



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, Dec. 10, 2019

Conference Room 5A, 5th floor City Hall

Spokane, Washington

Mark Buening – Parks Finance/Budget Director

Committee Members:

X Bob Anderson – Chair

X Greta Gilman

X Gerry Sperling

Jamie SiJohn (Absent/excused)

Additional Park Board members:

Jennifer Ogden

Parks Staff:

Garrett Jones

Mark Buening

Jason Conley

Megan Qureshi

Mark Poirier

Fianna Dickson

Jennifer Papich

Al Vorderbrueggen

Jonathan Moog

Guests:

Summary

- The committee approved to recommend the Park Board accept the Memorandum of Understanding no-cost extension contract with Spokane Parks Foundation. This four-month extension is designed to give Parks and the foundation adequate time to develop a new agreement in 2020 which better addresses current and growing needs, responsibilities and expectations.
- The November financials were presented by Mark Buening who reviewed each of the 10 operating budgets.

The next regularly scheduled meeting is 3 p.m. Jan. 7, 2020, in the **Pavilion conference room, Riverfront Park.**

MINUTES

The meeting was called to order at 3:03 p.m. by committee chair Bob Anderson.

Action items:

1. [Spokane Parks Foundation Memorandum of Understanding no-cost contract extension](#) – Jason Conley presented the no-cost extension of the MOU with Spokane Parks Foundation. Mr. Conley explained the [existing MOU](#), approved by the Park Board in 2016, expires the end of this year. During this four-month extension, not to exceed April 30, both parties plan to work together to develop a new agreement which better reflects the current relationship, party responsibilities and expectations. This no-cost extension allows the foundation to continue to support the Parks and Recreation Division's vision and mission to provide additional funding sources for select programs and projects.

Motion 1: Bob Anderson moved to recommend the Park Board accept the Spokane Parks Foundation Memorandum of Understanding no-cost contract extension not to exceed April 30, 2020.

Greta Gilman seconded.

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

The committee agreed to move the action item forward as a Park Board consent agenda item.

Discussion items:

1. None

Standing report items:

1. [November financials](#) – Mark Buening presented an overview of the [November financials](#). Mr. Buening announced last month was the first month this year where expenditures exceeded revenues, but added that Parks is back on track this month, in part, thanks to grant revenues and a reimbursement to the bond fund. Highlights for the month included: 1) [Natural Resources](#) – revenues have exceeded last year by about \$57,000 which includes \$50,000 from Neighborhood Services for the Spocanopy project; 2) [Recreation](#) – revenues exceeded expenditures by approximately \$174,000 over 2018, but a prepayment on utilities a few months ago continues to skew the actuals; 3) [Riverfront Park](#) – revenues were almost \$893,000 over last year and the park is essentially making budget; 4) [Park Operations](#) – revenues are about \$88,000 less than this time last year, but \$45,000 is expected in the near future from Friends of Manito for the Mirror Pond project; 5) [Administration](#) – revenues are approximately \$1.2 million more than 2018, primarily due to the increase in the general fund transfer and supply expenses are higher than last year due to computer purchases; 6) [Parks Capital](#) – grant receivables totaled almost \$897,000 and capital outlay is about \$1.5 million which is about \$400,000 more than this time last year; 7) [Parks Fund](#) – operating revenue is about \$2.2 million over last year, expenditures are a little more than \$600,000 over 2018, and the fund balance is about \$1.6 million better YTD; 8) [Golf Fund](#) – 2019 revenues are exceeding last year's by about \$190,000 and expenditures are down approximately \$200,000 YTD; 9) [Fund 1950/Park Cumulative Reserve Fund](#) – \$25,000 is reflected for the Vietnam Veterans Memorial; and 10) [Riverfront Park redevelopment project](#) – of the \$68.06 million budget, \$54.24 million has been expended and \$3.24 million committed, leaving a budget balance of \$10.58 million.

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

1. Recreation/community centers annual contracts (\$638,578, no tax) – *Recreation Committee*
2. Strata Engineering amendment #5/West Havermale material testing (\$22,581, no tax) – *Riverfront Park Committee*
3. Berger Partnership amendment #16/West Havermale and north bank wayfinding and signage graphics (\$11,000, no tax) – *Riverfront Park Committee*
4. Garco Construction change order #22/Pavilion and Promenade for \$7,988 (plus tax) –

Riverfront Park Committee

5. Heritage Links change order #2/Esmeralda Golf Course (\$39,666 tax inclusive) – *Golf Committee*
6. North bank playground construction contract (\$TBD) – *Special action/not through committee*
7. West Havermale construction contract (\$TBD) – *Special action/not through committee*
8. Engineering Remediation Resources Group change order #3/ Dutch Jakes Park (\$127,061.25, tax inclusive) – *Land Committee*
9. AM Landshaper irrigation renovation contract/Manito Park (\$601,858.72, tax inclusive) – *Land Committee*
10. Ditches Unlimited change order #2/Mirror Pond (\$27,609.85, tax inclusive) – *Land Committee*
11. PlayCreation equipment purchase/West Havermale playground (\$338,657.66, tax inclusive) – *Riverfront Park Committee*

Adjournment: The meeting adjourned at 3:42 p.m.

The next regularly scheduled meeting is 3 p.m. Jan. 7, 2020, in the **Pavilion conference room, Riverfront Park.**

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	Dec. 10, 2019		
Requester	Jason Conley	Phone number: 625-6211	
Type of agenda item	<input checked="" type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input type="radio"/> Action		
Type of contract/agreement	<input type="radio"/> New <input checked="" type="radio"/> Renewal/extension <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	OPR 2014-0597		
Item title: (Use exact language noted on the agenda)	Spokane Parks Foundation Memorandum of Understanding no-cost extension		
Begin/end dates	Begins: 1/01/2020	Ends: 4/30/2020	<input type="checkbox"/> Open ended
Background/history: The existing MOU between Spokane Parks and Recreation and the Spokane Parks Foundation expires Dec. 31, 2019. It is the desire of both parties to update a new agreement to better reflect the current relationship, party responsibilities and expectations. To allow adequate time for a new agreement to be developed, both parties desire to extend the existing MOU for a period of time not to exceed four months, Jan. 1, 2020, through April 30, 2020. This is a no-cost extension, and allows the Spokane Parks Foundation to continue to support the City Park and Recreation Division's vision and mission as an independent tax exempt corporation to provide additional funding sources for select programs and projects.			
Motion wording: Move to approve a no-cost extension of the existing MOU with the Spokane Parks Foundation for a time not to exceed April 30, 2020.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Spokane Parks Foundation Name: Terri Fortner Email address: Terri@spokaneparksfoundation.org Phone: 509 326 5233			
Distribution: Parks – Accounting Parks – Pamela Clarke Requester: Jason Conley jkconley@spokanecity.org Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: Budget code: Budget Neutral			
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane <input type="checkbox"/> UBI: Business license expiration date: </div> <div> <input type="checkbox"/> W-9 (for new contractors/consultants/vendors) <input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability) </div> </div>			



City of Spokane
Parks and Recreation Division

**NO-COST EXTENSION TO
MEMORANDUM OF UNDERSTANDING
WITH SPOKANE PARKS FOUNDATION**

This MOU Extension is made and entered into by and between the **CITY OF SPOKANE PARKS AND RECREATION DIVISION** as ("City"), a Washington municipal corporation, and the **SPOKANE PARKS FOUNDATION**, a Washington State nonprofit, tax exempt corporation, located at 222 West Mission, Ste. 240, Spokane, Washington 99201 (Foundation), individually hereafter referenced as a "party", and together as the "parties".

WHEREAS, the parties entered into a MOU wherein the Spokane Parks Foundation agreed to support the City Parks and Recreation Division's vision and mission and, as an independent tax exempt corporation, has the opportunity to accomplish more than public funding allows; and

WHEREAS, additional time is required, and thus the time for performance needs to be formally extended by this written document; and

-- NOW, THEREFORE, in consideration of these terms, the parties mutually agree as follows:

1. CONTRACT DOCUMENTS.

The Contract, dated August 20, 2014, and August 26, 2014, any previous amendments, addendums and / or extensions / renewals thereto, are incorporated by reference into this document as though written in full and shall remain in full force and effect except as provided herein.

2. EFFECTIVE DATE.

This Contract Extension shall become effective on January 1, 2020.

3. EXTENSION.

The contract documents are hereby extended and shall run through April 30, 2020.

4. COMPENSATION.

There is no additional cost associated with this Extension, therefore, it will be considered a "no-cost Contract Extension".

IN WITNESS WHEREOF, in consideration of the terms, conditions and covenants contained, or attached and incorporated and made a part, the parties have executed this Agreement by having legally-binding representatives affix their signatures below.

SPOKANE PARKS FOUNDATION

**CITY OF SPOKANE
PARKS AND RECREATION DIVISION**

By _____
Signature Date

By _____
Signature Date

Type or Print Name

Type or Print Name

Title

Title

Attest:

Approved as to form:

City Clerk

Assistant City Attorney

12/07/16
AGENDA SHEET FOR PARKBOARD MEETING OF: Oct. 13, 2016



Submitting Division
 Parks & Recreation

Contact Person
 Fianna Dickson

Phone No.
 509-625-6297

DEPARTMENT

- ☐ Finance
☐ Operations
☐ Recreation/Golf
☐ Riverfront Park
☒ Parks & Recreation

COMMITTEE

- ☐ Riverfront
☐ Golf
☐ Recreation
☐ Land
☐ Urban Forestry
☒ Finance

CLERK'S FILE
 RENEWS

* CROSS REF
 ENG
 BID
 REQUISITION

OPR 2014-0597

(DBA2CF / ~~non-renewal~~)
 OPR 2014-0597

AGENDA WORDING:

Move to approve the amended Memorandum of Understanding between the City of Spokane Parks and Recreation Division, and the Spokane Parks Foundation.

RECEIVED

DEC 06 2016

BACKGROUND:

(Attach additional sheet if necessary)

CITY CLERK'S OFFICE

The Memorandum of Understanding with Spokane Parks Foundation (OPR-2014-0597) formalizes and solidifies the relationship, in addition to clarifying that the Foundation is not managed by Spokane Parks and Recreation Division. This amendment extends the existing MOU which expires Dec. 31, 2016.

RECOMMENDATION:

Approve the Finance Committee recommendation to approve the amended MOU between City of Spokane Parks and Recreation Division, and the Spokane Parks Foundation.

Fiscal Impact:

Expenditure: Budget neutral

Revenue:

Budget Account:

ATTACHMENTS: Include in Packets:
 On file for Review in Office of City Clerk

SIGNATURES:

Fianna Dickson
 Requestor - Fianna Dickson

Mark A. Buening
 Dept. Mgr. - Mark Buening

Jan Carley
 Director of Parks and Recreation

Nicole Edwards
 Parks Accounting - Nicole Edwards

Hunt Whaley
 Legal Dept. - Hunt Whaley

DISTRIBUTION: Parks: Accounting
 Parks: Pamela Clarke
 Budget Manager: Tim Dunivant
 Requester: Fianna Dickson

PARK BOARD ACTION:

APPROVED BY
 SPOKANE PARK BOARD:

Jan Carley
 Oct. 13, 2016

RECEIVED

DEC 05 2016

CITY CLERK'S OFFICE



**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE CITY OF SPOKANE
AND
Spokane Parks Foundation**

THIS MEMORANDUM OF UNDERSTANDING is made by and between the City of Spokane Parks and Recreation Division, a Washington State municipal corporation, located at City Hall, 808 West Spokane Falls Boulevard, Spokane, Washington 99201 (the City), and the Spokane Parks Foundation, a Washington State nonprofit, tax exempt corporation located at PO Box 2021, 315 W Mission, Ste 26, Spokane, Washington 99210-2021 (the Spokane Parks Foundation).

WHEREAS, City of Spokane Parks and Recreation Division owns or operates and maintains real estate, buildings and other recreational and entertainment facilities, and operates a wide variety of programs and services; and

WHEREAS, the Spokane Parks Foundation wishes to support the City's Parks and Recreation Division's vision and mission and, as an independent tax exempt corporation, has the opportunity to accomplish more than public funding allows; and

WHEREAS, the private independent nature of the Spokane Parks Foundation also provides the added advantage of dedicated donor and volunteer services; and

WHEREAS, the City wishes to support the fund raising activities of, and appropriately recognize, the Spokane Parks Foundation and promote a positive relationship with its staff and volunteer members; and

WHEREAS, the Spokane Parks Foundation wishes to assure the City and its Parks and Recreation Division that it will operate effectively and responsibly consistent with the reasonable expectations of both public and private interests on behalf of, *inter alia*, the City and its Parks and Recreation Division;

THEREFORE, based on the foregoing, the parties enter into the following Agreement:

Section 1. Spokane Parks Foundation Representations. The Spokane Parks Foundation represents and acknowledges the following with regard to its operation and purposes:

- A. The Spokane Parks Foundation operates in support of parks and park programs throughout Spokane County. The Foundation's work will be compatible with the City and its Park and Recreation Division's vision, mission, and goals, and it will support the master plan of the City's Parks and Recreation Division when the Foundation's work involves City Parks and/or Recreation programs.
- B. A major purpose of the Spokane Parks Foundation shall be to secure, purchase, manage and invest privately raised funds for the benefit of parks and park programs throughout Spokane County, including the City's Parks and Recreation Division's parks and programs.
- C. When the Foundation's work involves City parks and/or Recreation programs, the Spokane Parks Foundation shall recruit, manage and coordinate volunteer services in City Parks in such a manner with respect to the City's parks and programs as to maintain full compliance with the City's Parks and Recreation Division's policies and project requirements.
- D. The Spokane Parks Foundation shall obtain advance approval from the Park Board, or its designee, for all projects when the Foundation's work involves City Parks and/or Recreation parks or programs.
- E. Project proposals with respect to a capital project in a City Park shall include comprehensive information pertaining to construction, maintenance, and operation requirements; restrictions; and warranties. Proposals for projects in a City Park with future funding responsibility shall also include a funding plan to meet the obligation.
- F. The Spokane Parks Foundation will continue to operate as a private independent legal entity separate from the City and its Parks and Recreation Division.
- G. The Spokane Parks Foundation will use sound fiscal and auditing procedures.
- H. The Spokane Parks Foundation will not interfere with day-to-day City Parks and Recreation Division operations.
- I. The Spokane Parks Foundation will maintain its status as a 501(c)(3) charitable organization to which contributions are deductible under §§170, 2055, and 2522 of the Internal Revenue Code.

Section 2. Bond and Insurance. The Spokane Parks Foundation shall ensure that officers and staff members are bonded in an amount of not less than \$1,000,000. The premiums payable on the bonds shall be payable from the funds of the Spokane Parks Foundation. Further, the Spokane Parks Foundation shall obtain and maintain general liability and directors' and officers' liability insurance in a reasonable and appropriate amount as determined by the Spokane Parks Foundation Board. The Spokane Parks Foundation shall annually provide the City's Parks and Recreation Division documentation of its compliance with this Section.

Section 3. Accountability and Stewardship. As the City and the Spokane Parks Foundation want to maintain the highest levels of accountability and stewardship, subject to the Confidentiality Policies of the Spokane Parks Foundation and section 7, below, the Spokane

Parks Foundation agrees to share information with the City as reasonably requested, including quarterly reports to the Park Board. It shall develop reporting processes and institute compliance and auditing procedures that ensure donated funds are accounted for, expenditures are made in accordance with donors' wishes and reports are made to donors on the use of such funds.

Section 4. Donor Solicitation.

4.1 Donor Communication. The Spokane Parks Foundation agrees to advise prospective donors of the following:

- A. The Spokane Parks Foundation is a separate legal and tax entity organized for the purpose of encouraging philanthropic support for the benefit of the parks and park programs throughout Spokane County, including City of Spokane parks and park programs.
- B. Responsibility for governance of the Spokane Parks Foundation, including investment of gifts and endowments, resides with the Spokane Parks Foundation's Board.
- C. The Spokane Parks Foundation will follow donor intent with all donations, ensuring that donations are used in the manner agreed upon between the donor, the Spokane Parks Foundation and, to the extent the City's parks or a City park program is the subject of such donation, the City's Parks and Recreation Division.
- D. The Spokane Parks Foundation shall keep donors informed on a timely basis regarding accomplishment of gift purpose. The City Parks and Recreation Division will assist with such communications by providing information regarding funded projects as reasonably requested by the Spokane Parks Foundation.

4.2 Conditions of Gift Acceptance. The Spokane Parks Foundation agrees that in accepting gifts of all kinds, it will:

- A. Advise donors that any restrictive terms and conditions they attach to gifts for the City's Parks and Recreation Division are subject to the City's Parks and Recreation Division approval.
- B. Ensure that gifts designated for specific purposes related to the City's parks or park programs are in compliance with the City's Parks and Recreation Division's master plans, vision, mission and philosophy.
- C. Ensure that gifts related to the City's parks or Park programs are promptly reported to, and to the extent such gifts seek to impose terms, condition, or obligations on the City Parks and Recreation Division, approved for acceptance by the Park Board as presented by the Spokane Parks Foundation in quarterly reports.

- D. Coordinate relevant funding goals, programs and campaigns with the City's Parks and Recreation Division when the Foundation's work involves City Parks and/or Recreation programs.
- E. Follow the Spokane Parks Foundation Donor Relations and Recognition Policy, as approved by the Spokane Parks Foundation Board, including protecting donor identities as requested by donors.

Section 5. Financial Procedures.

5.1 Standards. The Spokane Parks Foundation will hold and invest endowments and funds functioning as endowments on a long-term basis. For this purpose, it should ensure that the following standards are applied:

- A. Prudent Practices.
In general, Spokane Parks Foundation investment procedures should be conducted in accordance with applicable state and federal law. The investments must be consistent with the terms of the gift instrument.
- B. Administration of Income.
Income from investments, net of administrative fees, should be administered in accordance with pertinent Spokane Parks Foundation policies.
- C. Quarterly Reports.
The Spokane Parks Foundation shall include in their quarterly reports to the Park Board a summary of all funds transferred to the City, current program account balances, and any financial activity thereon. The City and the Spokane Parks Foundation shall provide each other with other reports as may be reasonably requested.

Section 6. Financial Statement. The Spokane Parks Foundation shall maintain financial records in accordance with generally accepted accounting principles. Copies of the financial statements and a current list of Spokane Parks Foundation officers and directors shall be made available to the City.

Section 7. Inspection of Spokane Parks Foundation Records. Because private funds are raised to support public projects, the Spokane Parks Foundation will permit, on reasonable notice, authorized City officials or their designees to inspect all Spokane Parks Foundation books and records, except to the extent the inspection violates rights to privacy, confidential donor information or any Spokane Parks Foundation Board policy.

Section 8. Compliance. To ensure donated funds are used in compliance with any Spokane Parks Foundation and/or donor purposes and restrictions, funds will be transferred to the City upon submission and review of a City invoice itemizing use of such funds. If another method of fund transfer is required, it will be mutually agreed upon in advance by the City and the Spokane Parks Foundation.

Section 9. Designation as a Gift. Funds received by the City shall only be accounted for as gifts where the appropriate donor intent is present. Amounts received solely in exchange for services or property shall not be accounted for as gifts.

Section 10. The City's Parks and Recreation Division's Assistance to the Spokane Parks Foundation. As long as the Spokane Parks Foundation complies with all provisions of this Memorandum, the City will assist the Spokane Parks Foundation in the following manner:

- A. Allow the Spokane Parks Foundation to use the name and images of the City's Parks and Recreation Division.
- B. Provide the Spokane Parks Foundation with assistance in Spokane Parks Foundation activities at the discretion of the Director of the Parks and Recreation Division, and consistent with what is permitted under state and federal law.
- C. Assist the Spokane Parks Foundation by suggesting and recommending donors and contributions to the Spokane Parks Foundation.
- D. Recognize Spokane Parks Foundation gifts in the City's Park and Recreation Division's annual report.
- E. Encourage other organizations which undertake activities the goal of which is to assist and improve City parks and/or City park programs to collaborate with the Spokane Parks Foundation.
- F. Provide Parks and Recreation Facilities to the Foundation on a case by case basis for Foundation fund raising purposes at either no cost or at a reduced cost as deemed appropriate by the Parks and Recreation Director.

Section 11. Notice of Non-Compliance – Opportunity to Cure. In the event of non-compliance with any provision of this Memorandum, the non-breaching party shall notify the other party in writing of the event or practice the non-breaching party believes does not comply with this Memorandum. The other party shall, within fifteen (15) days from receipt of the notice of non-compliance, either correct the non-compliance or show cause to the non-breaching party that the other party is in compliance. In the event the allegedly breaching party fails to comply within this time period, the non-breaching party may, at its option, terminate this Memorandum and the relationship described herein.

Section 12. Termination. In addition to the method of termination provided for in Section 11, this Memorandum may be terminated by either party by delivering written notice of termination to the non-terminating party at least thirty (30) days prior to the effective date of any termination. In the event of termination, the Spokane Parks Foundation shall provide the City with an accounting of all funds restricted for City of Spokane Parks and Recreation purposes.

Section 13. Compensation. The City will provide no compensation to officers or employees of the Spokane Parks Foundation.

Section 14. Access to Worksites. The Spokane Parks Foundation will have access to observe and take pictures of project worksites during construction.

Section 15. Ownership / Use after Project Completion. All projects will be owned and maintained by the City and used according to City policies.

Section 16. Assignment. This Memorandum shall be binding upon the Parties, their successors and assigns. Neither Party may assign, transfer, or subcontract, in whole or in part, its interest in this Memorandum without the prior written consent of the other Party.

Section 17. Anti-Kickback. No officer or employee of the City of Spokane, having the power or duty to perform an official act or action related to this Memorandum shall have or acquire any interest in the contract, or have solicited, accepted or granted a present or future gift, favor, service or other thing of value from or to any person involved in this Memorandum.

Section 18. Indemnification. Each party to this Memorandum shall be responsible for any and all acts and omissions of its own staff, employees, officers, agents and independent contractors. Each party shall furthermore defend and hold harmless the other party from any and all claims, damages, and liability of any kind arising from third party claims resulting from any breach of a parties' staff, employees, officers, agents and independent contractor's obligations of confidentiality under this Memorandum.

Section 19. 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 this Memorandum because of age, sex, race, color, religion, creed, marital status, familial status, sexual orientation, national origin, honorably discharged veteran or military status, the presence of any sensory, mental or physical disability, or use of a service animal by a person with disabilities.

Section 20. Entire Agreement and Amendment. This Memorandum represents the parties' entire agreement with respect to the matters specified herein.

Section 21. Additional Terms and Conditions. Additional terms and conditions may be found in Appendix A.

Section 22. Governing Law and Venue. It is understood that this Memorandum shall be governed by and construed under and in accordance with the laws of the State of Washington. Venue for any actions arising under this Memorandum shall be in the County of Spokane, Washington.

Section 23. Severability. Any provision of the Memorandum which is prohibited or unenforceable shall be ineffective only to the extent of the prohibition or unenforceability without invalidating the remaining provisions thereof.

Section 24. Attorney's Fees. In the event of litigation or arbitration over the terms or performance of this Memorandum, the prevailing party shall be entitled to reasonable attorney's fees and costs.

Section 25. Mediation. Should any dispute arise out of or related to this Memorandum of Understanding or its performance by the parties hereto, the parties shall meet in mediation and attempt to reach a resolution with the assistance of a mutually acceptable mediator. The parties shall select a mediator within ten (10) days of the notice by a party to mediate a claim. Mediation shall be concluded within sixty (60) days of the notice to mediate being made unless extended by the parties by mutual agreement. Neither party shall be permitted to file legal action without first meeting in mediation and making a good faith attempt to reach a mediated resolution of the claim(s). The costs of mediation shall be paid equally by

the parties. If a mediated settlement is reached neither party shall be deemed the prevailing party for purposes of obtaining attorney's fees and legal costs.

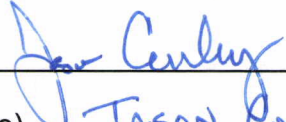
Section 26. Contact Information. Representatives and their contact information, for each party, are as follows:

A. For the City's Parks and Recreation Division contact: (Parks and Recreation Director, City of Spokane Parks and Recreation, 80 W Spokane Falls Blvd, Spokane, WA, 99201).

B. For the Spokane Parks Foundation contact: Executive Director, Spokane Parks Foundation, 222 West Mission Ave, Ste 10, Spokane, Washington, 99201-2341.

Section 27. Term. This Memorandum shall become effective upon execution by both parties and shall terminate on December 31, 2019, unless earlier terminated as provided in Section 12 or renewed by mutual consent of both parties.

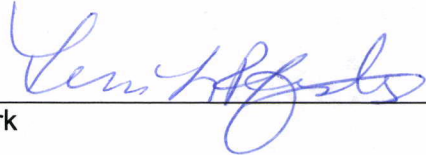
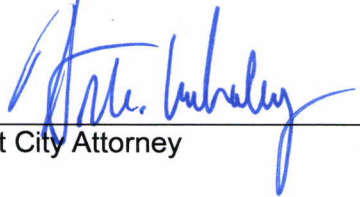
CITY OF SPOKANE PARKS AND RECREATION DIVISION

By  10/17/16
(Name) JASON CONLEY Date
(Title) Executive Officer




Attest:

Approved as to form:

 
City Clerk Assistant City Attorney

SPOKANE PARKS FOUNDATION

By:  11-29-2016
(Name) Heather Beebe-Stevens Date
(Title) Executive Director

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
November 2019

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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	91,000	9,832	6,847	1,395	\$ (5,451)	23,501	24,491	81,168	\$ 56,677	23.5%	89.2%	65.65%
Operating Transfers	66,000	-	-	-	\$ -	116,000	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 9,832	\$ 6,847	\$ 1,395	\$ (5,451)	139,501	90,491	\$ 147,168	\$ 56,677	53.2%	93.7%	40.51%
Expenditures:												
Salaries and Wages	459,274	71,996	32,133	33,852	\$ (1,719)	366,878	358,723	387,278	\$ (28,556)	82.7%	84.3%	1.62%
Personnel Benefits	156,136	25,387	10,644	11,256	\$ (612)	101,672	112,157	130,749	\$ (18,591)	72.1%	83.7%	11.68%
Supplies	20,847	7,124	4,143	1,106	\$ 3,037	29,087	31,326	13,723	\$ 17,603	77.4%	65.8%	-11.62%
Services and Charges	212,445	37,448	24,784	29,928	\$ (5,144)	96,647	188,285	174,997	\$ 13,288	84.6%	82.4%	-2.27%
Interdepartment Svcs	23,800	23,800	-	-	\$ -	-	801	-	\$ 801	3.4%		-3.37%
Intergovernment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 872,502	\$ 165,756	\$ 71,704	\$ 76,142	\$ (4,438)	594,283	691,292	\$ 706,746	\$ (15,454)	78.9%	81.0%	2.09%
Transfers Out	-	-	-	-	\$ -	2,641	2,641	-	\$ 2,641	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 872,502	\$ 165,756	\$ 71,704	\$ 76,142		596,924	693,933	\$ 706,746		79.0%	81.0%	2.03%
Total Funding: (Rev. less Exp.)	\$ (715,502)		\$ (64,857)	\$ (74,746)		\$ (457,424)	\$ (603,442)	\$ (559,579)				

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

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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	1,431,710	(18,241)	8,940	30,706	\$ 21,765	1,511,141	1,275,888	1,449,951	\$ 174,063	85.1%	101.3%	16.21%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,431,710	\$ (18,241)	\$ 8,940	\$ 30,706	\$ 21,765	1,511,141	1,275,888	\$ 1,449,951	\$ 174,063	85.1%	101.3%	16.21%
Expenditures:												
Salaries and Wages	1,338,679	(374,585)	76,741	83,448	\$ (6,707)	1,429,755	1,446,055	1,713,264	\$ (267,209)	116.9%	128.0%	11.13%
Personnel Benefits	286,033	(61,339)	18,603	26,226	\$ (7,622)	279,676	285,959	347,372	\$ (61,413)	110.7%	121.4%	10.71%
Supplies	312,551	(2,563)	20,816	13,634	\$ 7,181	286,987	294,864	315,114	\$ (20,250)	96.0%	100.8%	4.78%
Services and Charges	1,381,915	83,296	62,147	50,302	\$ 11,845	1,278,341	1,200,955	1,298,619	\$ (97,664)	88.3%	94.0%	5.67%
Interdepartment Svcs	16,950	(2,599)	-	-	\$ -	-	19,819	19,549	\$ 270	116.9%	115.3%	-1.59%
Intergovernment Svcs	5,200	1,048	725	454	\$ 271	4,412	4,790	4,152	\$ 639	92.1%	79.8%	-12.28%
Subtotal Op. Exp.	\$ 3,341,328	\$ (356,742)	\$ 179,032	\$ 174,063	\$ 4,969	3,279,171	3,252,443	\$ 3,698,070	\$ (445,627)	102.1%	110.7%	8.56%
Transfers Out	-	-	-	-	\$ -	15,513	15,513	-	\$ 15,513	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 3,341,328	\$ (356,742)	\$ 179,032	\$ 174,063		3,294,684	3,267,956	\$ 3,698,070		102.1%	110.7%	8.57%
Total Funding: (Rev. less Exp.)	\$ (1,909,618)		\$ (170,092)	\$ (143,358)		\$ (1,783,542)	\$ (1,992,068)	\$ (2,248,119)				

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

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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	521,526	173,459	199,131	\$ 25,672	767,657	2,060,376	2,953,204	\$ 892,828	63.1%	85.0%	21.92%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,474,730	\$ 521,526	\$ 173,459	\$ 199,131	\$ 25,672	767,657	2,060,376	\$ 2,953,204	\$ 892,828	63.1%	85.0%	21.92%
Expenditures:												
Salaries and Wages	1,859,983	48,201	137,564	139,844	\$ (2,280)	920,117	1,537,726	1,811,782	\$ (274,056)	78.3%	97.4%	19.12%
Personnel Benefits	612,570	191,364	33,146	38,456	\$ (5,310)	259,561	365,299	421,206	\$ (55,907)	65.6%	68.8%	3.14%
Supplies	524,258	44,974	40,693	22,779	\$ 17,914	139,157	452,127	479,284	\$ (27,158)	78.4%	91.4%	13.03%
Services and Charges	764,059	113,209	37,065	73,271	\$ (36,206)	426,746	426,160	650,850	\$ (224,690)	78.7%	85.2%	6.53%
Interdepartment Svcs	-	(208)	-	-	\$ -	-	-	208	\$ (208)		#DIV/0!	#DIV/0!
Intergovernment Svcs	33,400	13,033	861	835	\$ 26	12,080	18,275	20,367	\$ (2,092)	54.7%	61.0%	6.26%
Subtotal Op. Exp.	\$ 3,794,270	\$ 410,574	\$ 249,330	\$ 275,185	\$ (25,855)	1,757,661	2,799,587	\$ 3,383,696	\$ (584,109)	76.2%	89.2%	12.95%
Transfers Out	237,030	118,515	-	-	\$ -	119,615	119,615	118,515	\$ 1,100	50.2%	50.0%	-0.23%
TOTAL EXPENDITURES:	\$ 4,031,300	\$ 529,089	\$ 249,330	\$ 275,185		1,877,275	2,919,201	\$ 3,502,211		74.6%	86.9%	12.23%
Total Funding: (Rev. less Exp.)	\$ (556,570)		\$ (75,871)	\$ (76,054)		\$ (1,109,618)	\$ (858,825)	\$ (549,007)				

City of Spokane - Parks & Recreation

Park Operations

Financial Report

November 2019

		Monthly Comparison				Year-to-Date Comparison						
2019 Current Adopted Annual Budget		2019 Budget Balance	2018 November Actual	2019 November 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	190,430	76,803	375	406	\$ 32	134,637	201,305	113,627	\$ (87,679)	105.7%	59.7%	-46.04%
Operating Transfers	-	-	-	-	\$ -	-	-	-	\$ -			
TOTAL REVENUE:	\$ 190,430	\$ 76,803	\$ 375	\$ 406	\$ 32	134,637	201,305	\$ 113,627	\$ (87,679)	105.7%	59.7%	-46.04%
Expenditures:												
Salaries and Wages	2,641,563	247,015	204,341	209,605	\$ (5,264)	2,170,197	2,305,329	2,394,548	\$ (89,220)	90.4%	90.6%	0.23%
Personnel Benefits	852,541	70,483	69,770	63,776	\$ 5,994	730,154	770,501	782,058	\$ (11,557)	85.1%	91.7%	6.58%
Supplies	180,302	21,727	11,744	5,021	\$ 6,723	131,758	163,585	158,575	\$ 5,011	92.8%	87.9%	-4.86%
Services and Charges	1,103,974	11,686	117,711	54,103	\$ 63,607	1,064,967	996,436	1,092,288	\$ (95,852)	89.6%	98.9%	9.36%
Interdepartment Svcs	-	-	-	-	\$ -	-	-	-	\$ -			
Intergovernment Svcs	-	(4,816)	-	-	\$ -	-	4,943	4,816	\$ 128		#DIV/0!	#DIV/0!
Subtotal Op. Exp.	\$ 4,778,380	\$ 346,095	\$ 403,566	\$ 332,506	\$ 71,060	4,097,077	4,240,795	\$ 4,432,285	\$ (191,490)	89.4%	92.8%	3.35%
Transfers Out	-	-	-	-	\$ -	25,526	25,526	-	\$ 25,526	100.0%		-100.00%
TOTAL EXPENDITURES:	\$ 4,778,380	\$ 346,095	\$ 403,566	\$ 332,506		4,122,603	4,266,321	\$ 4,432,285		89.5%	92.8%	3.29%
Total Funding: (Rev. less Exp.)	\$ (4,587,950)		\$ (403,191)	\$ (332,100)		\$ (3,987,965)	\$ (4,065,015)	\$ (4,318,658)				

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

	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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	675,300	105,638	107,924	6,077	\$ (101,847)	561,577	598,597	569,662	\$ (28,935)	77.5%	84.4%	6.90%
Operating Transfers	15,483,651	-	1,094,234	1,119,064	\$ -	12,685,819	13,130,808	14,364,587	\$ 1,233,779	89.6%	92.8%	3.13%
TOTAL REVENUE:	\$ 16,158,951	\$ 1,224,702	\$ 1,202,158	\$ 1,125,141	\$ (101,847)	13,247,396	13,729,405	\$ 14,934,249	\$ 1,204,844	89.0%	92.4%	3.39%
Expenditures:												
Salaries and Wages	2,415,684	479,276	174,735	164,126	\$ 10,609	1,548,352	1,971,252	1,936,408	\$ 34,843	89.3%	80.2%	-9.15%
Personnel Benefits	811,749	164,705	62,824	58,236	\$ 4,589	509,004	678,090	647,044	\$ 31,046	85.1%	79.7%	-5.36%
Supplies	215,243	22,529	4,478	45,021	\$ (40,543)	58,696	107,064	192,714	\$ (85,649)	73.2%	89.5%	16.35%
Services and Charges	1,421,609	146,700	47,616	43,092	\$ 4,524	473,102	652,268	1,274,909	\$ (622,641)	86.1%	89.7%	3.59%
Interdepartment Svcs	2,628,735	403,104	363,693	302,291	\$ 61,402	2,052,738	2,460,250	2,225,631	\$ 234,618	95.1%	84.7%	-10.42%
Intergovernment Svcs	11,500	7,074	65	102	\$ (37)	18,684	2,814	4,426	\$ (1,612)	24.5%	38.5%	14.02%
Subtotal Op. Exp.	\$ 7,504,520	\$ 1,223,388	\$ 653,412	\$ 612,867	\$ 40,544	4,660,576	5,871,738	\$ 6,281,133	\$ (409,395)	90.2%	83.7%	-6.54%
Transfers Out	53,794	26,897	-	-	\$ -	76,298	331,298	26,897	\$ 304,401	92.5%	50.0%	-42.49%
TOTAL EXPENDITURES:	\$ 7,558,314	\$ 1,250,284	\$ 653,412	\$ 612,867		4,736,874	6,203,036	\$ 6,308,030		90.4%	83.5%	-6.90%
Total Funding: (Rev. less Exp.)	\$ 8,600,637		\$ 548,746	\$ 512,274		\$ 8,510,523	\$ 7,526,369	\$ 8,626,219				

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

		Monthly Comparison				Year-to-Date Comparison					
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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 %
<u>Revenue:</u>											
	Grants Receivable	1,510,000	613,157	48,806	675,000	\$ 626,195	12,590	(197,670)	896,843	-22.2%	59.4% 81.58%
<u>Expenditures:</u>											
	Capital Outlay	6,343,306	4,797,932	8,460	87,501	\$ (79,041)	1,777,842	1,074,362	1,545,374	24.9%	24.4% -0.55%

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

	Monthly Comparison					Year-to-Date Comparison						
	2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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 %
<u>Operating Revenue:</u>												
Program Revenue	5,863,170	695,559	297,545	237,716	\$ (59,829)	2,998,514	4,160,657	5,167,611	\$ 1,006,954	71.3%	88.1%	16.82%
Operating Transfers	17,049,651	2,619,064	1,094,234	1,119,064	\$ 24,830	12,801,819	13,196,808	14,430,587	\$ 1,233,779	89.7%	84.6%	-5.05%
Total Operating Revenue:	\$ 22,912,821	\$ 3,314,623	\$ 1,391,779	\$ 1,356,780	\$ (34,999)	\$ 15,800,333	17,357,465	\$ 19,598,198	\$ 2,240,733	84.5%	85.5%	1.06%
<u>Operating Expenses:</u>												
Salaries and Wages	8,715,183	471,901	625,514	630,874	\$ 5,360	6,435,299	7,619,085	8,243,282	\$ (624,197)	90.8%	94.6%	3.80%
Personnel Benefits	2,719,029	390,600	194,988	197,949	\$ 2,961	1,880,067	2,212,007	2,328,429	\$ (116,422)	82.8%	85.6%	2.87%
Supplies	1,253,201	93,792	81,874	87,562	\$ 5,688	645,684	1,048,966	1,159,409	\$ (110,443)	84.1%	92.5%	8.38%
Services and Charges	4,894,002	402,340	289,323	250,697	\$ (38,626)	3,383,693	3,474,734	4,491,662	\$ (1,016,928)	86.8%	91.8%	5.02%
Interdepartment Svcs	2,669,485	424,097	363,693	302,291	\$ (61,402)	2,052,738	2,480,870	2,245,388	\$ 235,482	94.4%	84.1%	-10.28%
Intergovernment Svcs	50,100	16,340	1,651	1,390	\$ (261)	35,176	30,822	33,760	\$ (2,938)	61.5%	67.4%	5.86%
Total Operating Expenses:	\$ 20,301,000	\$ 1,799,071	\$ 1,557,043	\$ 1,470,763	\$ (86,280)	\$ 14,432,656	16,866,484	\$ 18,501,929	\$ (1,635,446)	88.8%	91.1%	2.34%
Net Op. Income (Loss):	\$ 2,611,821	\$ 1,515,552	\$ (165,265)	\$ (113,984)	\$ 51,281	\$ 1,367,677	490,981	\$ 1,096,269	\$ 3,876,179	-4.3%	-5.6%	-1.28%
<u>Other Financial Activity:</u>												
Grants Revenue	1,510,000	-	48,806	675,000	\$ -	12,590	(197,670)	896,843	\$ (1,094,513)	-22.2%	59.4%	81.58%
Capital Outlay	(6,343,306)	-	(8,460)	(87,501)	\$ -	(1,777,842)	(1,074,362)	(1,545,374)	\$ 471,012	24.9%	24.4%	-0.55%
Transfers Out	(290,824)	-	-	-	\$ -	(239,593)	(494,593)	(145,412)	\$ (349,181)	77.3%	50.0%	-27.28%
Total Other Activity:	\$ (5,124,130)	\$ -	\$ 40,345	\$ 587,499	\$ -	\$ (2,004,844)	(1,766,624)	\$ (793,943)	\$ (972,681)	43.5%	15.5%	-28.00%
Total Funding: (Rev. less Exp.)	\$ (2,512,309)	\$ 1,515,552	\$ (124,919)	\$ 473,515	\$ 51,281	\$ (637,167)	\$ (1,275,643)	\$ 302,326	\$ 2,903,498	\$ 1	\$ (0)	\$ (1)

Beginning Fund Balance	\$ 1,893,887
5% Reserve Requirement	\$ (1,321,756)
Revenue Stabilization Reserve	\$ (300,000)
Other Program Reserves	<u>\$ (285,397)</u>
Beginning Reserves	\$ (13,266)
Non-Capital Encumbrances	\$ (480,819)
Net Revenue (Expense)	\$ 302,326
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ (191,759)

Grants Receiveable	\$ (896,842.90)
Capital Expenditures	\$ 1,545,374.23
Capital Encumbrances	\$ (1,256,136.69)

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

	Notes:	Monthly Comparison					Year-to-Date Comparison				2018 YTD	2019 YTD	Change in %	
		2019 Current Adopted Annual Budget	2019 Budget Balance	2018 November Actual	2019 November 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	a.	3,805,270	-	21,737	39,877	\$ 18,139	3,072,707	3,264,337	2,960,218	\$ (304,120)	85.8%	77.8%	-7.99%	
Pre-Sale Revenue			-			\$ -	60,671	73,068	130,199	\$ 57,131				
Pepsi Commissions		-	-	-	-	\$ -	-	-	13,500	\$ -				
Facility Improvement Fee		-	-	1,082	8,093	\$ 7,011	-	144,084	568,900	\$ 424,816				
Other Transfers In		-	-	-	-	\$ -	45,000	-	-					
TOTAL REVENUE:		\$ 3,805,270	\$ (132,453)	\$ 22,819	\$ 47,969	\$ 25,150	3,178,378	3,481,490	\$ 3,672,817	\$ 191,327	91.5%	96.5%	5.03%	
Expenditures:														
Salaries and Wages		1,215,067	139,632	87,126	86,507	\$ (619)	1,097,823	1,078,280	1,075,435	\$ 2,846	88.5%	88.5%	-0.01%	
Personnel Benefits		324,942	(24,267)	31,952	29,090	\$ (2,862)	366,567	365,907	349,209	\$ 16,699	107.7%	107.5%	-0.20%	
Supplies		352,250	65,534	28,037	8,684	\$ (19,353)	304,563	293,645	286,716	\$ 6,929	88.0%	81.4%	-6.58%	
Services and Charges	b.	1,057,599	268,758	88,158	41,624	\$ (46,534)	973,735	889,490	788,841	\$ 100,650	88.5%	74.6%	-13.90%	
Interdepartment Svcs		286,529	35,608	57,148	37,345	\$ (19,803)	320,293	328,535	250,921	\$ 77,614	90.8%	87.6%	-3.26%	
Intergovernment Svcs		21,000	(2,077)	1,525	966	\$ (559)	20,716	22,755	23,077	\$ (322)	108.4%	109.9%	1.53%	
Subtotal Op. Exp.		\$ 3,257,387	\$ 483,189	\$ 293,946	\$ 204,217	\$ (89,730)	3,083,697	2,978,613	\$ 2,774,198	\$ 204,415	90.8%	85.2%	-5.66%	
Capital Outlay		267,913	167,823	12,991	-	\$ (12,991)	175,076	42,717	100,090	\$ (57,372)	11.8%	37.4%	25.51%	
Transfers Out		275,934	162,967	50,000	-	\$ (50,000)	-	50,000	112,967	\$ (62,967)	100.0%	40.9%	-59.06%	
TOTAL EXPENDITURES:		\$ 3,801,234	\$ 813,979	\$ 356,937	\$ 204,217		3,258,773	3,071,331	\$ 2,987,255		83.2%	78.6%	-4.64%	
Total Funding: (Rev. less Exp.)		\$ 4,036		\$ (334,118)	\$ (156,247)		\$ (80,395)	\$ 410,159	\$ 685,562					

Beginning Fund Balance	\$ 126,813
Less 7% Reserve Requirement	\$ (266,086)
Beginning 2018 Excess Reserves	\$ (139,273)
2018 YTD Change in Cash	\$ 685,562
Encumbrances at Month End	
Facility Improvement Reserve	\$ (600,017)
2018 YTD Available Cash	\$ (53,728)

\$ (69,763)

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2019 through November 30, 2019

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	Fund Balance Category
General Purposes	\$ 43,896.20	\$ 8,446.84	\$ 22,879.13	\$ 29,463.91	\$ -	\$ 29,463.91	Undesignated
Computer Replacement & Software	40,411.60	-	38,406.59	2,005.01	1,143.94	861.07	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	7,500.00	(550.00)	133,050.00		133,050.00	Designated Capital
Turf Replacement	120,000.00	-	-	120,000.00		120,000.00	Designated Capital
Tennis Courts, USTA Private Grant	55,819.93	-	28,420.54	27,399.39	12,898.64	14,500.75	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
h Vietnam Veterans Memorial	-	25,000.00	-	25,000.00		25,000.00	Designated Capital
g Dutch Jake's Park	-	77,000.00	114,451.82	(37,451.82)	41,192.80	(78,644.62)	Designated Capital
d Skyride	82,900.56	-	56,031.65	26,868.91	21,138.54	5,730.37	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	15,278.04	2,150.78	137,038.53	28,739.22	108,299.31	Restricted Property Donations
Riverfront Conservation Futures Loan	-	-	-	-		-	Restricted Futures
	<u>\$ 1,652,024.36</u>	<u>\$ 134,259.88</u>	<u>\$ 549,908.16</u>	<u>\$ 1,236,376.08</u>	<u>\$ 105,113.14</u>	<u>\$ 1,131,262.94</u>	
				\$ 1,343,743.40			
				\$ (107,367.32)	closing entries to be done by Centralized Acct.		
				\$ 308,280.96			

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-Palises >Austin Ravine
>Dahm >Stemper et al
- f** Levied taxes for maintenance and operations of specific properties:
>Rim Rock >Trolley Trail >Downriver >Elliot >Palises (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.
- h** Donation received from Innovia Foundation November 2019 solely for the revitalization of The Inland Northwest Vietnam Veterans Memorial.

Riverfront Park Redevelopment Project

Budget Adopted October 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through November 30, 2019

Project Component	Budget	Expended as of November 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	\$ 5,929,487	\$ 528,150	\$ 6,457,637	\$ 1,721,636
5. U.S. Pavilion	\$ 22,564,788	\$ 20,873,586	\$ 1,314,072	\$ 22,187,658	\$ 377,130
6. snx ^w mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,504,662	\$ 1,082,110	\$ 1,122,355	\$ 2,204,465	\$ 7,300,197
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847	\$ -
Program Level Owner Costs	\$ 5,498,692	\$ 4,070,523	\$ 246,912	\$ 4,317,435	\$ 1,181,257
TOTAL	\$ 68,062,372	\$ 54,244,149	\$ 3,238,779	\$ 57,482,928	\$ 10,579,444

68,063,791
rounding off