



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, April 7, 2020

WebEx teleconference meeting

Spokane, Washington

Mark Buening – Parks Finance/Budget Director

Committee Members:

X Bob Anderson – Chair

X Greta Gilman

X Gerry Sperling

Additional Park Board members:

Jennifer Ogden

Guests:

Parks Staff:

Garrett Jones

Mark Buening

Jason Conley

Nick Hamad

Megan Qureshi

Fianna Dickson

Mark Poirier

Jonathan Moog

Jennifer Papich

Al Vorderbrueggen

Pamela Clarke

Summary

- The committee passed the following recommendations for Park Board approval consideration:
 - Spokane Parks Foundation memorandum of understanding no-cost extension #2
 - Ditches Unlimited, Inc., change order #4/Manito Park Mirror Pond (\$28,266.22, tax inclusive)
- The March financials were presented by Mark Buening who reviewed each operating department.

The next regularly scheduled meeting is set for 3 p.m. Tuesday, May 12, 2020.

MINUTES

The meeting was called to order at 3:01 p.m. by committee chair Bob Anderson.

Action items:

1. [Spokane Parks Foundation memorandum of understanding no-cost extension #2](#) – *Jason Conley* presented the proposed memorandum of agreement no-cost extension with Spokane Park Foundation. In December 2019, the Park Board authorized a four-month memorandum of understanding extending the existing MOU with the foundation. Due to the Covid-19 pandemic and isolation stay, a new MOU has not been finalized between the parties. This second no-cost extension will allow additional time for a new agreement to be developed and to be approved by both boards. If approved, the additional extension will allow the foundation to continue to support the Park's vision and mission as an independent tax exempt corporation while maintaining opportunities for additional funding sources for select programs and projects. *Fianna Dickson* provided information on the direction being taken on the new agreement. Ms. Dickson explained the draft version of the new agreement is focusing on a two-year project priority plan to create a list of priority projects which will drive the focus of the foundation's fundraising efforts.

Motion 1: Bob Anderson moved to recommend the Park Board accept the memorandum of understanding no-cost extension #2 with the Spokane Parks Foundation, as presented.

Gerry Sperling seconded.

The motion passed unanimously (3-0 vote).

The committee agreed to present the action item as a consent agenda item at the April 9 Park Board meeting.

2. [Ditches Unlimited, Inc., construction change order #4/Manito Park Mirror Pond rehabilitation project \(not to exceed \\$28,266.22, tax inclusive\)](#) – *Nick Hamad* presented the proposed construction change order #4 with Ditches Unlimited, Inc., for work on the Manito Park Mirror Pond rehabilitation project not to exceed \$28,266.22, tax inclusive. The change order includes the following additional work: 1) modify recirculating pond piping; 2) provide additional pond de-watering as required to complete in-pond work; and 3) relocate underground power line discovered beneath treatment wetland south of pond. Mr. Hamad explained the existing primary power line was not located on initial project survey and was discovered during construction. This line must be relocated to install contracted improvements.

Motion 2: Bob Anderson moved to recommend the Park Board accept construction change order #4, as presented, with Ditches Unlimited, Inc., for work on the Manito Park Mirror Pond rehabilitation project not to exceed \$28,266.22, tax inclusive.

Greta Gilman seconded.

The motion passed unanimously (3-0 vote).

The committee agreed to present the action item as a consent agenda item at the April 9 Park Board meeting.

Information item:

1. [Heritage Links construction change order #3/Esmeralda Golf Course irrigation renovation project\)](#) – *Nick Hamad* provided a brief overview of construction change order #3 with Heritage

Links for work Esmeralda Golf Course irrigation renovation project. Initially, the item was noted on the agenda as an action item for the committee's consideration. When the cost of the change order came in well within the Parks director's signing authority, it was realized the change order does not require Park Board approval. The scope of work includes minor site improvements to protect the new weather station and awarding the contractor an incentive to complete the project prior to May 1.

Standing report items:

1. March financials – *Mark Buening* presented an overview of the March financials. Mr. Buening prefaced the report saying last month's financials have been significantly impacted by the shutdown of activities and programs due to the Covid-19 pandemic. Another item seen throughout Parks is that the salaries and wages are consistently higher than 2019 due primarily to the timing of the payroll period, but most of the budgets are pretty much in line with last year. Report highlights included: 1) Natural Resources – revenues were about \$23,000 higher than last year due, in part, to an insurance payment; 2) Recreation – due to the delayed reporting of revenues from the new CivicRec software last year, this year's revenues are more accurate than the 2019 figures which means YTD comparisons don't show a true financial picture; 3) Riverfront Park – revenues are down about \$142,000 compared to 2019 due primarily to the shutdown of attractions and events; 4) Park Operations – revenues are up about \$22,000 primarily due to a reimbursement for shared labor; 5) Administration – the overall financial picture is about \$600,000 better than last year; 6) Capital – 2020 expenditures were greater than last year, but about \$100,000 reimbursement from the Riverfront Park bond is expected to be reflected next month; 7) Parks Fund – program revenues are substantially down as a result of the shutdown in March and operating expenses were down about \$700,000; 8) Golf Fund – preseason sales were very good and program revenues were about \$100,000 more than 2019; 9) Fund 1950/Cumulative Reserve Fund – no comments or questions; and 10) Riverfront Park redevelopment bond – there is a budget balance of \$1.7 million of the \$68.4 million total budget.
2. Director's report – *Garrett Jones* provided an update relating to the Covid response efforts and the impact of the pandemic on the division. This time of year, Parks historically ramps up in preparation of the busy season hiring hundreds of temp/seasonal employees. Right now, Parks is operating on no T/S staff. In addition, there is a hiring freeze on all full-time positions. Mr. Jones referenced data from three different financial projection models. The models show there will be a 100% loss in program revenue for April through June, and a 50% loss for July. Mr. Jones reported Parks will probably be looking at a total loss in program revenue of about \$2.2 million. He explained there will also be a notable decrease in the level of services. Mr. Jones explained Al Vorderbrueggen and his team are hard at work maintaining existing assets. A staff-share program is planned involving current employees performing labor and duties which may be outside their typical scope of work. Long term, it is anticipated the losses and reductions in programs and services will impact Parks for years to come. While the ramp-up period, expected for July and August, will mean an increase in revenue, it will also be accompanied by increases in expenditures as staff catches up on work that was delayed during the pandemic.

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

1. SPVV contract amendment #2/West Havermale design (\$7,800, no tax) – Riverfront Park
2. Spokane Public Facilities District ramp connection agreement/Riverfront Park north bank and SportsPlex (\$400,000, tax inclusive) – Riverfront Park

Adjournment: The meeting was adjourned at 3:50 p.m.

The next regularly scheduled meeting is set for 3 p.m. May 12, 2020.

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	April 7, 2020		
Requester	Jason Conley	Phone number: 625-6211	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" 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 #2		
Begin/end dates	Begins: May 1, 2020 Ends: October 31, 2020 <input type="checkbox"/> Open ended		
Background/history: In December of 2019, the Park Board authorized a four-month memorandum of understanding, towards extending the existing MOU with the Spokane Parks Foundation. Due to Covid-19, a new MOU has not been finalized between parties. This second no-cost extension will allow additional time for a new MOU to be finalized and approved by both respective Boards 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: To recommend the Park Board approve the memorandum of understanding no-cost extension #2 with the Spokane Parks Foundation, as presented			
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 Terri@spokaneparksfoundation.org 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>			

Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	December 10, 2019		
Requester	Jason Conley Phone number: 625-6211		
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" 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 December 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 (4) months (January 1, 2020-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 October 31, 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

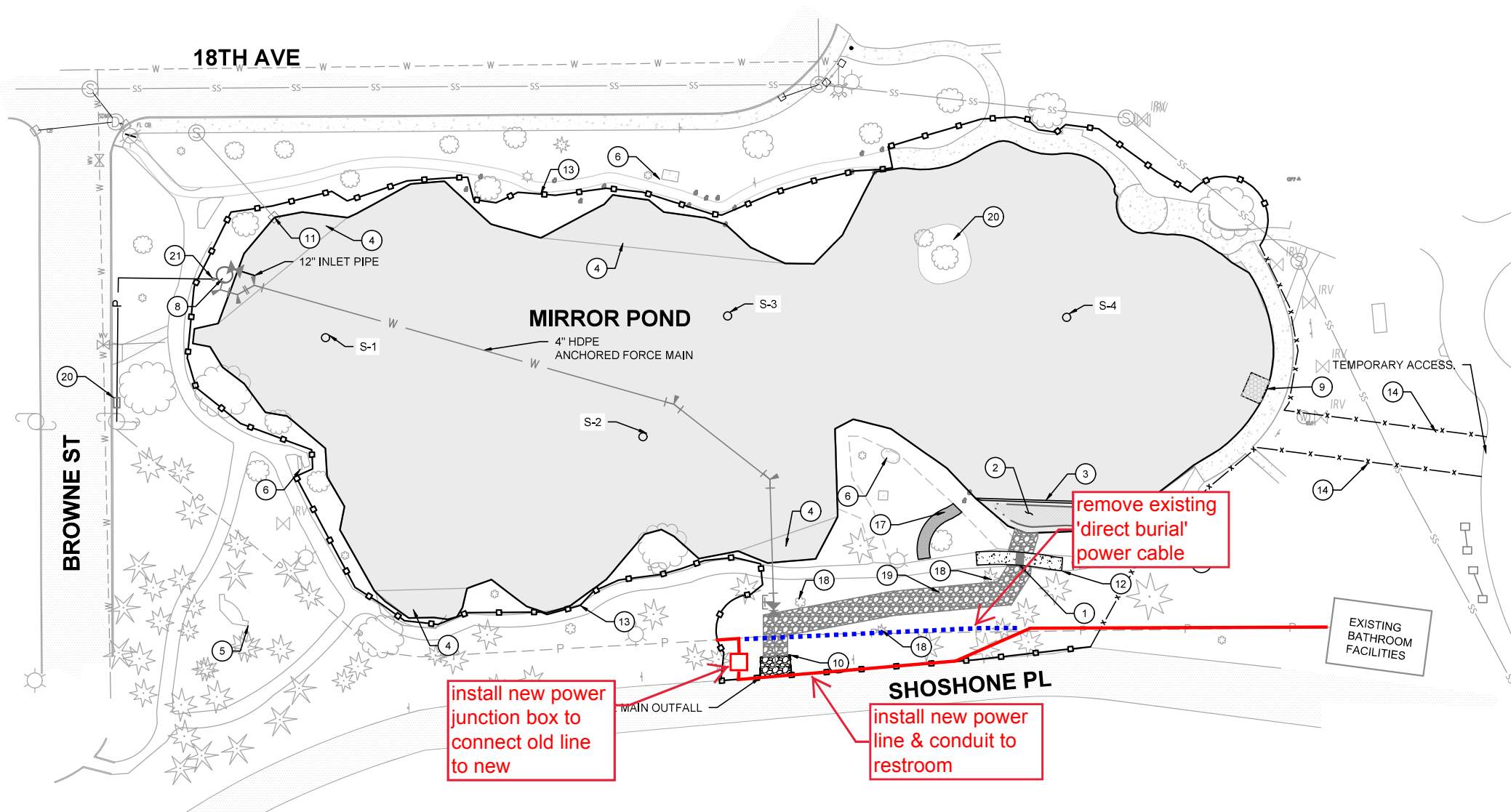
20-059

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	April 7, 2020		
Requester	Nick Hamad	Phone number: 509.363.5452	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract/agreement	<input type="radio"/> New <input type="radio"/> Renewal/extension <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	OPR 2019-0925		
Item title: (Use exact language noted on the agenda)	Ditches Unlimited, Inc., construction change order #4 / Manito Park Mirror Pond rehabilitation project (not to exceed \$28,266.22, tax inclusive)		
Begin/end dates	Begins: April 9, 2020	Ends: June 1, 2020	<input type="checkbox"/> Open ended
Background/history: Ditches Unlimited construction change order #4 for work on the Manito Park Mirror Pond renovation project, adding the following to the project scope: <ol style="list-style-type: none"> 1. Modify recirculating pond piping 2. Provide additional pond de-watering as required to complete in-pond work. 3. Relocate underground power line discovered beneath treatment wetland south of pond. Existing primary power line was not located on initial project survey and discovered during construction. Line must be relocated to install contracted improvements. 			
Motion wording: Motion to approve Ditches Unlimited, Inc. construction change order #4 for the Mirror Pond rehabilitation project at Manito Park not to exceed \$28,266.22, tax inclusive			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Ditches Unlimited (contractor) Name: Arvistis Mckinnie Email address: ditchesunlimited@gmail.com Phone: 208.666.1650			
Distribution: Parks – Accounting Thea Prince Parks – Pamela Clarke Arvistis Mckinnie - ditchesunlimited@gmail.com Requester: Nick Hamad Grant Management Department/Name:			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue Amount: \$28,266.22, tax inclusive Budget code: 1400-30210-94000-56410			
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor Supporting documents: <input checked="" type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB) <input checked="" 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 checked="" type="checkbox"/> ACH Forms (for new contractors/consultants/vendors) <input checked="" type="checkbox"/> UBI: 602-860-344 Business license expiration date: 9/30/2020 <input checked="" type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			



CITY OF SPOKANE
PARKS AND RECREATION DEPARTMENT
CHANGE ORDER NO. 4

NAME OF CONTRACTOR: DITCHES UNLIMITED, INC.

PROJECT TITLE: MANITO PARK MIRROR POND RENOVATION

CITY CLERK CONTRACT NUMBER: OPR2019-0925

=====

DESCRIPTION OF CHANGE:

AMOUNT:

Force Main Outfall Modifications

\$ 1,721.61

Addition of pond dewatering

\$ 2,392.88

Relocate power line & place in conduit (T&M NTE)

NTE \$21,850.63

** Cut, remove & replace sod (T&M NTE) is*

\$75 per crew member per hour

=====

TOTAL AMOUNT: \$25,956.12

CONTRACT SUM (EXCLUDE SALES TAX)	
ORIGINAL CONTRACT SUM (INCLUDE ALTERNATES)	\$244,046.00
NET AMOUNT OF PREVIOUS CHANGE ORDERS	\$136,298.82
CURRENT CONTRACT AMOUNT	\$380,344.82
CURRENT CHANGE ORDER (EXCLUDES SALES TAX)	\$25,956.12
REVISED CONTRACT SUM	\$406,300.94

CONTRACT COMPLETION DATE	
ORIGINAL CONTRACT COMPLETION DATE	05/01/2020
CURRENT COMPLETION DATE	05/01/2020
REVISED COMPLETION DATE	06/01/2020

Contractor's Acceptance: 

Date: 4/1/2020

City Approval: _____

Date: _____

Attest: _____ City Clerk

Approved as to form: _____ Assistant City Attorney

Ditches Unlimited Inc.

18089 S Watson Rd
Coeur d Alene
ID 83814
208-666-1650

Estimate

Date	Estimate #
10/22/2019	201

Name / Address
City of Spokane Parks and Rec Nick Hamad 808 Spokane Falls Blvd 5th Floor Spokane WA 99201

		P.O. No.	Other
		OPR-2019-0925	1016041
Description	Qty	Cost	Total
14 holes for pipe clamps	14	32.04	448.56
Pipe clamps and misc. fittings	1	1,325.31	1,325.31
Labor to install	1	1,880.00	1,880.00
TAX EXCLUDED			
~~~~~ CHANGE ORDER ~~~~~			
December 31, 2019			
> Added 35 Materials. (+\$1,108.45)			
> Added 6 Labor. (+\$76.86)			
> Added 14 Labor. (+\$448.56)			
> Added 1 Materials. (+\$1,325.31)			
> Added 1 Labor. (+\$1,880.00)			
Total change to estimate +\$4,839.18			
~~~~~			
Change Order #4			
Force main outfall structure and pipe alterations (4" HDPE to 8" to C900)	1	1,112.61	1,112.61
Labor to install pipe alteration and fittings	8	75.00	600.00
Pond dewatering	4.5	531.75	2,392.88
Cut, remove and replace sod for power ditch	60	75.00	4,500.00
Top soil for power ditch (approximate 15 ton)	1	525.00	525.00
Equipment and labor to replace topsoil	4	220.00	880.00
Excavate, install and backfill new power conduit	350	30.00	10,500.00
2" Conduit (to include freight) and labor to install	1	3,380.21	3,380.21
Bedding for conduit (approximate 30 ton)	1	665.42	665.42
Additional construction fencing to incorporate power ditch excavation outside of original limit of excavation	1	1,400.00	1,400.00
		Total	

highlighted item performed time & material not to exceed quoted amount

Ditches Unlimited Inc.

18089 S Watson Rd
Coeur d Alene
ID 83814
208-666-1650

Estimate

Date	Estimate #
10/22/2019	201

Name / Address
City of Spokane Parks and Rec Nick Hamad 808 Spokane Falls Blvd 5th Floor Spokane WA 99201

P.O. No.	Other
OPR-2019-0925	1016041

Description	Qty	Cost	Total
Do to Avista's primary power running through the treatment pond, the power will need to be re-routed in order to construct the pond. Also to be included in this change order, we are requesting that the completion date be moved to June 1, 2020 This work will require the power to the bathrooms shut down during installation of the new primary power ANY HARD ROCK OR UNSUITABLE EXCAVATION ARE EXCLUDED IN THIS ESTIMATE ~~~~~ CHANGE ORDER ~~~~~ March 23, 2020 > Added 4.5 Labor (+2,392.88) > Added 1 Materials (+\$1,112.61) > Added 8 Labor. (+\$600.00) > Added 60 Labor. (+\$4,500.00) > Added 1 Materials. (+\$525.00) > Added 4 Excavator and Operator. (+\$880.00) > Added 350 Excavator and Operator. (+\$10,500.00) > Added 1 Materials. (+\$3,380.21) > Added 1 Materials. (+\$665.42) > Added 1 Materials. (+\$1,400.00) Total change to estimate +\$25,956.37			
Total			\$428,021.03

added working days

highlighted item performed time & material not to exceed quoted amount

Customer Signature _____

City of Spokane - Parks & Recreation

Natural Resources

Financial Report

March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	91,000	63,530	4,577	27,470	\$ 22,893	5.0%	30.2%	25.16%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 63,530	70,577	\$ 93,470	\$ 22,893	45.0%	59.5%	14.58%
<u>Expenditures:</u>								
Salaries and Wages	526,791	431,434	85,097	95,357	\$ (10,260)	18.5%	18.1%	-0.43%
Personnel Benefits	187,267	151,389	34,745	35,878	\$ (1,133)	22.3%	19.2%	-3.09%
Supplies	30,550	28,969	2,735	1,581	\$ 1,154	9.0%	5.2%	-3.78%
Services and Charges	207,355	194,109	11,516	13,246	\$ (1,730)	5.6%	6.4%	0.83%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 829,701	134,093	\$ 146,062	\$ (11,969)	15.3%	15.0%	-0.32%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 832,342	134,093	\$ 146,062	\$ (11,969)	15.2%	14.9%	-0.31%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (63,516)	\$ (52,592)	\$ 10,924			

City of Spokane - Parks & Recreation
Recreation
Financial Report
March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,377,716	1,196,198	97,840	181,518	\$ 83,678	6.8%	13.2%	6.34%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,196,198	97,840	\$ 181,518	\$ 83,678	6.8%	13.2%	6.34%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	1,367,145	167,363	214,628	\$ (47,265)	12.5%	13.6%	1.07%
Personnel Benefits	324,160	249,890	48,050	74,270	\$ (26,220)	16.8%	22.9%	6.11%
Supplies	258,960	243,248	20,583	15,712	\$ 4,871	7.0%	6.1%	-0.96%
Services and Charges	1,316,952	1,175,735	199,230	141,217	\$ 58,013	14.8%	10.7%	-4.08%
Capital Outlay			3,940					
Interdepartment Svcs	16,950	11,226	4,086	5,724	\$ (1,638)	24.1%	33.8%	9.66%
Intergovernment Svcs	5,200	4,840	305	360	\$ (55)	5.9%	6.9%	1.06%
Subtotal Op. Exp.	\$ 3,503,995	\$ 3,052,084	443,557	\$ 451,911	\$ (12,294)	13.5%	12.9%	-0.60%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 3,052,084	443,557	\$ 451,911	\$ (8,354)	13.4%	12.9%	-0.54%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (345,717)	\$ (270,393)	\$ 75,324			

City of Spokane - Parks & Recreation
Riverfront Park
Financial Report
March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	4,186,300	3,799,260	528,830	387,040	\$ (141,790)	15.2%	9.2%	-5.97%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,799,260	528,830	\$ 387,040	\$ (141,790)	15.2%	9.2%	-5.97%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	1,977,084	428,638	433,777	\$ (5,139)	21.5%	18.0%	-3.51%
Personnel Benefits	666,992	540,564	107,617	126,428	\$ (18,811)	17.6%	19.0%	1.39%
Supplies	691,400	652,003	62,051	39,397	\$ 22,654	13.5%	5.7%	-7.79%
Services and Charges	730,540	636,801	141,138	93,739	\$ 47,399	21.0%	12.8%	-8.20%
Interdepartment Svcs	20,000	20,000	208	-	\$ 208			
Intergovernment Svcs	33,400	31,761	11,111	1,639	\$ 9,472	33.3%	4.9%	-28.36%
Subtotal Op. Exp.	\$ 4,553,193	\$ 3,858,213	750,763	\$ 694,980	\$ 55,783	19.9%	15.3%	-4.65%
Transfers Out	242,531	242,531	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 4,100,744	750,763	\$ 694,980	\$ 55,783	18.7%	14.5%	-4.24%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (221,933)	\$ (307,940)	\$ (86,007)			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	176,082	2,680	24,348	\$ 21,668	1.4%	12.1%	10.74%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 176,082	2,680	\$ 24,348	\$ 21,668	1.4%	12.1%	10.74%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	2,411,269	444,706	465,823	\$ (21,117)	16.8%	16.2%	-0.64%
Personnel Benefits	847,397	673,039	173,005	174,358	\$ (1,353)	20.3%	20.6%	0.28%
Supplies	179,500	182,136	29,267	(2,636)	\$ 31,903	16.3%	-1.5%	-17.77%
Services and Charges	1,078,509	997,979	118,789	80,530	\$ 38,259	10.9%	7.5%	-3.48%
Capital Outlay			12,966					
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Capital Outlay								
Subtotal Op. Exp.	\$ 4,982,498	\$ 4,264,423	778,733	\$ 718,075	\$ 47,692	16.4%	14.4%	-1.95%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 4,289,949	778,733	\$ 718,075	\$ 60,658	16.3%	14.3%	-1.94%
Total Funding: (Rev. less Exp.)	\$ (4,807,594)		\$ (776,053)	\$ (693,727)	\$ 82,326			

City of Spokane - Parks & Recreation
Administration
Financial Report
March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	336,500	238,435	191,943	98,065	\$ (93,878)	28.4%	29.1%	0.72%
Operating Transfers	15,545,581	-	4,352,543	4,362,522	\$ 9,979	29.0%	28.1%	-0.99%
TOTAL REVENUE:	\$ 15,882,081	\$ 11,421,494	4,544,486	\$ 4,460,587	\$ (83,899)	29.0%	28.1%	-0.94%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	1,930,341	532,364	472,006	\$ 60,358	20.1%	19.6%	-0.45%
Personnel Benefits	783,285	609,583	177,474	173,702	\$ 3,772	21.9%	22.2%	0.31%
Supplies	170,800	159,419	14,368	11,381	\$ 2,987	8.5%	6.7%	-1.80%
Services and Charges	616,577	458,679	727,869	157,898	\$ 569,971	124.0%	25.6%	-98.43%
Interdepartment Svcs	2,428,653	2,016,741	440,150	411,912	\$ 28,238	16.8%	17.0%	0.21%
Intergovernment Svcs	4,200	4,130	433	70	\$ 363	3.8%	1.7%	-2.10%
Subtotal Op. Exp.	\$ 6,405,862	\$ 5,178,893	1,892,658	\$ 1,226,969	\$ 665,689	27.6%	19.2%	-8.45%
Transfers Out	69,306	69,306	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 5,248,199	1,892,658	\$ 1,226,969	\$ 665,689	27.4%	18.9%	-8.42%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 2,651,828	\$ 3,233,618	\$ 581,790			

City of Spokane - Parks & Recreation
Capital
Financial Report
March 2020

		Year-to-Date Comparison						
		2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Receivable	1,760,000	1,760,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,625,000	2,410,022	75,482	214,978	\$ (139,496)	1.8%	8.2%	6.40%

City of Spokane - Parks & Recreation

Parks Fund -- 1400

Financial Report

March 2020

Year-to-Date Comparison

	ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Operating Revenue:								
Program Revenue	6,384,095	5,665,654	825,870	718,441	\$ (107,429)	14.1%	11.3%	-2.83%
Operating Transfers	15,611,581	11,183,059	4,418,543	4,428,522	\$ 9,979	26.7%	28.4%	1.67%
Total Operating Revenue:	\$ 21,995,676	\$ 16,848,713	5,244,413	\$ 5,146,963	\$ (97,450)	23.4%	23.4%	0.00%
Operating Expenses:								
Salaries and Wages	9,798,864	8,117,273	1,658,168	1,681,591	\$ (23,423)	18.3%	17.2%	-1.10%
Personnel Benefits	2,809,101	2,224,465	540,891	584,636	\$ (43,745)	19.9%	20.8%	0.92%
Supplies	1,331,210	1,253,320	130,097	77,890	\$ 52,207	11.5%	5.9%	-5.63%
Services and Charges	3,959,933	3,473,304	1,195,175	486,629	\$ 708,546	30.6%	12.3%	-18.30%
Interdepartment Svcs	2,489,403	2,071,767	447,809	417,636	\$ 30,173	16.8%	16.8%	-0.01%
Intergovernment Svcs	42,800	40,731	11,849	2,069	\$ 9,780	23.7%	4.8%	-18.82%
Total Operating Expenses:	\$ 20,431,311	\$ 17,180,860	3,983,989	\$ 3,250,451	\$ 733,538	20.4%	15.9%	-4.46%
Net Op. Income (Loss):	\$ 1,564,365	\$ (332,147)	1,260,424	\$ 1,896,512	\$ 636,088	3.0%	7.5%	4.46%
Other Financial Activity:								
Grants Revenue	1,760,000	-	-	-				
Capital Outlay	(2,625,000)	-	(93,975)	(216,294)	\$ 122,319	2.2%	8.2%	6.02%
Transfers Out	(532,153)	-	-	-	\$ -			
Total Other Activity:	\$ (1,397,153)	\$ -	(93,975)	\$ (216,294)	\$ 122,319	3.1%	15.5%	12.40%
Total Funding:	\$ 167,212	\$ (332,147)	\$ 1,166,449	\$ 1,680,218	\$ 513,769	-6%	10%	16%
(Rev. less Exp.)								

Beginning Fund Balance	\$ 924,865	
5% Reserve Requirement	\$ (1,179,423)	Grants Received \$ -
Revenue Stabilization Reserve	\$ (100,000)	
Other Program Reserves	\$ (285,397)	Capital Expendi \$ 37,822.82
Beginning Reserves	\$ (639,955)	Capital Encumb \$ (1,723,143.41)
Non-Capital Encumbrances	\$ (953,230)	
Net Revenue (Expense)	\$ 1,680,218	
Add Back Revenue Stabil. Reserve	\$ -	
Ending Fund Balance Reserves	\$ 87,033	

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

March 2020

Year-to-Date Comparison

	2020 ADOPTED BUDGET 2020	2020 ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	IAL - INITIAL OR ADOPTED BUDGET YTD Difference	IAL YTD % of Annual Budget	INITIAL OR ADOPTED BUDGET	Change in %
Revenue:								
Program Revenue	4,025,270	-	90,485	216,297	\$ 125,812	2.4%	5.4%	3.00%
Pre-Sale Revenue		-	130,199	154,705	\$ 24,506			
Pepsi Commissions	-	-	-	-	\$ -			
Facility Improvement Fee	-	-	13,356	36,936	\$ 23,580			
Other Transfers In	-	(131,652)	-	131,652	\$ 131,652		#DIV/0!	#DIV/0!
TOTAL REVENUE:	\$ 4,025,270	\$ (3,485,680)	234,040	\$ 539,590	\$ 305,550	6.2%	13.4%	7.25%
Expenditures:								
Salaries and Wages	1,250,892	1,103,799	142,096	147,093	\$ (4,997)	11.3%	11.8%	0.41%
Personnel Benefits	323,259	261,924	59,285	61,335	\$ (2,050)	18.2%	19.0%	0.73%
Supplies	316,920	300,403	7,828	16,517	\$ (8,689)	2.5%	5.2%	2.74%
Services and Charges	999,405	909,377	58,793	90,028	\$ (31,235)	5.7%	9.0%	3.27%
Interdepartment Svcs	273,174	226,321	49,977	46,853	\$ 3,124	17.4%	17.2%	-0.29%
Intergovernment Svcs	21,000	19,750	738	1,250	\$ (512)	3.5%	6.0%	2.44%
Subtotal Op. Exp.	\$ 3,184,650	\$ 2,821,574	318,717	\$ 363,076	\$ (44,359)	9.9%	11.4%	1.52%
Capital Outlay	295,000	294,540	76,441	460	\$ 75,981	30.6%	0.2%	-30.42%
Transfers Out	483,216	483,216	-	-				
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 3,599,330	395,158	\$ 363,536	\$ (31,622)	10.5%	9.2%	-1.36%
Total Funding:	\$ 62,404		\$ (161,118)	\$ 176,054	\$ 337,172			
(Rev. less Exp.)								

Beginning Fund Balance	\$ 394,515
Less 7% Reserve Requirement	\$ (277,401)
Beginning 2019 Excess Reserves	\$ 117,114
2020 YTD Change in Cash	\$ 176,054
Encumbrances at Month End	
Facility Improvement Reserve	\$ (524,027)
2020 YTD Available Cash	\$ (230,859)

Fund 1950 - Park Cumulative Reserve Fund

January 1, 2020 through March 31, 2020

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE	Fund Balance Category
General Purposes	\$ 42,772.17	\$ 2,127.31	\$ 20,364.30	\$ 24,535.18	\$ -	\$ 24,535.18	Undesignated
Computer Replacement & Software	1,135.26	24,566.40	-	25,701.66	-	25,701.66	Designated
<i>a</i> Fleet Replacement	375,128.57	-	-	375,128.57	-	375,128.57	Designated Capital
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19	Designated Capital
<i>b</i> RFP Recreation Equipment	10,911.05	-	-	10,911.05	-	10,911.05	Designated Capital
<i>b</i> Recreation Capital Replacement	5,031.02	-	-	5,031.02	1,085.38	3,945.64	Designated Capital
<i>b</i> Golf Capital	-	-	-	-	-	-	Designated Capital
<i>c</i> Capital Equipment Maint./Replacement	300,000.00	-	-	300,000.00	36,028.48	263,971.52	Designated Capital
CIP Projects	1,101,600.03	10,000.00	10,017.60	1,101,582.43	30,990.00	234,673.28	Designated Capital
Turf Replacement	120,000.00	-	-	120,000.00	-	120,000.00	Designated Capital
Tennis Courts, USTA Private Grant	24,953.37	-	-	24,953.37	2,902.62	22,050.75	Designated Capital
Rochester Heights, Trugreen Foundation	5,000.00	-	-	5,000.00	-	5,000.00	Designated Capital
Northbank Soil Mitigation	-	-	-	-	-	-	Designated Capital
<i>h</i> Vietnam Veterans Memorial	25,000.00	-	-	25,000.00	-	25,000.00	Designated Capital
<i>g</i> Dutch Jake's Park	(3,109.71)	-	-	(3,109.71)	-	(3,109.71)	Designated Capital
<i>i</i> W. Havermale Playground	400,000.00	-	-	400,000.00	343,006.53	56,993.47	Designated Capital
<i>j</i> RFP N. Bank	900,000.00	122,303.05	-	1,022,303.05	866,909.15	155,393.90	Designated Capital
<i>d</i> Skyride	27,080.11	-	-	27,080.11	19,772.94	7,307.17	Designated Risk
<i>e</i> Reserved for Property Donations	45,583.80	-	-	45,583.80	-	45,583.80	Restricted Repairs/Maintenance
<i>f</i> Conservation Futures	137,038.53	-	10,799.19	126,239.34	10,090.81	116,148.53	Restricted Property Donations
Riverfront Conservation Futures Loan	-	-	-	-	-	-	Restricted Futures
	\$ 3,558,590.39	\$ 158,996.76	\$ 41,181.09	\$ 3,676,406.06	\$ 1,310,785.91	\$ 1,529,701.00	Futures
				\$ 3,558,590.39			
				\$ 117,815.67	closing entries to be done by Centralized Acct.		
				\$ -			

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
- 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.
- h* Donation received from Innovia Foundation November 2019 solely for the revitalization of The Inland Northwest Vietnam Veterans Memorial.
- i* Proceeds received from Spokane Parks Foundation of \$400,000 as down payment for SIP loan (remaining \$900,000 commitment). Funds to be used for design and construction of W. Havermale all-ability playground.
- j* Proceeds to be used towards N. Bank project allocated as follows: \$500,000 for Parking Lot; \$400,000 for N. Bank stairs

Riverfront Park Redevelopment Project

Budget Adopted December 2019

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through March 31, 2020

Project Component	Budget	Expended as of March 31, 2020	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 (Looff Carrousel)	\$ 11,744,616	\$ 11,739,297	\$ 5,283	\$ 11,744,580	\$ 36
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
4. Promenades and West Havermale	\$ 8,307,274	\$ 6,031,612	\$ 2,351,014	\$ 8,382,626	\$ (75,352)
5. U.S. Pavilion	\$ 22,386,073	\$ 21,223,196	\$ 989,859	\$ 22,213,055	\$ 173,018
6. snx ^w mene?	\$ 1,741	\$ 1,741	\$ -	\$ 1,741	\$ -
7. North Bank	\$ 9,893,396	\$ 1,338,741	\$ 7,964,995	\$ 9,303,736	\$ 589,660
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847	\$ -
Program Level Owner Costs	\$ 5,492,815	\$ 4,196,762	\$ 252,942	\$ 4,449,704	\$ 1,043,111
TOTAL	\$ 68,395,292	\$ 55,100,726	\$ 11,564,092	\$ 66,664,818	\$ 1,730,474