



Special Meeting of the Spokane Park Board Finance Committee Minutes

Tuesday, August 9, 2016, 3:00 p.m. – 5:00 p.m.

City Hall Conference Room 2B

808 W. Spokane Falls Blvd., Spokane, Washington

Leroy Eadie – Parks & Recreation Director

Committee Members:

X Traver, Susan – Chairperson
X Kelley, Ross
X Van Voorhis, Ken
X Pendergraft, Lauren
Sumner, Nick – *abs. excused*
Wright, Chris - *abs. excused*
Candace Mumm – *abs. excused*

Parks Staff:

Leroy Eadie
Garrett Jones
Al Vorderbrueggen
Jon Moog
Jason Conley
Fianna Dickson
Angel Spell

Guest(s):

Stephanie Zimmerman
in for Candace Mumm

Summary

- The 2017 proposed Parks Planning and Development Department and budget were discussed. Parks Planning and Development Department will oversee all of our Capital Projects and the Bond Redevelopment Project as well as Grant Writing.
- The way the policies have been written does not allow us to tap into the Revenue Stabilization Fund or Excess Fund Balance to cover the expected 2017 shortfall for Riverfront Park. The Board must agree to amend or set-aside the policies for one year. Now considering using the Fleet Replacement within the Fund 1950 – Park Cumulative Reserve Fund, to be paid back out of the Excess Fund at the end of the year.
- July Financials were discussed with Leroy Eadie stating overall we are doing well for this time of year.
- Jason Conley discussed the current updates with Information Technology Project Plans.

The next regularly scheduled meeting is September 6, 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.

Action Items:

None

Discussion Items:

1. 2017 Budget – Parks Planning Amendment and Administrative Budget – Leroy Eadie explained that the numbers have not been updated as yet due to an administrative shortage but all the Committees have been working through budget and will be wrapped up next month. Overall budget for the Park fund is just over 20 million dollars. The 2017 budget remains “position neutral” with one exception being Golf. Golf is discussing adding a true Golf Manager position. What we’re proposing to do in the 2017 budget is to formalize the Parks Planning and Development which will oversee all of our Capital Projects and the Bond Redevelopment Project as well as Grant Writing. During the formalization, there will be two new positions which will be offset in the overall budget. Proposing the position of Community Affairs Outreach Coordinator be completely eliminated from the 2017 budget but leaving in the Marketing Assistant position, although unfunded at this point. Mr. Eadie asked Garrett Jones to explain more on the 2017 Parks Planning and Development proposed budget. Mr. Jones went over the organizational chart of duties as well as the proposed budget, explaining that Parks Planning and Development has always had its own budget within our overall Division. Discussion took place on which Committee would be involved.
2. Policy on Accessing Revenue Stabilization Fund – Susan Traver led into the discussion, explaining that the original thought of \$300,000 might actually be more like \$500,000 shortfall for Riverfront Park due to additional loss in revenue from the Sky Ride. Originally looking at two possibilities to bridge the RFP shortfall; 1) Revenue Stabilization Fund and 2) Use of Excess Fund Balance. The way the policies have been written, do not allow us to tap into either to cover the shortfall unless we amend or set-aside the policy for one year. It would be a Board decision to set aside these policies and make the decision to fund; which, per Ms. Traver, is her personal choice. Mr. Eadie then suggested a third option which would be “raiding a fund”, such as the Fleet Replacement within the Fund1950 – Park Cumulative Reserve Fund. Currently looking at the schedule for fleet replacement to see if it’s possible. If funds out of the Fleet Replacement Fund are used, then it should be replaced by any money in our Excess Fund at the end of the year. Ms. Traver requested a copy of the Utility Agreement at the next meeting in September so that it can be reviewed to make sure we are satisfying the requirements for this year and next. Also requested is a report on what has been funded with the Excess Fund Balance; what’s been approved for this year as well as what’s been allocated and what hasn’t been allocated.

Standing Report Items:

1. July Financial Report – Leroy Eadie went over the financials; having the Department Heads go into additional information as needed. Overall we are doing well for this time of year. Our June and July utility bill hasn’t hit the books yet stating that service and charges will show very favorable for this month but maybe not next. Starting with Urban Forestry, both revenue and expenditures are favorable. Recreation shows unfavorable revenue but favorable expenditures with the overall favorable. Riverfront Park shows unfavorable revenue but favorable expenditures with the overall favorable. Park Operations revenue and expenditures are favorable. Administration is overall favorable. Park Fund’s total revenue, year to day, is 3.5 million dollars which is ahead of our 2 year percentages; a revenue favorability of approximately \$78,000. Expenditures are favorable with the overall favorable. Golf Fund is still doing great. Both revenue and expenditures are favorable with a net favorability of \$170,000. Mr. Eadie discussed turf replacement payment schedule and that Teresa Sanders and Budget Finance have recommended the removal of it from the 6 year CIP.

2. Information Technology Project Plan Update – Jason Conley discussed the current updates with the on-line golf transactions. The interface with Club Prophet, the way it's been written, is not going to pass within the City's best practices. There have been a couple of suggestions that have come up and will be looking into them. Additional discussion revolved around Active Software and the budget covering the replacement.

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

1. Concessions Supply value blanket order renewal (\$48,000)
2. Sysco Food Service value blanket order (\$160,000)
3. Hill Int'l. CM contract for Howard Street South Bridge support (\$114,770)

Meeting adjourned at 4:30 p.m.

The next regularly scheduled meeting is September 6, 2016, at 3:00 p.m. in **City Hall Conference Room 2B**.

1400 - Park Fund Budget 2017

Code	Desc	Adopted BT 0/13 2014	Adopted BT 0/13 2015	Adopted BT 0/13 2016	Budget Current 0/13 2017
1400 PARK FUND					
30210	ADM OH	4,846,770	5,061,054	5,302,279	6,615,100
49510	CAPIMPPK99	-	-	-	-
54100	RECREATION	886,567	1,340,339	1,321,635	1,146,337
54200	SRCOMMCTR	647,773	647,773	647,773	648,028
54210	NEYCADVCMF	-	-	-	-
54300	RIVERFRONT	402,678	243,653	223,978	244,785
54400	ADMIN	(11,616,090)	(12,488,514)	(13,439,508)	(13,742,971)
54500	OPERATIONS	2,916,768	3,181,935	3,788,337	3,094,293
54600	HORTCLTRAL	1,356,811	1,416,043	1,340,221	1,408,684
54961	URBAN FORS	448,346	459,191	754,971	553,936
95364	PARKS	-	26,800	19,000	-
Total		(110,377)	(111,726)	(41,314)	(31,809)

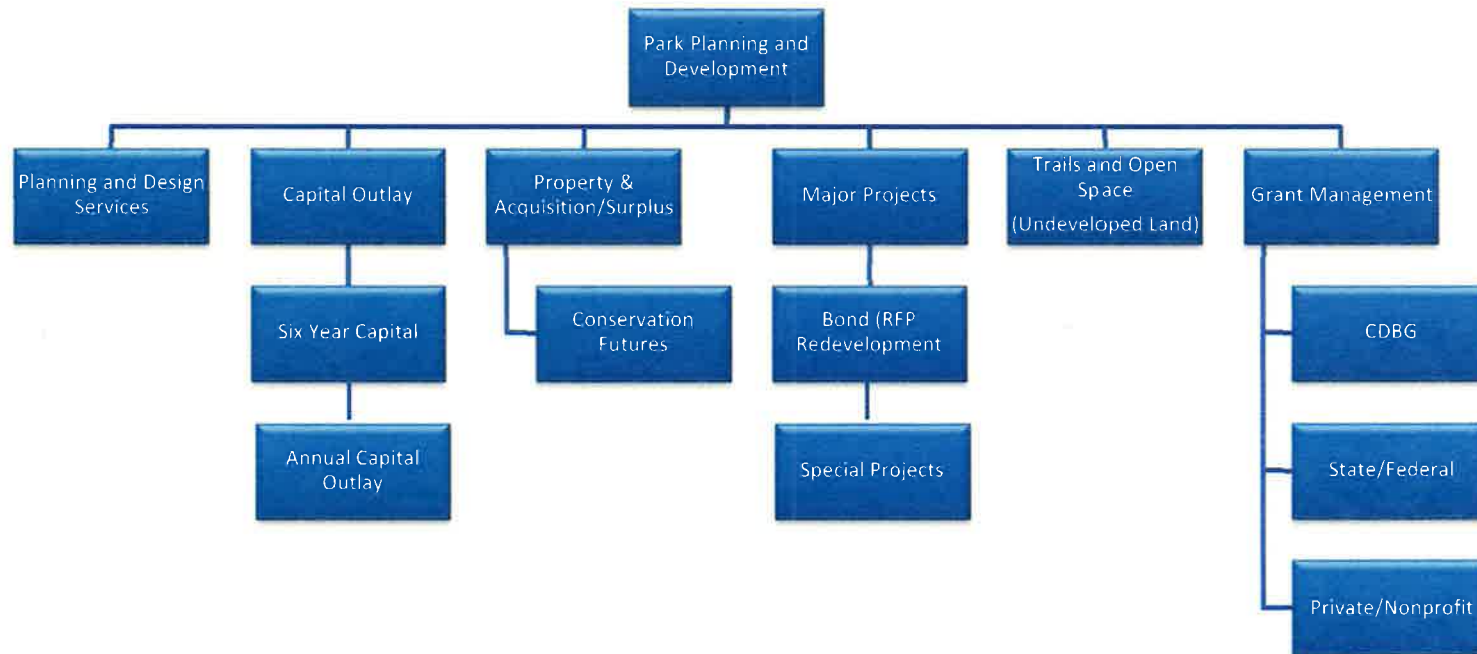
Code	Desc	Adopted BT 0/13 2014	Adopted BT 0/13 2015	Adopted BT 0/13 2016	Budget Current 0/13 2017
51000	SAL & WAGE	6,830,327	6,861,283	7,672,548	7,916,241
52000	PERS BENE	1,873,967	1,962,809	2,171,652	2,290,480
53000	SUPPLIES	922,994	958,260	981,764	968,824
54000	SERV/CHRG	3,637,305	3,674,583	3,766,020	3,890,823
55000	IG PROFSRV	47,800	63,800	64,425	50,200
56000	CAP OUTLAY	1,656,000	1,167,800	2,358,500	2,081,000
57000	DS - PRIN	-	-	-	-
58000	DS - INT	-	-	-	-
59000	IF SERVICE	2,620,856	2,772,706	2,481,803	2,237,802
5995X	RSV/BGT AJ	125,000	125,000	405,790	355,000
80000	OPERTRNOUT	449,564	344,564	512,958	521,958
Total		18,163,813	17,930,805	20,415,460	20,312,328

Code	Desc	Adopted BT 0/13 2014	Adopted BT 0/13 2015	Adopted BT 0/13 2016	Budget Current 0/13 2017
32000	LIC & PERM	(500)	(500)	(500)	(1,000)
33000	IG REVENUE	(20,000)	(81,000)	(1,412,000)	(1,302,600)
34000	SERVICES	(2,772,900)	(2,834,817)	(3,339,336)	(2,918,836)
35000	FINESFORFT	(18,000)	(18,000)	(22,000)	(22,000)
36000	MISC REV	(2,407,700)	(2,196,700)	(2,177,430)	(1,984,730)
37000	G/L-INCEXP	-	-	-	-
39000	OPERTRANIN	(13,055,090)	(12,911,514)	(13,505,508)	(14,114,971)
Total		(18,274,190)	(18,042,531)	(20,456,774)	(20,344,137)
TOTAL NET		(110,377)	(111,726)	(41,314)	(31,809)

PLEASE NOTE:

Due to RFP Redevelopment - using revenue stabilization to offset shortage in RFP revenue
 FTE Movement - Ops to Parks Planning (Garret/Nic)
 CIP dropped 200,000 (strategic for RCO, RFP, CIP quality attention to projects)
 Utilities material increase for 2017
 Got rid of REC self payment for field use (reduced EXP/REV)
 Grant Funding currently flat - to be followed up with Garrett for revised 2017 expected (exp/
 Salary / benefits historically 45-48% of overall expenditure

2017 Parks Planning and Development Proposed Budget



Personnel:

- Park Planning and Dev. Manager (New Position)
- Landscape Architect
- Trails and Open Space Coordinator (New Position)
 - o Perform BMPs for Trails and Open Space
 - o O&M Coordination
 - o Trail planning and inventory
 - o Grant and Funding Management
 - o Community/Volunteer Coordination
 - o Community Outreach
- Temp Seasonal
- RFP Redevelopment Program Manager (Bond)
- RFP Redevelopment Program Coordinator (Bond)

2017 Parks Planning and Development Proposed Budget

Code	Desc	Current Budget 0/13/2017	Changes to Current Budget	Revised Budget
76150 PARKS PLANNING AND DEVELOPMENT				
5100	SALARY & WAGES	282,728	166,067	448,795
5200	PERSONNEL BENEFITS	42,837	55,500	98,337
5300	SUPPLIES	600	4,400	5,000
5400	SERV/CHRGs	8,900	41,100	50,000
5600	CAP OUTLAY	1,175,000	972,754	2,147,754
	TOTAL	1,510,065	1,239,821	2,749,886

Code	Desc	Current Budget 0/13/2017	Changes to Current Budget	Revised Budget
76150 PARKS PLANNING AND DEVELOPMENT				
34000	SERVICES	-388,836	-1,040,000	1,428,836
	Total	-388,836	-1,040,000	1,428,836
76150 NET REC				
		1,121,229	199,821	1,321,050

Revisions from other Departments:

Admin: (\$100,000)

Operations: (\$74,821)

Capital Outlay: (\$52,246) \$25k of total from project management line item

Parks and Recreation Revenue Stabilization Fund Policy

The Revenue Stabilization Fund (RSF) was established by the Park Board in 2013 to assist Parks and Recreation Directors in managing revenue loss due to unforeseen impacts and circumstances.

Currently the Revenue Stabilization Fund has a balance of \$300,000 and depending on use should be periodically refunded by the Park Board as funds become available. As of July 2015 no funds have been accessed from the RSF.

Process for Use of Revenue Stabilization Fund:

1. Only Parks and Recreation Directors shall be permitted to make a request to access the RSF.
2. All requests shall be presented in writing and approved by the Parks Director prior to being presented to the Park Board Committee. All requests must be accompanied by documentation explaining the reason for the loss.
3. Requests for use of the RSF can only be made in the third and fourth quarter of any given year for losses experienced at any point in that year.
4. All requests shall be made to the Parks and Recreation Director no later than November 15th of any given year.
5. Upon approval of the Parks Director the request shall be presented as an action item to the next Park Board Committee associated with the request (for example a request from Park Operations shall go in front of the Land Committee).
6. If approved at the appropriate Committee it shall be presented as an action item at the next Finance committee.
7. If approved by the Finance Committee it shall be considered at the next Park Board meeting.
8. If approved by the Park Board then the Parks and Recreation Budget & Finance Director will make the necessary transfer.
9. If at the end of the budget year the department that made the request has revenue that exceeds expenditures, those funds shall be used to pay back the RSF.

Criteria for Use of the Revenue Stabilization Fund:

1. It is expected that Directors will attempt to manage revenue loss through sound budget management; it is only after determining that the loss cannot be mitigated within the adopted budget can a Director make a request of the RSF.
2. Request for use of the RSF is for unexpected revenue loss only; it cannot be used for expenditures that exceed budget either in total or in any given area.
3. The revenue loss must be the result of circumstances beyond the control of a Director, for example: unexpected weather, unplanned construction, attraction or facility shutdown.
4. Revenue loss due to poor management by a Director or their staff shall disqualify requests to access the RSF.
5. Requests for use of the RSF can only be made for the budget year the revenue loss is experienced; the RSSF cannot be accessed for previous year's losses.

6. All requests must be greater than \$10,000.
7. Each request shall be unique to a Department and an unexpected event or circumstance.

City of Spokane - Parks & Recreation
Urban Forestry
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	YTD Budget			2016	
					% Avg. of 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue:									
Operating	44,500	26,599	47,633	37,892	20,205	↑	17,687	7,450	85%
Grants Receivable	131,000	-	(580)	46,690	n/a		n/a	24,792	36%
Total Revenue	175,500	26,599	47,053	84,581	20,205	↑	17,687	7,450	48%
Expenditures:									
Salaries and Wages	362,861	184,557	182,737	199,420	192,574	↓	6,846	29,328	55%
Personnel Benefits	91,000	50,656	50,669	52,325	52,128	↓	197	7,766	57%
Supplies	32,250	7,769	15,343	11,427	10,482	↓	945	1,232	35%
Services and Charges	170,660	32,338	38,759	39,724	81,123	↑	(41,400)	18,472	23%
Intergovernment Services	-	-	-	-	-	↑	-	-	0%
Total Expenditures	656,771	275,319	287,507	302,895	336,307	↑	(33,412)	56,799	46%
Net Revenue (Expenditure)	(481,271)	(248,720)	(240,454)	(218,314)	(316,102)	↑	51,099	(49,349)	
Net Transfers In (Out)	58,000	66,000	66,000	58,542	66,000		(7,458)	-	101%
Capital Outlay	394,305	12,155	3,326	57,944	36,705		21,239	5,358	15%
Total Funding	(817,576)	(194,875)	(177,780)	(217,716)	(286,807)	↑	22,402	(54,707)	
Month/Year Ratio:									58.33%

City of Spokane - Parks & Recreation
Recreation
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	YTD Budget			2016	
					% Avg. of 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue:									
Operating	1,499,000	1,024,694	997,553	1,026,871	1,039,118	↓	(12,248)	191,682	69%
Grants Receivable	701,000	-	-	-	n/a		n/a	-	0%
Total Revenue	2,200,000	1,024,694	997,553	1,026,871	1,039,118	↓	(12,248)	191,682	47%
Expenditures:									
Salaries and Wages	1,271,168	701,942	684,497	694,704	697,215	↑	(2,510)	245,912	55%
Personnel Benefits	272,134	133,868	141,544	166,854	152,313	↓	14,541	37,755	61%
Supplies	285,735	143,061	115,837	167,926	133,009	↓	34,917	50,832	59%
Services and Charges	1,405,432	635,291	619,211	565,289	651,163	↑	(85,874)	77,365	40%
Intergovernment Services	7,850	1,755	2,213	9	3,545	↑	(3,537)	3	0%
Total Expenditures	3,242,319	1,615,916	1,563,301	1,594,782	1,637,245	↑	(42,463)	411,866	49%
Net Revenue (Expenditure)	(1,042,319)	(591,222)	(565,748)	(567,911)	(598,127)	↑	30,216	(220,184)	
Net Transfers In (Out)	(70,500)	-	-	(70,500)	-		(70,500)	-	100%
Capital Outlay	1,214,925	40,514	64,645	99,000	744,603		(645,603)	-	8%
Total Funding	(2,327,744)	(631,736)	(630,392)	(737,411)	(1,342,730)	↑	605,319	(220,184)	

Month/Year Ratio: 58.33%

City of Spokane - Parks & Recreation
Riverfront Park
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	YTD Budget			2016	
					% Avg. of 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue	3,225,600	2,003,512	1,913,156	1,865,294	1,982,415	↓	(117,121)	559,654	58%
Expenditures:									
Salaries and Wages	1,631,037	949,464	902,637	851,287	902,484	↑	(51,197)	192,471	52%
Personnel Benefits	385,240	188,409	184,258	191,353	216,905	↑	(25,552)	32,738	50%
Supplies	385,221	235,587	153,249	158,864	194,542	↑	(35,678)	52,903	41%
Services and Charges	811,204	394,756	379,562	373,539	392,338	↑	(18,799)	51,274	46%
Intergovernment Services	35,425	15,621	14,052	13,486	16,754	↑	(3,268)	3,933	38%
Total Expenditures	3,248,127	1,783,838	1,633,757	1,588,529	1,723,023	↑	(134,494)	333,318	49%
Net Revenue (Expenditure)	(22,527)	219,674	279,398	276,765	259,392	↑	17,373	226,336	
Net Transfers In (Out)	(100,000)	-	-	-	-		-	-	0%
Capital Outlay	121,951	164,831	9,240	38,988	70,186		(31,198)	5,333	32%
Total Funding	(244,478)	54,844	270,159	237,777	189,206	↑	48,571	221,003	

Month/Year Ratio: 58.33%

City of Spokane - Parks & Recreation
Park Operations
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	YTD Budget			2016	
					% Avg. of 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue:									
Operating	217,230	32,831	124,738	133,482	62,280	↑	71,202	18,628	61%
Grants Receivable	180,000	-	-	-	n/a		n/a	-	0%
Total Revenue	397,230	32,831	124,738	133,482	62,280	↑	71,202	18,628	34%
Expenditures:									
Salaries and Wages	2,404,974	1,170,756	1,121,639	1,167,836	1,260,027	↑	(92,191)	204,453	49%
Personnel Benefits	927,439	424,107	420,145	440,666	513,306	↑	(72,640)	70,228	48%
Supplies	186,780	107,349	77,729	105,494	106,453	↑	(960)	15,592	56%
Services and Charges	1,029,580	366,978	435,275	325,032	421,615	↑	(96,583)	24,865	32%
Intergovernment Services	-	242	-	-	-	↑	-	-	0%
Total Expenditures	4,548,773	2,069,433	2,054,788	2,039,028	2,301,403	↑	(262,375)	315,138	45%
Net Revenue (Expenditure)	(4,151,543)	(2,036,601)	(1,930,050)	(1,905,546)	(2,239,123)	↑	333,577	(296,509)	
Net Transfers In (Out)	(116,000)	6,000	-	(116,000)	-		(116,000)	-	100%
Capital Outlay	1,224,991	54,131	111,171	105,308	168,486		(63,178)	7,533	9%
Total Funding	(5,492,534)	(2,084,732)	(2,041,221)	(2,126,854)	(2,407,609)	↑	280,755	(304,043)	

Month/Year Ratio: 58.33%

City of Spokane - Parks & Recreation
Administration
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	YTD Budget			2016	
					% Avg. of 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue	439,100	28,990	28,553	424,844	305,914	↑	118,931	404,160	97%
Expenditures:									
Salaries and Wages	1,707,915	664,392	694,851	988,208	944,910	↓	43,299	183,986	58%
Personnel Benefits	470,986	177,952	190,073	293,564	263,880	↓	29,685	43,410	62%
Supplies	246,800	106,903	78,586	91,115	121,336	↑	(30,221)	32,456	37%
Services and Charges	3,005,196	1,696,385	1,414,859	1,587,435	1,535,263	↓	52,172	414,092	53%
Intergovernment Services	21,150	8,847	19,856	11,771	17,664	↑	(5,893)	872	56%
Total Expenditures	5,452,047	2,654,479	2,398,225	2,972,094	2,883,053	↓	89,041	674,816	55%
Net Revenue (Expenditure)	(5,012,947)	(2,625,489)	(2,369,671)	(2,547,250)	(2,577,140)	↑	29,890	(270,655)	
Net Transfers In (Out)	13,186,050	7,493,706	7,273,873	7,702,217	7,657,252		44,965	1,033,808	58%
Capital Outlay	396,900	-	5,044	27,473	36,325		(8,853)	24,273	7%
Total Funding	7,776,203	4,868,217	4,899,159	5,127,495	5,043,788	↑	83,708	738,880	

Month/Year Ratio: 58.33%

City of Spokane - Parks & Recreation
Park Fund
Monthly Financial Report
July, 2016

	YTD Budget							2016	
	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	2016 Budget 2 Yr. Actuals	Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	Monthly Actual	Annual Budget Spent to Date
Revenue:									
Operating	5,425,430	3,116,627	3,111,633	3,488,383	3,409,932	↑	78,451	1,181,574	64%
Grants Receivable	1,012,000	-	(580)	46,690	n/a		n/a	24,792	5%
Total Revenue	6,437,430	3,116,627	3,111,053	3,535,073	3,409,932	↑	78,451	1,181,574	55%
Expenditures:									
Salaries and Wages	7,377,955	3,671,112	3,586,360	3,901,456	3,997,210	↑	(95,754)	856,150	53%
Personnel Benefits	2,146,799	974,992	986,689	1,144,763	1,198,533	↑	(53,770)	191,897	53%
Supplies	1,136,786	600,669	440,743	534,826	565,823	↑	(30,997)	153,015	47%
Services and Charges	6,422,072	3,125,749	2,887,665	2,891,018	3,081,502	↑	(190,484)	586,068	45%
Intergovernment Services	64,425	26,464	36,120	25,266	37,964	↑	(12,698)	4,807	39%
Total Expenditures	17,148,037	8,398,985	7,937,578	8,497,328	8,881,031	↑	(383,703)	1,791,937	50%
Net Revenue (Expenditure)	(10,710,607)	(5,282,358)	(4,826,525)	(4,962,255)	(5,471,099)	↑	462,154	(610,362)	
Net Transfers In (Out)	12,957,550	7,565,706	7,339,873	7,574,259	7,723,252		(148,993)	1,033,808	58%
Capital Outlay	3,353,072	271,630	193,425	328,713	1,056,305		(727,593)	42,496	10%
Windstorm 2015	348,960	n/a	-	163,357	n/a		n/a	13,399	47%
Total Funding	(1,455,089)	2,011,718	2,319,924	2,119,935	1,195,848	↑	1,040,754	367,550	
Beginning Fund Balance				1,051,758				Month/Year Ratio: 58.33%	
Less: Encumbrances at Month End				1,191,343					
Ending Fund Balance				1,980,350					

City of Spokane - Parks & Recreation
Golf
Monthly Financial Report
July, 2016

	Annual Budget	2014 YTD Actual	2015 YTD Actual	2016 YTD Actual	% Avg. of 2 Yr. Actuals	YTD Budget Fav. ↑ Unfav. ↓	2016 Variance Act. to Budg.	2016 Monthly Actual	Annual Budget Spent to Date
Revenue	3,381,270	1,712,082	2,075,609	2,233,748	2,116,802	↑	116,945	500,177	66%
Expenditures:									
Salaries and Wages	1,115,875	560,342	586,009	617,345	586,350	↓	30,995	107,590	55%
Personnel Benefits	443,891	157,374	185,150	229,715	237,643	↑	(7,927)	40,378	52%
Supplies	249,130	112,325	103,771	154,174	110,258	↓	43,916	54,476	62%
Services and Charges	1,366,446	519,976	535,997	467,160	585,123	↑	(117,962)	50,778	34%
Intergovernment Services	27,450	8,559	10,279	11,113	13,278	↑	(2,164)	3,085	40%
Total Expenditures	3,202,792	1,358,576	1,421,206	1,479,507	1,532,650	↑	(53,143)	256,307	46%
Net Revenue (Expenditure)	178,478	353,506	654,403	754,240	584,152	↑	170,088	243,870	
Net Transfers In (Out)	35,000	-	137,000	-	15,363		(15,363)	-	0%
Capital Outlay	282,828	63,681	23,488	63,338	111,880		(48,542)	16,161	22%
Windstorm 2015	115,745	n/a	-	58,707	n/a		n/a	2,935	51%
Total Funding	(185,095)	289,825	767,915	632,195	487,635	↑	203,267	224,774	
Beginning Fund Balance				112,401				Month/Year Ratio: 58.33%	
Less: Encumbrances at Month End				175,714					
Ending Fund Balance				568,882					

Cash Transfers from Park Fund	91,000
Less improvements spent to date (includes 2015):	
#57 Ind. Canyon Deck/Railing, Labor and Supplies	44,719.26
#58 Ind. Canyon Nonbuilding, Labor and Supplies	40,996.42
#57 & #58 Amount Encumbered	-
Subtotal	5,284
Windstorm - Cash from Parks	112,000
Less expensed to date (includes 2015):	59,962
Windstorm Amount Encumbered	18,542
Less funding for 5 Year Strategic Plan (Consulting)	33,000
Subtotal	496
Remaining Assigned Funds from Parks	5,780

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2016 through July 31, 2016

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	Fund Balance Category
	General Purposes	\$ 257,333.04	\$ 6,460.54	\$ 41,661.75	\$ 222,131.83	Undesignated
a	Donation - Conservation TBD	121,501.95	5,000.00	7,500.00	119,001.95	Undesignated
	Computer Replacement & Software	153,513.83	40,000.00	27,523.99	165,989.84	Designated
	Fleet Replacement	1,286,187.97	132,000.00	211,379.12	1,206,808.85	Designated
b	Sky Prairie/5-Mile	47,800.00	1,800.00	-	49,600.00	Designated
c	Turf Replacement	57,500.00	62,500.00	-	120,000.00	Designated
	Northbank Soil Mitigation	241,302.67	-	-	241,302.67	Designated
d	Skyride	327,771.65	-	50,000.00	277,771.65	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>\$ 247,760.54</u>	<u>\$ 338,064.86</u>	<u>\$ 2,529,913.52</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

City of Spokane - Parks & Recreation								
2016 Capital Project and Replacement Plan; As of July 31, 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	(9,200)	15,800	-	15,800
16-1.1	Adm	NC	Shadle Park Event Space Design		9,200	9,200	3,200	6,000
16-2	Adm	CI	Minor Projects	50,000	(38,725)	11,275	-	11,275
16-2.2	Adm	CI	Vetran's Court Sign & Install		1,476	1,476	-	1,475
16-2.3	Adm	CI	Coeur d'Alene Park Overlook Signs		3,514	3,514	-	3,513
16-2.4	Adm	O	Comstock Master Plan		19,000	19,000	-	19,000
16-2.5	Adm	O	Dutch Jakes Park Plan		7,500	7,500	-	7,500
16-2.6	Ops	CI	Centennial Trail Access Gate		2,115	2,115	-	2,114
16-2.7	Ops	CI	Comstock Park Bench		1,120	1,120	-	1,120
16-3	Ops	CI	Asphalt Repairs	75,000		75,000	1,311	-
16-4	Ops	CI	Park System Restroom Infrastructure	30,000		30,000	-	-
16-5	Ops	CI	Coeur d'Alene Park Entrances/Pathways	75,000	10,000	85,000	8,995	1,005
16-6	Ops	CI	Edwidge Woldson Park Restroom	15,000		15,000	-	-
16-7	Ops	PM	Corbin Tennis Courts	60,000	10,000	70,000	6,625	2,549
16-8	Ops	CI	Historic Rock Repair	40,000		40,000	-	-
16-9	Ops	CI	Building Security	40,000	10,000	50,000	880	-
16-10	Ops	PR	Manito Park Roof Replacements	75,000		75,000	-	-
16-11	Ops	PM	Park System Lighting Upgrades	200,000	1,056	201,056	375	129,217
16-12	Ops	PR	Playground Replacements	90,000		90,000	-	72,014
16-13	Ops	CI	Park Irrigation	30,000		30,000	-	-
16-14	Ops	PR	Roof Replacement	30,000	33,233	63,233	33,544	-
16-15	Ops	PR	Sidewalk Replacement	20,000		20,000	-	-
16-16	Rec	CI	Corbin Art Center Improvements	30,000		30,000	-	-
16-17	Rec	PM	Aquatic Repairs - Major	35,000	120,000	155,000	44,294	13,339
16-18	Rec	CI	Franklin Sports Complex Renovations	50,000		50,000	22,437	4,907
16-19	Rec	CI	Shade/Safety Structures - Merkel & Franklin	50,000		50,000	-	-
16-20	Rec	CI	Youth Baseball Field Improvements	25,000		25,000	9,291	-
16-22	RFP	O	RFP Misc. Non-Bond Approved Projects	82,500	(53,989)	28,511	-	-
16-22.2	RFP	O	Rotary Fountain Upgrade/Maintenance		18,450	18,450	-	-
16-22.2	RFP	O	Rotary Fountain Maintenance (Not Capitalized)		6,550	6,550	-	6,548
16-23	UF	CI	Finch Arboretum Road/Bridge Improvements	85,000		85,000	-	-
16-24	UF	CI	Woodland Center Energy Improvements	125,000		125,000	14,588	15,067
16-25	Grant	PM	Mirror Pond	180,000	45,000	225,000	500	9,500
2015 - Rollover Projects in Progress								
15-7.1	Ops	CI	Replace Interpretive Sign - Indian Canyon Park		2,000	2,000	-	2,000
15-7.4	Ops	CI	Shadle Park Amphitheatre - Electrical Supplies		3,000	3,000	-	-
15-7.6	Ops	CI	Franklin Park Irrigation Improvements		2,500	2,500	-	-
15-7.7	Ops	PM	Shadle Park Amphitheatre Demo		6,187	6,187	6,273	2,453
15-13	Hort	CI	Mirror Pond Shoreline Improvements		16,468	16,468	5,863	10,606
15-16	Ops	NC	Recycling Equipment Install		12,123	12,123	3,152	-
15-36	Grant	CI	Finch Arboretum Streambank	140,000	18,233	158,233	14,929	13,500
15-37	Adm	NC	Wheels Park		148,130	148,130	-	30,000
15-41	Rec	PR	Glover Field Park Plan		7,201	7,201	-	-
15-43	Ops	PR	Irrigation Study (Project not coded to Capital GL)		19,602	19,602	17,703	758
15-60	Rec	NC	Merkel BMX Starting Gate		25,000	25,000	-	24,361
15-60.1	Rec	NC	Merkel BMX Gate Installation		10,000	10,000	-	-
15-60.2	Rec	NC	Merkel BMX Ramp		9,286	9,286	9,062	-
15-62	Rec	NC	Corbin Art Center - Pathway Study		25,000	25,000	-	23,897
2015 Rollover Projects Outstanding								
15-18	Ops	PR	Sidewalk Replacement		1,740	1,740	-	1,740
15-24	Rec	PM	Mission Park Baseball Field		300	300	-	300
15-25.1	Rec	NC	Sky Prairie Speed Bumps		-	-	2,666	-
15-40	Rec	PR	SE Complex Park Plan		5,582	5,582	5,026	482
15-42	Hort	CI	Friends of Manito Project Designs		2,636	2,636	-	2,636
15-55	Hort	CI	Moore Turner Gardens Repairs		10,000	10,000	6,821	2,636
Complete								
15-3	Grant	CI	Friends of Manito Projects		2,725	2,725	2,725	-
15-48	UF	PR	Woodland Center Roof Replacement		26,072	26,072	28,427	-
15-61	RFP	PR	Riverfront Park Security Radios		10,507	10,507	10,507	-
16-2.1	Ops	CI	Boulders - Numerous Park Locations		4,000	4,000	3,913	-
16-21	Rec	PR	Synthetic Turf Replacement - Transferred to Reserve	62,500	(62,500)	-	-	-
16-22.1	RFP	NC	Forklift		23,149	23,149	23,148	0
16-22.3	RFP	O	Security Control Upgrade		5,333	5,333	-	-
Reimbursable by CHHS/CDBG								
Various project refunds in progress; amounts not reflected in above list.							30,495	(30,495)
Total Park Fund				\$ 2,421,000	\$ 525,241	\$ 2,946,241	\$ 316,749	\$ 410,237
								\$ 2,224,589

Proj. #	Dept.	Type	Project Description	2016 Plan	Revisions & 2015 Rollover	Total Plan	Actual	Encumb.	Balance Remaining
Park Cumulative Reserve Fund									
Current									
16-26	All	PR	Vehicle & Equipment Replacements	\$ 450,000	\$ 261,303	\$ 711,303	\$ 211,379	\$ 116,705	\$ 383,219
16-27	All	PR	Computer Hardware/Software Replacements	82,000		82,000	27,524	3,189	51,287
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	\$ 258,903	\$ 119,894	\$ 494,706
Proj. #	Dept.	Type	Project Description	2015 Rollover	Revisions & 2015 Rollover	Total Plan	Actual	Encumb.	Balance 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	450	4,815	-
15-25	Rec	CI	SE Complex Shade/Safety - Merkel & Franklin	13,671		13,671	11,672	1,999	-
15-25.1	Rec	NC	Sky Prairie Speed Bumps	7,570		7,570	7,570	-	(0)
15-26	Rec	CI	Sports Field/Franklin Lighting Upgrade	179,900		179,900	-	179,899	0
15-47	Rec	CI	Merkel Parking Lot Safety Improvements	56,200		56,200	53,390	2,810	-
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 Rennovations - Backstop	6,913		6,913	6,913	-	-
Total 2008 Park Bond Fund				\$ 338,150	\$ -	\$ 338,150	\$ 143,712	\$ 194,437	\$ 0
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	\$ 1,261,145	\$ 11,356,695	\$ 10,274,532
142	RFP	NC	Pavilion & Leaseable Shelters	3,431,203	18,332,597	21,763,800	2,797	-	21,761,003
143	RFP	NC	Loof Carrousel	1,160,703	4,275,797	5,436,500	135,850	481,072	4,819,577
144	RFP	NC	Ice Rink	3,268,503	-	3,268,503	513,447	586,347	2,168,710
145	RFP	NC	Regional Playground	2,174,803	-	2,174,803	8,288	-	2,166,515
149	RFP	NC	Miscellaneous Bond/Outreach	3,368,836	5,684,038	9,052,874	126,191	1,573,495	7,353,188
Total Riverfront Park Bond				\$ 20,678,253	\$ 43,910,599	\$ 64,588,852	\$ 2,047,718	\$ 13,997,610	\$ 48,543,524
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	\$ 3,590	\$ 2,718	\$ 18,693
16-31	All	PM	Facilities Major Renovations	25,000		25,000	17,361	7,999	(360)
16-32	All	PR	Mower Replacements	74,455		74,455	-	63,064	11,391
16-33	All	PR	Wide-Area Mower	75,000		75,000	-	-	75,000
16-34	All	O	5-Year Strategic Plan Consulting Services		33,000	33,000	-	-	33,000
2015 - Rollover Projects in Progress									
15-57	Ind.	CI	Indian Canyon - Building Improvements	-	21,247	21,247	21,247	-	(0)
15-58	Ind.	CI	Indian Canyon - Nonbuilding/Misc. Improvements	-	26,425	26,425	21,140	-	5,285
Total Golf Fund				\$ 199,455	\$ 80,672	\$ 280,127	\$ 63,338	\$ 73,780	\$ 143,009
Total Capital Project and Replacement Plan				\$ 24,249,058	\$ 44,777,815	\$ 69,026,873	\$ 2,830,420	\$ 14,795,958	\$ 51,405,828

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

Information Technology Projects

Status Report August 9, 2016

Golf Software:

- Webstore module of Club Prophet will not meet the City of Spokane best-practices. Now exploring other 3rd party vendors who provide these services as well as evaluating if our existing payment gateway for credit cards will interface with Club Prophet related to on-line transactions.

Capital Program Software:

- Software vendor PMWeb has been selected to provide a capital program software solution to the City. Contract negotiations are on-going between parties.

Board Member Computers/e-mail accounts/file storage:

City of Spokane Park Board Member e-mail accounts automatically expire every 3-months. Passwords must be reset, before the date they expire. Expiration dates are being tracked to provide the Board appropriate notification. **No Action required by the Board at this time.**

Urban Forestry Tree Permits:

- Urban Forestry waiting to pilot the Accela software –hopefully by early Fall of 2016.

Replacement system for Class Software:

- IT and Parks continue meeting to shape project scope, management and focus of a new software system. Parks met with Eric Finch, Chief Innovation and Technology Officer along with Michael Sloon August 4th, to discuss the staffing needs of this project. IT staff will soon be scheduling meetings with various Parks and Recreation employees to develop a RFP.
- Outcomes of these scope meetings will assist Parks in finding a new point of sale system that:
 - Increases revenue
 - Improve customer service
 - Increases staff capacity
 - Facilitates timely financial information
 - Eliminate barriers associated with 6 separate software systems.