100%</u>
Salaries and Wages	570,695	6,674,171	6,738,933	64,762	↓	6,653,499	6,703,426	6,674,171	101%	102%	102%
Personnel Benefits	150,994	1,907,889	1,805,576	(102,313)	↑	1,704,627	1,684,874	1,907,889	95%	95%	96%
Supplies	79,676	983,447	890,090	(93,357)	↑	982,015	969,013	983,447	91%	91%	92%
Services and Charges	558,812	4,139,094	3,845,240	(293,854)	↑	3,744,097	3,509,386	4,139,094	93%	93%	95%
Intergovernment Prof Services	3,033	63,800	57,021	(6,779)	↑	49,111	47,981	63,800	89%	89%	95%
Interfund Services	<u>235,894</u>	<u>2,565,306</u>	<u>2,364,942</u>	<u>(200,364)</u>	↑	<u>2,674,583</u>	<u>2,491,288</u>	<u>2,565,306</u>	<u>92%</u>	<u>52%</u>	<u>90%</u>
Expenditures	<u>1,599,104</u>	<u>16,333,707</u>	<u>15,701,803</u>	<u>(631,904)</u>	↑	<u>15,807,933</u>	<u>15,405,968</u>	<u>16,333,707</u>	<u>96%</u>	<u>87%</u>	<u>95%</u>
Net Revenue	<u>(1,218,531)</u>	<u>(11,327,690)</u>	<u>(10,696,476)</u>	<u>631,214</u>	↑	<u>(10,697,392)</u>	<u>(10,602,901)</u>	<u>(11,327,690)</u>			
Transfers In	1,013,375	12,936,514	12,948,669	12,155		13,061,090	12,995,517	12,936,514	100%	73%	100%
Transfers Out	<u>(112,000)</u>	<u>(631,064)</u>	<u>(622,964)</u>	<u>8,100</u>		<u>(542,022)</u>	<u>(1,275,152)</u>	<u>(631,064)</u>	<u>99%</u>	<u>99%</u>	<u>100%</u>
Net Transfers	<u>901,375</u>	<u>12,305,450</u>	<u>12,325,705</u>	<u>20,255</u>		<u>12,519,068</u>	<u>11,720,365</u>	<u>12,305,450</u>			
Net Operations	<u>(317,156)</u>	<u>977,760</u>	<u>1,629,228</u>	<u>651,468</u>	↑	<u>1,821,676</u>	<u>1,117,463</u>	<u>977,760</u>			
Capital Outlay	<u>(145,488)</u>	<u>(1,331,927)</u>	<u>(734,280)</u>	<u>597,647</u>		<u>(1,156,779)</u>	<u>(1,243,009)</u>	<u>(1,331,927)</u>	55%	46%	79%
Windstorm 2015	<u>(161,679)</u>	<u>(500,000)</u>	<u>(161,679)</u>	<u>338,321</u>		<u>-</u>	<u>-</u>	<u>(500,000)</u>			
Revenue less Expenditures	<u>(624,323)</u>	<u>(854,167)</u>	<u>733,269</u>	<u>1,587,436</u>	↑	<u>664,897</u>	<u>(125,545)</u>	<u>(854,167)</u>		YTD	100.00%
Beginning Fund Balance			<u>2,546,257</u>					<u>2,546,257</u>			
Encumbrances at Month End			<u>(725,640)</u>								
Ending Fund Balance			<u><u>2,553,886</u></u>					<u><u>1,692,090</u></u>			

* The GL is subject to change until the City's Financials have been finalized.

CITY OF SPOKANE PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
GOLF FUND
*DECEMBER FINAL, 2015

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2014 YTD Actual	2013 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>37,826</u>	<u>3,103,900</u>	<u>3,141,569</u>	<u>37,669</u>	↑	<u>2,901,732</u>	<u>3,037,577</u>	<u>3,103,900</u>	<u>101%</u>	<u>101%</u>	<u>100%</u>
Salaries and Wages	80,986	1,069,447	1,115,572	46,125	↓	1,066,034	1,061,099	1,069,447	104%	104%	102%
Personnel Benefits	26,824	288,034	363,037	75,003	↓	276,761	273,127	288,034	126%	126%	125%
Supplies	21,831	254,740	254,189	(551)	↑	234,079	218,461	254,740	100%	100%	95%
Services and Charges	71,035	856,547	803,121	(53,426)	↑	699,816	670,714	856,547	94%	94%	78%
Intergovernment Prof Services	181	20,100	20,650	550	↓	18,297	19,469	20,100	103%	103%	103%
Interfund Services	<u>28,038</u>	<u>459,952</u>	<u>428,582</u>	<u>(31,370)</u>	↑	<u>459,773</u>	<u>332,442</u>	<u>459,952</u>	<u>93%</u>	<u>93%</u>	<u>91%</u>
Expenditures	<u>228,895</u>	<u>2,948,820</u>	<u>2,985,149</u>	<u>36,329</u>	↓	<u>2,754,760</u>	<u>2,575,311</u>	<u>2,948,820</u>	<u>101%</u>	<u>103%</u>	<u>99%</u>
Net Revenue	<u>(191,069)</u>	<u>155,080</u>	<u>156,420</u>	<u>1,340</u>	↑	<u>146,972</u>	<u>462,265</u>	<u>155,080</u>			
Transfers In	175,108	274,000	312,108	38,108		-	-	274,000			
Transfers Out	-	<u>(22,700)</u>	<u>(11,345)</u>	<u>11,355</u>		<u>(22,691)</u>	-	<u>(22,700)</u>	<u>50%</u>	<u>50%</u>	<u>100%</u>
Net Transfers	<u>175,108</u>	<u>251,300</u>	<u>300,763</u>	<u>49,463</u>		<u>(22,691)</u>	-	<u>251,300</u>			
Net Operations	<u>(15,961)</u>	<u>406,380</u>	<u>457,182</u>	<u>50,802</u>	↑	<u>124,281</u>	<u>462,265</u>	<u>406,380</u>			
Capital Outlay	<u>(12,881)</u>	<u>(170,000)</u>	<u>(116,799)</u>	<u>53,201</u>		<u>(103,560)</u>	<u>(75,313)</u>	<u>(170,000)</u>	<u>69%</u>	<u>69%</u>	<u>95%</u>
Windstorm 2015	<u>(1,255)</u>	<u>(150,000)</u>	<u>(1,255)</u>	<u>148,745</u>		-	-	<u>(150,000)</u>			
Revenue less Expenditures	<u>(30,097)</u>	<u>86,380</u>	<u>339,129</u>	<u>252,749</u>	↑	<u>20,721</u>	<u>386,952</u>	<u>86,380</u>		YTD	100.00%
Beginning Fund Balance			<u>162,130</u>								
Park Fund Loan		<u>91,000</u>									
Cash Transfer from Parks		<u>46,000</u>									
Total Transfer from Parks		<u>137,000</u>									
#57 Ind. Canyon Deck/Railing, Labor and Supplies		<u>(23,265)</u>									
#58 Ind. Canyon Nonbuilding, Labor and Supplies		<u>(19,857)</u>									
#57 & #58 Encumbered		<u>(30,663)</u>									
#56 Capital Equipment Lease Payment		<u>(46,159)</u>									
Subtotal		<u>17,056</u>									
Windstorm - Cash from Parks		<u>112,000</u>									
Expensed to Date		<u>(1,255)</u>									
Subtotal		<u>110,745</u>									
Remaining Assigned Funds from Parks		<u>127,801</u>									
Ending Fund Balance			<u>501,259</u>								
Encumbrances at Month End			<u>(55,384)</u>								
Noncommitted Fund Balance			<u>445,875</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
URBAN FORESTRY
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>4,110</u>	<u>(1,983)</u>	<u>7,301</u>	<u>9,283</u>	↑	<u>(4,765)</u>	<u>574</u>	<u>175,500</u>	4%	109%	n/a
Salaries and Wages	24,653	42,035	38,651	(3,384)	↑	39,748	65,155	362,861	11%	99%	n/a
Personnel Benefits	6,977	14,029	12,478	(1,551)	↑	13,862	21,344	91,000	14%	98%	n/a
Supplies	1,394	3,423	1,394	(2,029)	↑	3,161	1,641	32,250	4%	94%	n/a
Services and Charges	<u>4,473</u>	<u>28,905</u>	<u>4,801</u>	<u>(24,104)</u>	↑	<u>11,909</u>	<u>7,402</u>	<u>171,360</u>	3%	89%	n/a
Expenditures	<u>37,497</u>	<u>88,392</u>	<u>57,325</u>	<u>(31,067)</u>	↑	<u>68,680</u>	<u>95,542</u>	<u>657,471</u>	9%	95%	
Net Revenue	<u>(33,388)</u>	<u>(90,374)</u>	<u>(50,024)</u>	<u>40,351</u>	↑	<u>(73,445)</u>	<u>(94,968)</u>	<u>(481,971)</u>			
Transfers In	-	66,000	65,742	(258)		66,000	132,000	66,000	100%	100%	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>(8,000)</u>	0%	100%	
Net Transfers	<u>-</u>	<u>66,000</u>	<u>65,742</u>	<u>(258)</u>		<u>66,000</u>	<u>132,000</u>	<u>58,000</u>			
Net Operations	<u>(33,388)</u>	<u>(24,374)</u>	<u>15,718</u>	<u>40,093</u>	↑	<u>(7,445)</u>	<u>37,032</u>	<u>(423,971)</u>			
Capital Outlay	<u>(15,949)</u>	<u>-</u>	<u>(15,949)</u>	<u>(15,949)</u>		<u>-</u>	<u>-</u>	<u>(394,305)</u>	4%	104%	n/a
Revenue less Expenditures	<u>(49,337)</u>	<u>(24,374)</u>	<u>(231)</u>	<u>24,144</u>	↑	<u>(7,445)</u>	<u>37,032</u>	<u>(818,276)</u>		YTD	16.67%
Encumbrances at Month End			<u>(39,165)</u>								
Ending Balance			<u>(39,396)</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
RECREATION
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>60,165</u>	<u>173,773</u>	<u>153,299</u>	<u>(20,474)</u>	↓	<u>162,861</u>	<u>164,419</u>	<u>1,499,000</u>	10%	101%	n/a
Salaries and Wages	56,030	83,315	83,777	461	↓	81,160	78,458	1,271,168	7%	100%	n/a
Personnel Benefits	16,462	33,889	29,229	(4,661)	↑	28,212	27,342	272,134	11%	100%	n/a
Supplies	12,123	5,914	12,123	6,209	↓	6,566	6,953	286,260	4%	102%	n/a
Services and Charges	122,449	103,600	130,313	26,713	↓	103,866	86,026	1,312,316	10%	89%	n/a
Intergovernment Prof Services	0	195	0	(195)	↑	117	91	7,850	0%	98%	n/a
Expenditures	<u>207,064</u>	<u>226,914</u>	<u>255,441</u>	<u>28,527</u>	↓	<u>219,922</u>	<u>198,871</u>	<u>3,149,728</u>	6%	98%	
Net Revenue	<u>(146,899)</u>	<u>(53,141)</u>	<u>(102,142)</u>	<u>(49,001)</u>	↓	<u>(57,061)</u>	<u>(34,452)</u>	<u>(1,650,728)</u>			
Transfers In	-	-	-	-		-	-	701,000	0%	100%	
Transfers Out	-	-	-	-		-	-	(70,500)	0%	100%	
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>630,500</u>			
Net Operations	<u>(146,899)</u>	<u>(53,141)</u>	<u>(102,142)</u>	<u>(49,001)</u>	↓	<u>(57,061)</u>	<u>(34,452)</u>	<u>(1,020,228)</u>			
Capital Outlay	<u>(22,316)</u>	<u>(56,028)</u>	<u>(22,316)</u>	<u>33,712</u>		<u>(3,676)</u>	<u>(18,381)</u>	<u>(1,124,925)</u>	2%	97%	n/a
Revenue less Expenditures	<u>(169,215)</u>	<u>(109,168)</u>	<u>(124,458)</u>	<u>(15,290)</u>	↓	<u>(60,737)</u>	<u>(52,832)</u>	<u>(2,145,153)</u>		YTD	16.67%
Encumbrances at Month End			<u>(722,530)</u>								
Ending Balance			<u>(846,988)</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
RIVERFRONT PARK
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>97,727</u>	<u>258,701</u>	<u>234,174</u>	<u>(24,527)</u>	↓	<u>260,017</u>	<u>263,173</u>	<u>3,225,600</u>	7%	99%	n/a
Salaries and Wages	86,418	142,047	137,457	(4,590)	↑	143,044	148,551	1,636,507	8%	100%	n/a
Personnel Benefits	24,338	50,456	42,871	(7,585)	↑	43,863	41,694	385,240	11%	98%	n/a
Supplies	10,865	13,008	10,865	(2,142)	↑	12,392	18,858	385,221	3%	99%	n/a
Services and Charges	99,047	74,718	99,992	25,275	↓	60,754	76,574	864,327	12%	104%	n/a
Intergovernment Prof Services	773	1,662	773	(889)	↑	1,442	8,128	35,425	2%	97%	n/a
Expenditures	<u>221,442</u>	<u>281,891</u>	<u>291,959</u>	<u>10,068</u>	↓	<u>261,494</u>	<u>293,805</u>	<u>3,306,720</u>	7%	100%	
Net Revenue	<u>(123,715)</u>	<u>(23,190)</u>	<u>(57,784)</u>	<u>(34,595)</u>	↓	<u>(1,476)</u>	<u>(30,632)</u>	<u>(81,120)</u>			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	-	-	-	-		-	-	(100,000)	0%	100%	
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>(100,000)</u>			
Net Operations	<u>(123,715)</u>	<u>(23,190)</u>	<u>(57,784)</u>	<u>(34,595)</u>	↓	<u>(1,476)</u>	<u>(30,632)</u>	<u>(181,120)</u>			
Capital Outlay	<u>(10,507)</u>	<u>(35,585)</u>	<u>(10,507)</u>	<u>25,078</u>		<u>(9,240)</u>	<u>(67,823)</u>	<u>(98,501)</u>	11%	75%	n/a
Revenue less Expenditures	<u>(134,221)</u>	<u>(58,774)</u>	<u>(68,291)</u>	<u>(9,517)</u>	↓	<u>(10,716)</u>	<u>(98,455)</u>	<u>(279,621)</u>		YTD	16.67%
Encumbrances at Month End			<u>(218,353)</u>								
Ending Balance			<u>(286,644)</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
PARK OPERATIONS
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>60,125</u>	<u>(208)</u>	<u>59,120</u>	<u>59,328</u>	↑	<u>(23)</u>	<u>(16,850)</u>	<u>397,230</u>	15%	115%	n/a
Salaries and Wages	121,046	224,626	190,527	(34,099)	↑	203,060	214,496	2,404,974	8%	99%	n/a
Personnel Benefits	54,519	124,449	95,487	(28,962)	↑	105,658	108,138	927,439	10%	97%	n/a
Supplies	9,489	6,486	9,489	3,003	↓	5,932	5,288	186,780	5%	101%	n/a
Services and Charges	50,235	57,898	52,114	(5,784)	↑	54,596	44,823	1,029,580	5%	100%	n/a
Intergovernment Prof Services	-	-	-	-	↑	-	-	-	0%	100%	n/a
Expenditures	<u>235,289</u>	<u>413,458</u>	<u>347,617</u>	<u>(65,841)</u>	↑	<u>369,246</u>	<u>372,745</u>	<u>4,548,773</u>	8%	126%	
Net Revenue	<u>(175,164)</u>	<u>(413,666)</u>	<u>(288,497)</u>	<u>125,169</u>	↑	<u>(369,269)</u>	<u>(389,595)</u>	<u>(4,151,543)</u>			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	-	-	-	-		-	-	(116,000)	0%	100%	
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>(116,000)</u>			
Net Operations	<u>(175,164)</u>	<u>(413,666)</u>	<u>(288,497)</u>	<u>125,169</u>	↑	<u>(369,269)</u>	<u>(389,595)</u>	<u>(4,267,543)</u>			
Capital Outlay	<u>(40,771)</u>	<u>(15,362)</u>	<u>(40,771)</u>	<u>(25,409)</u>		<u>(6,697)</u>	<u>(7,164)</u>	<u>(1,089,991)</u>	4%	102%	n/a
Revenue less Expenditures	<u>(215,935)</u>	<u>(429,028)</u>	<u>(329,268)</u>	<u>99,760</u>	↑	<u>(375,966)</u>	<u>(396,759)</u>	<u>(5,357,534)</u>		YTD	16.67%
Encumbrances at Month End			<u>(138,614)</u>								
Ending Balance			<u>(467,882)</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
ADMINISTRATION
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>2,359</u>	<u>36,382</u>	<u>2,783</u>	<u>(33,599)</u>	↓	<u>1,653</u>	<u>9,466</u>	<u>952,936</u>	0%	96%	n/a
Salaries and Wages	136,565	228,602	209,518	(19,084)	↑	146,051	140,188	1,992,038	11%	99%	n/a
Personnel Benefits	39,901	82,565	70,165	(12,400)	↑	46,933	46,290	613,339	11%	98%	n/a
Supplies	1,250	6,421	1,250	(5,171)	↑	5,277	2,133	93,900	1%	94%	n/a
Services and Charges	62,321	11,294	52,782	41,488	↓	15,506	35,057	498,710	11%	108%	n/a
Intergovernment Prof Services	212	18,385	8,156	(10,230)	↑	18,737	740	21,150	39%	52%	n/a
Interfund Services	<u>334,694</u>	<u>366,426</u>	<u>363,696</u>	<u>(2,730)</u>	↑	<u>347,737</u>	<u>368,319</u>	<u>2,404,853</u>	15%	100%	n/a
Expenditures	<u>574,942</u>	<u>713,693</u>	<u>705,566</u>	<u>(8,128)</u>	↑	<u>580,241</u>	<u>592,726</u>	<u>5,623,990</u>	13%	92%	
Net Revenue	<u>(572,583)</u>	<u>(677,312)</u>	<u>(702,783)</u>	<u>(25,471)</u>	↓	<u>(578,588)</u>	<u>(583,260)</u>	<u>(4,671,054)</u>			
Transfers In	1,033,808	2,067,617	2,067,617	-		1,976,233	1,998,322	13,439,508	15%	100%	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>(218,458)</u>	0%	100%	
Net Transfers	<u>1,033,808</u>	<u>2,067,617</u>	<u>2,067,617</u>	<u>-</u>		<u>1,976,233</u>	<u>1,998,322</u>	<u>13,221,050</u>			
Net Operations	<u>461,225</u>	<u>1,390,305</u>	<u>1,364,833</u>	<u>(25,471)</u>	↓	<u>1,397,645</u>	<u>1,415,061</u>	<u>8,549,996</u>			
Capital Outlay	<u>-</u>	<u>(9,334)</u>	<u>-</u>	<u>9,334</u>		<u>(544)</u>	<u>-</u>	<u>(221,900)</u>	0%	96%	n/a
Revenue less Expenditures	<u>461,225</u>	<u>1,380,970</u>	<u>1,364,833</u>	<u>(16,137)</u>	↓	<u>1,397,102</u>	<u>1,415,061</u>	<u>8,328,096</u>		YTD	16.67%
Encumbrances at Month End			<u>(207,189)</u>								
Ending Balance			<u>1,157,644</u>								

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
PARK FUND
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>224,486</u>	<u>466,665</u>	<u>456,677</u>	<u>(9,988)</u>	↓	<u>419,743</u>	<u>420,782</u>	<u>6,250,266</u>	7%	104%	n/a
Salaries and Wages	424,711	720,625	659,929	(60,696)	↑	613,064	646,847	7,667,548	9%	99%	n/a
Personnel Benefits	142,197	305,387	250,230	(55,158)	↑	238,528	244,808	2,289,152	11%	98%	n/a
Supplies	35,122	35,252	35,122	(130)	↑	33,327	34,874	984,411	4%	98%	n/a
Services and Charges	338,526	276,414	340,001	63,587	↓	246,631	249,882	3,876,293	9%	98%	n/a
Intergovernment Prof Services	985	20,243	8,929	(11,314)	↑	20,296	8,959	64,425	14%	87%	n/a
Interfund Services	<u>334,694</u>	<u>366,426</u>	<u>363,696</u>	<u>(2,730)</u>	↑	<u>339,490</u>	<u>376,147</u>	<u>2,481,803</u>	15%	100%	n/a
Expenditures	<u>1,276,235</u>	<u>1,724,348</u>	<u>1,657,907</u>	<u>(66,441)</u>	↑	<u>1,491,335</u>	<u>1,561,517</u>	<u>17,363,632</u>	10%	97%	
Net Revenue	<u>(1,051,749)</u>	<u>(1,257,683)</u>	<u>(1,201,230)</u>	<u>56,453</u>	↑	<u>(1,071,592)</u>	<u>(1,140,735)</u>	<u>(11,113,366)</u>			
Transfers In	1,033,808	2,133,617	2,133,358	(258)		2,042,233	2,130,322	14,206,508	15%	100%	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>(512,958)</u>	0%	100%	
Net Transfers	<u>1,033,808</u>	<u>2,133,617</u>	<u>2,133,358</u>	<u>(258)</u>		<u>2,042,233</u>	<u>2,130,322</u>	<u>13,693,550</u>			
Net Operations	<u>(17,941)</u>	<u>875,934</u>	<u>932,128</u>	<u>56,195</u>	↑	<u>970,641</u>	<u>989,586</u>	<u>2,580,184</u>			
Capital Outlay	<u>(89,543)</u>	<u>(116,309)</u>	<u>(89,543)</u>	<u>26,766</u>		<u>(20,156)</u>	<u>(93,368)</u>	<u>(2,929,622)</u>	3%	95%	n/a
Windstorm 2015	<u>(3,720)</u>	<u>-</u>	<u>(3,720)</u>	<u>(3,720)</u>		<u>-</u>	<u>-</u>	<u>(346,160)</u>			
Revenue less Expenditures	<u>(111,204)</u>	<u>759,625</u>	<u>838,865</u>	<u>79,241</u>	↑	<u>950,485</u>	<u>896,218</u>	<u>(695,598)</u>	Month/Year Ratio: 16.67%		
Beginning Fund Balance			<u>1,147,882</u>					<u>1,147,882</u>			
Encumbrances at Month End			<u>(2,068,156)</u>								
Ending Fund Balance			<u>(81,409)</u>					<u>452,284</u>			

CITY OF SPOKANE - PARKS AND RECREATION
STATEMENT OF ACTIVITY WITH ANNUAL BUDGET
GOLF FUND
FEBRUARY, 2016

	Month Actual	YTD Budget	YTD Actual	Budget Variance	Fav. ↑ Unfav. ↓	2015 YTD Actual	2014 YTD Actual	Annual Budget	% of Budget	Project Calc	Project Mgr
Revenue	<u>133,819</u>	<u>145,957</u>	<u>177,769</u>	<u>31,812</u>	↑	<u>131,761</u>	<u>(518)</u>	<u>3,381,270</u>	5%	101%	n/a
Salaries and Wages	74,187	73,859	102,485	28,626	↓	74,778	78,354	1,101,875	9%	103%	n/a
Personnel Benefits	21,088	45,342	35,346	(9,995)	↑	37,083	37,091	443,891	8%	98%	n/a
Supplies	493	1,689	493	(1,196)	↑	1,766	2,941	243,130	0%	100%	n/a
Services and Charges	37,281	45,915	38,559	(7,356)	↑	39,355	34,760	940,272	4%	99%	n/a
Intergovernment Prof Services	382	(0)	382	382	↓	(0)	3	27,450	1%	101%	n/a
Interfund Services	<u>62,298</u>	<u>71,472</u>	<u>67,978</u>	<u>(3,494)</u>	↑	<u>78,218</u>	<u>75,987</u>	<u>391,620</u>	17%	99%	n/a
Expenditures	<u>195,730</u>	<u>238,277</u>	<u>245,244</u>	<u>6,967</u>	↓	<u>231,199</u>	<u>229,137</u>	<u>3,148,238</u>	8%	100%	
Net Revenue	<u>(61,911)</u>	<u>(92,320)</u>	<u>(67,476)</u>	<u>24,844</u>	↑	<u>(99,437)</u>	<u>(229,654)</u>	<u>233,032</u>			
Transfers In	-	-	-	-		-	-	-			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>			
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>			
Net Operations	<u>(61,911)</u>	<u>(92,320)</u>	<u>(67,476)</u>	<u>24,844</u>	↑	<u>(99,437)</u>	<u>(229,654)</u>	<u>233,032</u>			
Capital Outlay	<u>(24,062)</u>	-	<u>(24,062)</u>	<u>(24,062)</u>		-	<u>(8,214)</u>	<u>(266,872)</u>	9%	109%	n/a
Windstorm 2015	<u>(7,340)</u>	-	<u>(7,340)</u>	<u>(7,340)</u>		-	-	<u>(148,745)</u>	5%		
Revenue less Expenditures	<u>(93,313)</u>	<u>(92,320)</u>	<u>(98,877)</u>	<u>(6,557)</u>	↓	<u>(99,437)</u>	<u>(237,869)</u>	<u>(182,585)</u>		YTD	16.67%
Beginning Fund Balance			<u>161,463</u>								
Ending Fund Balance			<u>62,586</u>								
Encumbrances at Month End			<u>(113,474)</u>								
Noncommitted Fund Balance			<u>(50,888)</u>								

Park Fund Loan	91,000
Less improvements spent to date (includes 2015):	
#57 Ind. Canyon Deck/Railing, Labor and Supplies	33,028
#58 Ind. Canyon Nonbuilding, Labor and Supplies	34,155
#57 & #58 Amount Encumbered	6,789
Subtotal	<u>17,027</u>
Windstorm - Cash from Parks	112,000
Less expensed to date (includes 2015):	8,595
Subtotal	<u>103,405</u>
Remaining Assigned Funds from Parks	<u>120,432</u>

**City of Spokane Parks & Recreation
Data Report**

Park Fund		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue	2014	230,115	190,667	243,198	504,164	484,760	739,639	737,620	754,090	428,860	264,662	179,707	456,725	5,214,206
	Budget	265,905	200,760	364,494	754,760	884,153	998,262	641,664	665,334	598,381	227,841	283,061	365,652	6,250,266
	Actual	232,191	224,486	-	-	-	-	-	-	-	-	-	-	456,677
Revenue YTD	2014	230,115	420,782	663,979	1,168,143	1,652,903	2,392,542	3,130,163	3,884,252	4,313,113	4,577,775	4,757,481	5,214,206	-
	YTD Budget	265,905	466,665	831,159	1,585,919	2,470,073	3,468,334	4,109,999	4,775,333	5,373,713	5,601,554	5,884,614	6,250,266	-
	YTD Actual	232,191	456,677	456,677	456,677	456,677	456,677	456,677	456,677	456,677	456,677	456,677	456,677	-
Expenditure	2014	435,576	1,125,941	971,179	1,265,466	1,685,795	1,469,898	1,667,046	1,786,008	1,510,878	1,522,800	1,272,813	1,496,804	16,210,203
	Budget	402,809	1,200,572	1,001,476	1,247,322	1,625,535	1,431,502	1,665,096	2,039,053	1,620,142	1,575,709	1,230,024	1,456,294	16,495,535
	Actual	381,672	1,276,235	-	-	-	-	-	-	-	-	-	-	1,657,907
Expenditure YTD	2014	435,576	1,561,517	2,532,696	3,798,161	5,483,956	6,953,854	8,620,900	10,406,908	11,917,786	13,440,586	14,713,399	16,210,203	-
	YTD Budget	402,809	1,603,381	2,604,857	3,852,179	5,477,714	6,909,216	8,574,312	10,613,365	12,233,507	13,809,216	15,039,241	16,495,535	-
	YTD Actual	381,672	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	1,657,907	-
Urban Forestry														
Revenue	2014	(185)	759	915	1,153	6,815	20,226	10,452	7,803	2,287	5,198	19,342	122,004	196,769
	Budget	(2,256)	273	2,017	6,464	25,698	15,680	51,823	37,909	15,867	5,365	227	16,433	175,500
	Actual	3,191	4,110	-	-	-	-	-	-	-	-	-	-	7,301
Revenue YTD	2014	(185)	574	1,489	2,642	9,457	29,683	40,135	47,938	50,225	55,423	74,765	196,769	-
	YTD Budget	(2,256)	(1,983)	34	6,498	32,196	47,876	99,700	137,609	153,475	158,840	159,067	175,500	-
	YTD Actual	3,191	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	7,301	-
Expenditure	2014	37,468	58,074	57,432	65,400	88,991	68,663	91,089	75,662	60,822	84,293	82,534	89,366	859,794
	Budget	23,746	64,646	52,719	43,758	65,085	55,748	43,002	49,919	57,122	70,548	68,459	62,717	657,471
	Actual	19,827	37,497	-	-	-	-	-	-	-	-	-	-	57,325
Expenditure YTD	2014	37,468	95,542	152,974	218,375	307,366	376,028	467,117	542,779	603,601	687,894	770,428	859,794	-
	YTD Budget	23,746	88,392	141,111	184,869	249,954	305,703	348,705	398,625	455,746	526,295	594,754	657,471	-
	YTD Actual	19,827	57,325	57,325	57,325	57,325	57,325	57,325	57,325	57,325	57,325	57,325	57,325	-
Recreation														
Revenue	2014	109,203	55,216	88,416	169,240	160,298	220,580	221,741	136,434	150,450	43,345	35,278	28,691	1,418,893
	Budget	107,098	66,675	80,405	180,301	170,746	212,914	181,997	150,581	128,363	101,417	86,925	31,579	1,499,000
	Actual	93,134	60,165	-	-	-	-	-	-	-	-	-	-	153,299
Revenue YTD	2014	109,203	164,419	252,835	422,076	582,373	802,953	1,024,694	1,161,128	1,311,579	1,354,924	1,390,202	1,418,893	-
	YTD Budget	107,098	173,773	254,178	434,479	605,225	818,139	1,000,136	1,150,717	1,279,080	1,380,497	1,467,421	1,499,000	-
	YTD Actual	93,134	153,299	153,299	153,299	153,299	153,299	153,299	153,299	153,299	153,299	153,299	153,299	-
Expenditure	2014	85,032	113,839	156,079	223,682	271,756	305,878	449,607	397,565	296,000	296,431	211,258	234,812	3,041,938
	Budget	73,758	153,156	175,886	188,337	270,676	278,896	435,640	545,499	358,776	293,379	159,311	216,414	3,149,728
	Actual	48,377	207,064	-	-	-	-	-	-	-	-	-	-	255,441
Expenditure YTD	2014	85,032	198,871	354,949	578,631	850,387	1,156,265	1,605,872	2,003,437	2,299,437	2,595,868	2,807,126	3,041,938	-
	YTD Budget	73,758	226,914	402,800	591,137	861,813	1,140,709	1,576,349	2,121,848	2,480,625	2,774,003	2,933,314	3,149,728	-
	YTD Actual	48,377	255,441	255,441	255,441	255,441	255,441	255,441	255,441	255,441	255,441	255,441	255,441	-
Riverfront Park														
Revenue	2014	142,683	120,489	149,617	323,785	308,306	473,134	485,497	581,001	197,219	101,464	126,908	236,554	3,246,658
	Budget	146,142	112,560	176,731	218,863	373,186	407,451	548,500	433,167	314,433	98,822	168,730	227,015	3,225,600
	Actual	136,447	97,727	-	-	-	-	-	-	-	-	-	-	234,174
Revenue YTD	2014	142,683	263,173	412,790	736,575	1,044,880	1,518,015	2,003,512	2,584,513	2,781,732	2,883,196	3,010,104	3,246,658	-
	YTD Budget	146,142	258,701	435,432	654,295	1,027,481	1,434,932	1,983,432	2,416,599	2,731,032	2,829,854	2,998,585	3,225,600	-
	YTD Actual	136,447	234,174	234,174	234,174	234,174	234,174	234,174	234,174	234,174	234,174	234,174	234,174	-
Expenditure	2014	99,557	194,247	175,115	246,104	326,270	350,947	391,597	375,161	342,077	304,415	199,189	290,011	3,294,691
	Budget	87,520	194,371	178,434	273,998	277,330	301,170	392,768	431,110	373,366	304,849	187,525	304,280	3,306,720
	Actual	70,517	221,442	-	-	-	-	-	-	-	-	-	-	291,959
Expenditure YTD	2014	99,557	293,805	468,919	715,023	1,041,293	1,392,240	1,783,838	2,158,998	2,501,076	2,805,491	3,004,680	3,294,691	-
	YTD Budget	87,520	281,891	460,325	734,323	1,011,653	1,312,823	1,705,591	2,136,701	2,510,067	2,814,916	3,002,440	3,306,720	-
	YTD Actual	70,517	291,959	291,959	291,959	291,959	291,959	291,959	291,959	291,959	291,959	291,959	291,959	-

**City of Spokane Parks & Recreation
Data Report**

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Park Operations														
Revenue	2014	(16,984)	134	230	3,390	6,401	22,452	17,209	26,945	76,753	112,701	742	58,482	308,454
	Budget	(311)	102	355	254,236	4,171	18,159	19,248	12,053	4,171	12,027	2,229	70,790	397,230
	Actual	(1,005)	60,125	-	-	-	-	-	-	-	-	-	-	59,120
Revenue YTD	2014	(16,984)	(16,850)	(16,620)	(13,230)	(6,830)	15,622	32,831	59,777	136,529	249,230	249,972	308,454	-
	YTD Budget	(311)	(208)	147	254,383	258,554	276,713	295,962	308,015	312,185	324,212	326,440	397,230	-
	YTD Actual	(1,005)	59,120	59,120	59,120	59,120	59,120	59,120	59,120	59,120	59,120	59,120	59,120	-
Expenditure	2014	137,771	234,974	239,941	267,101	446,295	350,760	392,469	403,346	427,853	465,607	310,381	389,205	4,065,703
	Budget	142,049	271,409	255,019	287,304	464,518	404,392	464,497	483,618	478,641	539,110	351,955	406,261	4,548,773
	Actual	112,327	235,289	-	-	-	-	-	-	-	-	-	-	347,617
Expenditure YTD	2014	137,771	372,745	612,686	879,787	1,326,081	1,676,841	2,069,311	2,472,657	2,900,510	3,366,117	3,676,498	4,065,703	-
	YTD Budget	142,049	413,458	668,477	956,782	1,420,299	1,824,691	2,289,188	2,772,806	3,251,447	3,790,557	4,142,512	4,548,773	-
	YTD Actual	112,327	347,617	347,617	347,617	347,617	347,617	347,617	347,617	347,617	347,617	347,617	347,617	-
Administration														
Revenue	2014	(4,602)	14,067	4,019	6,595	2,941	3,248	2,721	1,906	2,152	1,953	(2,563)	10,994	43,432
	Budget	15,232	21,149	104,986	94,896	310,351	344,059	(159,905)	31,625	135,547	10,210	24,950	19,835	952,936
	Actual	424	2,359	-	-	-	-	-	-	-	-	-	-	2,783
Revenue YTD	2014	(4,602)	9,466	13,485	20,080	23,021	26,270	28,990	30,897	33,048	35,001	32,438	43,432	-
	YTD Budget	15,232	36,382	141,368	236,264	546,615	890,674	730,769	762,394	897,941	908,151	933,101	952,936	-
	YTD Actual	424	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	2,783	-
Expenditure	2014	75,736	516,990	339,418	453,924	547,926	391,295	329,190	528,905	352,238	367,824	462,775	466,623	4,832,843
	Budget	169,962	543,731	311,265	471,248	691,408	345,457	399,101	610,536	464,425	399,291	528,139	689,427	5,623,990
	Actual	130,623	574,942	-	-	-	-	-	-	-	-	-	-	705,566
Expenditure YTD	2014	75,736	592,726	932,144	1,386,068	1,933,995	2,325,290	2,654,479	3,183,384	3,535,622	3,903,446	4,366,220	4,832,843	-
	YTD Budget	169,962	713,693	1,024,958	1,496,206	2,187,614	2,533,070	2,932,171	3,542,708	4,007,132	4,406,424	4,934,563	5,623,990	-
	YTD Actual	130,623	705,566	705,566	705,566	705,566	705,566	705,566	705,566	705,566	705,566	705,566	705,566	-
Golf Fund														
Revenue	2014	(26,914)	26,396	175,431	318,414	406,272	420,281	392,201	565,327	329,747	198,089	33,790	62,698	2,901,732
	Budget	(498)	146,455	233,812	369,776	515,729	449,263	499,332	480,232	385,607	225,557	30,693	45,311	3,381,270
	Actual	43,950	133,819	-	-	-	-	-	-	-	-	-	-	177,769
Revenue YTD	2014	(26,914)	(518)	174,913	493,327	899,599	1,319,881	1,712,082	2,277,409	2,607,156	2,805,245	2,839,034	2,901,732	-
	YTD Budget	(498)	145,957	379,769	749,545	1,265,274	1,714,537	2,213,869	2,694,101	3,079,709	3,305,266	3,335,959	3,381,270	-
	YTD Actual	43,950	177,769	177,769	177,769	177,769	177,769	177,769	177,769	177,769	177,769	177,769	177,769	-
Expenditure	2014	44,950	184,187	125,048	173,694	319,430	253,090	258,178	327,839	303,231	330,996	238,901	195,217	2,754,760
	Budget	65,408	174,806	118,298	193,196	335,688	283,488	306,463	424,143	397,664	367,550	232,656	250,133	3,149,493
	Actual	49,514	195,730	-	-	-	-	-	-	-	-	-	-	245,244
Expenditure YTD	2014	44,950	229,137	354,184	527,878	847,308	1,100,398	1,358,576	1,686,415	1,989,646	2,320,642	2,559,543	2,754,760	-
	YTD Budget	64,603	238,338	358,397	555,198	892,283	1,173,251	1,483,882	1,906,775	2,304,458	2,671,498	2,903,689	3,149,493	-
	YTD Actual	49,514	245,244	245,244	245,244	245,244	245,244	245,244	245,244	245,244	245,244	245,244	245,244	-

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2016 through February 29, 2016

		BEGINNING			ENDING	Fund Balance
		BALANCE	REVENUES	EXPENDITURES	BALANCE	Category
	General Purposes	\$ 257,333.04	\$ 1,511.51	\$ 19,461.10	\$ 239,383.45	Undesignated
a	Donation - Conservation TBD	121,501.95	5,000.00	-	126,501.95	Undesignated
	Computer Replacement & Software	153,513.83	-	-	153,513.83	Designated
	Fleet Replacement	1,286,187.97	-	116,719.69	1,169,468.28	Designated
b	Sky Prairie/5-Mile	47,800.00	-	-	47,800.00	Designated
c	Turf Replacement	57,500.00	-	-	57,500.00	Designated
	Northbank Soil Mitigation	241,302.67	-	-	241,302.67	Designated
d	Skyride	327,771.65	-	-	327,771.65	Designated
e	Reserved for Property Donations	45,583.80	-	-	45,583.80	Restricted
f	Conservation Futures	81,722.93	-	-	81,722.93	Restricted
	Riverfront Conservation Futures Loan	-	-	-	-	Restricted
		<u>\$ 2,620,217.84</u>	<u>\$ 6,511.51</u>	<u>\$ 136,180.79</u>	<u>\$ 2,490,548.56</u>	

FOOTNOTES:

- a** Donor provided \$121,501.95 for her interest in "Conservation" of Parks/Land. Appropriation to be determined.
- b** Fee paid during building permit process and is designated for a recreation area within the development.
- c** Annual transfer from Park Fund to be made of \$37,500 for future expense of Synthetic Turf Replacement.
Note: Additional \$20,000 transferred in 2015 for a total of \$57,500.
- d** Funds are covering debt service of \$50,000 due in June and December. (2005A Bond Callable 12/1/2015)
- e** Donations derived from property transactions reserved for maintenance and operations.
Existing properties include: >Armstrong >Romaine-Palisades >Austin Ravine
 >Dahm >Stemper et al
- f** Levied taxes for maintenance and operations of specific properties:
 >Rim Rock >Trolley Trail >Downriver >Elliot >Palisades (Thomas & Gusman)
 >Camp Sekani >Latah Creek >Romine >Ashland Estate >Drumheller Springs