



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, Jan. 8, 2019

City Conference Room Lobby – Tribal, first floor City Hall

808 W. Spokane Falls Blvd., Spokane, Washington

Mark Buening - Finance Director

Committee Members:

X Chris Wright – Chair
X Bob Anderson
X Greta Gilman (call-in)
X Gerry Sperling

Parks Staff:

Leroy Eadie
Mark Buening
Jason Conley
Megan Qureshi
Jonathan Moog
Jennifer Papich
Garrett Jones

Guests:

Summary

- The committee approved to recommend the Park Board accept the procurement policy amendment as presented.
- The committee discussed the update to the 2019 Parks and Recreation budget discrepancy reconciliation.
- The December financials were presented by Mark Buening who reviewed each operating division.
- An update was not presented on the Golf True-Up.

The next regularly scheduled meeting is 3 p.m. Feb. 12, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

MINUTES

The meeting was called to order at 3 p.m. by committee chair Chris Wright.

Action items:

1. [Procurement policy resolution and amendment](#) – *Mark Buening* presented the proposed procurement policy resolution and amendment. He explained the intent of this policy is to bring the Parks Division in alignment with the City's purchasing policy. The policy was also updated to include specific language for compliance with federal funding requirements and to align with Washington state RCW codes. Mr. Buening emphasized the adoption of this policy will not affect the Park Board's purchase threshold or signing authority.
2. **Motion 1:** Chris Wright moved to recommend the Park Board accept the proposed procurement policy resolution and amendment.

Bob Anderson seconded.

The motion passed unanimously (4-0 vote).

Discussion items:

1. [2019 Parks and Recreation budget discrepancy reconciliation](#) – *Mark Buening* provided a brief update on the Parks 2019 budget which was approved by Park Board in October. Since the board passed the budget, there have been alterations due to centralized changes in salaries, benefit assumption calculations and allocations of interfund charges totaling a net increase of approximately \$116,000. Mr. Buening explained Parks staff has discussed the discrepancies and methodology with the City Budget staff on how the charges were calculated. Mr. Buening and Leroy Eadie met with the City's budget director in December and a new allocation method was developed to better reflect the Park's use of the centralized charges imposed after the adoption of the 2019 budget. This resulted in an additional \$37,000 of budget authority in the Park Fund after removing the \$116,000 calculated by budget staff.

Standing report items:

1. [December financials](#) – *Mark Buening* presented the preliminary December financials. The highlights included: 1) Urban Forestry - primarily status quo; 2) Recreation - revenues are down \$235,067 due to free swim program as expected and expenses are \$91,175 less than 2017; 3) Riverfront Park - December revenues have not been recorded in the financial system but Mr. Buening presented the financials with the understanding there will be an approximate \$400,000 in revenues to be included, expenses exceed prior year by \$911,590 due primarily to additional FFE for bond projects and labor positions not filled in 2017; 4) Park Operations - revenues are up by \$44,282 and expenditures are down by \$3,800; 5) Administration - the revenues for 2017 reflect an additional \$2.6 million that was the result of an accounting entry to record land donated to the Parks Division and is therefore skewing the year-to-year comparison for revenues, and expenses are up by \$977,732; 6) Parks Fund- revenues are up by \$1.4 million and operating expenses are up by \$1.7 million, and the ending fund balance is \$28,958 without the use of the \$300,000 revenue stabilization reserve approved for use by the Park Board in December; 7) Golf Fund - revenues are up by \$313,996 and expenses are down \$196,522, 2019 pre-sales are approximately \$130,000 and will be recorded in January 2019 financials, and the remaining available cash is negative by \$104,136; 9) Cumulative Reserve - RFP auction proceeds from rides were recorded as revenue against SkyRide line item to replenish negative balance, remaining fund balance is \$1,522,959 after closing entries and encumbrances; 10) Riverfront Park Redevelopment - a total of \$36.8 million has been expended and \$17 million committed, leaving a remaining balance of \$14.1 million.

2. Golf True-Up – No true-up report was presented. Chris Wright suggested that this remain as a standing item each month moving forward.

Contract items from other committees: These items were not discussed.

1. Stageline mobile stage purchase/Pavilion (\$424,045, plus tax) – Riverfront Park
2. GeoEngineers habitat management plan amendment #4/North Bank (\$23,010) – Riverfront Park

Adjournment: The meeting adjourned at 4:29 p.m.

The next regularly scheduled meeting is 3 p.m. Feb. 12, 2019, in the **City Conference Room Lobby – Tribal, first floor City Hall.**

CITY OF SPOKANE PARK BOARD

RESOLUTION

A Resolution to approve a Purchasing Policy for the proper purchases of goods, services and Public Works by the Department of Parks and Recreation:

WHEREAS, it is the goal of the Spokane Parks and Recreation department to provide for the fair and equitable treatment of the persons and entities who deal with the Parks and Recreation procurement system, maximize efficiency in procurement activities, and foster effective broad-based competition in the purchase of goods, the acquisition of services and the performance of public works;

WHEREAS, the existing parks and Recreation purchasing policy in place is several years old and in need of updating to be in line with existing updated City policies;

WHEREAS, the City purchasing policy has been updated to be more streamlined and efficient and to meet current Spokane Municipal Code and Federal guidelines;

WHEREAS, significant efficiencies would be gained by utilizing the proposed updated City purchasing policies and guidelines;

WHEREAS, the authority of the Park Board to authorize contractual agreements and spending authority would not be affected by the adoption of this policy;

NOW THEREFORE, IT IS HEREBY RESOLVED that the Park Board approves the proposed Purchasing Policy recommended and utilized by the Spokane Department of Grants, Contracts and Purchasing.

Dated this _____ day of January 2019

Park Board President

Attest:

Approved as to form:

City Clerk

Assistant City Attorney

TITLE: PURCHASING POLICY

EFFECTIVE
REVISED:

1.0 GENERAL

1.1 PURPOSE

This document sets forth the City's policy for the proper purchases of goods, services and Public Works.

1.2 CONTROLLING LAW

All procurements shall comply with applicable state law requirements and Spokane Municipal Code (SMC) 07.06. Should this policy conflict with these requirements, the more restrictive provision shall prevail.

Purchases that include federal funding shall also comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200), as well as any specific funder requirements.

The City follows the procurement threshold exceptions to 2 CFR 200 for federal funded purchases allowed by Memorandum M-18-18 issued by the Office of Management and Budget (OMB).¹

1.3 PROPER AUTHORIZATION

Only authorized individuals, pre-approved in writing by the department head may obligate the City to acquire goods and services. These individuals are designated as Departmental Purchasers and will be required to sign an authorization agreement prior to being allowed to make procurements. Individuals making procurements on behalf of the City without proper authorization shall be personally liable to the vendor and the City, and shall be subject to disciplinary action up to and including discharge.

1.4 TABLE OF CONTENTS

1.0 GENERAL

2.0 DEPARTMENTS / DIVISIONS AFFECTED

¹ Reference to OMB Memorandum M-18-18 shall be removed without further notification when the allowed thresholds have been formally incorporated into 2 CFR 200.

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8.0	APPENDICES

2.0 DEPARTMENTS / DIVISIONS AFFECTED.

This policy shall apply to all City departments and divisions except the Library Department.

3.0 REFERENCES

Uniform Guidance 2 CFR 200
Revised Code of Washington (RCW)
Washington State Records Retention Schedule
Spokane Municipal Code (SMC) 07.06

4.0 DEFINITIONS

"Architecture and Engineering" means services rendered by any person, other than a City employee, to perform activities within the scope of the professional practice of architecture (RCW 18.08), professional practice of engineering and land surveying (RCW 18.43), and/or professional practice of landscape architecture (RCW 18.96). All procurements in this category must follow RCW 39.80.

"Consultant Roster" means a list of registered consultants which includes a statement of qualifications. The Consultant Roster may be used by the City, in lieu of formal advertising, to solicit proposals for specific professional services.

"Formal Competition" means the process of advertising and receiving sealed bids or proposals from prospective contractors or suppliers. Responses to formal solicitations are opened in a public setting.

"Goods, Supplies and Materials" as defined by SMC 07.06.050, means all things which are movable at the time of identification to the purchase contract.

"Informal Competition" means a competitive bid, price quotation or proposal for supplies or services that does not require a formal sealed bid, public opening or other formalities.

"Ordinary Maintenance" means work that is performed on a regularly scheduled basis to service check or replace items that are not broken; or work that is not regularly scheduled but is required to maintain the asset so that repair does not become necessary. Purchases in this category are subject to payment of prevailing wage as required by RCW 39.12.020.

“Personal Services” as defined by 07.06.070 means the furnishing of labor, time or effort by a person as an independent contractor, not involving the delivery of a specific end product. This includes professional or technical services by a consultant to accomplish a specific study, project task or other work statement; and services provided to accomplish routine, continuing and necessary functions. Does not include services in connection with anticipated litigation or other legal proceedings.

“Procurement” includes all functions that pertain to purchasing, including description of requirements, selection and solicitation of sources, preparation and award of contract and all phases of contract administration.

“Professional Services” means services that involve technical expertise which are mostly intellectual in nature. Examples include accounting, legal, comprehensive planning and real estate services. Selections in this category are generally based on an assessment of the expertise of the competing firms, selecting the most highly qualified firm, and negotiating the final project scope and associated fee.

“Public Works”, defined by RCW 39.04.010 and SMC 07.06.080, means all work, construction, alteration, repair, or improvement other than ordinary maintenance, executed at the cost of the state or of any municipality, or which is by law a lien or charge on any property therein.

“Purchased Services” means services that are generally routine, repetitive or mechanical in nature and supports the City’s day to day operations. May include Ordinary Maintenance.

“Purchasing” defined by SMC 07.06.090 means the purchasing, lease-purchasing, leasing or other acquisition or disposition of any goods. For the purposes of this policy, it also means the processes utilized for the procurement of Public Works, supplies, materials and services at the most favorable overall total cost through the utilization of accepted practices that encourage competition, including best value and quality considerations, thus ensuring that the public good is best served.

“Small Works Roster” means a roster of qualified contractors maintained for use in a modified formal bid process. When the contract amount for a Public Works project is below the formal public bid threshold, the City may follow the Small Works Roster process for construction of a Public Work or improvement as an alternative to formal competitive bid requirements.

5.0 POLICY

5.1 POLICY STATEMENT

It is the policy of the City of Spokane to provide for the fair and equitable treatment of persons who deal with the City procurement system; to maximize economy in procurement activities; and to foster

effective broad-based competition in the purchase of goods, the acquisition of services and the performance of Public Works

5.2 PURCHASING CODE OF ETHICS

Employees making procurements for the City shall conduct themselves in an ethical manner as follows:

They shall not participate in the selection, award or administration of a purchase if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee or member of the employee's immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for contract.

They will refrain from the acquisition of unnecessary or duplicative items.

They will regard public service as a sacred trust and give primary consideration to the interests of the public agency that employs them.

They will behave with impartiality, fairness, openness, integrity, and professionalism in their dealings with suppliers.

They will at no time or under any circumstances accept, directly or indirectly, gifts, gratuities, or other things of value from suppliers which might influence or appear to influence purchasing decisions.

They will not seek or dispense personal favors that are in conflict with their professional responsibility.

They will strive to obtain the maximum ultimate value of each dollar expenditure.

They will demand honestly in sales representation whether through verbal or written statement, advertisement, or sample of product.

They will make every reasonable effort to negotiate a fair and mutually agreeable settlement of any conflicts with suppliers.

They will follow the policies and procedures of the City of Spokane, using reasonable care and granted authority.

5.3 PURCHASING THRESHOLDS

5.3.1 Goods, Supplies and Materials

Purchases \$5,000 or less do not require competition

Purchases over \$5,000 to \$300,000 require informal competition

Purchases over \$300,000 require formal competition

5.3.2 Purchased and Personal Services

Purchases \$10,000 or less do not require competition

Purchases over \$10,000 to \$300,000 require informal competition

Purchases over \$300,000 require formal competition

5.3.3 Professional Services including Architecture and Engineering

All purchases in this category require use of the Consultant Roster or Formal Competition. Architecture and Engineering procurement may not use price as a selection factor and thresholds are based on anticipated project cost.

Purchases up to \$300,000 may be procured by informal competition.

Purchases over \$300,000 must be procured using formal competition.

5.3.4 Public Works

All informal competition purchases in this category require the use of the Small Works Roster.

Purchases \$10,000 or less do not require competition

Purchases over \$10,000 to \$300,000 require informal competition.

Purchases over \$300,000 require formal competition.

5.4 EXEMPTIONS TO COMPETITIVE PURCHASING

Competitive procurement may be waived for the following special circumstances. For purchases under this section, the factual basis for the exemption must be documented and retained by the purchaser.

5.4.1 Sole Source

RCW 39.04.280(1)(a) and SMC 07.06 authorize purchases that are clearly and legitimately limited to a single source of supply.

5.4.2 Purchases Involving Special Facilities or Market Conditions

RCW 39.04.280(1)(b) and SMC 07.06 authorize purchases if and exceptional opportunity arises to purchase favorably-priced equipment or supplies or used goods that will be sold before the City can conduct the procurement process.

5.4.3 Auctions

RCW 39.30.045 authorized the purchase of supplies, materials and equipment through an auction conducted by an agency of the State of Washington, and agency of the United States, any municipality or other government agency, or any private party if the items can be obtained at a competitive price.

5.4.4 Surplus Property

RCW 39.33.010 allows for the purchase of surplus property from another government when it is possible to obtain bargains through the procurement of surplus or distress material, supplies or equipment.

5.4.5 Emergency Purchases

RCW 39.04.280(1)(C) and SMC 07.06 allows for purchases made in the event of an emergency.

5.4.6 Interlocal Agreements

RCW 39.34.030 and SMC 07.06 allows the City to enter into interlocal agreements with other public agencies. The competitive process of the original jurisdiction must be consistent with the requirements of the City.

6.0 PROCEDURE

The Purchasing Procedure Manual contains expanded explanation and procedures for accomplishing the procurement of goods and services in accordance with this policy. The Director of Purchasing maintains responsibility for updating this manual in accordance with the applicable State Law, Purchasing Policy and Spokane Municipal Code as approved by City Council.

7.0 RESPONSIBILITIES.

The Purchasing Department is responsible for administering this policy.

Department Heads are responsible for ensuring compliance with this policy for purchases made by Departmental Purchasers.

Purchasers are responsible for compliance with all purchasing laws, policies and procedures. They are also responsible for maintaining records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: all solicitation documentation, supplier selection or rejection, and basis for price. Records will be retained according to the State of Washington Records Retention Schedule.

8.0 APPENDICES

City of Spokane Purchasing Procedure Manual

APPROVED BY:

City Attorney

Date

Director of Purchasing

Date

City Administrator

Date

**CITY
OF
SPOKANE**

**PURCHASING
PROCEDURE
MANUAL**

1.0 GENERAL

1.1 PURPOSE.

Spokane Municipal Code (SMC) and City Administrative Policies related to purchasing are the basis for this manual. These documents govern the rules related to purchasing. This Manual details the “how-to” of engaging in purchasing related activities. The user should consider this manual a supplement to SMC and Policy and refer to the governing documents as needed.

This document establishes procedures for use by City staff in the purchase of goods, acquisition of services and performance of public works, the cost of which is under the public bid limits.

This document does not create any enforceable rights or causes of actions in third parties.

1.2 GOALS.

The City’s contracting and purchasing goals include:

- Maximizing the quality and integrity of the City’s purchasing system;
- Maximizing the purchasing value of City funds;
- Providing a uniform City-wide purchasing system to the extent practical and feasible; and,
- Assuring fair and equitable treatment of individuals/firms who deal with the City’s purchasing system.

1.3 SCOPE

These procedures apply to the lease and purchase of goods; the acquisition of personal services, including architectural and engineering design services, and public works projects. The procedures do not apply to the sale or lease of real property.

1.4 PROPER AUTHORIZATION

There are several categories of procurements that need special authorizations:

- electronic data processing hardware, software and systems – approval by Information Technology (except Police and Fire)
- telecommunication systems – approval by Information Technology or Fleet Services Radio Shop, as appropriate
- vehicles – approval by Fleet Services (except Parks and Fire)
- furniture – use of furniture standards list; necessary items not included in list require approval by Asset Management

3.0 PURCHASING GUIDANCE

3.1 ANTICIPATED COST

The anticipated annual need (any twelve month period) for a particular good, service or public work should be used to determine the appropriate quote process or whether or not the procurement should be publicly bid. Closely related goods will be considered as one purchase on an annual basis when determining which process applies.

3.2 TOTAL COST AND QUANTITY

The total cost and quantity of goods, services or public works, including any applicable, freight, or set-up charges but excluding sales tax, shall be considered when determining the appropriate purchasing process or public bid requirements.

Example:

If one pump is to be purchased now at an estimated cost including sales tax and delivery of \$8,959, but a total of three pumps are expected to be purchased during the year at an aggregate cost of \$26,877 (\$8,959.00 times three), then the procurement of the first pump falls within the "\$20,000 - Bid Limits" category.

3.3 MULTI-PHASE PROGRAMS

If the total overall objective of any specific program over a 12 month period of time is to be completed in phases, the total accumulated cost for all phases will be considered when determining the appropriate purchasing process.

3.4 MULTI-DEPARTMENT REQUIREMENTS

To the extent practical, the requirements of separate departments and divisions for the same goods or services will be considered together when determining the appropriate purchasing process.

Example:

All City departments require miscellaneous paper products such as toilet paper, hand towels, garbage can liners, etc. Each department should provide an estimate of its needs to the Purchasing Department so it can aggregate the requirements to obtain the best price/delivery from vendors.

3.5 TRADE-INS

The value of a trade-in will not be included when determining the appropriate quote process. However, the trade-in price may be considered when determining the most favorable quote after quotes have been solicited.

4.0 PROCUREMENT GUIDELINES

4.1 AWARD OF PURCHASE ORDER / CONTRACT

When purchases and contracts are obtained by competitive quotes, the purchases and contracts shall be awarded to the firm / individual submitting the most favorable quote that meets the requirements and criteria set forth in the request for quotes. The most favorable quote is normally the lowest responsive quote by a responsible firm.

Submitted quotes must substantially comply with the City's procedures or quote specifications to be considered as "responsive". Whether or not a quote is responsive is to be decided on a case-by-case basis given the individual facts of each quote. The test of whether a quote has a material irregularity is whether or not it gives a vendor a substantial advantage or benefit not enjoyed by other vendors submitting quotes. There is much more flexibility in dealing with the issue of responsiveness with quotes than with formal sealed bids. Questions should be directed to the Director of Purchasing.

When determining whether a quote is most favorable and a firm / individual is "responsible", the following factors are to be considered:

- price, including the cost of the good over its expected life if so indicated in the request for quotes
- conformity of the goods, public work and/or services quoted with the request for quotes
- ability, capacity and skill of the firm / individual to provide the good or perform the contract
- character, integrity, reputation, judgment, experience, and efficiency of the firm / individual
- whether the firm / individual can perform the contract within the time specified
- quality of performance on previous contracts
- previous and existing compliance by the firm / individual with laws relating to the contract
- servicing resources, capability and capacity
- lack of uniformity or interchangeability, if such factors are important
- energy efficiency of the good over its expected life
- any other information that may have a bearing of the decision to award the contract

In addition, for public works contracts, the firm / individual must be registered as a licensed contractor with the State of Washington at time of quote submittal.

Minor deviations from prescribed procurement practices may occasionally be necessary to ensure the best value result. These minor deviations must be approved by the Director of Purchasing and will retain all components of a fair, open and competitive process.

4.2 CANCELLATION

The City may cancel a Request for Quotes / Proposals, or reject any and all quotes / proposals in whole or in part, at its sole discretion and option before the actual order is made or contract signed.

4.3 QUOTE SPECIFICATIONS

The specifications in the Request for Quotes should clearly and accurately describe the technical requirements for the good or service to be purchased. The specifications should not contain features that unduly restrict competition. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equal" description may be used. It is the responsibility of the vendor to demonstrate to the City's satisfaction that its product is "equal" to that specified. Requests for approval of substitutions must be made with sufficient time to allow the City to adequately review the substitution request, including time for vendors to respond to questions and requests for additional information or clarification. The City has no obligation to accept proposed substitutions or hire outside experts to evaluate proposed substitutions. Acceptance of a substitute product proposed as an "equal" to that specified will be made in writing and, if made prior to award, other firms / individuals will be notified if practical and convenient.

4.4 PUBLIC WORKS QUOTES

Employees should use the standardized public works Request for Quotes form when soliciting quotes for public works (e.g., building construction or repair). Public works contractors are required to pay prevailing wages to their employees. It is important to make sure the correct wage rates are included in the request for quotes as the rates change on a periodic basis. Public works contracts also have special performance bonding and payment retainage requirements. Questions regarding how to use the standardized public works Request for Quotes form should be directed to the Purchasing Department.

4.5 PURCHASING CREDIT CARDS

Most departments have a purchasing credit card that can be used to acquire small, low-cost items for which a purchase order is either impractical or not available. Only specific employees in each department are authorized to use the cards. Use of purchasing credit cards shall be in accordance with City Policy ADMIN 5600-13-01.

4.6 PETTY CASH

The purchase of small incidental items may be made using petty cash in accordance with the City's Cash Management Policy & Procedures Manual

5.0 EMERGENCIES

"Emergency" means unforeseen circumstances beyond the control of the City that either: (a) present a real immediate threat to the proper performance of essential functions; or (b) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not taken. Competitive quotes / proposals are usually not required when an emergency exists. However, in making emergency purchases, an effort shall be made to include as much competition that is practical under the circumstances

The department shall document the facts that constitute the emergency and specify the necessary procurement and its costs. The documentation shall be kept on file in the department.

If the cost of the emergency procurement is greater than the appropriate procurement threshold for department action, contact immediately the Purchasing Division or City Attorney's Office as appropriate.

6.0 SOLE SOURCE OR PROPRIETARY PROCUREMENTS

"Sole sources" are purchases, public works and services that are clearly and legitimately limited to a single source of supply; or involve special facilities or market conditions.

Occasions may arise when competition among potential vendors is not possible for a particular procurement. The department shall document the facts that constitute the sole source, specify the necessary procurement and its costs on the special form provided by the Purchasing Department. The documentation shall be kept on file in the department. In some cases, a published "intent to award sole source" notification may be required.

7.0 PURCHASES OF GOODS

All purchases in this section are subject to the regulations of SMC and Administrative Policy related to Environmentally Friendly Purchases.

7.1 PROCUREMENT PROCESS

Purchases of Goods, Supplies and Materials	Competitive Procurement Method	Procurement Level
\$5,000 or less**	<ul style="list-style-type: none">• Competition not required• Selection from MRSC Vendor Roster encouraged	Department
>\$5,000-<\$50,000	<ul style="list-style-type: none">• Three written quotes• Selection from MRSC Vendor Roster encouraged	Department
\$50,000-<\$300,000	<ul style="list-style-type: none">• Three written quotes• MRSC Roster or Website notification	Purchasing Department
\$300,000+	<ul style="list-style-type: none">• Formal sealed bid• Will be advertised	Purchasing Department

7.3 PURCHASE REQUISITION PROCESS

The requisition (RE) in FMSIII is the first procedural step for the purchase of goods over \$50,000.00. The requisition will be entered into FMSIII by the requesting department and routed through workflow to the Purchasing Department for processing.

7. DEPARTMENT ORDER PROCESS

If the purchase is from \$5,001.00 to \$50,000, the first step is to obtain quotes following the procedure in section 7.1 above using the Request for Quotes template on the Purchasing Sharepoint site. After receiving the quotes, a department order (DO) will be entered in FMSIII to be approved by the department head or designee. After the department purchase order has been approved, the department order number shall be given to the vendor when the order is placed by the department. The vendor shall put the department order number on all invoices pertaining to that order. When the department is placing the order with the vendor, it needs to make sure that the estimated quote amount includes freight/shipping and that the "bill-to" address is correct so the invoice is mailed directly to the department. When entering the department purchase order into the FMSII system, it is the department's responsibility to choose the correct vendor and make sure the department purchase order represents a "complete" picture of the purchase. The department purchase order must be approved by the department head or designee for the submitting department. If the department order is \$5,000.00 or more or if the vendor requires a written purchase order, an "Official" Purchase Order" shall be printed and sent to the vendor after being signed by the Purchasing Department. After the product has been received in the department, a receiver document will need to be entered into FMSIII and the invoice sent to the Accounting Department for payment.

8.0 PERSONAL/PURCHASED SERVICES

8.1 PROCUREMENT PROCESS

Personal/Purchased Services	Competitive Procurement Method	Procurement Level
\$10,000 or less**	<ul style="list-style-type: none">• Competition not required• Selection from MRSC Vendor or Consultant Roster encouraged	Department
>\$10,000-\$50,000	<ul style="list-style-type: none">• Three Informal Request for Proposals (RFP)• Selection from MRSC Vendor or Consultant Roster encouraged	Department
>\$50,000-<\$300,000	<ul style="list-style-type: none">• Informal RFP• MRSC Roster, website notification or formal advertisement	Purchasing Department
\$300,000+	<ul style="list-style-type: none">• Formal RFP• Will be advertised	Purchasing Department

8.3 CONTRACT PROCESS.

Refer to the City Policy ADMIN 0500-14-01 "Minor Contract Authorization" to determine the appropriate process to follow for contract preparation and execution. Personal service contracts up to \$3,000 may be paid for by direct voucher without a written contract. Contracts over the minor contract dollar authorization threshold require city council approval before becoming effective.

9.0 ARCHITECTURAL, ENGINEERING AND SURVEYING SERVICES

9.1 PROCUREMENT PROCESS

Architecture, Engineering and Surveying Services as referenced in Chapter 39.80 RCW as well as professional services such as Design, Planning, Management, financial, legal, environmental, IT and personnel consulting	Competitive Procurement Method	Procurement Level
Chapter 39.80 RCW does not allow price to be a consideration in the initial selection process for <u>A&E</u> professional services		
\$75,000 or less	<ul style="list-style-type: none"> MRSC Consultant Roster Required <u>At least 3 Consultants</u> must be selected to review qualifications Printout from roster showing candidates reviewed required 	Department
>\$75,000-\$150,000	<ul style="list-style-type: none"> MRSC Consultant Roster Required <u>At least 3 Consultants*</u> must be selected and issued Request for Proposals Printout from roster showing selected candidates required 	Department
<\$150,000-\$300,000	<ul style="list-style-type: none"> MRSC Consultant Roster issuing RFPs to all consultants in selected category, or Advertised Request for Qualifications 	Purchasing Department
\$300,000+	<ul style="list-style-type: none"> Advertised Request for Qualifications 	Purchasing Department

PROJECTS USING FEDERAL FUNDS MAY NOT ALWAYS ALLOW USE OF THE MRSC ROSTER PROCESS FOR CONSULTANT SELECTIONS. CONSULT THE DIRECTOR OF PURCHASING PRIOR TO USE OF THIS PROCESS.

*These roster selection processes require a rotation of selected consultants. It is the responsibility of the using department to develop a written rotation plan and manage the rotation process.

Alternatively, RFQs may be issued to all consultants in the selected category

9.3 REQUEST FOR QUALIFICATIONS / PROPOSALS

The project's requirements may be published in any form of media reasonably likely to attract sufficient numbers of potential proposers. The announcement should state the general scope and nature of the project or work for which the services are required and the contact information of a City representative who can provide further details. The using department shall conduct discussions with one or more firms regarding anticipated concepts and the relative utility of alternative methods of approach for furnishing the required services. Selection of the most qualified firm shall be based on established criteria to provide the services required for the proposed project.

The department shall negotiate a contract with the selected firm at a fair and reasonable price. The department shall take into account the estimated value of the services to be rendered as well as the scope, complexity, and professional nature of the services to be provided in determining what is a fair and reasonable price. If the department is unable to negotiate a satisfactory contract with the selected firm, it shall terminate negotiations in writing, select another firm and continue the process until an agreement is reached or the process is terminated

9.4 CONTRACT PROCESS

Refer to the City Policy ADMIN 0500-14-01 "Minor Contract Authorization" to determine the appropriate process to follow for contract preparation and execution. Architect, engineer and surveyor contracts up to \$3,000 may be paid for by direct voucher without a written contract. Contracts over the minor contract dollar authorization threshold require city council approval before becoming effective.

10.0 PUBLIC WORKS

10.1 GENERAL

"Public work" is all work, construction, alteration, repair, improvement or demolitions to public property performed at the cost of the City. Contractors on all public works, regardless of cost, are required to pay their employees state prevailing wages. Federal wage rates are applicable to public work contracts of \$2,000 or more with federal funding. The City monitors compliance with prevailing wages on all its public works contracts. . Public works contracts require a one hundred percent (100%) payment/performance bond and 5% payment retainage. However, on contracts of \$150,000 or less, the contractor may request a ten percent (10%) payment retainage in lieu of the payment/performance bond.

. Public works ordinary maintenance contracts require the payment of state prevailing wages to the contractor's employees. They do not require a performance bond or payment retainage. The City monitors compliance with prevailing wages on its public work maintenance contracts.. Examples of public work maintenance include HVAC maintenance, pavement sealing, etc.

Questions regarding public work contracts and public work maintenance contracts should be directed to the Purchasing Department or City Attorney's Office.

10.2 PROCUREMENT PROCESS

Public Works/Ordinary Maintenance	Competitive Procurement Method	Procurement Level
<\$10,000	<ul style="list-style-type: none"> • Competition not required • Selection from MRSC Small Works Roster Required* 	Department
>\$10,000-\$35,000	<ul style="list-style-type: none"> • MRSC Small Works Roster required* • <u>At least 3</u> Invitations to Bid must be issued** • Documentation of selected contractors and ITBs required 	Department
>\$35,000-\$150,000	<ul style="list-style-type: none"> • MRSC Small Works Roster required • <u>At least 5</u> Invitations to Bid must be issued** • Documentation of selected contractors and ITBs required 	Department
>\$150,000-<\$300,000	<ul style="list-style-type: none"> • MRSC Small Works Roster or Formal Sealed Bid required • If MRSC Small Works Roster is used, ITB sent to all in category 	Purchasing Department
\$300,000+	<ul style="list-style-type: none"> • Formal Sealed Bid • Will be advertised 	Purchasing Department

*MRSC Small Works Roster is mandatory for this category of purchasing as the registration process verifies:

- Contractor's License
- Professional Licenses (e.g. Electrical License)
- Bonding
- Cannot be debarred from working on public works projects
- Employment Security # (if have employees)
- Pay Prevailing Wages

** These roster selection processes require a rotation of selected consultants. It is the responsibility of the using department to develop a written rotation plan and manage the rotation process.

Alternatively, Invitations to Bid may be issued to all contractors in the selected category

10.3 CONTRACT PROCESS

Public work and public work maintenance projects up to \$5,000 in cost (including labor, materials and tax) may be processed on a Service / Repair Order. If the contractor insists on a written contract, the contract will need to be processed in accordance with City procedures.

Public work and public work maintenance projects more than \$5,000 in cost (including labor, materials and tax) shall be processed by a written contract. Once a contractor has been selected to provide public work or public work maintenance services for the City, a request, including a copy of the written quotation from the selected contractor, shall be made to the City Attorney's Office to prepare a written contract. The department shall also submit documentation of its procurement process to the City Attorney's Office before a contract can be prepared. The department shall review the draft contract and if satisfactory, forward it to the person / firm for approval and signature. Contracts at or under the minor contract dollar authorization threshold shall be processed in accordance with the City's Policy ADMIN 0050-12-01. Contracts over the minor contract dollar authorization threshold require city council approval before becoming effective.

11.0 MRSC ROSTERS

11.1 GENERAL

The City has contracted with a third party agency to manage its Vendor Roster, Consultant Roster and Small Works Rosters referenced in the above purchasing guidelines. These rosters may be accessed using <https://mrscrosters.org/>

The user name and password for all City staff using these rosters to complete solicitations may be found on the Purchasing Sharepoint site.

For assistance with the use of MRSC Rosters, please contact the Purchasing Department.

12.0 INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENTS

Pursuant to chapter 39.34 of the Revised Code of Washington, the City may join with the state or other governmental agencies for the purchase of material, equipment, supplies, or services by entering into written intergovernmental cooperative purchasing agreements that require compliance with each party's applicable procurement laws. If the other agency has different procurement laws than the City, the more restrictive laws will apply to the joint activity.

Contact the Purchasing Division for more information and the list of existing agreements with other governmental agencies.

Information about available State contracts can be found at:

<http://des.wa.gov/services/ContractingPurchasing/CurrentContracts/Pages/default.aspx>

13.0 PROCUREMENT REPORTING

The Purchasing Division shall send a monthly report of all procurements \$5,000 or more to the city administrator, city council, and chief financial officer. The City Attorney's Office shall provide a similar report for contracts.

14.0 SUPPLIER RELATIONS

14.1 SUPPLIER ENGAGEMENT

When engaging with suppliers, it is important that fair and open competition exists in all procurement activities in order to avoid the appearance of and prevent the opportunity for favoritism and to inspire public confidence that contracts are awarded equitably and economically. Meetings or discussions with suppliers outside a normal procurement process may only occur for the purpose of gathering information or investigating innovative solutions. Procurement discussions or negotiations with suppliers outside a procurement process may not occur.

14.3 SAMPLES AND PRODUCT INFORMATION

When vendors offer samples for evaluation or informational brochures regarding products or services, they may be accepted under the following conditions:

- The sample is accepted as property of the City.
- The product is one that is a type presently in use or is of potential use to the City.
- Samples of goods not likely to be purchased are not to be accepted.
- The quantity or size of the sample is relatively small and of low value.
- Any chemicals offered as vendor samples shall not be accepted unless accompanied by an OSHA Product Safety Data Sheet.
- Samples or product information is accepted for informational purposes only. No procurement negotiations may occur.

15.0 CONTRACTING WITH MINORITY AND WOMEN OWNED FIRMS

The City encourages the participation of minority and women owned businesses in its procurements. The City shall not discriminate against, nor give preferential treatment to, minority and women-owned businesses.

16.0 LOCAL BUSINESS ENCOURAGEMENT

The City shall take affirmative steps to ensure that businesses situated within the city limits of Spokane are encouraged to participate in its procurement process to the extent permitted by federal, state and local laws, regulations, grants, and these procedures.

17.0 NONDISCRIMINATION

No individual shall be excluded from participation in, denied the benefit of, subjected to discrimination under, or denied employment in the administration of or in connection with City procurements because of race, color, creed, marital status, familial status, religion, sex, sexual orientation, national origin, honorably discharged veteran or military status, age, the presence of any sensory, mental or physical disability or use of a service animal by a person with disabilities.

18.0 MONITORING AND COMPLIANCE

The Purchasing Department will be responsible for monitoring and evaluating compliance with these procedures. The Purchasing Director will first attempt to resolve departures from the procedures with the department director or the employee initiating the procurement. In the event the initial attempt to resolve the problem is unsuccessful, it will be referred to the Chief Financial Officer for further action. Further action could include disciplinary action, up to and including discharge.

19.0 REVISIONS

The Purchasing Director may make minor revisions, additions, or deletions to these procedures to reflect current best practice, and changes to state, local and federal laws.

Urban Forestry
Financial Report
December 2018

		Monthly Comparison				Year-to-Date Comparison						
2018 Current Adopted Annual Budget		2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	104,000	78,356	2,388	1,153	\$ (1,235)	78,038	75,888	25,644	\$ (50,245)	140.5%	24.7%	-115.88%
General Fund Transfer	66,000	-	-	-	\$ -	66,000	66,000	66,000	\$ -	100.0%	100.0%	
Grants Receivable	10,000	(630)	-	-	\$ -	139,968	2,235	10,630	\$ 8,395	22.4%	106.3%	83.95%
TOTAL REVENUE:	\$ 180,000	\$ 77,727	\$ 2,388	\$ 1,153	\$ (1,235)	284,006	144,123	\$ 102,273	\$ (41,850)	110.9%	56.8%	-54.05%
Expenditures:												
Salaries and Wages	433,737	38,699	46,641	36,161	\$ 10,480	377,488	415,112	395,038	\$ 20,074	102.7%	91.1%	-11.60%
Personnel Benefits	155,639	31,405	11,815	12,057	\$ (242)	95,011	113,937	124,234	\$ (10,296)	90.5%	79.8%	-10.67%
Supplies	40,450	6,280	1,586	2,844	\$ (1,258)	27,279	30,673	34,170	\$ (3,497)	99.3%	84.5%	-14.79%
Services and Charges	232,453	4,677	151,312	28,862	\$ 122,450	160,808	276,031	227,776	\$ 48,255	107.8%	98.0%	-9.84%
Interdepartment Svcs	23,800	22,999	-	-	\$ -	-	-	801	\$ (801)		3.4%	3.37%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 886,079	\$ 104,060	\$ 211,354	\$ 79,924	\$ 131,430	660,586	835,754	\$ 782,019	\$ 53,735	102.2%	88.3%	-13.93%
Capital Outlay	92,341	89,557	13,591	-	\$ 13,591	129,418	108,161	2,784	\$ 105,377	53.9%	3.0%	-50.93%
Transfers Out	2,641	-	-	-	\$ -	8,000	2,641	2,641	\$ -	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 981,061	\$ 193,617	\$ 224,945	\$ 79,924		798,004	946,555	\$ 787,444		92.7%	80.3%	-12.44%
Total Funding: (Rev. less Exp.)	\$ (801,061)		\$ (222,557)	\$ (78,772)		\$ (513,998)	\$ (802,432)	\$ (685,171)				

**City of Spokane - Parks & Recreation
Recreation
Financial Report
December 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference			
Revenue:												
Program Revenue	1,500,000	211,979	11,947	12,133	\$ 186	1,548,843	1,523,088	1,288,021	\$ (235,067)	104.4%	85.9%	-18.56%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	701,000	629,812	416,867	-	\$ (416,867)	-	416,867	71,188	\$ (345,679)	59.5%	10.2%	-49.31%
TOTAL REVENUE:	\$ 2,201,000	\$ 841,791	\$ 428,814	\$ 12,133	\$ (416,681)	1,548,843	1,939,955	\$ 1,359,209	\$ (580,746)	89.8%	61.8%	-28.08%
Expenditures:												
Salaries and Wages	1,237,494	(276,206)	85,938	67,645	\$ 18,293	1,341,418	1,515,693	1,513,700	\$ 1,993	118.7%	122.3%	3.59%
Personnel Benefits	258,227	(41,454)	18,556	13,722	\$ 4,833	296,385	298,231	299,681	\$ (1,450)	115.0%	116.1%	1.07%
Supplies	307,024	5,803	16,848	6,358	\$ 10,490	303,940	303,834	301,221	\$ 2,613	99.4%	98.1%	-1.25%
Services and Charges	1,360,112	14,958	174,830	144,200	\$ 30,631	1,392,214	1,453,171	1,345,154	\$ 108,017	104.9%	98.9%	-5.96%
Interdepartment Svcs	16,950	(2,869)	-	-	\$ -	76,967	-	19,819	\$ (19,819)		116.9%	116.93%
Intergovernment Svcs	5,200	398	212	11	\$ 200	4,842	4,623	4,802	\$ (178)	88.9%	92.3%	3.43%
Subtotal Op. Exp.	\$ 3,185,007	\$ (299,371)	\$ 296,383	\$ 231,936	\$ 64,448	3,415,765	3,575,554	\$ 3,484,378	\$ 91,175	110.6%	109.4%	-1.20%
Capital Outlay	998,854	757,615	214,035	-	\$ 214,035	438,449	895,943	241,239	\$ 654,703	74.8%	24.2%	-50.64%
Transfers Out	15,513	-	-	-	\$ -	70,500	15,513	15,513	\$ -	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 4,199,374	\$ 458,243	\$ 510,418	\$ 231,936		3,924,715	4,487,009	\$ 3,741,131		100.9%	89.1%	-11.83%
Total Funding: (Rev. less Exp.)	\$ (1,998,374)		\$ (81,605)	\$ (219,803)		\$ (2,375,872)	\$ (2,547,054)	\$ (2,381,922)				

**City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
December 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference			
Revenue:												
Program Revenue	3,267,000	806,670	397,186	(46)	\$ (397,232)	3,023,959	1,164,844	2,460,330	\$ 1,295,486	111.3%	75.3%	-35.95%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,267,000	\$ 806,670	\$ 397,186	\$ (46)	\$ (397,232)	3,023,959	1,164,844	\$ 2,460,330	\$ 1,295,486	111.3%	75.3%	-35.95%
Expenditures:												
Salaries and Wages	1,964,070	273,737	168,668	152,607	\$ 16,061	1,578,253	1,088,785	1,690,333	\$ (601,549)	146.1%	86.1%	-60.01%
Personnel Benefits	556,726	155,463	30,367	35,964	\$ (5,598)	339,500	289,927	401,263	\$ (111,336)	75.0%	72.1%	-2.95%
Supplies	576,744	84,191	102,781	40,426	\$ 62,355	355,207	241,938	492,553	\$ (250,615)	115.6%	85.4%	-30.22%
Services and Charges	541,788	79,158	92,810	36,470	\$ 56,340	804,843	519,556	462,630	\$ 56,926	114.2%	85.4%	-28.83%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	33,400	14,306	1,997	820	\$ 1,178	30,890	14,077	19,094	\$ (5,017)	131.6%	57.2%	-74.40%
Subtotal Op. Exp.	\$ 3,672,728	\$ 606,854	\$ 396,623	\$ 266,287	\$ 130,336	3,108,693	2,154,283	\$ 3,065,874	\$ (911,590)	119.2%	83.5%	-35.76%
Capital Outlay	216,344	208,990	59,498	275	\$ 59,224	40,788	194,238	7,354	\$ 186,884	94.7%	3.4%	-91.31%
Transfers Out	238,130	1	118,515	118,515	\$ (0)	-	238,129	238,129	\$ (0)	106.4%	100.0%	-6.39%
TOTAL EXPENDITURES:	\$ 4,127,202	\$ 815,845	\$ 574,636	\$ 385,076		3,149,481	2,586,650	\$ 3,311,357		115.7%	80.2%	-35.47%
Total Funding: (Rev. less Exp.)	\$ (860,202)		\$ (177,449)	\$ (385,122)		\$ (125,521)	\$ (1,421,807)	\$ (851,027)				

**City of Spokane - Parks & Recreation
Park Operations
Financial Report
December 2018**

	Monthly Comparison					Year-to-Date Comparison				2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference			
Revenue:												
Program Revenue	190,430	(11,908)	23,419	1,033	\$ (22,386)	238,473	158,056	202,338	\$ 44,282	83.0%	106.3%	23.25%
General Fund Transfer	-	-	-	-	\$ -	-	-	-	\$ -			
Grants Receivable	180,000	180,000	53,469	-	\$ (53,469)	2,050	89,450	-	\$ (89,450)	49.7%		-49.69%
TOTAL REVENUE:	\$ 370,430	\$ 168,092	\$ 76,888	\$ 1,033	\$ (75,855)	240,523	247,506	\$ 202,338	\$ (45,168)	66.8%	54.6%	-12.19%
Expenditures:												
Salaries and Wages	2,549,746	69,525	212,093	175,046	\$ 37,046	2,311,578	2,380,696	2,480,221	\$ (99,525)	99.2%	97.3%	-1.97%
Personnel Benefits	904,875	76,547	57,924	57,846	\$ 78	807,542	787,628	828,328	\$ (40,700)	93.2%	91.5%	-1.69%
Supplies	176,250	8,077	29,302	4,588	\$ 24,713	197,864	161,060	168,174	\$ (7,114)	89.7%	95.4%	5.69%
Services and Charges	1,112,315	56,003	175,500	59,876	\$ 115,624	1,053,580	1,212,395	1,056,312	\$ 156,083	111.2%	95.0%	-16.22%
Interdepartment Svcs	-	-	-	-	\$ -	2	-	-	\$ -			
Intergovernment Svcs	-	(4,943)	-	-	\$ -	-	-	4,943	\$ (4,943)		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	\$ 4,743,186	\$ 205,208	\$ 474,818	\$ 297,356	\$ 177,462	4,370,565	4,541,779	\$ 4,537,978	\$ 3,800	100.6%	95.7%	-4.95%
Capital Outlay	529,885	339,845	26,609	225	\$ 26,384	402,260	615,392	190,040	\$ 425,351	52.8%	35.9%	-16.96%
Transfers Out	25,526	-	-	-	\$ -	116,000	25,526	25,526	\$ -	100.0%	100.0%	
TOTAL EXPENDITURES:	\$ 5,298,597	\$ 545,052	\$ 501,427	\$ 297,581		4,888,825	5,182,696	\$ 4,753,545		90.9%	89.7%	-1.15%
Total Funding: (Rev. less Exp.)	\$ (4,928,167)		\$ (424,539)	\$ (296,549)		\$ (4,648,302)	\$ (4,935,190)	\$ (4,551,207)				

City of Spokane - Parks & Recreation
Administration
Financial Report
December 2018

	Monthly Comparison					Year-to-Date Comparison				2017 YTD	2018 YTD	
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	1,196,372	505,640	2,703,827	92,135	\$ (2,611,692)	550,285	3,265,404	690,732	\$ (2,574,672)	324.3%	57.7%	-266.56%
General Fund Transfer	14,225,042	-	1,057,152	1,094,234	\$ -	13,439,508	13,742,971	14,225,042	\$ 482,071	100.0%	100.0%	0.01%
Grants Receivable	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 15,421,414	\$ 505,640	\$ 3,760,979	\$ 1,186,369	\$ (2,611,692)	13,989,793	17,008,375	\$ 14,915,774	\$ (2,092,601)	115.3%	96.7%	-18.58%
Expenditures:												
Salaries and Wages	2,207,157	55,063	251,958	180,843	\$ 71,115	1,818,359	1,800,309	2,152,094	\$ (351,785)	82.4%	97.5%	15.06%
Personnel Benefits	797,068	58,403	67,198	60,574	\$ 6,624	520,223	576,203	738,665	\$ (162,462)	83.7%	92.7%	9.01%
Supplies	146,300	18,886	15,448	20,350	\$ (4,902)	81,130	74,144	127,414	\$ (53,270)	97.0%	87.1%	-9.89%
Services and Charges	757,692	78,717	198,564	26,706	\$ 171,858	758,888	671,666	678,975	\$ (7,309)	100.8%	89.6%	-11.19%
Interdepartment Svcs	2,587,402	(117,344)	233,110	244,496	\$ (11,386)	2,454,892	2,285,848	2,704,746	\$ (418,898)	103.9%	104.5%	0.63%
Intergovernment Svcs	11,500	8,662	145	24	\$ 121	10,757	18,829	2,838	\$ 15,992	163.7%	24.7%	-139.06%
Subtotal Op. Exp.	\$ 6,507,119	\$ 102,387	\$ 766,424	\$ 532,994	\$ 233,430	5,644,249	5,426,999	\$ 6,404,732	\$ (977,732)	93.1%	98.4%	5.29%
Capital Outlay	2,315,131	1,628,981	2,915,524	101,621	\$ 2,813,902	52,448	3,145,446	686,150	\$ 2,459,295	188.2%	29.6%	-158.59%
Transfers Out	358,195	(0)	26,897	26,897	\$ 0	86,345	103,195	358,195	\$ (255,000)	103.3%	100.0%	-3.27%
TOTAL EXPENDITURES:	\$ 9,180,445	\$ 1,731,368	\$ 3,708,844	\$ 661,512		5,783,042	8,675,640	\$ 7,449,077		114.2%	81.1%	-33.05%
Total Funding: (Rev. less Exp.)	\$ 6,240,969		\$ 52,134	\$ 524,857		\$ 8,206,751	\$ 8,332,735	\$ 7,466,696				

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
December 2018

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	6,257,802	1,590,738	3,138,766	106,407	\$ (3,032,359)	5,439,598	6,187,280	4,667,064	\$ (1,520,216)	164.7%	74.6%	-90.11%
General Fund Transfer	14,291,042	-	1,057,152	1,094,234	\$ -	13,505,508	13,808,971	14,291,042	\$ 482,071	100.0%	100.0%	0.01%
Grants Receivable	891,000	809,182	470,336	-	\$ (470,336)	142,018	508,552	81,818	\$ (426,735)	57.1%	9.2%	-47.89%
TOTAL REVENUE:	\$ 21,439,844	\$ 2,399,920	\$ 4,666,254	\$ 1,200,641	\$ (3,502,695)	\$ 19,087,124	20,504,803	\$ 19,039,924	\$ (1,464,880)	111.1%	88.8%	-22.28%
Expenditures:												
Salaries and Wages	8,392,204	160,817	765,297	612,302	\$ 152,995	7,427,095	7,200,595	8,231,387	\$ (1,030,792)	102.7%	98.1%	-4.65%
Personnel Benefits	2,672,535	280,364	185,860	180,164	\$ 5,696	2,058,660	2,065,927	2,392,171	\$ (326,244)	89.6%	89.5%	-0.11%
Supplies	1,246,768	123,236	165,965	74,566	\$ 91,399	965,421	811,649	1,123,532	\$ (311,883)	101.2%	90.1%	-11.10%
Services and Charges	4,004,360	233,512	793,016	296,114	\$ 496,902	4,170,332	4,132,820	3,770,848	\$ 361,972	107.2%	94.2%	-13.08%
Interdepartment Svcs	2,628,152	(97,215)	233,110	244,496	\$ (11,386)	2,531,860	2,285,848	2,725,367	\$ (439,519)	103.9%	103.7%	-0.17%
Intergovernment Svcs	50,100	18,423	2,354	855	\$ 1,499	46,489	37,530	31,677	\$ 5,854	137.0%	63.2%	-73.74%
Subtotal Op. Exp.	\$ 18,994,119	\$ 719,138	\$ 2,145,602	\$ 1,408,497	\$ 737,105	\$ 17,199,857	16,534,369	\$ 18,274,981	\$ (1,740,612)	102.1%	96.2%	-5.87%
Capital Outlay	4,152,555	3,024,987	3,229,257	102,121	\$ 3,127,135	1,063,365	4,959,178	1,127,568	\$ 3,831,610	111.7%	27.2%	-84.55%
Transfers Out	640,005	1	145,412	145,412	\$ -	280,845	385,004	640,004	\$ (255,000)	104.8%	100.0%	-4.78%
2015 Windstorm	160,922	233,146	(298,846)	(400,626)	\$ 101,779	(156,327)	(181,411)	(72,224)	\$ (109,188)	-55.4%	-44.9%	10.56%
TOTAL EXPENDITURES:	\$ 23,947,601	\$ 3,977,271	\$ 5,221,424	\$ 1,255,404		\$ 18,387,740	21,697,140	\$ 19,970,330		101.7%	83.4%	-18.32%
Total Funding: (Rev. less Exp.)	\$ (2,507,757)		\$ (555,170)	\$ (54,763)		\$ 699,384	\$ (1,192,337)	\$ (930,406)				

Beginning Fund Balance	\$ 3,299,917
5% Reserve Requirement	\$ (1,182,380)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ 1,532,140
Encumbrances at Month End	\$ (572,776)
Net Revenue (Expense)	\$ (930,406)
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 28,958

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
December 2018

	Monthly Comparison					Year-to-Date Comparison						
	2018 Current Adopted Annual Budget	2018 Budget Balance	2017 December Actual	2018 December Actual	2017 - 2018 Monthly Difference	2016 YTD Actual	2017 YTD Actual	2018 YTD Actual	2017 - 2018 YTD Difference	2017 YTD % of Annual Budget	2018 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	3,805,270	541,204	(11,156)	(271)	\$ 10,884	3,258,201	3,106,552	3,264,066	\$ 157,515	83.4%	85.8%	2.41%
Pre-Sale Revenue		-			\$ -		60,671	73,068	\$ 12,397			
Facility Improvement Fee	-	-	-	-	\$ -	-	-	144,084	\$ 144,084			
Other Transfers In	-	-	-	-	\$ -	-	-	-				
TOTAL REVENUE:	\$ 3,805,270	\$ (324,051)	\$ (11,156)	\$ (271)	\$ 10,884	3,258,201	3,167,223	\$ 3,481,219	\$ 313,996	85.0%	91.5%	6.49%
Expenditures:												
Salaries and Wages	1,218,085	89,544	41,191	50,261	\$ 9,070	1,122,327	1,139,014	1,128,541	\$ 10,472	90.3%	92.6%	2.32%
Personnel Benefits	339,840	(38,521)	18,366	12,453	\$ (5,913)	404,538	384,933	378,361	\$ 6,573	120.4%	111.3%	-9.06%
Supplies	333,762	13,151	297	26,966	\$ 26,669	212,261	304,860	320,611	\$ (15,751)	88.4%	96.1%	7.70%
Services and Charges	1,005,208	63,970	177,145	51,748	\$ (125,397)	1,032,940	1,150,880	941,238	\$ 209,642	105.6%	93.6%	-11.95%
Interdepartment Svcs	361,684	7,585	21,506	25,564	\$ 4,058	346,452	341,800	354,099	\$ (12,300)	85.8%	97.9%	12.09%
Intergovernment Svcs	21,000	(1,855)	25	100	\$ 75	21,302	20,742	22,855	\$ (2,114)	98.8%	108.8%	10.07%
Subtotal Op. Exp.	\$ 3,279,579	\$ 133,873	\$ 258,531	\$ 167,093	\$ (91,438)	3,139,820	3,342,228	\$ 3,145,706	\$ 196,522	97.3%	95.9%	-1.38%
Capital Outlay	360,546	282,480	21,257	35,349	\$ 14,092	221,247	196,332	78,066	\$ 118,266	65.2%	21.7%	-43.55%
Transfers Out	50,000	-	-	-	\$ -	-	-	50,000	\$ (50,000)		100.0%	100.00%
TOTAL EXPENDITURES:	\$ 3,690,125	\$ 416,353	\$ 279,788	\$ 202,442		3,361,067	3,538,561	\$ 3,273,772		94.7%	88.7%	-5.99%
Total Funding: (Rev. less Exp.)	\$ 115,145		\$ (290,943)	\$ (202,713)		\$ (102,866)	\$ (371,338)	\$ 207,446				

Beginning Fund Balance	\$ 168,253
Less 7% Reserve Requirement	\$ (258,309)
Beginning 2018 Excess Reserves	\$ (90,056)
2018 YTD Change in Cash	\$ 207,446
Encumbrances at Month End	\$ (77,441)
Facility Improvement Reserve	\$ (144,084)
2018 YTD Available Cash	\$ (104,136)

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2018 through December 31, 2018

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	Fund Balance Category
	General Purposes	\$ 205,107.57	\$ 8,355.14	\$ 169,526.78	\$ 43,935.93	\$ -	\$ 43,935.93	Undesignated
a	Donation - Conservation TBD	126,501.95	32,111.31	158,613.26	-	-	-	Undesignated
	Computer Replacement & Software	130,058.06	-	89,646.46	40,411.60	2,467.76	37,943.84	Designated Capital
b	Fleet Replacement	735,218.67	72,926.25	365,079.57	443,065.35	61,707.59	381,357.76	Designated Capital
	Sky Prairie/5-Mile	19,536.19	18,930.00	-	38,466.19	-	38,466.19	Designated Capital
c	RFP Recreation Equipment	9,876.05	-	-	9,876.05	-	9,876.05	Designated Capital
c	Recreation Capital Replacement	2,724.10	12,102.00	3,000.00	11,826.10	7,524.51	4,301.59	Designated Capital
c	Golf Capital	-	50,000.00	-	50,000.00	-	50,000.00	Designated Capital
d	Capital Equipment Maint./Replacement	-	300,000.00	-	300,000.00	-	300,000.00	Designated Capital
	CIP Projects	-	125,000.00	-	125,000.00	-	125,000.00	Designated Capital
	Turf Replacement	120,000.00	-	-	120,000.00	-	120,000.00	Designated Capital
	Tennis Courts, USTA Private Grant	100,000.00	-	44,180.07	55,819.93	4,229.40	51,590.53	Designated Capital
	Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00	-	5,000.00	Designated Capital
	Northbank Soil Mitigation	185,296.78	-	24,790.91	160,505.87	-	160,505.87	Designated Risk
e	Skyride	133,075.24	69,640.00	119,814.68	82,900.56	57,414.85	25,485.71	Designated Debt Svc & Repairs
f	Reserved for Property Donations	45,583.80	-	-	45,583.80	-	45,583.80	Restricted Property Donations
g	Conservation Futures	111,113.60	17,747.22	4,949.55	123,911.27	-	123,911.27	Restricted Futures
	Riverfront Conservation Futures Loan	-	350,000.00	350,000.00	-	-	-	Restricted Futures
		\$ 1,929,092.01	\$ 1,056,811.92	\$ 1,329,601.28	\$ 1,656,302.65	\$ 133,344.11	\$ 1,522,958.54	

\$ 1,930,102.45

\$ (273,799.80) closing entries to be done by Centralized Acct.

\$ (1,010.44)

FOOTNOTES:

- a** Donor provided \$121,501.95 in 2015 and \$5,000 in 2016 for her interest in "Conservation" of Parks/Land. Funds were used for acquisition of High Drive property.
- b** Includes capital asset purchases exceeding \$5,000 per the Parks' Vehicle and Capital purchasing policy. Any auction proceeds for sold vehicles is included in revenues.
- c** Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
- d** Park Board and Finance committee agreed to change fund balance reserve from 7% to 5% in 2018. The remaining 2%, approximately \$300,000, was intended to create line item designated for capital equipment major maintenance and replacements. Annual amounts, TBD, will be transferred from Parks Fund to maintain balance.
- e** Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund.
- f** Donations and grant revenues allocated for maintenance and operations of the following properties:
Existing properties include: >Armstrong >Romaine-Palisades >Austin Ravine
 >Dahm >Stemper et al
- g** 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

Riverfront Park Redevelopment Project

Budget Adopted November 2018

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through December 31, 2018

Project Component	Budget	Expended as of December 31, 2018	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,425,121	\$ 10,403,226	\$ 25,758	\$ 10,428,984	\$ (3,863)
2. South Bank Central (Looft Carrousel)	\$ 11,736,419	\$ 11,599,994	\$ 50,406	\$ 11,650,400	\$ 86,019
3. Howard Street South Channel Bridge	\$ 74,618	\$ 143,930	\$ -	\$ 143,930	\$ (69,312)
4. Promenades and West Havermale	\$ 8,187,578	\$ 4,195,227	\$ 1,521,799	\$ 5,717,026	\$ 2,470,552
5. U.S. Pavilion	\$ 22,236,845	\$ 6,038,476	\$ 14,431,834	\$ 20,470,310	\$ 1,766,535
6. snx ^w mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 8,685,576	\$ 232,761	\$ 698,695	\$ 931,456	\$ 7,754,120
8. South Bank East	\$ 160,364	\$ 156,847	\$ 400	\$ 157,247	\$ 3,117
Program Level Owner Costs	\$ 6,554,110	\$ 4,109,110	\$ 316,467	\$ 4,425,577	\$ 2,128,533
TOTAL	\$ 68,062,372	\$ 36,881,312	\$ 17,045,358	\$ 53,926,670	\$ 14,135,702