



Special Meeting of the Spokane Park Board Finance Committee Minutes

3 p.m. Tuesday, Oct. 6, 2020

WebEx virtual meeting

Mark Buening – Parks Finance/Budget Director

Committee Members:

X Bob Anderson – Chair
X Greta Gilman
X Gerry Sperling

Additional Park Board members:

Jennifer Ogden

Parks Staff:

Garrett Jones
Mark Buening
Jason Conley
Megan Qureshi
Fianna Dickson
Jonathan Moog
Jennifer Papich
Nick Hamad
Mark Poirier
Pamela Clarke

Guests:

Kyle Twohig
Dan Buller
Kevin Brownlee
Hannah Kitz

Summary

- Garrett Jones presented an overview of how Parks has adapted under Covid-19 in 2020, and how it plans to continue to adapt and grow into 2021.
- Mark Buening presented a high-level overview of each operating departments' proposed 2021 budget explaining that the budgets are primarily status quo with the exception of some adjustments to salaries and benefits.
- The committee approved to recommend the Park Board accept the 2021 requested budget for the Parks and Recreation Division.
- Director of Engineering Services Kyle Twohig provided an overview and update on a water tower/high systems reservoir proposed on the South Hill.
- The September financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Nov. 10, 2020, via WebEx.

MINUTES

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

Action items:

1. 2021 Parks and Recreation requested budget – *Garrett Jones* and *Mark Buening* presented an overview of the proposed 2021 requested budget. Mr. Jones opened the discussion explaining how Parks has adapted under Covid-19 in 2020, and how it plans to continue to adapt and grow into 2021.
 - a. Current service model – The current service model focuses on community and employee safety, asset protection, garbage and sanitation, and baseline accounting. This has and will continue to impact levels of other services in Parks, including: mowing, weeding, planting of annuals, closed restrooms with portable services offered, and postponed/canceled Recreation and Riverfront Park programming.
 - b. Response planning and impacts – Mr. Jones reviewed the impact of canceled revenue-generating programs.
 - c. Recovery plan – This plan involves offering services/recreation opportunities in rolling timelines which are consistent with the county. Parks is budgeting to prepare for the reduction in general fund contributions since this reduction will be felt over multiple years.
 - d. Looking forward – Safe reopening of Parks, facilities, events and outdoor recreation activities will be the focus. Three areas of strategic savings include adopting an unbalanced budget, continue the modified hiring freeze and continue the core service model adopted in 2020. The proposed budget for next year proposes a \$316,640 of revenues over expenditures.

Motion 1: Bob Anderson moved to recommend the Park Board accept the 2021 requested budget for the Parks and Recreation Division.

Greta Gilman seconded.

The motion passed unanimously (3-0 vote).

Discussion items:

1. Proposed water tower/high system reservoir in Hamblen Park – Director of Engineering Services Kyle Twohig provided an update on a water tower/high systems reservoir proposed on the South Hill. Mr. Twohig explained the city needs to add a water tower on the South Hill which will serve neighborhoods south of 14th Avenue to about 30th Avenue. The City identified 11 sites which met the minimum site requirements. After evaluating these locations, based on engineering and financial aspects, the city determined Hamblen Park provides a location which meets all of the required specifications with the least amount of impact on nearby homeowners. Engineering Services recently conducted a virtual public meeting where almost 100 citizens attended. The department is also conducting an online survey to collect public opinion. Mr. Twohig conveyed water tower sitings can be difficult as most citizens don't want a water reservoir close to their home or in an area where they recreate, but this is a growing/urgent need for this area of Spokane and citizens need their water service. The primary benefits of this tank are for adequate water during peak demand months of July and August, and availability of adequate water during a fire emergency. He explained the final footprint of the tower will be about 1% of Hamblen Park, but will require about 10-12% during construction. He added if any of the alternative sites were selected, then there will not be any funds remaining to invest in the parks. This investment could be around \$200,000 to a park somewhere in the park system. *Nick Hamad* provided background relating to how the park may be used since is designated as conservation land. Mr. Hamad explained the park was donated to the city in 1946. The 16-acre property was acquired for development as a community playfield. In 1953-1954, a portion of the property was acquired by the school district and a playfield was constructed on that south end of

the property. At this time, there are no deed restrictions on the land and there could be some limited development on the property. It is listed in the Parks' classification as a conservation area which is typically used for outdoor recreation and sanitary facilities. City Engineer Dan Buller will provide a full presentation on the project at the 3:30 p.m. Oct. 8 Park Board meeting. Moving forward, if the Park Board is agreeable to the Hamblen Park site, a vote could be taken by the board at a future Park Board meeting. This action will also be brought before the Mayor and the City Council for consideration as a joint city resolution, following additional public input.

Standing report items:

1. [September financials](#) – *Mark Buening* presented an overview of the September financials. Mr. Buening prefaced the report saying many of the same patterns may be seen from past month's financials as a result of the Covid-19 pandemic shutdown. This includes significant reduction in revenues and expenditures. Report highlights included: 1) Natural Resources – revenues are about the same as last year and expenditures are about \$95,000 less than 2019; 2) Recreation – revenues are about \$1 million less than last year and expenditures are approximately \$1.2 million less than 2019; 3) Riverfront Park – revenues are about \$2 million less than last year and expenditures are approximately \$1.1 million less than 2019; 4) Park Operations – revenues are about \$34,000 less than last year and expenditures are approximately \$1.1 million less than 2019; 5) Administration – expenditures are about \$1.3 million less than 2019; 6) Capital – the capital program is about \$460,000 less than last year; 7) Parks Fund – overall rollout reflects about \$3.8 million less in revenues and expenditures are approximately \$5 million less than last year, resulting in \$2.2 million of revenue over expenditures; 8) Golf Fund – program revenues were about \$130,000 over 2019 and expenditures are approximately \$276,000 less; 9) Fund 1950/Cumulative Reserve Fund – \$2.6 million are budgeted for projects; and 10) Riverfront Park redevelopment bond – almost \$68 million have been expended and committed of the \$68.4 million total budget.

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

1. LaRiviere Inc. change order #6/North bank playground (\$41,533.32, tax inclusive from Administrative Reserve and Hooptown USA)
2. Strata contract amendment #6/North bank playground (\$10,000, non-taxable from Owner Management Reserve)

Adjournment: The meeting was adjourned at 4:27 p.m.

The next regularly scheduled meeting is 3 p.m. Nov. 10, 2020, via WebEx.

Continue to Adapt and Grow into 2021

Garrett Jones, Director



Current Service Model

- ▶ Current service model for Parks & Recreation under COVID-19:
 - ▶ Community and employee safety
 - ▶ Asset protection
 - ▶ Garbage/sanitation
 - ▶ Baseline accounting
- ▶ Impacts to levels of service (examples), consistent with County
 - ▶ Grass mowed less often
 - ▶ Less weeding, planting of annuals
 - ▶ Most restrooms will remain seasonally closed further into spring/summer (portable options)
 - ▶ In-person Recreation and Riverfront programming postponed/cancelled

Response Planning and Impacts

- ▶ Impact of 30% of revenues, due to cancelled revenue-generating programs
- ▶ We are down 2/3 of our normal workforce for this time of year
 - ▶ Normally bring on 150-200 temp/seasonal staff
 - ▶ Shifting our full time staff into current service needs
 - ▶ We're doing our best to care for park properties in ways that ensure visitor safety, garbage removal, and asset protection.
- ▶ Ongoing community outreach - policy adjustments and messaging coordinated with County

Response Planning and Impacts

- ▶ The attractions, YTD compared to 2019, have lost almost 1 Million guests
- ▶ 214 of 250 planned events at Riverfront were canceled including concerts, 3rd party public events, children's birthday parties, and private rentals

Tickets sold	2019 (Jan-Sep)	2020 (Jan-Sep)	Net Change
Looff Carrousel	495,870	9,666	-486,204
Numerica SkyRide	491,912	38,085	-453,827
Spider Jump	23,812	0	-23,812
Kart, Skate & Scooter Rental	30,887	0	-30,887
Total	1,042,481	47,751	-994,730

Response Planning and Impacts

- ▶ 3,366 cancellations of programs, camps, swim lessons, sports leagues etc.
- ▶ 1,161 Athletic Field Reservation Cancellations.
- ▶ No Aquatics Season, all 6 pools closed, (188+ temp seasonal jobs not filled)
- ▶ Mid-Summer Activity Guide Online & Fall Activity Guide online with very limited phase 2 program offerings (printing and mailing Cost Savings of \$25,000)

Recovery Planning

- ▶ Rolling timelines
- ▶ Building models to assess revenue impacts, ramp-up costs, and timing
- ▶ Preparing to make data-driven decisions with community safety and excellent customer service at the forefront
- ▶ Exploring how we work with the County to provide complimentary services, and find efficiencies to meet anticipated pent-up demand for recreation
- ▶ Preparing for reduction in general fund contributions, aiming to spread out impact over multiple years

COVID-19: Be smart. Do your part.

If you do go to our parks or trails to exercise, use extreme caution.



Recreate only with your household unit.

Respect the Radius: Keep six feet or more between you and others at all times.

Play structures are CLOSED.

Gatherings other than your household unit are prohibited.

Stay safe. Stay healthy.

 **PARKS & RECREATION**

Silver Linings

- ▶ Awesome teamwork among Park & Recreation staff, supportive and positive, all hands on deck (highlighted in two recent Spokesman stories)
- ▶ Collaboration across Divisions
- ▶ Coordination with the County in new ways
- ▶ A focus on innovation and resilience
- ▶ Bringing financial strength to our Division
- ▶ Park open space is one place people can safely enjoy, and we love that!

Building off of 2020 into 2021

A coordinated and safe reopening of parks, facilities, event support, community engagement and outdoor recreation activities.

A plan that enhances accountability while having flexibility in a changing environment.

- ▶ Make data-driven decisions with community safety and excellent customer service at the forefront
- ▶ Continue to invest in our wonderful fulltime staff as we continue to work together, perform different duties and learn from one another
- ▶ Continue to build our great partnerships
- ▶ Preparing for reduction in general fund contributions, aiming to spread out impact over multiple years while still providing safe park spaces and programs to the citizens
 - ▶ No new staff increases will be considered
 - ▶ No new programs will be considered
 - ▶ No significant expansion of current programs will be considered

Three Areas for Strategic Savings

- ▶ **Adopted unbalanced budget:**
 - ▶ Unbalanced (revenues/expenditures)
- ▶ **Full-time and temporary employee vacancy plan:**
 - ▶ Modified hiring freeze will remain in place
 - ▶ Purposefully filling positions that meet our core services and support our preapproved programs.
- ▶ **Continue core service model:**
 - ▶ Our temporary staffing structure and shifting our full time staff, formulated to get us through this time, is meant to meet the core services, focusing on:
 - ▶ Employee and citizen safety
 - ▶ Asset protection
 - ▶ Garbage/sanitation
 - ▶ Baseline accounting/payroll

Program Revenue/Recovery Plan Flexibility and Control

- ▶ Continue to adapt a revenue and recovery plan that will give the Division data on how to roll out and phase in our programs, events and attractions. This will give the Division a good roadmap to the best of our ability to determine where our projections of revenues/expenditures will be at the end of the year. As phased reopening plans are developed, staff will coordinate with state and local public health and government officials for specific guidance and approval and provide a reopening plan before moving forward.

Program Revenue/Recovery Plan Criteria

► Impact and Assessment:

- Define initial models and scope
 - Facility and program types
 - Models are considered that ensure equity
 - Based on service needs
- Define phasing and prep time needed
- Identify level of service and employee needs

► Budget Analysis:

- Identify funding needs for the following:
 - Initial reopening costs
 - Ongoing operating cost for defined scope and level of service (LOS)
 - Long-term planning for sustaining resources
- Consider alternative funding sources and partnerships
- Identify and document all expense estimates for additional supplies, PPE and cleaning supplies

Program Revenue/Recovery Plan Criteria

► Policies and Procedures:

- Establish policies and procedures for each program/attraction area that illustrate the following:
 - Management/staff role and responsibilities
 - Participants role and responsibilities
 - General actions
 - Operations of facilities
 - Cleaning and sanitation
 - Training
 - Supplies
 - Social distancing requirements

► Communication:

- Notices and updates:
 - Inform employees and participants on updated measures/requirements

► Ongoing coordination

- Local, County, District, State, Federal agencies
- Concessionaries
- Non-profits and partners
- Crisis planning

► Evaluation

- Identify and collect data required to make informed decisions
- Identify and monitor for triggers that indicate altering/end operations

Questions?
Thank you.



Spokane Park Board

Briefing Paper



Committee	Finance		
Committee meeting date	Oct. 6, 2020		
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)	2021 Parks and Recreation Division budget		
Begin/end dates	Begins: 01/01/2021 Ends: 12/31/2021 <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 the beginning of November.			
Recommendation/motion wording: To approve the proposed 2021 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)			

City of Spokane - Parks & Recreation
Fund 1400 - Natural Resources
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	155,896	157,000	130,726	157,000
<u>ExpenditureCategories:</u>				
Salaries & Wages	441,005	526,791	307,488	527,994
Personnel Benefits	144,260	187,267	111,382	202,101
Supplies	23,617	30,550	5,146	30,550
Svcs. & Charges	235,797	207,355	56,124	207,355
Intergovernmental Services				
Interfund Services	-	23,800		26,149
Operating Transfers	-	2,641		2,641
Capital Outlay	10,018			
Total Expenditures	854,697	978,404	480,140	996,790
Net Revenues minus Expenditures	(698,801)	(821,404)	(349,414)	(839,790)

City of Spokane - Parks & Recreation
Fund 1400 - Park Operations
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	241,156	200,430	73,959	200,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,646,953	2,877,092	1,418,201	2,885,387
Personnel Benefits	848,527	847,397	531,127	892,173
Supplies	196,916	179,500	70,389	179,500
Svcs. & Charges	1,242,776	1,078,509	608,931	1,078,509
Intergovernmental Services	-			
Interfund Services	-			
Operating Transfers	-	25,526		25,526
Capital Outlay	16,137			
Total Expenditures	4,951,311	5,008,024	2,628,648	5,061,095
Net Revenues minus Expenditures	(4,710,154)	(4,807,594)	(2,554,689)	(4,860,665)

City of Spokane - Parks & Recreation
Fund 1400 - Riverfront Park
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	3,303,092	4,186,300	680,375	4,186,300
<u>Expenditure Categories:</u>				
Salaries & Wages	2,110,841	2,410,861	1,066,072	2,506,870
Personnel Benefits	476,216	666,992	356,166	700,116
Supplies	558,600	691,400	77,282	691,400
Svcs. & Charges	775,275	730,540	278,945	800,540
Intergovernmental Services	-	33,400	3,074	-
Interfund Services	824	20,000	1,326	20,000
Operating Transfers	237,029	242,531	19,160	242,531
Capital Outlay	3,427			
Reserve for Budget Adjustment				
Total Expenditures	4,162,213	4,795,724	1,802,025	4,961,457
Net Revenues minus Expenditures	(859,121)	(609,424)	(1,121,650)	(775,157)

City of Spokane - Parks & Recreation
Fund 1400 - Recreation
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	1,448,563	1,377,716	222,197	1,377,716
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,823,290	1,581,773	580,327	1,628,112
Personnel Benefits	371,329	324,160	204,492	345,259
Supplies	328,788	258,960	81,241	258,960
Svcs. & Charges	1,479,458	1,316,952	649,597	1,316,952
Intergovernmental Services	-	5,200	948	-
Interfund Services	34,625	16,950	17,171	16,950
Operating Transfers	-	-	-	-
Capital Outlay	3,940	-	-	-
Total Expenditures	4,041,431	3,503,995	1,533,776	3,566,233
Net Revenues minus Expenditures	(2,592,867)	(2,126,279)	(1,311,579)	(2,188,517)

City of Spokane - Parks & Recreation
Fund 1400 - Administration
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	16,242,954	15,882,081	11,762,331	16,690,610
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,179,147	2,277,347	1,468,118	2,305,713
Personnel Benefits	718,905	783,285	513,146	815,128
Supplies	111,146	170,800	62,614	170,800
Svcs. & Charges	1,352,730	616,577	310,048	659,377
Intergovernmental Services	-	4,200	448	-
Interfund Services	2,494,273	2,428,653	1,516,771	2,674,301
Operating Transfers	53,794	69,306	4,348	69,306
Reserve for Budget Adj.		125,000		(9,784)
Capital Outlay	1,957,915	875,000		1,025,000
Total Expenditures	8,867,910	7,350,168	3,875,493	7,709,841
Net Revenues minus Expenditures	7,375,043	8,531,913	7,886,838	8,980,769

City of Spokane - Parks & Recreation
Fund 1400 -- Parks Fund
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
<u>Revenues</u>				
General Fund Transfer	14,547,832	15,097,123	11,249,040	15,892,647
Wastewater Utility Transfer	438,819	448,458	448,458	461,463
All Other Program Revenue	5,861,242	6,267,946	1,172,090	6,257,946
Grant Revenues	1,293,767	1,942,149	18,852	1,010,000
Total Revenues	22,141,660	23,755,676	12,888,440	23,622,056
<u>ExpenditureCategories:</u>				
Salaries & Wages	9,201,237	9,673,864	4,840,207	9,854,076
Personnel Benefits	2,559,238	2,809,101	1,716,314	2,954,777
Supplies	1,219,067	1,331,210	309,736	1,331,210
Svcs. & Charges	5,086,037	3,949,933	1,903,763	4,062,733
Intergovernmental Services	-	42,800	4,470	-
Interfund Services	2,529,721	2,489,403	1,535,267	2,737,400
Operating Transfers	290,823	532,153	23,509	340,004
Reserve for Budget Adj.		125,000		(9,784)
Capital Outlay	1,991,437	875,000	337,375	1,025,000
Grant Expenditures	222,716	1,760,000		1,010,000
Total Expenditures	23,100,277	23,588,464	10,670,641	23,305,416
Net Revenues minus Expenditures	(958,617)	167,212	2,217,799	316,640

City of Spokane - Parks & Recreation
Fund 4600 - Golf fund
2021 Requested Budget

	2019 Actual	2020 Adopted Budget	2020 Thru September	2021 Requested Budget
Revenues	3,698,070	4,025,270	3,806,192	4,025,270
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,103,987	1,208,892	822,035	1,274,381
Personnel Benefits	363,546	323,259	284,157	333,870
Supplies	319,040	316,920	193,240	316,920
Svcs. & Charges	907,310	998,076	605,652	973,076
Intergovernmental Services	-	21,000	21,963	21,000
Interfund Services	280,392	274,503	190,107	265,453
Operating Transfers	225,934	50,000		130,000
Reserve for Budget Adj.		42,000		42,000
Debt Service	45,511	433,216	109,087	81,867
Capital Outlay	100,090	295,000	3,860	320,000
Total Expenditures	3,345,810	3,962,866	2,230,101	3,758,567
Net Revenues minus Expenditures	352,261	62,404	1,576,091	266,703

**2021 Operating Budget
Mayor's Proposed
Special Revenue Funds
Parks and Recreation**

	FTEs	Total Funds
2020 Adopted Budget	99.36	23,588,464
Encumbrance Carryover		4,005,984
2020 Adjusted Budget	99.36	27,594,448
2021 Initial Budget	99.36	23,926,785
1. Salary and Benefit Changes		-12,433
2. Contract Changes		70,000
3. CIP Program Changes		-600,000
4. Interfund Payment for Svcs. Increase		247,997
5. Debt Service Reductions		-192,149
6. Salary Savings from Vacancies		-134,784
2021 Proposed Budget	99.36	23,305,416

Notes:

The Park Fund accounts for all revenues and expenditures related to the Parks and Recreation Department.

BUDGET CHANGES

1. Salary and Benefit Increases

Funding is provided for contractually obligated salary and benefit increases.

2. Contract Changes

Budget increase for contracts related to new openings in Riverfront Park

3. CIP Program Changes

Decreases due to changes in grant funding availability

4. Increases in Interfund Charges

Increases in central service charges

5. Debt Service Reductions

Decreases due to budget not being required for SIP loan funding.

6. Salary Savings from Vacancies

Budget reductions related to vacancies from COVID 19.

**2021 Operating Budget
Mayor's Proposed
Enterprise Funds
Golf Fund**

	FTEs	Total Funds
2020 Adopted Budget	10.24	3,962,866
Encumbrance Carryover		203,898
2020 Adjusted Budget	10.24	4,166,764
2021 Initial Budget	10.24	4,037,109
1. Salary and Benefit Increases		1,857
2. Utility Decrease		-25,000
3. Capital Increase		25,000
4. Decrease in Interfund Charges		-9,050
5. Debt Service Reductions		-271,349
2021 Proposed Budget	10.24	3,758,567

Notes:

Revenues generated at the City's four municipal golf courses fund the operations of the Golf Fund.

BUDGET CHANGES

1. Salary and Benefit Increases

Funding is provided for contractually obligated salary and benefit increases.

2. Utility Decrease

Decrease due to significant water savings from new irrigation system

3. Capital Increase

Utility savings moved to budget for additional capital investment.

4. Decrease in Interfund Charges

Decreases in central service charges

5. Debt Service Reductions

Budget reduced due to refinancing of SIP loan debt.

Natural Resources

Financial Report

September 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 %
Revenue:								
Program Revenue	91,000	26,274	73,617	64,726	\$ (8,891)	80.9%	71.1%	-9.77%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 26,274	139,617	\$ 130,726	\$ (8,891)	88.9%	83.3%	-5.66%
Expenditures:								
Salaries and Wages	526,791	219,303	319,034	307,488	\$ 11,546	69.5%	58.4%	-11.09%
Personnel Benefits	187,267	75,885	108,206	111,382	\$ (3,176)	69.3%	59.5%	-9.82%
Supplies	30,550	25,404	10,940	5,146	\$ 5,794	35.8%	16.8%	-18.96%
Services and Charges	207,355	151,231	137,541	56,124	\$ 81,417	66.3%	27.1%	-39.26%
Interdepartment Svcs	23,800	23,800	-	-	\$ -			
Intergovernment Svcs	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 975,763	\$ 495,623	575,721	\$ 480,140	\$ 95,580	65.6%	49.2%	-16.43%
Transfers Out	2,641	2,641	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 978,404	\$ 498,264	575,721	\$ 480,140	\$ 95,580	65.4%	49.1%	-16.37%
Total Funding: (Rev. less Exp.)	\$ (821,404)		\$ (436,104)	\$ (349,415)	\$ 86,689			

City of Spokane - Parks & Recreation

Recreation

Financial Report

September 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	1,155,519	1,269,850	222,197	\$ (1,047,653)	88.7%	16.1%	-72.57%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 1,377,716	\$ 1,155,519	1,269,850	\$ 222,197	\$ (1,047,653)	88.7%	16.1%	-72.57%
<u>Expenditures:</u>								
Salaries and Wages	1,581,773	1,001,446	1,528,556	580,327	\$ 948,229	114.2%	36.7%	-77.50%
Personnel Benefits	324,160	119,668	291,069	204,492	\$ 86,577	101.8%	63.1%	-38.68%
Supplies	258,960	177,719	280,953	81,241	\$ 199,712	96.0%	31.4%	-64.58%
Services and Charges	1,316,952	667,355	652,443	649,597	\$ 2,846	48.5%	49.3%	0.85%
Capital Outlay			3,940		\$ 3,940			
Interdepartment Svcs	16,950	(221)	11,730	17,171	\$ (5,441)	69.2%	101.3%	32.10%
Intergovernment Svcs	5,200	4,252	3,098	948	\$ 2,150	59.6%	18.2%	-41.34%
Subtotal Op. Exp.	\$ 3,503,995	\$ 1,970,218	2,771,790	\$ 1,533,777	\$ 1,238,012	84.4%	43.8%	-40.59%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,503,995	\$ 1,970,218	2,771,790	\$ 1,533,777	\$ 1,238,012	84.0%	43.8%	-40.19%
Total Funding: (Rev. less Exp.)	\$ (2,126,279)		\$ (1,501,940)	\$ (1,311,580)	\$ 190,360			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

September 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	3,505,925	2,600,219	680,375	\$ (1,919,845)	74.8%	16.3%	-58.58%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 4,186,300	\$ 3,505,925	2,600,219	\$ 680,375	\$ (1,919,845)	74.8%	16.3%	-58.58%
<u>Expenditures:</u>								
Salaries and Wages	2,410,861	1,344,789	1,533,433	1,066,072	\$ 467,361	76.9%	44.2%	-32.72%
Personnel Benefits	666,992	310,826	344,308	356,166	\$ (11,858)	56.2%	53.4%	-2.81%
Supplies	691,400	614,118	394,679	77,282	\$ 317,397	85.8%	11.2%	-74.60%
Services and Charges	730,540	451,595	506,852	278,945	\$ 227,908	75.5%	38.2%	-37.35%
Interdepartment Svcs	20,000	18,674	208	1,326	\$ (1,118)		6.6%	6.63%
Intergovernment Svcs	33,400	30,326	20,484	3,074	\$ 17,410	61.3%	9.2%	-52.13%
Subtotal Op. Exp.	\$ 4,553,193	\$ 2,770,328	2,799,964	\$ 1,782,865	\$ 1,017,099	74.3%	39.2%	-35.11%
Transfers Out	242,531	223,371	118,515	19,160	\$ 99,355	49.8%	7.9%	-41.87%
TOTAL EXPENDITURES:	\$ 4,795,724	\$ 2,993,699	2,918,479	\$ 1,802,025	\$ 1,116,454	72.8%	37.6%	-35.24%
Total Funding: (Rev. less Exp.)	\$ (609,424)		\$ (318,260)	\$ (1,121,650)	\$ (803,390)			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

September 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	126,471	107,898	73,959	\$ (33,940)	56.7%	36.9%	-19.76%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 200,430	\$ 126,471	107,898	\$ 73,959	\$ (33,940)	56.7%	36.9%	-19.76%
<u>Expenditures:</u>								
Salaries and Wages	2,877,092	1,458,891	1,951,925	1,418,201	\$ 533,725	73.9%	49.3%	-24.60%
Personnel Benefits	847,397	316,270	641,423	531,127	\$ 110,296	75.2%	62.7%	-12.56%
Supplies	179,500	109,111	137,688	70,389	\$ 67,299	76.7%	39.2%	-37.49%
Services and Charges	1,078,509	469,578	997,854	608,931	\$ 388,923	91.9%	56.5%	-35.46%
Capital Outlay			16,137	-	\$ 16,137			
Interdepartment Svcs	-	-	-	-	\$ -			
Intergovernment Svcs	-	-	4,816	-	\$ 4,816			
Subtotal Op. Exp.	\$ 4,982,498	\$ 2,353,850	3,749,843	\$ 2,628,648	\$ 1,121,195	78.8%	52.8%	-26.04%
Transfers Out	25,526	25,526	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,008,024	\$ 2,379,376	3,749,843	\$ 2,628,648	\$ 1,121,195	78.4%	52.5%	-25.88%
Total Funding:	\$ (4,807,594)		\$ (3,641,945)	\$ (2,554,689)	\$ 1,087,256			
(Rev. less Exp.)								

City of Spokane - Parks & Recreation
Administration
Financial Report
September 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	205,667	462,203	130,833	\$ (331,370)	68.4%	38.9%	-29.56%
Operating Transfers	15,545,581	-	12,126,459	11,631,498	\$ (494,961)	80.9%	74.8%	-6.11%
TOTAL REVENUE:	\$ 15,882,081	\$ 4,119,750	12,588,662	\$ 11,762,331	\$ (826,331)	80.4%	74.1%	-6.33%
<u>Expenditures:</u>								
Salaries and Wages	2,402,347	934,229	1,586,936	1,468,118	\$ 118,817	59.9%	61.1%	1.22%
Personnel Benefits	783,285	270,139	530,087	513,146	\$ 16,941	65.3%	65.5%	0.21%
Supplies	170,800	108,186	132,750	62,614	\$ 70,136	78.2%	36.7%	-41.52%
Services and Charges	616,577	306,529	1,114,940	310,048	\$ 804,892	190.0%	50.3%	-139.72%
Interdepartment Svcs	2,428,653	911,882	1,807,756	1,516,771	\$ 290,986	68.8%	62.5%	-6.35%
Intergovernment Svcs	4,200	3,752	2,000	448	\$ 1,552	17.4%	10.7%	-6.73%
Subtotal Op. Exp.	\$ 6,405,862	\$ 2,534,717	5,174,469	\$ 3,871,145	\$ 1,303,324	75.5%	60.4%	-15.03%
Transfers Out	69,306	64,958	26,897	4,348	\$ 22,549	46.2%	6.3%	-39.94%
TOTAL EXPENDITURES:	\$ 6,475,168	\$ 2,599,675	5,201,366	\$ 3,875,493	\$ 1,325,873	75.2%	59.9%	-15.37%
Total Funding: (Rev. less Exp.)	\$ 9,406,913		\$ 7,387,296	\$ 7,886,838	\$ 499,542			

City of Spokane - Parks & Recreation

Capital

Financial Report

September 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>								
Grants Receivable	1,760,000	1,741,148	221,843	18,852	\$ (202,991)	14.7%	1.1%	-13.62%
<u>Expenditures:</u>								
Capital Outlay	2,625,000	2,287,625	797,871	337,375	\$ 460,496	18.9%	12.9%	-6.03%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
September 2020

Year-to-Date Comparison

	2020 ADOPTED BUDGET BUDGET 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>Operating Revenue:</u>								
Program Revenue	6,384,095	5,212,005	4,506,788	1,172,090	\$ (3,334,698)	76.9%	18.4%	-58.51%
Operating Transfers	15,611,581	3,914,083	12,192,459	11,697,498	\$ (494,961)	73.7%	74.9%	1.26%
Total Operating Revenue:	\$ 21,995,676	\$ 9,126,088	16,699,247	\$ 12,869,588	\$ (3,829,659)	74.5%	58.5%	-16.00%
<u>Operating Expenses:</u>								
Salaries and Wages	9,798,864	4,958,657	6,919,885	4,840,207	\$ 2,079,677	76.2%	49.4%	-26.80%
Personnel Benefits	2,809,101	1,092,787	1,915,095	1,716,314	\$ 198,781	70.4%	61.1%	-9.33%
Supplies	1,331,210	1,021,474	967,280	309,736	\$ 657,544	85.4%	23.3%	-62.12%
Services and Charges	3,959,933	2,056,170	3,836,534	1,903,763	\$ 1,932,771	98.2%	48.1%	-50.13%
Interdepartment Svcs	2,489,403	954,136	1,826,427	1,535,267	\$ 291,160	68.4%	61.7%	-6.78%
Intergovernment Svcs	42,800	38,330	30,398	4,470	\$ 25,928	60.7%	10.4%	-50.23%
Total Operating Expenses:	\$ 20,431,311	\$ 10,121,553	15,495,619	\$ 10,309,758	\$ 5,185,860	79.2%	50.5%	-28.77%
Net Op. Income (Loss):	\$ 1,564,365	\$ (995,465)	1,203,628	\$ 2,559,830	\$ 1,356,202	-4.7%	8.0%	12.77%
<u>Other Financial Activity:</u>								
Grants Revenue	1,760,000	1,741,148	228,843	18,852	\$ 209,991	15.2%	1.1%	-14.08%
Capital Outlay	(2,625,000)	(2,287,625)	(797,871)	(337,375)	\$ (460,496)	18.9%	12.9%	-6.03%
Transfers Out	(532,153)	(508,645)	(145,412)	(23,508)	\$ (121,904)	42.8%	4.4%	-38.35%
Total Other Activity:	\$ (1,397,153)	\$ (1,055,123)	(714,440)	\$ (342,030)	\$ (372,409)	23.4%	24.5%	1.09%
Total Funding: (Rev. less Exp.)	\$ 167,212	\$ (2,050,587)	\$ 489,189	\$ 2,217,799	\$ 1,728,611			

Beginning Fund Balance	\$ 924,865
5% Reserve Requirement	\$ (1,179,423)
Revenue Stabilization Reserve	\$ (100,000)
Beginning Reserves	\$ (354,558)
Non-Capital Encumbrances	\$ (669,023)
Net Revenue (Expense)	\$ 2,217,799
Add Back Revenue Stabil. Reserve	\$ -
Ending Fund Balance Reserves	\$ 1,194,218

City of Spokane - Parks & Recreation

Golf Fund -- 4600

Financial Report

September 2020

Year-to-Date Comparison

	2020 ADOPTED BUDGET BUDGET 2020	ADOPTED BUDGET Balance	2019 YTD Actual	2020 YTD Actual	2019-2020 YTD Difference	2019 YTD % OF BUDGET	2020 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	4,025,270		2,810,285	2,930,360	\$ 120,076	73.9%	72.8%	-1.05%
Pre-Sale Revenue			130,199	154,705	\$ 24,506			
Pepsi Commissions	-		-	-	\$ -			
Facility Improvement Fee	-		534,151	589,474	\$ 55,323			
Other Transfers In	-		-	131,652	\$ 131,652			
TOTAL REVENUE:	\$ 4,025,270	\$ (219,079)	3,474,635	\$ 3,806,191	\$ 331,557	91.3%	94.6%	3.25%
Expenditures:								
Salaries and Wages	1,250,892	428,857	884,858	822,035	\$ 62,823	70.7%	65.7%	-4.96%
Personnel Benefits	323,259	39,102	283,421	284,157	\$ (736)	87.2%	87.9%	0.68%
Supplies	316,920	123,680	220,192	193,240	\$ 26,952	69.5%	61.0%	-8.50%
Services and Charges	999,405	393,753	685,064	605,652	\$ 79,412	66.9%	60.6%	-6.28%
Interdepartment Svcs	273,174	83,067	201,085	190,107	\$ 10,978	70.2%	69.6%	-0.59%
Intergovernment Svcs	21,000	(963)	19,482	21,963	\$ (2,481)	92.8%	104.6%	11.81%
Subtotal Op. Exp.	\$ 3,184,650	\$ 1,067,496	2,294,102	\$ 2,117,154	\$ 176,948	71.1%	66.5%	-4.64%
Capital Outlay	295,000	291,140	99,779	3,860	\$ 95,920	39.9%	1.3%	-38.60%
Transfers Out	483,216	374,129	112,967	109,087	\$ 3,880	40.9%	22.6%	-18.36%
TOTAL EXPENDITURES:	\$ 3,962,866	\$ 1,732,765	2,506,849	\$ 2,230,101	\$ (276,748)	66.8%	56.3%	-10.54%
Total Funding:	\$ 62,404		\$ 967,786	\$ 1,576,091	\$ 608,305			
(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	\$ 1,576,091
Encumbrances at Month End	
Facility Improvement Reserve	\$ (967,478)
2020 YTD Available Cash	\$ 725,727

Fund 1950 - Park and Recreation *Capital* Fund

January 1, 2020 through September 30, 2020

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Purposes	\$ 42,772.17	\$ 5,683.39	\$ 21,318.60	\$ 27,136.96	\$ -	\$ 27,136.96
Designated	Capital Replacement	692,205.90	139,491.61	36,028.48	795,669.03	114,525.59	681,143.44
	Sky Prairie/5-Mile	40,466.19	-	-	40,466.19		40,466.19
	CIP Projects	2,573,443.69	727,825.49	978,165.84	2,323,103.34	1,360,859.98	962,243.36
	Goats at the Bluff	-	5,000.00	-	5,000.00	5,000.00	-
	Skyride	27,080.11	-	12,632.40	14,447.71	7,140.54	7,307.17
Restricted	Reserved for Property Donations	45,583.80	-	-	45,583.80		45,583.80
	Conservation Futures	137,038.53	-	18,013.82	119,024.71	2,785.37	116,239.34
	Riverfront Conservation Futures Loan	-	-	5,555.37	(5,555.37)		(5,555.37)
		\$ 3,558,590.39	\$ 878,000.49	\$ 1,071,714.51	\$ 3,364,876.37	\$ 1,490,311.48	\$ 1,874,564.89
						1,851,906.85	

Capital Replacement

January 1, 2020 through September 30, 2020

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Computer Replacement & Software	1,135.26	24,566.40	-	25,701.66		25,701.66
Fleet Replacement	375,128.57	113,440.21	-	488,568.78	113,440.21	375,128.57
RFP Equipment Replacement	10,911.05	-	-	10,911.05		10,911.05
Recreation Equipment Replacement	5,031.02	1,485.00	-	6,516.02	1,085.38	5,430.64
Golf Equipment Replacement	-	-	-	-		-
Capital Equipment Maint./Replacement	300,000.00	-	36,028.48	263,971.52		263,971.52
	692,205.90	139,491.61	36,028.48	795,669.03	114,525.59	681,143.44

Parks and Recreation 1950 CIP Projects
January 1, 2020 through September 30, 2020

PROJECT	2020 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	120,000.00	-	120,000.00	-	-	-	120,000.00
Tennis Courts, USTA Private Grant	24,953.37	-	24,953.37	-	2,902.62	2,902.62	22,050.75
Rochester Heights, Trugreen Foundation	5,000.00	-	5,000.00	-	-	-	5,000.00
Vietnam Veterans Memorial	25,000.00	4,000.00	29,000.00	-	-	-	29,000.00
Dutch Jake's Park	(3,109.71)	-	(3,109.71)	-	-	-	(3,109.71)
Susie's Trail (18-30)	96,490.00	-	96,490.00	2,897.50	3,092.50	5,990.00	90,500.00
Mirror Pond, Friends of Manito	-	-	-	25,000.00	-	25,000.00	(25,000.00)
Community Engagement, Spokane Indians Baseball	-	9,522.44	9,522.44	-	-	-	9,522.44
Misc (light pole replacement)	110.03	-	110.03	110.00	-	110.00	0.03
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	400,000.00	500,000.00	900,000.00	762,878.11	175,677.87	938,555.98	(38,555.98)
North Bank Parking Lot, General Fund	500,000.00	-	500,000.00	109,916.04	393,278.00	503,194.04	(3,194.04)
North Bank stairs, Arterial Street Fund	400,000.00	-	400,000.00	-	400,000.00	400,000.00	-
North Bank basketball court, Hooptown USA	-	122,303.05	122,303.05	71,329.50	306,428.06	377,757.56	(255,454.51)
North Bank Playscape, Ice Age Floods Institute	5,000.00	-	5,000.00	-	-	-	5,000.00
North Suspension Bridge, Arterial Street Fund	1,000,000.00	-	1,000,000.00	4,989.69	-	4,989.69	995,010.31
North Bank Shelter Roof, Parks Foundation	-	34,000.00	34,000.00	-	22,742.97	22,742.97	11,257.03
BC Pavilion, Tribal Center design, Innovia	-	10,000.00	10,000.00	1,045.00	8,955.00	10,000.00	-
North Bank Roskelley Performance Boulder	-	48,000.00	48,000.00	-	47,782.96	47,782.96	217.04
	2,573,443.69	727,825.49	3,301,269.18	978,165.84	1,360,859.98	2,339,025.82	962,243.36

770,231.99

770,231.99

Riverfront Park Redevelopment Project

Budget Adopted June 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through September 30, 2020

Project Component	Budget	Expended as of September 30, 2020	Committed to Date	Total of YTD Expended and Committed	Expense Reimbursements	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)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,607,192	\$ 7,228,121	\$ 1,172,192	\$ 8,400,313	\$ 19,000	\$ 225,879
5. U.S. Pavilion	\$ 22,196,654	\$ 22,184,809	\$ 1,733	\$ 22,186,542		\$ 10,112
6. snx ^w mene? & Other Parks Capital Projects	\$ 616,742	\$ 201,742	\$ -	\$ 201,742		\$ 415,000
7. North Bank	\$ 10,091,981	\$ 4,964,448	\$ 5,376,766	\$ 10,341,214	\$ 99,168	\$ (150,065)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,568,767	\$ 4,210,767	\$ 237,091	\$ 4,447,858		\$ 120,909
TOTAL	\$ 68,395,292	\$ 61,103,843	\$ 6,787,782	\$ 67,891,625	\$ 118,168	\$ 621,835