



Special Meeting of the Spokane Park Board Finance Committee Minutes

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

Pavilion conference room, Riverfront Park

Spokane, Washington

Mark Buening – Parks Finance/Budget Director

Committee Members:

Bob Anderson – Chair
(absent/excused)
X Greta Gilman
X Gerry Sperling
X Jamie SiJohn

Additional Park Board members:

Nick Sumner
Parks Staff:
Garrett Jones
Mark Buening
Jason Conley
Megan Qureshi
Jonathan Moog
Jennifer Papich
Al Vorderbrueggen
Mark Poirier

Guests:

Summary

- The committee approved a recommendation to the Park Board to accept the 2020 Parks and Recreation Division budget, as presented.
- An overview of the revenue stabilization policy was presented. This Parks policy, adopted by the Park Board in 2013, allows the board to approve use of revenue stabilization funds in situations deemed appropriate in unforeseeable circumstances, such as weather disasters. The committee discussed the merits and downsides of utilizing these funds.
- The committee was informed the Parks Minor Contract Authorization policy will be amended to align with the new City Minor Contract Authorization policy which increases the minor contract limit from \$49,000 to \$50,000. While this policy amendment does not require adoption by the Park Board, it does change the threshold dollar amount on agreements requiring board approval.
- The September financials were presented by Mark Buening who reviewed each operating department/section monthly financials.

The next regularly scheduled meeting is 3 p.m. Nov. 12, 2019, in the **Pavilion conference room, Riverfront Park.**

MINUTES

The meeting was called to order at 3:03 p.m. by Finance Committee member Gerry Sperling.

A. Action items:

1. 2020 Parks and Recreation Division budget –*Garrett Jones*

- a. Overview – Mr. Jones provided a high-level overview and priorities for next year's \$27.6 million budget. Priorities were broken down into the proposed operating budget and the capital improvement plan. Mr. Jones commended staff for taking a team approach to the budget and for working collaboratively in coming up solutions to balance what was a \$1 million deficit in the preliminary budget presented at last month's committee meeting. Next year's overall operating budget increased 5% overall in comparison to 2018. The management team approached the budgeting process focusing primarily on historic actuals rather than historic budgeted amounts. The \$2.75 million budgeted for capital investments, including grant receivables, is similar to the amount budgeted for 2019. Mr. Jones stressed the importance of continuing to look at new program opportunities while maintaining and appropriately staffing the more popular and successful programs. He also explained the goal of maintaining current staff levels and making sure the temp seasonal allocations are appropriate. Mr. Jones also stressed the importance of continuing and developing new partnerships, volunteer opportunities and grants. One of the major adjustments made was an \$862,000 increase for temp seasonal positions. Mr. Jones said temp seasonal employees are essential to the operation of Parks. He also noted a need to fill some of the T/S positions which have not been filled in past years. The proposal involves decreasing 4.1 full-time positions which are currently vacant.
- b. Budget outline – *Mark Buening* provided an overview of the 2020 proposed budget for each operating department/section highlighting the adjustments made to the preliminary budget which was presented last month. He pointed out the most substantial shift since then involves a re-evaluation of the budgeted amount for temp seasonal employees.
 - i. Natural resources – There were minor adjustments to the temp seasonal budget which includes the sharing a Gardener II employee between Urban Forestry and Riverfront Park.
 - ii. Park Operations – In addition to the temp seasonal adjustment, there was a reduction of about 2.5 FTE positions to offset the increased amount budgeted for T/S. Approximately \$2.642 million was budgeted in 2019 and \$2.978 million was proposed in last month's preliminary budget. The current proposed budget reflects \$2.889 million for salaries and wages. *Al Vorderbrueggen* added that he feels good with the current proposed budget for Park Operations.
 - iii. Riverfront Park – The budget amount for salaries and wages was reduced about \$59,000 in comparison to the previously presented preliminary budget. *Jonathan Moog* added next year is going to be another change year for the park in light of new programming opportunities, the opening of the north bank and more of the park scheduled to be open to the public. Mr. Moog reported the Park Board is expected to take action, during the Oct. 12 board meeting, on a proposal to increase park fees and charges. In expectation of this fee increase being adopted, projected revenues increased from \$4.086 million in 2018 to \$4.186 million for next year.

- iv. Recreation – There was a .5 FTE reduction in wages, with the sharing of an Irrigation Specialist with Park Operations: and an increase of a .60 FTE Recreation Aide to a full-time position to help offset the increase for T/S help. This resulted in a net \$104,350 reduction in salaries and wages in comparison to last month's preliminary budget figure. Some programs, which had minimum impact on the community, were eliminated. *Jennifer Papich* added this proposed budget is a great framework and guidance for the coming year.
- v. Administration – The most sizable changes involved capital adjustments, the reduction of about \$100,000 which was to be used for a Parks Foundation administrative person, \$30,000 reduction in marketing and some adjustments in T/S costs.
- vi. Parks Fund – Total projected revenues were increased to \$23.564 million in comparison to last month's preliminary budget of \$23.351 million. Reductions were also made in FTE costs and capital outlay to result in a balanced budget, less a slight deficit of \$4,647.
- vii. Golf Fund – There were no significant changes from the preliminary budget presented last month which reflects \$2,479 revenues over expenditures. *Mark Poirier* said with the adjustments in T/S costs, booking revenue opportunities and water savings measures, he feels confident Golf will be able to operate within this proposed budget. *Jason Conley* added Golf was able to bring a balanced budget forward without any rate increases for 2020.

Motion 1: Gerry Sperling moved to recommend the Park Board approve the proposed 2020 Parks and Recreation Division budget, as presented.

Greta Gilman seconded.

The motion passed with unanimous consent (3-0 vote).

B. Information items:

1. Revenue Stabilization Policy – *Mark Buening* provided background on the Parks Revenue Stabilization Policy, adopted by the Park Board in 2013. This specific reserve fund is maintained as a separate item within the fund balance, and is over and above the 5% fund balance reserve. Mr. Buening explained there is a process where the revenue stabilization funds may be used at the end of the third or the fourth quarter. Use of this reserve requires Park Board approval. If funds were transferred from the stabilization fund reserve this year, it would increase the ending fund balance reserves \$300,000. *Garrett Jones* said this option allows the division to not start 2020 in the red as it did in 2019. Department directors have until Nov. 15 to submit a request to him for these reserve funds. This request could then come before the Park Board for consideration. Mr. Buening said in reviewing 2019 actuals, it appears there may be a need to utilize these funds, particularly for Riverfront Park and Recreation departments. *Nick Sumner* explained the intent of this policy is for revenue loss due to an occurrence(s) outside Parks' control, such construction delays with the Riverfront Park redevelopment project or weather-related occurrences. He warned against utilizing the reserve to offset expenditure costs. If funds were to be moved out of the reserve fund, those dollars would need to be paid back to replenish the reserve fund. Mr. Sumner expressed the importance of keeping the stabilization funds separate from the fund balance reserve as it has a different purpose and different management guidelines. He warned against this being a short-term fix to a long-term problem if Parks is not receiving adequate funds to serve the

community. By starting this year in the red, Mr. Jones explained Parks was forced to reduce the level of service and that is a disservice to the citizens. Mr. Jones asked Mr. Sumner if he would be receptive to considering use of the reserve funds for 2019 if staff presented a need exist due to circumstances outside of Parks' control. Mr. Sumner said he would be open to this.

2. Minor Contract Authorization policy amendment – *Mark Buening* reported that the Parks Minor Contract Authorization policy will be amended to align with the new City Minor Contract Authorization policy. The primary update to the policy is increasing the minor contract limit from \$49,000 to \$50,000.

C. Standing report items:

1. September financials – *Mark Buening* presented an overview of the September financials. He prefaced the review of each department/section financial explaining when comparing this year to last year's level of expenditures for services and charges are significantly higher than last year. This is due, in part, that some utility bills were mistakenly overpaid in the amount of \$245,000. This will moderate after about two months. Highlights on the September financials included: 1) Natural Resources – revenues are quite a bit more in comparison to this time last year; 2) Recreation – revenues are a little ahead of last year and there were some increases in salaries/wages; 3) Riverfront Park – year-to-date, revenues are about \$873,000 over last year, but September revenue is less than it was in 2018; 4) Park Operations – September revenues are a little below last September; 5) Administration – there were some salary savings due to Parks Accounting vacancies which have not been filled; 6) Parks Capital – capital outlay is about \$100,000 less than 2018 and some catch up is needed in grant invoicing; 7) Parks Fund – revenue is about \$2.1 million over this time last year and expenses are about \$1.7 million more than last year; 8) Golf Fund - revenues are up more than \$235,000 year-to-date; and operating expenditures are about \$35,000 less than 2018; and 9) Riverfront Park redevelopment project – \$57.14 million have been expended and committed leaving a budget balance of \$10.93 million.

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

1. Stanley Convergent Security sole source resolution (\$19,000, plus tax) – Land
2. Ditches Unlimited construction contract/Manito Park Mirror Pond (\$265,766.09, tax inclusive) – Land
3. TD&H Engineering design contract/Don Kardong Bridge (\$136,677, tax inclusive) – Riverfront Park
4. Garco change order #20/Pavilion and Promenade (\$40,812, plus tax) – Riverfront Park
5. Bernardo | Wills Architects amendment #5/North bank playground design services (\$84,317, no tax) – Riverfront Park
6. Heritage Links change order #1/Esmeralda Golf Course (\$90,063, tax inclusive)
7. A1 Tree Service change order #1/Esmeralda Golf Course (\$24,373.96, tax inclusive)

CII. Adjournment: The meeting adjourned at 4:40 p.m.

The next regularly scheduled meeting is 3 p.m. Nov. 12, 2019, in the **Pavilion conference room, Riverfront Park.**

Spokane Park Board

Briefing Paper



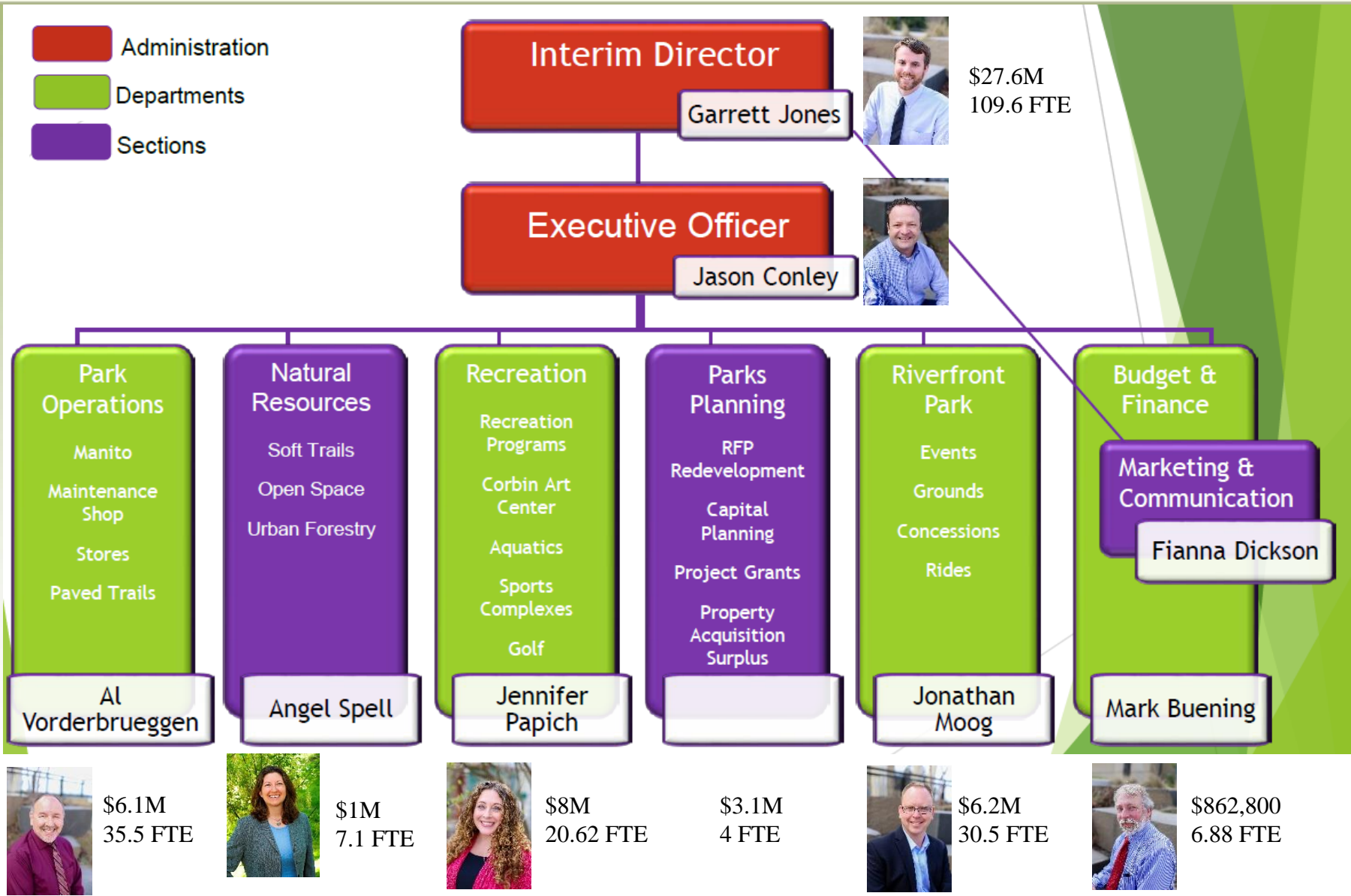
Committee	Finance		
Committee meeting date	Oct. 8, 2019		
Requester	Mark Buening		
Requester phone number	509-625-6544		
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract	<input checked="" type="radio"/> New <input type="radio"/> Renewal/extension <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)			
Item title: (Use exact language on the agenda)	2020 Parks and Recreation Division budget		
Begin/end dates	Begins: 01/01/2020 Ends: 12/31/2020 <input type="checkbox"/> Open ended		
Impact if not approved at this time			
Background/history: Each year, Parks submits the division's proposed annual budget to City Council for adoption. The proposed budget, passed by the Park Board, will be transmitted to City Council Nov. 1. The preliminary date for council to adopt the city's 2020 budget is Dec. 16, 2019.			
Recommendation/motion wording: To approve the proposed 2020 Parks and Recreation Division budget, as presented			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: <u>City Council</u> Email address: _____ Phone: _____			
Distribution: Parks – Accounting _____ Parks – Pamela Clarke _____ Requester: <u>Mark Buening</u> _____ Grant Management Department/Name: _____			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: N/A Budget code: _____			
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> Business license expiration date: _____ <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			

Budget Proposal

2020



Division Organization Chart



2020 Budget Priorities

Proposed Operating Budget (\$24,581,671)

Capital Improvement Plan (CIP) (\$2,750,000) Excludes Riverfront Bond

- ▼ in 4.1 vacant FTE's
 - ▲ 5% in operating budget
 - Create a “team” budget approach Division wide
 - Structure sustainable approach to short/long term efficiencies with appropriate reserves.
 - Reflect salary/benefit actual expenses into budget process
 - Expanding level of service and identify current/future demand
- Capital expenditure from 2019 plan to 2020 plan are flat
 - Major unfunded projects in the six year CIP include:
 - Multiple Park Irrigation Renovations (\$3.2m)
 - Meadowglen Park Development (\$5.3m)
 - Edwidge Woldson/Cliff Drive Improvements (\$2m)

2020 Budget Priorities

- Evaluate our core service and special interest program rate structures.
- Continue to create new program opportunities to respond to the community needs and interests.
- Implement operational efficiencies through department staff share programs and dynamic operations scheduling for attractions and facilities.
- Update our park and open space plan to set short and long term priorities for resource and capital allocation.
- Maintaining our current staffing levels, budgeting appropriate temp seasonal allocations and evaluate vacancies in fulltime staff.
- Growing and maintaining partnerships, grant and volunteer opportunities.

Crosswalk from 2019 Adopted Budget to 2020 Proposed Budget

	Amount	FTEs
2019 Adopted Budget	\$ 24,123,849	103.46
Salaries (Baseline Increase)	163,648	
Benefits (Baseline Increase)	117,566	
Supplies	198,460	
Svc. & Charges	81,482	
Interfund Svcs.	(152,270)	
Intergovernmental Svcs.	(7,300)	
Capital Outlay	(350,000)	
Grant Adjustment	(1,250,000)	
Temp Seasonal (with benefits)	862,113	
Irrigation Specialist	(67,550)	(1.00)
Gardener I	(38,100)	(1.00)
Gardener II	(135,100)	(2.00)
Fac. & Grounds Foreperson	(27,318)	(0.50)
Recreation Aide	39,400	0.40
2020 Proposed Budget	\$ 23,558,880	99.36
	23,558,880	99.36
	0	
	(564,969)	-4.1

Risks 2020 & Beyond

- Maintaining our level of service to the citizens amidst rising costs of doing business
- Continued collaborations internally and with community partners to ensure we deliver the best outcomes for our citizens with the most efficient use of resources
- Ensuring our next parks and open space plan is resilient, includes feedback from citizens, utilizes innovative infrastructure and maximizes investments to meet the needs of our community now and into the future
- Ensuring our community feels safe in their parks and natural spaces
- Sustainable funding source(s) for Riverfront Park
- Establish an appropriate capital reserve for fleet replacement and equipment

Questions & Comments

Contact Information



**City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2020 Preliminary Budget**

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	142,607	157,000	139,617	157,000	157,000
<u>ExpenditureCategories:</u>					
Salaries & Wages	412,040	459,274	319,034	553,567	528,588
Personnel Benefits	126,644	156,136	108,206	208,718	196,348
Supplies	39,171	30,550	10,940	30,550	30,550
Svcs. & Charges	225,428	207,355	137,541	207,355	207,355
Intergovernmental Services					
Interfund Services	709	23,800		23,800	23,800
Operating Transfers	2,641	2,641		2,641	2,641
Capital Outlay	2,784				
Total Expenditures	809,417	879,756	575,721	1,026,631	989,282
Net Revenues minus Expenditures	(666,809)	(722,756)	(436,104)	(869,631)	(832,282)

City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Proposed Budget
Revenues	244,062	190,430	107,898	190,430	200,430
<u>ExpenditureCategories:</u>					
Salaries & Wages	2,580,691	2,641,563	1,948,149	2,978,451	2,888,814
Personnel Benefits	841,702	852,541	641,121	939,797	870,188
Supplies	193,346	179,500	137,688	179,500	179,500
Svcs. & Charges	1,129,909	1,085,509	997,854	1,085,509	1,078,509
Intergovernmental Services	4,943		4,816		
Interfund Services					
Operating Transfers	25,526	25,526		25,526	25,526
Capital Outlay	198,222				
Total Expenditures	4,974,339	4,784,639	3,729,628	5,208,783	5,042,537
Net Revenues minus Expenditures	(4,730,277)	(4,594,209)	(3,621,730)	(5,018,353)	(4,842,107)

City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	2,521,703	3,474,730	2,600,209	4,086,300	4,186,300
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,800,878	1,992,983	1,518,959	2,477,681	2,418,702
Personnel Benefits	411,568	612,570	343,148	696,003	679,224
Supplies	498,538	460,100	395,155	691,400	691,400
Svcs. & Charges	517,443	671,043	506,852	775,540	730,540
Intergovernmental Services	21,893	33,400	18,192	33,400	33,400
Interfund Services	506		208	20,000	20,000
Operating Transfers	238,129	238,130	118,515	242,531	242,531
Capital Outlay	7,685				
Reserve for Budget Adjustment					
Total Expenditures	3,496,639	4,008,226	2,901,029	4,936,555	4,815,797
Net Revenues minus Expenditures	(974,936)	(533,496)	(300,820)	(850,255)	(629,497)

City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Proposed Budget
Revenues	1,324,986	1,431,710	1,269,850	1,291,800	1,377,716
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,539,346	1,338,679	1,528,556	1,687,434	1,583,084
Personnel Benefits	302,938	286,033	291,069	350,817	330,809
Supplies	311,475	292,800	280,953	269,410	258,960
Svcs. & Charges	1,407,054	1,345,967	1,091,071	1,321,203	1,316,952
Intergovernmental Services	4,853	5,200	3,098	5,200	5,200
Interfund Services	22,639	16,950	6,733	16,950	16,950
Operating Transfers	15,513	15,513			
Capital Outlay	46,205				
Total Expenditures	3,650,023	3,301,142	3,201,480	3,651,014	3,511,955
Net Revenues minus Expenditures	(2,325,037)	(1,869,432)	(1,931,630)	(2,359,214)	(2,134,239)

City of Spokane - Parks & Recreation
Fund 1400 - Administration
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
Revenues	14,930,558	15,658,951	12,588,673	15,865,081	15,882,081
<u>ExpenditureCategories:</u>					
Salaries & Wages	2,215,279	2,414,484	1,605,186	2,322,669	2,289,448
Personnel Benefits	749,621	811,749	531,550	810,329	805,467
Supplies	152,444	169,800	142,544	170,800	170,800
Svcs. & Charges	719,122	558,577	1,143,169	751,577	616,577
Intergovernmental Services	2,295	11,500	4,292	4,200	4,200
Interfund Services	2,657,728	2,655,781	1,779,534	2,483,511	2,483,511
Operating Transfers	358,195	58,195	26,897	69,306	69,306
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	747,282	1,225,000		1,025,000	875,000
Total Expenditures	7,601,967	8,140,086	5,233,172	7,762,392	7,439,309
Net Revenues minus Expenditures	7,328,591	7,518,865	7,355,501	8,102,689	8,442,772

City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary Budget	2020 Preliminary Budget - Current
<u>Revenues</u>					
General Fund Transfer	14,225,042	14,547,832	11,960,640	15,097,123	15,097,123
Wastewater Utility Transfer	423,536	435,819	435,819	448,458	448,458
All Other Program Revenue	4,528,660	5,929,170	4,309,788	6,045,030	6,257,946
Grant Revenues	202,956	3,010,000	221,843	1,760,000	1,760,000
Total Revenues	19,380,194	23,922,821	16,928,090	23,350,611	23,563,527
<u>ExpenditureCategories:</u>					
Salaries & Wages	8,548,233	8,846,983	6,919,885	10,019,802	9,708,636
Personnel Benefits	2,432,473	2,719,029	1,915,095	3,005,664	2,882,036
Supplies	1,194,974	1,132,750	967,280	1,341,660	1,331,210
Svcs. & Charges	3,998,956	3,868,451	3,876,487	4,141,184	3,949,933
Intergovernmental Services	33,985	50,100	30,398	42,800	42,800
Interfund Services	2,681,583	2,696,531	1,786,475	2,544,261	2,544,261
Operating Transfers	640,004	340,005	145,412	340,004	340,004
Reserve for Budget Adj.		235,000		125,000	125,000
Capital Outlay	1,002,177	1,225,000	797,871	1,025,000	875,000
Grant Expenditures	274,457	3,010,000		1,760,000	1,760,000
Total Expenditures	20,806,842	24,123,849	16,438,903	24,345,375	23,558,880
Net Revenues minus Expenditures	(1,426,648)	(201,028)	489,187	(994,764)	4,647

City of Spokane - Parks & Recreation
Fund 4600 - Golf fund
2020 Preliminary Budget

	2018 Actual	2019 Adopted Budget	2019 Thru September	2020 Preliminary	2020 Preliminary Budget - Current
Revenues	3,481,012	3,805,270	3,474,635	3,805,270	4,045,270
<u>ExpenditureCategories:</u>					
Salaries & Wages	1,160,695	1,210,067	884,858	1,240,293	1,240,293
Personnel Benefits	382,089	324,942	283,421	346,951	346,951
Supplies	329,794	316,920	220,192	316,920	316,920
Svcs. & Charges	1,000,198	1,020,076	685,064	998,076	998,076
Intergovernmental Services	22,854	21,000	19,482	21,000	21,000
Interfund Services	351,341	290,767	201,085	284,520	284,520
Operating Transfers	50,000	50,000	112,967	50,000	50,000
Reserve for Budget Adj.		42,000		42,000	42,000
Debt Service	44,473	225,934		448,031	448,031
Capital Outlay	86,804	250,000	99,779	295,000	295,000
Total Expenditures	3,428,248	3,751,706	2,506,848	4,042,791	4,042,791
Net Revenues minus Expenditures	52,764	53,564	967,787	(237,521)	2,479

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	91,000	17,383	804	4,051	\$ 3,247	17,535	13,172	73,617	\$ 60,445	12.7%	80.9%	68.23%
Operating Transfers	66,000	-	-	-	\$ -	116,000	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 17,383	\$ 804	\$ 4,051	\$ 3,247	133,535	79,172	\$ 139,617	\$ 60,445	46.6%	88.9%	42.36%
Expenditures:												
Salaries and Wages	459,274	140,240	29,238	35,038	\$ (5,800)	304,474	298,205	319,034	\$ (20,829)	68.8%	69.5%	0.71%
Personnel Benefits	156,136	47,930	8,265	11,285	\$ (3,020)	82,778	92,306	108,206	\$ (15,901)	59.3%	69.3%	10.00%
Supplies	31,867	20,927	2,198	1,739	\$ 459	15,429	22,806	10,940	\$ 11,866	56.4%	34.3%	-22.05%
Services and Charges	211,445	73,904	9,266	18,005	\$ (8,739)	66,210	145,269	137,541	\$ 7,729	65.3%	65.0%	-0.26%
Interdepartment Svcs	23,800	23,800	218	-	\$ 218	-	801	-	\$ 801	3.4%		-3.37%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 882,522	\$ 306,801	\$ 49,184	\$ 66,068	\$ (16,883)	468,891	559,387	\$ 575,721	\$ (16,333)	63.9%	65.2%	1.38%
Transfers Out	-	-	-	-	\$ -	-	2,641	-	\$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 882,522	\$ 306,801	\$ 49,184	\$ 66,068		468,891	562,028	\$ 575,721		64.0%	65.2%	1.28%
Total Funding: (Rev. less Exp.)	\$ (725,522)		\$ (48,381)	\$ (62,017)		\$ (335,356)	\$ (482,857)	\$ (436,104)				

City of Spokane - Parks & Recreation
Recreation
Financial Report
September 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	1,431,710	161,860	118,109	146,146	\$ 28,037	1,392,151	1,181,870	1,269,850	\$ 87,980	78.8%	88.7%	9.90%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ 161,860	\$ 118,109	\$ 146,146	\$ 28,037	1,392,151	1,181,870	\$ 1,269,850	\$ 87,980	78.8%	88.7%	9.90%
Expenditures:												
Salaries and Wages	1,338,679	(189,877)	96,488	111,025	\$ (14,536)	1,288,798	1,275,446	1,528,556	\$ (253,110)	103.1%	114.2%	11.12%
Personnel Benefits	286,033	(5,036)	23,585	29,635	\$ (6,050)	243,843	243,534	291,069	\$ (47,536)	94.3%	101.8%	7.45%
Supplies	292,251	11,298	23,398	21,354	\$ 2,044	262,318	255,092	280,953	\$ (25,862)	83.1%	96.1%	13.05%
Services and Charges	1,363,115	272,044	136,588	226,096	\$ (89,508)	1,000,466	949,623	1,091,071	\$ (141,447)	69.8%	80.0%	10.22%
Interdepartment Svcs	16,950	10,217	-	-	\$ -	-	16,453	6,733	\$ 9,720	97.1%	39.7%	-57.35%
Intergovernment Svcs	5,200	2,102	445	997	\$ (552)	3,178	3,668	3,098	\$ 571	70.5%	59.6%	-10.97%
Subtotal Op. Exp.	\$ 3,302,228	\$ 100,748	\$ 280,504	\$ 389,107	\$ (108,603)	2,798,604	2,743,816	\$ 3,201,480	\$ (457,664)	86.1%	96.9%	10.80%
Transfers Out	-	-	-	-	\$ -	-	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,302,228	\$ 100,748	\$ 280,504	\$ 389,107		2,798,604	2,759,329	\$ 3,201,480		86.2%	96.9%	10.73%
Total Funding: (Rev. less Exp.)	\$ (1,870,518)		\$ (162,395)	\$ (242,961)		\$ (1,406,452)	\$ (1,577,459)	\$ (1,931,630)				

**City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
September 2019**

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	
Revenue:												
Program Revenue	3,474,730	874,521	288,661	233,535	\$ (55,126)	656,765	1,726,696	2,600,209	\$ 873,513	52.9%	74.8%	21.98%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,474,730	\$ 874,521	\$ 288,661	\$ 233,535	\$ (55,126)	656,765	1,726,696	\$ 2,600,209	\$ 873,513	52.9%	74.8%	21.98%
Expenditures:												
Salaries and Wages	1,919,983	401,024	159,381	165,602	\$ (6,220)	769,339	1,269,408	1,518,959	\$ (249,551)	64.6%	79.1%	14.48%
Personnel Benefits	612,570	269,422	38,417	40,870	\$ (2,453)	218,215	299,469	343,148	\$ (43,679)	53.8%	56.0%	2.23%
Supplies	466,758	71,603	44,641	102,138	\$ (57,497)	105,604	367,556	395,155	\$ (27,599)	63.7%	84.7%	20.93%
Services and Charges	731,059	224,207	29,527	106,821	\$ (77,294)	359,920	325,625	506,852	\$ (181,227)	60.1%	69.3%	9.23%
Interdepartment Svcs	-	(208)	-	-	\$ -	-	-	208	\$ (208)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	15,208	1,638	2,079	\$ (442)	10,565	15,364	18,192	\$ (2,828)	46.0%	54.5%	8.47%
Subtotal Op. Exp.	\$ 3,763,770	\$ 981,256	\$ 273,604	\$ 417,510	\$ (143,906)	1,463,642	2,277,423	\$ 2,782,514	\$ (505,092)	62.0%	73.9%	11.92%
Transfers Out	237,030	118,515	-	-	\$ -	-	119,615	118,515	\$ 1,100	50.2%	50.0%	-0.23%
TOTAL EXPENDITURES:	\$ 4,000,800	\$ 1,099,771	\$ 273,604	\$ 417,510		1,463,642	2,397,037	\$ 2,901,029		61.3%	72.5%	11.22%
Total Funding: (Rev. less Exp.)	\$ (526,070)		\$ 15,057	\$ (183,975)		\$ (806,877)	\$ (670,341)	\$ (300,820)				

September 2019

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	Change in %
Revenue:												
Program Revenue	190,430	82,532	8,946	12,112	\$ 3,166	87,305	126,201	107,898	\$ (18,303)	66.3%	56.7%	-9.61%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 190,430	\$ 82,532	\$ 8,946	\$ 12,112	\$ 3,166	87,305	126,201	\$ 107,898	\$ (18,303)	66.3%	56.7%	-9.61%
Expenditures:												
Salaries and Wages	2,641,563	693,414	226,360	238,863	\$ (12,503)	1,774,373	1,882,155	1,948,149	\$ (65,994)	73.8%	73.7%	-0.07%
Personnel Benefits	852,541	211,420	73,700	75,320	\$ (1,620)	598,523	624,310	641,121	\$ (16,811)	69.0%	75.2%	6.21%
Supplies	180,302	42,614	19,980	17,087	\$ 2,893	106,512	135,172	137,688	\$ (2,516)	76.7%	76.4%	-0.33%
Services and Charges	1,103,974	106,120	187,256	291,482	\$ (104,226)	812,130	729,115	997,854	\$ (268,739)	65.5%	90.4%	24.84%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	(4,816)	4,943	4,816	\$ 128	-	4,943	4,816	\$ 128		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	\$ 4,778,380	\$ 1,048,752	\$ 512,239	\$ 627,568	\$ (115,329)	3,291,538	3,375,695	\$ 3,729,628	\$ (353,933)	71.2%	78.1%	6.88%
Transfers Out	-	-	-	-	\$ -	-	25,526	-	\$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 4,778,380	\$ 1,048,752	\$ 512,239	\$ 627,568		3,291,538	3,401,221	\$ 3,729,628		71.3%	78.1%	6.73%
Total Funding: (Rev. less Exp.)	\$ (4,587,950)		\$ (503,293)	\$ (615,456)		\$ (3,204,234)	\$ (3,275,020)	\$ (3,621,730)				

City of Spokane - Parks & Recreation
Administration
Financial Report
September 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
Program Revenue	675,300	213,086	2,602	9,027	\$ 6,425	468,424	478,283	462,214	\$ (16,069)	61.9%	68.4%	6.56%
Operating Transfers	15,483,651	-	1,094,234	1,119,064	\$ -	10,571,516	10,942,340	12,126,459	\$ 1,184,119	74.7%	78.3%	3.62%
TOTAL REVENUE:	\$ 16,158,951	\$ 3,570,278	\$ 1,096,836	\$ 1,128,091	\$ 6,425	11,039,941	11,420,623	\$ 12,588,673	\$ 1,168,050	74.1%	77.9%	3.85%
Expenditures:												
Salaries and Wages	2,490,484	885,298	176,513	168,584	\$ 7,929	1,248,638	1,618,708	1,605,186	\$ 13,522	73.3%	64.5%	-8.89%
Personnel Benefits	811,749	280,199	62,696	57,378	\$ 5,318	407,703	552,474	531,550	\$ 20,924	69.3%	65.5%	-3.83%
Supplies	193,243	50,699	29,875	46,537	\$ (16,662)	53,160	85,859	142,544	\$ (56,685)	58.7%	73.8%	15.08%
Services and Charges	1,438,409	295,240	15,080	92,585	\$ (77,505)	358,985	555,604	1,143,169	\$ (587,565)	73.3%	79.5%	6.15%
Interdepartment Svcs	2,628,735	849,201	238,323	198,204	\$ 40,119	1,639,742	1,958,249	1,779,534	\$ 178,714	75.7%	67.7%	-7.99%
Intergovernment Svcs	11,500	7,208	47	705	\$ (658)	18,321	2,348	4,292	\$ (1,944)	20.4%	37.3%	16.90%
Subtotal Op. Exp.	\$ 7,574,120	\$ 2,367,845	\$ 522,534	\$ 563,994	\$ (41,460)	3,726,549	4,773,242	\$ 5,206,275	\$ (433,033)	73.4%	68.7%	-4.62%
Transfers Out	53,794	26,897	-	-	\$ -	-	331,298	26,897	\$ 304,401	92.5%	50.0%	-42.49%
TOTAL EXPENDITURES:	\$ 7,627,914	\$ 2,394,742	\$ 522,534	\$ 563,994		3,726,549	5,104,540	\$ 5,233,172		74.4%	68.6%	-5.75%
Total Funding: (Rev. less Exp.)	\$ 8,531,037		\$ 574,302	\$ 564,097		\$ 7,313,391	\$ 6,316,083	\$ 7,355,501				

City of Spokane - Parks & Recreation
Capital
Financial Report
September 2019

		Monthly Comparison				Year-to-Date Comparison						
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %
Revenue:												
	Grants Receivable	1,510,000	1,288,157	-	(7,033)	\$ (7,033)	(80,829)	(246,475)	221,843	-27.7%	14.7%	42.35%
Expenditures:												
	Capital Outlay	6,333,286	5,535,415	(363,158)	110,264	\$ (473,422)	1,117,595	886,187	797,871	20.5%	12.6%	-7.95%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
September 2019

	Monthly Comparison					Year-to-Date Comparison							
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	2018 YTD % of Annual Budget	2019 YTD % of Annual Budget	Change in %	
Operating Revenue:													
Program Revenue	5,863,170	1,349,382	419,122	404,872	\$ (14,250)	2,622,180	3,526,222	4,513,788	\$ 987,566	60.4%	77.0%	16.55%	
Operating Transfers	17,049,651	4,857,192	1,094,234	1,119,064	\$ 24,830	10,687,516	11,008,340	12,192,459	\$ 1,184,119	74.8%	71.5%	-3.30%	
Total Operating Revenue:	\$ 22,912,821	\$ 6,206,574	\$ 1,513,356	\$ 1,523,936	\$ 10,580	\$ 13,309,696	14,534,562	\$ 16,706,247	\$ 2,171,685	70.7%	72.9%	2.18%	
Operating Expenses:													
Salaries and Wages	8,849,983	1,930,098	687,981	719,112	\$ 31,131	5,385,623	6,343,922	6,919,885	\$ (575,962)	75.6%	78.2%	2.60%	
Personnel Benefits	2,719,029	803,934	206,663	214,488	\$ 7,825	1,551,062	1,812,092	1,915,095	\$ (103,003)	67.8%	70.4%	2.63%	
Supplies	1,164,421	197,141	120,092	188,855	\$ 68,763	543,024	866,486	967,280	\$ (100,794)	69.5%	83.1%	13.57%	
Services and Charges	4,858,002	981,515	377,716	734,989	\$ 357,273	2,632,998	2,715,866	3,876,487	\$ (1,160,621)	67.8%	79.8%	11.98%	
Interdepartment Svcs	2,669,485	883,010	238,541	198,204	\$ (40,336)	1,639,742	1,975,503	1,786,475	\$ 189,028	75.2%	66.9%	-8.24%	
Intergovernment Svcs	50,100	19,702	7,073	8,598	\$ 1,525	32,063	26,324	30,398	\$ (4,074)	52.5%	60.7%	8.13%	
Total Operating Expenses:	\$ 20,311,020	\$ 4,815,401	\$ 1,638,066	\$ 2,064,246	\$ 426,180	\$ 11,784,511	13,740,193	\$ 15,495,619	\$ (1,755,426)	72.3%	76.3%	3.95%	
Net Op. Income (Loss):	\$ 2,601,801	\$ 1,391,173	\$ (124,710)	\$ (540,311)	\$ (415,601)	\$ 1,525,185	794,369	\$ 1,210,628	\$ 416,259	-1.6%	-3.4%	-1.77%	
Other Financial Activity:													
Grants Revenue	1,510,000	-	-	(7,033)	\$ -	(80,829)	(246,475)	221,843	\$ (468,318)	-27.7%	14.7%	42.35%	
Capital Outlay	(6,333,286)	-	363,158	(110,264)	\$ -	(1,117,595)	(886,187)	(797,871)	\$ (88,316)	20.5%	12.6%	-7.95%	
Transfers Out	(290,824)	-	-	-	\$ -	-	(494,593)	(145,412)	\$ (349,181)	77.3%	50.0%	-27.28%	
Total Other Activity:	\$ (5,114,110)	\$ -	\$ 363,158	\$ (117,297)	\$ -	\$ (1,198,424)	(1,627,255)	\$ (721,440)		40.1%	14.1%	-25.95%	
Total Funding: (Rev. less Exp.)	\$ (2,512,309)	\$ 1,391,173	\$ 238,448	\$ (657,608)	\$ (415,601)	\$ 326,761	\$ (832,886)	\$ 489,189	\$ 1,322,075	\$ 0	\$ (0)	\$ (1)	

Beginning Fund Balance	\$ 1,893,887
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	\$ (285,397)
Beginning Reserves	\$ (13,266)
Non-Capital Encumbrances	\$ (708,930)
Net Revenue (Expense)	\$ 489,189
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ (233,007)

Grants Receiveable	\$ (221,842.90)
Capital Expenditures	\$ 797,870.90
Capital Encumbrances	\$ (1,713,102.32)

City of Spokane - Parks & Recreation
Golf Fund -- 4600
Financial Report
September 2019

		Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
Notes:		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 September Actual	2019 September Actual	2018 - 2019 Monthly Difference	2017 YTD Actual	2018 YTD Actual	2019 YTD Actual	2018 - 2019 YTD Difference	% of Annual Budget	% of Annual Budget	Change in %
Revenue:													
	a.	3,805,270	-	393,612	353,969	\$ (39,643)	2,843,280	3,038,278	2,796,785	\$ (241,493)	79.8%	73.5%	-6.35%
		Program Revenue											
		Pre-Sale Revenue				\$ -	60,671	73,068	130,199	\$ 57,131			
		Pepsi Commissions				\$ -			13,500	\$ -			
		Facility Improvement Fee				\$ -				\$ -			
		Other Transfers In				\$ -				\$ -			
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Beginning Fund Balance	\$ 126,813
Less 7% Reserve Requirement	\$ (266,086)
Beginning 2018 Excess Reserves	\$ (139,273)
2018 YTD Change in Cash	\$ 967,786
Encumbrances at Month End	
Facility Improvement Reserve	\$ (565,268)
2018 YTD Available Cash	\$ 263,245

\$ (94,212)

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2019 through September 30, 2019

	BEGINNING			ENDING	OUTSTANDING	REMAINING	Fund Balance
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	Category
General Purposes	\$ 43,896.20	\$ 7,210.64	\$ 22,304.98	\$ 28,801.86	\$ -	\$ 28,801.86	Undesignated
Computer Replacement & Software	40,411.60	-	20,692.14	19,719.46	18,864.17	855.29	Designated
a Fleet Replacement	443,065.35	-	74,611.78	368,453.57		368,453.57	Designated Capital
Sky Prairie/5-Mile	38,466.19	-	-	38,466.19		38,466.19	Designated Capital
b RFP Recreation Equipment	9,876.05	1,035.00	-	10,911.05		10,911.05	Designated Capital
b Recreation Capital Replacement	7,587.54	-	3,000.00	4,587.54		4,587.54	Designated Capital
b Golf Capital	50,000.00	-	50,000.00	-		-	Designated Capital
c 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	55,819.93	-	4,229.40	51,590.53	39,039.78	12,550.75	Designated Capital
Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00		5,000.00	Designated Capital
Northbank Soil Mitigation	160,505.87	-	160,505.87	-		-	Designated Capital
g Dutch Jake's Park	-	77,000.00	-	77,000.00	80,821.91	(3,821.91)	Designated Capital
d Skyride	82,900.56	-	56,031.65	26,868.91	5,348.04	21,520.87	Designated Risk
e Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80	Restricted Repairs/Maintenance
f Conservation Futures	123,911.27	-	2,150.78	121,760.49	7,849.22	113,911.27	Restricted Property Donations
Riverfront Conservation Futures Loan	-	-	-	-		-	Restricted Futures
	<u>\$ 1,652,024.36</u>	<u>\$ 85,245.64</u>	<u>\$ 393,526.60</u>	<u>\$ 1,343,743.40</u>	<u>\$ 151,923.12</u>	<u>\$ 1,191,820.28</u>	
				\$ 1,273,891.59			
				\$ 69,851.81	closing entries to be done by Centralized Acct.		
				\$ 378,132.77			

FOOTNOTES:

- a** 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.
- b** Used for the purpose of replacing capital equipment for each designated department with the use of auction proceeds.
- c** 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.
- d** Designated for Skyride maintenance and repairs. Payments for 2005A Bond previously paid from these funds are now budgeted and expensed from Parks Fund.
- e** 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
- 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
- g** Proceeds from West Quadrant TIF allocated specifically for Dutch Jake's Park project.

Riverfront Park Redevelopment Project

Budget Adopted June 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through September 30, 2019

Project Component	Budget	Expended as of September 30, 2019	Committed to Date	Total of YTD Expended and Committed	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,412,530	\$ 10,412,530	\$ -	\$ 10,412,530	\$ -
2. South Bank Central (Looft Carrousel)	\$ 11,743,839	\$ 11,717,325	\$ 27,290	\$ 11,744,615	\$ (776)
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 8,179,273	\$ 5,827,853	\$ 667,974	\$ 6,495,827	\$ 1,683,446
5. U.S. Pavilion	\$ 22,619,788	\$ 19,775,477	\$ 2,275,522	\$ 22,050,999	\$ 568,789
6. snx ^w mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,454,662	\$ 1,068,242	\$ 1,035,401	\$ 2,103,643	\$ 7,351,019
8. South Bank East	\$ 160,364	\$ 156,847	\$ -	\$ 156,847	\$ 3,517
Program Level Owner Costs	\$ 5,490,175	\$ 3,956,905	\$ 212,683	\$ 4,169,588	\$ 1,320,587
TOTAL	\$ 68,062,372	\$ 52,916,920	\$ 4,218,869	\$ 57,135,789	\$ 10,926,583

68,063,791
rounding off