



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, April 12, 2022

WebEx meeting

Mark Buening – Parks Finance/Budget Director

Committee members

- X Bob Anderson – Chair
- X Greta Gilman
- Gerry Sperling (Absent/excused)
- X Nick Sumner

**Additional Park Board
members**

Jennifer Ogden

Parks staff

Garrett Jones
Mark Buening
Jason Conley
Fianna Dickson
Nick Hamad
Jonathan Moog
Mark Poirier
Pamela Clarke

Summary

- The committee approved to recommend the Park Board accept the Sponsorship naming opportunities proposal.
 - The motion passed with unanimous consent. This will be presented to Park Board as a regular agenda item.
- Garrett Jones presented the Sports Fields Improvement Fee.
- Jason Conley and Mark Buening presented the Dwight Merkel synthetic fields construction and financing contract.
- The March financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. May 10, 2022, via WebEx.

Minutes

The meeting was called to order at 3:02 p.m. by committee chair Bob Anderson.

Committee chair Bob Anderson appointed Jennifer Ogden as a voting member of the committee in lieu of Gerry Sperling's absence.

Action items:

1. [Sponsorship naming opportunities](#) – Fianna Dickson presented this item, which consisted of the following:
 - [Overview](#)
 - This list is meant to identify all of the Park assets available for naming sponsorship: Places, programs, projects and equipment.
 - Not all would be named but gives a list of options. Naming of places and features would follow the Sponsorship, Naming and Donation policy (updated 2017).
 - [Naming of a Park, Facility or Feature](#)
 - Policy relates to naming parks, facilities, and features (i.e., “Acme Park,” “Acme Field,” or “Acme Fountain”). City Charter, Section 48, Park Board may designate by name any park and structures thereon.
 - Policy does not relate to naming of an event, program, or project (i.e., “Acme Skate Night,” or “Acme Softball Tournament”).
 - Criteria and process for naming are outlined.
 - Park Board approval required when assets have a contract dollar value: \$20,000 and/or 5 years in duration.
 - Any place that is already named would not be available, unless Park Board desires to rename it.
 - [Possible Next Steps](#)
 - If a list is approved by the Park Board, a staff team would take the following next steps: 1) Determine what assets make sense to coordinate in-house, and which are best suited for a professional consultant; and 2) Draft a Request for Proposals (or similar) for a professional consultant (provide expertise around pricing, structure, and approach, build and sell packages, solicit potential sponsors on our behalf, with expectations and parameters to be determined).

Motion 1: Bob Anderson moved to recommend the Park Board accept the Sponsorship naming opportunities.

Greta Gilman seconded.

The motion passed with unanimous consent (4-0 vote).

Discussion items:

1. [Sports Fields Improvement Fee](#) – Garrett Jones started this presentation. This is a user fee dedicated to the improvement of the facility, beginning in 2023. Parks will split it three ways: 1) \$45,000-\$50,000 of the revenue base would go into debt replacement. 2) Building in another third with the recreation operating budget, which is a part of the 2023 budget program. 3) Another third would come out of the Capital Improvement Program.

The interest rate has been locked, and there is a variable payback schedule but the seven-year amortization is preferred by the department staff.

2. [Dwight Merkel synthetic fields construction and financing contract](#) – Jason Conley gave an overview of the contract. The turf at Merkel (a bond project) must be replaced, due to frequent usage. Though Parks has set aside money for turf replacement, they still lack fund for the full replacement

cost. Parks has considered two options to finance the turf replacement: 1) A loan from the city, through the SIP program. This would require council approval. This would require the investment portfolio to be refinanced every five years, which would cause an increase in the interest rate. 2) A loan from Huntington Bank, as they have a department specializing in turf replacement. The length of the loan payback can vary, as well as the interest rate, depending on the payback period. To pay back the loan, Parks has created a user fee for field usage which will be allocated to a special account designated to pay back the loan. Once the loan is paid, Parks would continue to collect user fees for the purpose of future turf replacement.

Mark Buening shared a spreadsheet which provided an overview of financing. Payments would be managed over a seven-year term. A close estimate of the total cost for the project is about \$1.2 million. Two financing scenarios were presented: 1) The first includes a down payment of \$220,000, resulting in a financed amount of \$980,000. Annual payments would total about \$168,000 for the seven-year period. 2) A minimum down payment of \$120,000, resulting a financed amount of about \$1.08 million. Annual payments would total about \$185,160.

Currently, Parks has designated scenario 1 as the most manageable option.

Standing report items:

1. March financials – Mark Buening presented an overview of the March financials. Overall report shows higher revenues due to increased activity and higher expenditures resulting from maintenance and overall inflation, particularly in the case of utilities. 1) Natural Resources – Revenues have remained close to the same as last year, with about a \$4,000 difference. Overall expenditures are higher, with higher temp seasonal costs reflective of greater activity. Salaries, benefits, and services and charges are higher, due to equipment and contracting costs. The overall level of subsidy is about \$78,000 higher than last year. 2) Recreation – Revenues are about \$85,000 more than last year. Expenditures over revenues are about \$61,000 more than last year, due to supplies, services and charges and temp seasonal hires. 3) Riverfront Park – Revenues are about \$118,000 greater than last year. Overall level of subsidy is about \$16,000 less than last year. Inflation has impacted the budget, but Parks anticipates higher revenues in 2022 to serve as a buffer. 4) Park Ops – Revenues are about \$8,000 less than last year. There are fewer expenditures in salaries, wages, and benefits, but there have increases in supplies, services and charges, and equipment for grounds maintenance. Overall expenditures over revenues are about \$58,000 higher than last year. 5) Admin – Overall revenues are about \$330,000 higher. Overall revenues over expenditures are about \$192,000 more than last year. 6) Capital – Expenditures are about \$28,000 more than last year. 7) 1400 – Revenues are \$522,000 more than last year. Expenditures are about \$511,000 more than last year. Overall revenues over expenditures are about \$38,000 higher than last year. Fund balance reserves are about \$3.7 million. Parks has made a \$1.3 million transfer to Fund 1950 for capital projects and capital replacement, which will reflect in next months financial report. 8) Golf – Without the Facility Improvement Fee, revenues are about \$1,600 more than last year, and expenditures are about \$32,000 less than last year. Year-to-date cash balance for the Facility Improvement Fee is about \$1.8 million. 9) 1950 – Mr. Buening presented a spreadsheet which provided an overview of Fund 1950. Next month will show the \$1.3 million increase from the 1400 transfer. The Bond Fund has a \$90,000 balance remaining.

Adjournment: The meeting adjourned at 3:51 p.m.

The next regularly scheduled meeting is 3 p.m. May 10, 2022, via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	April 12, 2022		
Requester	Fianna Dickson	Phone number: 625-6297	
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 checked="" type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	New OPR; Cross ref - 2011-0031		
Item title: (Use exact language noted on the agenda)	Sponsorship Naming Opportunities		
Begin/end dates	Begins: 04/14/2022	Ends:	<input checked="" type="checkbox"/> Open ended
Background/history: <ul style="list-style-type: none"> This list is meant to identify all of the places and programs available for naming sponsorship. If the list is approved by the Park Board, a staff team would take the following next steps: <ul style="list-style-type: none"> Determine what assets make sense to coordinate in-house, and which are best suited for a professional sponsorship sales consultant (or similar) Draft a Request for Proposals (or similar) for a professional consultant to build and sell packages, soliciting potential sponsors on our behalf, and providing expertise around pricing, structure, and approach (expectations and parameters to be determined) Policy reference: Sponsorship, donations, and naming policy (updated 2017) 			
Motion wording: Move to approve the list of assets available for sponsorship naming opportunities			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No If so, who/what department, agency or company: Name: _____ Email address: _____ Phone: _____			
Distribution: Parks – Accounting Parks – Pamela Clarke Requester: Fianna Dickson Grant Management Department/Name: _____			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue Amount: _____ Budget code: _____ Budget neutral			
Vendor: <input 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>			

Potential Assets Available for Naming Sponsorships

Finance Committee, April 2022



Overview

- ▶ This list is meant to identify all of the Park assets available for naming sponsorship
 - ▶ Places
 - ▶ Programs
 - ▶ Projects
 - ▶ Equipment
- ▶ Not all would be named, but gives us a list of options
- ▶ Naming of places and features would follow the Sponsorship, Naming, and Donation policy (updated 2017)

Naming of a Park, Facility, or Feature

- ▶ Policy relates to naming parks, facilities, and features (i.e. “Acme Park” “Acme Field” or “Acme Fountain”)
 - ▶ City Charter, Section 48, Park Board may designate by name any park and structures thereon
- ▶ Policy does not relate to naming of an event, program, or project (i.e. “Acme Skate Night” or “Acme Softball Tournament”)
- ▶ Criteria and process for naming are outlined
- ▶ Park Board approval required when assets have a contract dollar value >\$20,000 and/or >5 years in duration
- ▶ Any place that is already named would not be available, unless Park Board desires to re-name it.

Possible Next Steps

- ▶ If a list is approved by the Park Board, a staff team would take the following next steps:
 - ▶ Determine what assets make sense to coordinate in-house, and which are best suited for a professional consultant
 - ▶ Draft a Request for Proposals (or similar) for a professional consultant
 - ▶ provide expertise around pricing, structure, and approach
 - ▶ build & sell packages
 - ▶ solicit potential sponsors on our behalf
 - ▶ (expectations and parameters to be determined)

Questions?
Thank you





Potential Parks & Recreation Assets
Available for Naming Sponsorship
Updated: March 9, 2022

Overview

- This list is meant to identify all of the places and programs available for naming sponsorship.
- Any place that is already named would not be available, unless Park Board desires to re-name it.
- If the list is approved by the Park Board, a staff team would take the following next steps:
 - Determine what assets make sense to coordinate in-house, and which are best suited for a professional sponsorship sales consultant (or similar)
 - Draft a Request for Proposals (or similar) for a professional consultant to build and sell packages, soliciting potential sponsors on our behalf, and providing expertise around pricing, structure, and approach (expectations and parameters to be determined)
- Policy reference: Sponsorship, donations, and naming policy (updated 2017)
- Agreement references: MOU with Spokane Parks Foundation for the Campaign for Riverfront Spokane (expires Nov. 2022). Numerica Skate Ribbon & SkyRide naming agreement.

Places

Sports fields or courts

- Soccer
- Football
- Softball/Baseball
- Tennis/Pickleball
- Futsal
- Basketball (those not sponsored by Hooptown USA)

Facilities within parks

- Pools
- Splash pads
- Ponds
- Bridges
- Picnic shelters
- Benches/tables
- Drinking fountains
- Community gardens or flowerbeds
- Playgrounds
- Pathways
- Pavers
- Meadows
- Trails and trailheads

Specialty parks

- Skate parks
- Dog parks
- Disc golf and youth disc golf courses

Specific assets in parks

- Finch Arboretum conference rooms inside the Woodland Center
- Corbin Art Center classrooms or porch
- Shadle Park performance stage
- Redband Park river put-in
- Manito Park loop drive
- Merkel RV lot
- Merkel BMX track
- Merkel Synthetic Turf Fields
- Camp Sekani parking area

Park Operations

- Complex
- Conference rooms

Golf

- Courses (course would maintain the name, but add after name, "Presented by")
- Patios
- Pavers
- Sponsor items could include flags, sticks, tee markers, range balls/targets, score cards

Riverfront Park

**Indicates Park Board has already approved naming (2019)*

- U.S. Pavilion*
- U.S. Pavilion conference rooms* (1 SkyRoom, 2 meeting rooms) (Family name only)
- U.S. Pavilion terraced seating* (10) (Family name only)
- Numerica Skate Ribbon party room* (Family name only)
- Looff Carrousel animals* (54) (adoption recognition only, not naming of animals)
- Looff Carrousel party rooms* (4) (Family name only) & patio
- Boardwalks at Red Wagon Meadow or Looff Carrousel
- Clock tower stairwell & observation deck
- Dog park*
- Plazas & overlooks
- Picnic shelters* (North, Post St.)
- Meadows
- Bridges
- Butterfly*

- Engraved pavers & fence tags*
- Art markers

Programs, Projects & Equipment

Recreation

- Scholarship program
- Category sponsor, like Outdoor, Wellness & Enrichment, etc.
- Program sponsor, like Mobile Rec, TRS Powderhounds, youth golf, open gym volleyball, etc.
- Leagues or tournaments, like e-sports or adult athletics
- Winter grooming
- Aquatics swimming lessons, lifeguard training, free swim days
- Aquatics events like family nights or Youth Fishing Frenzy
- Adaptive equipment
- Outdoor recreation equipment (SUPs) & trailers (SUP, wine tour, kayak)
- Aquatics pool covers and funbrellas
- Transportation van
- Cornhole targets
- Recreation Activity Guide or Summer Camps Guide printing & distribution

Riverfront Park

- Community Engagement programs, like Storytime at the Carrousel, free yoga & spin classes
- Community Engagement category, like Health & Wellness
- Light up the Night holiday tree walk & trail of lights
- Spring or Winter Market
- NYE and 4th of July Fireworks
- Ice Skating lessons, DJ nights, Cheap Skate nights, etc.
- Event venue grant program
- Community concerts

Maintenance

- Annual garden planting program
- Adopt-a-park program
- Water conservation “water wise” replacement project area
- Goat grazing project area
- SpoCanopy tree planting project
- Art maintenance project
- Interpretive sign project

Other/Misc.

- Banners at Merkel & SE Sports Complex sports fields

- Volunteer appreciation program
- Employee uniforms

10/27/17

AGENDA SHEET FOR PARK BOARD MEETING OF: Oct. 12, 2017



Submitting Division
Parks & Recreation

Contact Person
Leroy Eadie

Phone No.
625-6204

LGL 2011-0031

CLERKS' FILE	_____
RENEWAL	_____
CROSS REF	_____
ENG	_____
BID	_____
REQUISITION	_____

Department: ☒ Finance ☐ Operations ☐ Recreation/Golf ☐ Riverfront Park

Committee: ☒ Finance ☐ Golf ☐ Land ☐ Recreation ☐ Riverfront ☐ UFTC

Type of contract: ☐ New ☐ Renewal ☐ Amendment ☐ Extension ☒ Other

Beginning date: 10/12/17 Expiration date: _____ Open ended ☒

AGENDA WORDING:

Approve the Sponsorships, Donations and Naming Recognition Policy revisions

RECEIVED

OCT 26 2017

CITY CLERK'S OFFICE

BACKGROUND:

(Attach additional sheet if necessary)

The original policy from 2011 has been updated to better serve the needs of both Parks and Recreation, and community supporters. Key changes include a reorganization for improved clarity and highlights in gray.

RECOMMENDATION:

Finance Committee approves to offer to the Park Board.

ATTACHMENTS: Include in packets. See back of Agenda Sheet for specific supporting document requirements.

Revision of policy, changes marked by gray highlights. + Change on dir to 10.3.1

SIGNATURES:

Requester - Leroy Eadie _____ Dept. Manager _____

Director of Parks & Rec - Leroy Eadie

Parks Accounting - Megan Qureshi

Legal Dept. - Pat Dalton

DISTRIBUTION:

Parks: Accounting

Parks: Pamela Clarke

Budget Manager: Tim Dunivant

Requester: _____

PARK BOARD ACTION:

APPROVED BY SPOKANE PARK BOARD

President

Oct. 12, 2017

<u>Fiscal Impact</u>	<u>Budget Account</u>
Expenditure: <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;">0</div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div>	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div>
Revenue: <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;">0</div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div>	<div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; width: 100%; margin-bottom: 2px;"></div>

☐

Existing vendor

☐

New vendor – If so, please include vendor packet

☐

Supporting documents:

☐

Quotes/Solicitation (RFP, RFQ, RFB)

☐

Contractor is on the City's A&E Roster City of Spokane

☐

Spokane Business registration expiration date: _____

☐

W-9 (for new contractors/consultants/vendors) ACH Forms

☐

(for new contractors/consultants/vendors) Insurance

☐

Certificate (minimum \$1 million in General Liability)

CITY OF SPOKANE
PARKS AND RECREATION DIVISION
ADMINISTRATIVE POLICY AND PROCEDURE

ADMIN 1400-11-07
LGL 2011-0031

**TITLE: SPONSORSHIPS, DONATIONS, NAMING RECOGNITION OF PARKS
AND RECREATION AREAS OR FACILITIES**

EFFECTIVE DATE: JULY 14, 2011

REVISION EFFECTIVE DATE: OCTOBER 12, 2017

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1.0 GENERAL

Spokane Parks and Recreation is a Division of the City of Spokane whose services are primarily funded from the City's general fund. In recent years demands upon these funds have increased, a trend that is expected to continue.

To maintain and enhance the City's parks and recreation system, Spokane Parks and Recreation is actively seeking to establish revenue streams and resources that will increase Parks' ability to deliver services to the community and/or provide enhanced levels of service beyond the core levels funded from the City's general fund.

This policy will provide opportunities for the private sector to invest back into the community.

2.0 DIVISIONS/DEPARTMENTS AFFECTED

This policy and procedure shall apply to the Spokane Parks and Recreation Division.

3.0 REFERENCES

City Charter - Section 48. Park Board - Powers

4.0 DEFINITIONS

For the purpose of this policy, the following definitions apply:

- 4.1 "Advertising" - a form of marketing that is paid for by an individual or organization to attract the public's attention to a particular product or service.
- 4.2 "Division" - Spokane Parks and Recreation Division
- 4.3 "Department Directors" - senior Parks and Recreation management directly under the Director of Parks and Recreation or the Executive Officer who have responsibility for parks and recreation departments.
- 4.4 "Historical or Prominent Individuals/Families/Groups"- individuals, families or groups that have a historical connection to the City's heritage or have in some way made significant contributions to the Spokane community.
- 4.5 "Individual and Family Giving" – A donation garnered from members of the general public who desire to contribute financially to the Division, for which there may be some mutually agreed upon recognition benefit. Donations are typically driven by fondness or affection for Parks and Recreation, desire to memorialize self or loved ones, or in support of the Division mission.
- 4.6 "Interpretive sign" - a sign within a park that interprets natural, historic and/or cultural features.
- 4.7 "Logo" - a symbol or name that is used to brand an organization.
- 4.8 "Marketing" - all forms of promotional efforts to attract the public's attention to a particular product or service. Marketing opportunities offered to sponsors are specific to each sponsorship and detailed in the agreement in accordance with City laws and Division policies.
- 4.9 "Memorials and tributes" – plaques, benches, trees or other elements designed to honor an individual and/or in recognition of a contribution.
- 4.10 "Naming rights" – A financial transaction and form of advertising whereby a corporation or another entity purchases the right to name a park asset, typically for a defined period of time of three to 20 years, with the intent to promote its brand or market its programs and services.
- 4.11 "Park" – Division property designated as a park.

- 4.12 "Park asset" – Physical Division amenities, features and facilities identified by the Park Board as an opportunity for naming rights or individual and family giving.
- 4.13 "Park facilities" - buildings, outdoor fields, recreation, sports or entertainment facilities in which structured and unstructured activities are provided.
- 4.14 "Park feature" – fountains, artwork, amenities and similar.
- 4.15 "Plaque" - a flat memorial plate containing information that is either engraved or in bold relief that may be affixed to a park asset or displayed in a public place as a form of recognition.
- 4.16 "Program sponsorship" – A payment or in-kind service by a business to support a program, activity or special event of the Division in return for certain recognition benefits. Sponsorships will generally be a year or less in duration and not associated with a permanent park asset.
- 4.17 "Recognition benefits" – Opportunities provided to the sponsor or donor as an incentive or appreciation for charitable donations.
- 4.18 "Sign" - a structure that is used to identify a specific park, to convey directions/rules to park users, and/or to inform about a project or attraction. May be temporary or permanent.
- 4.19 "Sponsorship or donation agreement" - the legal instrument that sets out the terms and conditions agreed upon by the parties.

5.0 POLICY

- 5.1 It is the policy of Spokane Parks and Recreation Division to actively seek sponsorships, charge fees for advertising, and to accept donations and gifts where appropriate, for its events, services, parks, equipment and facilities. The purpose of such is to increase the Division's ability to deliver services to the community and/or provide enhanced levels of service beyond the core levels funded from the City's general fund.
- 5.2 In appreciation of this support, it is the policy of the Division to provide suitable acknowledgement and recognition of these contributions. The recognition shall adhere to the aesthetic values and purpose of the Division's parks, facilities, and services, and to the recognition guidelines outlined in this policy.
- 5.3 Sponsorships and donations will be considered for the following broad

types of activities:

- 5.3.1 Event Sponsorship - financial or in-kind support for an event organized by the Parks Division on park property. Depending on the details of the agreement, the sponsor's name may or may not be directly linked to the event (e.g., a title sponsorship), and the sponsor may have a variety of temporary marketing opportunities.
 - 5.3.2 Park Facility or Feature - financial or in-kind support associated with the design, construction and/or ongoing maintenance and operation of a particular park or recreational, sport, entertainment or cultural facility. Recognition opportunities are negotiated with the agreement.
 - 5.3.3 Program Sponsorship - financial or in-kind support that facilitates the ongoing delivery of a particular citywide or site-specific program. Recognition of the sponsor could be associated directly to the program, or other marketing opportunities could be available, depending on the terms of the agreement.
 - 5.3.4 Memorials or Tributes – plaques, trees or similar in honor of a person or persons, with recognition benefits outlined in the proposal and agreement.
- 5.4 All sponsorships, gifts, donations, naming recognition, memorials, tributes and plaques shall be formalized legally in writing through a Sponsorship or Donation Agreement, and signed by a representative from each party.
- 5.4.1 The agreement should include a clear statement of the purpose, financial value, benefits associated including specific recognition and marketing opportunities, total costs, maintenance and replacement, each party's roles and responsibilities, and term and termination provisions.

6.0 GUIDING PRINCIPLES

The following principles form the basis of the Division's consideration of sponsorships, gifts and naming requests, and have been established to ensure all considerations are treated equitably.

- 6.1 Sponsorship, gift and donation proposals:
 - 6.1.1 Must directly relate to the intent of the facility or park, and its master plan or business plan.
 - 6.1.2 Cannot be made conditional on Division performance.
 - 6.1.3 Will not be accepted from organizations whose mission conflicts with the mission of the Division.
 - 6.1.4 Will provide a positive and desirable image to the community.
 - 6.1.5 Will provide benefits commensurate with the relative value of the sponsorship.
 - 6.1.6 Cannot limit the Division's ability to seek other sponsors.
 - 6.1.7 Will include an operating endowment or operating donation if the gift requires a level of service, maintenance or service

beyond current staffing levels.

6.1.8 Will enhance the design and visual integrity of the park/facility.

6.1.9 Will be evaluated individually and shall include, but not be limited to: products/services offered; sponsor's record of involvement in environmental stewardship and social responsibility; principles of the sponsor; sponsor's rationale for its interest; sponsor's expectations; and sponsor's timeliness and/or readiness to enter into an agreement.

6.2 Ethical Considerations

6.2.1 Sponsorships, gifts and donations may come with unintended consequences and need to receive careful consideration. On occasion, the Division may need to reject an offer under circumstances including, but not limited to: the potential sponsor contemporaneously seeks to secure a contract, permit or lease; the potential sponsor seeks to impose conditions that are inconsistent with the Division's mission, values, policies and/or planning documents; acceptance of a potential sponsorship would create a conflict of interest or policy (e.g., sponsorship from a tobacco company, political organization; the potential sponsor is in litigation with the City of Spokane.)

7.0 RECOGNITION OF SPONSORSHIPS AND GIFTS

7.1 The following principals will guide the recognition:

7.1.1 The recognition shall not detract from the visitors' experience or routine use, nor shall it impair the visual qualities of the site or be perceived as creating a proprietary interest.

7.1.2 All forms of recognition must meet Division design and maintenance guidelines.

7.1.3 Recognition shall not suggest in any way the endorsement of a sponsor's goods or services by the Division, or any proprietary interest of the sponsor in the Division.

7.1.4 All sponsorship, donation or naming rights agreements will be for a defined period of time having regard to the value and the life of the asset involved.

7.1.5 Benefits will be provided at a level of recognition and will specify costs commensurate with the contribution, as outlined in an annual plan by the Division.

7.1.6 All sponsorship marketing materials must be approved by the Division's Communication Manager.

7.1.7 The Division's Communication Manager must approve the use of the City's or Parks and Recreation's logos by the sponsor in their business publications.

7.1.8 All signs must comply with city ordinance.

- 7.2 Forms of recognition: The Division wishes to work closely with each donor to provide recognition that is meaningful to the donor. Acknowledgement may include one or more of the following:
 - 7.2.1 A thank you letter.
 - 7.2.2 Publicity through printed materials, publications, the Division website, social media, media releases, and through the sponsor's channels. Design standards of the Parks and Recreation Division will apply.
 - 7.2.3 Events such as a groundbreaking or ribbon cutting ceremony, private group tour or photo opportunity.
 - 7.2.4 Mayor, City Council and/or Park Board member acknowledgement at civic functions.
 - 7.2.5 Designated seating at an event, passes to an event, waived fee for facility use, or similar.
 - 7.2.6 Commemorative recognition such as a memorial, plaque or tribute (see Section 9.0).
 - 7.2.7 On-site recognition such as a temporary or permanent sign.
 - 7.2.7.1 The form of any on-site recognition shall be of an appropriate size and color, and shall not detract from the park surroundings or any interpretive message.
 - 7.2.7.2 The Division Communication Manager shall determine approval of the sign/plaque style and design, and inclusion of a sponsor's name and/or logo.
 - 7.2.7.3 The placement of temporary signs and plaques shall be determined between the Communication Manager and the appropriate Department Director. In the event of consensus not being reached, the Parks and Recreation Director's decision shall be final.
 - 7.2.7.4 Permanence of the sign is limited to the life of the asset.
 - 7.2.8 Name association to an event, program or project.
 - 7.2.9 Naming of a facility, feature or park (see Section 8.0).
- 7.3 Determining the form of recognition
 - 7.3.1 Annually, sponsor/donor opportunities and recognition tiers should be developed and/or reviewed by the Communication Manager and/or consultants or staff designated by the Director in collaboration with appropriate Department Directors.
 - 7.3.2 Annually, recommended sponsor/donor opportunities and recognition tiers should be presented to and approved by the Director and the Park Board.
 - 7.3.3 In determining the type and extent of recognition benefits, current market research data and cost analyses will be used to determine the value for each tangible and intangible benefit offered.
 - 7.3.4 If a recognition plan involves naming of a park, facility or feature within a park, the naming procedures will apply (Section 8.0).
- 7.4 Sample of sponsor/gift opportunities and recognition tiers: Each

sponsorship is negotiated and tailored; however, a hierarchy of benefits is associated with varied levels of sponsorships. The following are examples of benefits that may be included at various levels:

- 7.4.1 Lower investments may offer banner placements, give-away opportunities, recognition without logo in publications and social media, mention in a press release, recognition in remarks at the event, and recognition on site signs.
- 7.4.2 Mid-level investments may offer the above in addition to logo placement or advertisements in publications/print materials (e.g., the Activity Guide) and social media, passes or special access to events, product sampling, and waived fees for facility use.
- 7.4.3 High-level sponsorships may include the above plus name association to an event or program, designation as the official sponsor of an event or program, permanent signs or plaques, or naming rights of a park, facility or feature.

8 NAMING OF A PARK, FACILITY OR FEATURE

The following principles form the basis of the Division's consideration of naming or re-naming parks, facilities and features within a park (e.g., "Acme Park" or "Acme Field" or "Acme Fountain"). They do not apply to the associated naming of an event, program or project (e.g., "Acme Skate Night" or "Acme Softball Tournament"); those are temporary program name associations in accordance with the annual sponsor opportunities.

- 8.1 In accordance with the City Charter, Section 48, the Park Board may designate by name any park and structures thereon.
- 8.2 The recommendations for park, facility and feature names will be based on and chosen from the following criteria:
 - 8.2.1 Historic events, places and people related to Spokane and the region
 - 8.2.2 Exceptional individuals who have positively impacted parks and recreation in Spokane and the region
 - 8.2.3 In commemoration of a group or individuals who perished or survived a tragic event or war
 - 8.2.4 A suitable program or community related name which denotes an appropriate linkage to its function
 - 8.2.5 Living nominees must have been deemed by Park Board and the community to have made an outstanding contribution to the City
 - 8.2.6 Living political nominees must be retired from political life for at least five (5) years
 - 8.2.7 In recognition of a significant donation covering one or preferably more of the following:
 - 8.2.7.1 Sixty percent (60%) or more of the cost of the particular park or facility, or one hundred percent (100%) of the feature
 - 8.2.7.2 Deeding to the City all of the land on which the park,

- facility or feature will be situated
- 8.2.7.3 Some long-term endowment for the repair and maintenance of the donated park; facility or feature
- 8.2.7.4 The provision of costs that will service program needs
- 8.2.8 The duplication or repeat use of names will be avoided, where possible.

8.3 Renaming of a Park, Facility or Feature

- 8.3.1 Proposals to rename parks are not allowed unless Park Board determines a legitimate public interest to do so.
- 8.3.2 Proposals to rename facilities or features will be considered in accordance with any naming rights agreements (e.g., a 10-year agreement for naming rights to "Acme Fountain.")

8.4 Process for Naming Parks, Facilities and Features

- 8.4.1 Anyone wishing to propose a name for a park, facility or feature must submit a written request to the Director. The request should include a brief synopsis of the reasons for the proposed name.
- 8.4.2 All naming opportunities shall be developed under the guidance of the Communication Manager and/or a designated consultant in collaboration with the appropriate Department Director.
- 8.4.3 The Communications Manager or other Parks staff may meet with neighborhood representatives, other City government organizations (e.g., Historic Preservation, Planning Services), or organizations concerned with parks and/or park facilities in order to prepare a recommendation.
- 8.4.4 For assets with an annual contract dollar value at or less than \$20,000/year and/or at or less than five (5) years in duration, decisions about naming rights will be made within the Division and appropriate Department, and will not require Park Board approval (only Park Board notification through the appropriate committee).
- 8.4.5 For assets with an annual contract dollar value greater than \$20,000 and/or greater than five (5) years in duration, the naming rights proposal will be submitted to the Park Board through the appropriate committee for approval.
- 8.4.6 Accepted proposals will adhere to the City Charter, and all other relevant guidelines and procedures as previously outlined.
- 8.4.7 If a new park or facility is completed and no fitting suggestion for a name has come from the community or in association with a gift, the Park Board will select a name and may involve community outreach (e.g., nominations, contest, etc.).

9.0 MEMORIALS, PLAQUES AND TRIBUTES

The following principles form the basis for the Division's consideration of memorial, plaque or tribute proposals and to help prevent proliferation of memorials, plaques and tributes:

- 9.1 Memorials, plaques or tributes should benefit the general public as a first priority with the benefit to the donor or honoree as a secondary goal.

- 9.2 Inventory options vary by location and are dependent upon space and need. The Director or Assistant Director of Park Operations will review and approve all requests.
- 9.3 An agreement will be consummated to include responsibilities related to the memorial or plaque, including but not limited to: installation costs including on-going upkeep, and replacement or repair costs.
- 9.4 Proposals of memorials, plaques or tributes in parks and recreation areas may include:
 - 9.4.1 New trees, tree replacement or seasonal planting beds;
 - 9.4.2 New or replacement park benches, picnic tables, barbeque pit stands, drinking fountains, or trash receptacles;
 - 9.4.3 New or replacement picnic shelters, play equipment or water misting stations
- 9.5 Accepted proposals will adhere to all other relevant guidelines and procedures as previously outlined.
- 9.6 Process for Memorials, Plaques and Tributes
 - 9.6.1 All memorial and plaque requests must be in writing and shall be referred to the Communication Manager.
 - 9.6.2 The Communication Manager is responsible for evaluation of requests and the provision of a recommendation to the Director of Park Operations or appropriate Department Director.
 - 9.6.3 The Communication Manager will liaise with the appropriate Department Director to execute the necessary agreement and benefit recognition provisions.

10.0 PLANNING AND FULFILLMENT

- 10.1 Sponsor and donation recognition will be determined as outlined in Section 7.0.
- 10.2 Solicitation Planning
 - 10.2.1 The Communication Manager and any designated consultants, in consultation with the Division Director and appropriate Department Directors, shall develop an on-going accrual plan that includes prioritized opportunities for the purpose of solicitation.
 - 10.2.2 Sponsorships and giving opportunities are either initiated by the Division through a formal Request for Sponsors (RFS) process, initiated by the Division or their representative based on perceived potential interest of a specific sponsor/donor, or self-initiated by the potential sponsor/donor.
 - 10.2.3 Identified opportunities shall be approved by the Director and subsequently communicated to the Spokane Parks

Foundation to facilitate an integrated approach to the procurement and management of sponsorships and gifts/donations by the two organizations.

10.2.4 Selected Parks and Recreation staff, Park Board members, and elected officials may be tasked with soliciting sponsors in accordance with the plan and upon their willingness.

10.2.5 All unsolicited sponsorship proposals shall be referred to the Communication Manager or designated consultant who shall be responsible for their evaluation and the provision of a recommendation to the appropriate authority level.

10.3 Fulfillment of Agreements

10.3.1 The Communication Manager shall liaise with the appropriate Department Director or their designee to execute the necessary sponsorship agreement and benefit recognition provisions.

10.3.2 Fulfillment of the promised recognition shall be the shared responsibility of the Communications Manager and the appropriate Department Director or their designee.

10.4 Monitoring and Performance Reporting

10.4.1 It will be reported annually by the Communication Manager or designated consultant to the Park Board the number of active sponsorships/donations and their dollar value.

11.0 TERMINATION

The Division reserves the right to terminate any contractual relationship should conditions arise during the life of the agreement that result in a conflict with this policy or if the agreement is no longer in the best interests of the Division. Decisions to terminate an agreement shall be made by the Director. Circumstances include but may not be limited to: the sponsor seeks to impose conditions that are inconsistent with the Division's mission, values, policies, and/or planning documents; a conflict of interest or policy arises during the agreement period; the potential sponsor is in litigation with the City of Spokane.

12.0 RESPONSIBILITIES

The Director of Parks and Recreation shall administer this policy.

13.0 APPENDICES

None

APPROVED BY: Pat Dalton

Director of Parks and Recreation

Date:

~~Date~~

Spokane City Clerk (10/27/17)



City of Spokane - Parks & Recreation

Natural Resources

Financial Report

March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	91,000	44,782	50,305	46,218	\$ (4,087)	55.3%	50.8%	-4.49%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ 44,782	116,305	\$ 112,218	\$ (4,087)	74.1%	71.5%	-2.60%
Expenditures:								
Salaries and Wages	566,591	398,405	95,759	129,589	\$ (33,830)	18.1%	24.5%	6.41%
Personnel Benefits	204,417	154,971	36,974	47,130	\$ (10,156)	18.3%	23.3%	5.03%
Supplies	30,550	26,587	2,579	3,963	\$ (1,384)	8.4%	13.0%	4.53%
Services and Charges	216,799	155,045	23,181	52,210	\$ (29,028)	11.2%	25.2%	14.01%
Interfund Payments	25,339	26,149	787	-	\$ 787	3.0%		-3.01%
Subtotal Op. Exp.	\$ 1,043,696	\$ 810,805	159,281	\$ 232,891	\$ (73,611)	16.0%	22.3%	6.29%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ 810,805	159,281	\$ 232,891	\$ (73,611)	16.0%	22.3%	6.33%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (42,976)	\$ (120,673)	\$ (77,697)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	1,444,366	1,256,099	103,287	188,267	\$ 84,980	7.5%	13.0%	5.54%
TOTAL REVENUE:	\$ 1,444,366	\$ 1,256,099	103,287	\$ 188,267	\$ 84,980	7.5%	13.0%	5.54%
<u>Expenditures:</u>								
Salaries and Wages	1,691,181	1,492,569	164,800	198,612	\$ (33,812)	10.1%	11.7%	1.62%
Personnel Benefits	397,080	327,900	66,484	69,180	\$ (2,697)	19.2%	17.4%	-1.74%
Supplies	268,260	235,055	6,419	33,205	\$ (26,785)	2.5%	12.4%	9.90%
Services and Charges	1,251,987	1,065,281	98,301	186,706	\$ (88,405)	7.5%	14.9%	7.45%
Interfund Payments	16,950	16,950	5,724	-	\$ 5,724	33.8%		-33.77%
Subtotal Op. Exp.	\$ 3,625,458	\$ 3,137,755	341,728	\$ 487,703	\$ (145,975)	9.6%	13.5%	3.87%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ 3,137,755	341,728	\$ 487,703	\$ (145,975)	9.6%	13.5%	3.87%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (238,441)	\$ (299,436)	\$ (60,995)			

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	3,699,700	3,235,253	346,657	464,447	\$ 117,790	8.3%	12.6%	4.27%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 3,235,253	346,657	\$ 464,447	\$ 117,790	8.3%	12.6%	4.27%
<u>Expenditures:</u>								
Salaries and Wages	2,235,817	1,888,168	323,424	347,649	\$ (24,225)	12.9%	15.5%	2.65%
Personnel Benefits	696,762	586,246	115,519	110,516	\$ 5,003	16.2%	15.9%	-0.36%
Supplies	449,250	412,605	20,061	36,645	\$ (16,584)	2.9%	8.2%	5.26%
Services and Charges	903,175	738,229	99,315	164,946	\$ (65,631)	12.4%	18.3%	5.86%
Interfund Payments	20,000	20,000	-	-	\$ -			
Subtotal Op. Exp.	\$ 4,305,004	\$ 3,645,248	558,319	\$ 659,756	\$ (101,437)	11.8%	15.3%	3.52%
Transfers Out	237,030	237,030	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 3,882,278	558,319	\$ 659,756	\$ (101,437)	11.2%	14.5%	3.30%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (211,661)	\$ (195,308)	\$ 16,353			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	200,430	196,129	12,425	4,301	\$ (8,124)	6.2%	2.1%	-4.05%
TOTAL REVENUE:	\$ 200,430	\$ 196,129	12,425	\$ 4,301	\$ (8,124)	6.2%	2.1%	-4.05%
<u>Expenditures:</u>								
Salaries and Wages	2,863,102	2,491,342	386,925	371,760	\$ 15,165	13.5%	13.0%	-0.53%
Personnel Benefits	913,154	760,488	153,802	152,666	\$ 1,136	17.3%	16.7%	-0.62%
Supplies	179,500	149,318	12,031	30,182	\$ (18,151)	6.7%	16.8%	10.11%
Services and Charges	1,165,506	1,037,534	79,857	127,972	\$ (48,115)	7.4%	11.0%	3.58%
Interfund Payments	-	-	-	-	\$ -			
Subtotal Op. Exp.	\$ 5,121,262	\$ 4,438,682	632,615	\$ 682,580	\$ (49,965)	12.6%	13.3%	0.69%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 4,668,682	632,615	\$ 682,580	\$ (49,965)	12.6%	12.8%	0.18%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (620,189)	\$ (678,279)	\$ (58,090)			

City of Spokane - Parks & Recreation
Administration
Financial Report
March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Program Revenue	139,500	(436,102)	1,696	575,602	\$ 573,906	0.6%	412.6%	411.99%
Operating Transfers	17,316,358	13,429,852	4,128,993	3,886,506	\$ (242,487)	25.1%	22.4%	-2.70%
TOTAL REVENUE:	\$ 17,455,858	\$ 12,993,750	4,130,689	\$ 4,462,108	\$ 331,419	24.7%	25.6%	0.81%
<u>Expenditures:</u>								
Salaries and Wages	2,332,375	1,873,305	435,608	459,070	\$ (23,462)	18.9%	19.7%	0.79%
Personnel Benefits	836,281	662,650	162,193	173,631	\$ (11,438)	19.9%	20.8%	0.86%
Supplies	170,800	148,008	4,622	22,792	\$ (18,170)	2.7%	13.3%	10.64%
Services and Charges	693,542	543,446	103,153	150,096	\$ (46,943)	15.6%	21.6%	6.00%
Interfund Services	2,623,827	2,014,518	570,189	609,309	\$ (39,120)	23.0%	23.2%	0.18%
Subtotal Op. Exp.	\$ 6,656,825	\$ 5,241,927	1,275,765	\$ 1,414,898	\$ (139,133)	19.9%	21.3%	1.40%
Transfers Out	53,793	53,793	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 6,710,618	\$ 5,295,720	1,275,765	\$ 1,414,898	\$ (139,133)	19.6%	21.1%	1.44%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 2,854,924	\$ 3,047,210	\$ 192,286			

City of Spokane - Parks & Recreation
Capital
Financial Report
March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000	-	-	\$ -			
<u>Expenditures:</u>								
Capital Outlay	2,000,000	1,944,359	83,385	55,641	\$ 27,744	4.1%	2.8%	-1.34%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Operating Revenue:								
Program Revenue	5,584,996	4,306,160	514,371	1,278,836	\$ 764,465	8.3%	22.9%	14.60%
Operating Transfers	17,382,358	13,429,852	4,194,993	3,952,506	\$ (242,487)	25.5%	22.7%	-2.81%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 18,736,012	4,709,364	\$ 5,231,342	\$ 521,978	19.9%	21.8%	1.89%
Operating Expenses:								
Salaries and Wages	9,689,527	8,182,846	1,406,517	1,506,681	\$ (100,164)	14.3%	15.5%	1.23%
Personnel Benefits	3,043,955	2,490,832	534,971	553,123	\$ (18,151)	18.1%	18.2%	0.12%
Supplies	1,098,360	957,102	59,123	141,258	\$ (82,135)	4.4%	12.9%	8.42%
Services and Charges	4,241,009	3,559,080	403,807	681,929	\$ (278,123)	9.9%	16.1%	6.16%
Interfund Payments	2,686,116	2,076,807	576,700	609,309	\$ (32,609)	22.7%	22.7%	-0.04%
Total Operating Expenses:	\$ 20,758,967	\$ 17,266,667	2,981,118	\$ 3,492,300	\$ (511,183)	14.4%	16.8%	2.44%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,469,346	1,728,246	\$ 1,739,042	\$ 10,795	5.6%	5.0%	-0.55%
Other Financial Activity:								
Capital Outlay	2,000,000	1,944,359	83,385	55,641	\$ 27,744	4.1%	2.8%	-1.34%
Transfers Out	520,823	520,823	-	-	\$ -			
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 2,465,182	83,385	\$ 55,641	\$ 27,744	3.5%	1.9%	-1.61%
TOTAL EXPENDITURES:	23,659,790		3,064,503	3,547,941	\$ (483,438)	13.3%	15.0%	1.72%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 1,644,861	\$ 1,683,400	\$ 38,539			

Beginning Fund Balance	\$ 3,619,550
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 2,036,561
Net Revenue (Expense)	\$ 1,683,400
Ending Fund Balance Reserves	\$ 3,719,961

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
March 2022

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
Revenue:								
Program Revenue	3,905,000	3,479,473	411,335	425,527	\$ 14,192	12.1%	10.9%	-1.20%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(70,537)	(65,878)	\$ 4,659			
Other Transfers In	-	-	-	-				
TOTAL REVENUE:	\$ 3,905,000	\$ (3,381,318)	522,116	\$ 523,682	\$ 1,566	15.4%	13.4%	-1.94%
Expenditures:								
Salaries and Wages	1,421,077	1,105,179	173,761	169,202	\$ 4,559	13.6%	13.3%	-0.36%
Personnel Benefits	360,727	261,736	72,591	72,134	\$ 457	21.7%	21.6%	-0.14%
Supplies	345,020	281,052	17,890	35,868	\$ (17,979)	5.6%	11.3%	5.67%
Services and Charges	1,012,176	912,897	66,233	81,179	\$ (14,946)	6.7%	8.2%	1.50%
Interfund Payments	267,587	194,873	59,095	62,514	\$ (3,419)	23.0%	24.3%	1.33%
Subtotal Op. Exp.	\$ 3,406,587	\$ 2,985,690	389,570	\$ 420,897	\$ (31,327)	12.3%	12.4%	0.09%
Capital Outlay	420,000	419,351	-	649	\$ (649)		0.2%	0.15%
Transfers Out	80,000	80,000	-	-				
TOTAL EXPENDITURES:	\$ 3,906,587	\$ 3,485,041	389,570	\$ 421,546	\$ 31,976	10.6%	10.8%	0.17%
Total Funding: (Rev. less Exp.)	\$ (1,587)		\$ 132,546	\$ 102,136	\$ (30,410)			

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 102,136
YTD Available Cash	\$ 130,481

* 2022 Beginning Fund Balance does not include the FIF reserve of \$1,774,230

City of Spokane - Parks & Recreation
Facility Improvement Fee -- Subset of the Golf Fund
Financial Report
March 2022

	2021 March Actual	2022 March Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	57,093	47,937	\$ (9,156)	70,537	65,878	\$ (4,659)
<u>Expenditures:</u>						
Debt Service Payments	-	-	\$ -	-	-	\$ -

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 65,878
YTD Debt Service Payments	\$ -
YTD Cash Balance	\$ 1,810,108

Fund 1950 - Park and Recreation Capital Fund

January 1, 2022 through March 31, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Purposes	\$ 16,826.17	\$ 1,426.59	\$ 166.38	\$ 18,086.38	\$ -	\$ 18,086.38
Designated	Capital Replacement / Reserve	609,298.13	-	78,284.96	\$ 531,013.17	14,405.01	\$ 516,608.16
	Maintenance and Other Designated Reserves	165,738.71	704.93	-	\$ 166,443.64	69,852.00	\$ 96,591.64
	CIP Projects	1,241,763.04	10,000.00	38,979.84	\$ 1,212,783.20	387,711.87	\$ 825,071.33
Restricted	Reserved for Property Donations	45,583.80		224.95	\$ 45,358.85		\$ 45,358.85
	Conservation Futures	115,438.36		20,000.00	\$ 95,438.36	10,071.25	\$ 85,367.11
	Riverfront Conservation Futures Loan	170,129.11			\$ 170,129.11		\$ 170,129.11
	2021 Windstorm Damage Recovery	498,783.00			\$ 498,783.00	38,672.88	\$ 460,110.12
		\$ 2,863,560.32	\$ 12,131.52	\$ 137,656.13	\$ 2,738,035.71	\$ 520,713.01	\$ 2,217,322.70

Capital Replacement and Reserve
January 1, 2021 through March 31, 2022

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Computer & Software	75,701.66		-	75,701.66	-	75,701.66
Specialized Fleet	338,112.11			338,112.11	346.26	337,765.85
Enterprise Lease Vehicles	(42,608.58)		20,666.63	(63,275.21)		(63,275.21)
Capital Equipment Maintenance	238,092.94		57,618.33	180,474.61	14,058.75	166,415.86
TOTAL	609,298.13	-	78,284.96	531,013.17	14,405.01	516,608.16

Maintenance and Other Cash Reserves
January 1, 2021 through March 31, 2022

	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Sky prairies / 5 Mile	40,466.19	-	-	40,466.19	-	40,466.19
General Capital- T shirt, poster, calendar sales	8,000.45			8,000.45		8,000.45
Herbicide Pilot, City Council	2,500.00			2,500.00		2,500.00
RFP Equipment	10,911.05			10,911.05		10,911.05
Recreation Equipment	15,179.39	704.93		15,884.32		15,884.32
Park Ops Equipment	1,489.37			1,489.37	69,852.00	(68,362.63)
Hooptown Court Maintenance	3,000.00			3,000.00		3,000.00
"Coca-Cola money" Reserve	64,732.00			64,732.00		64,732.00
Community Engagement, Spok. Indians Baseball	19,460.26			19,460.26		19,460.26
Youth & Sr. Center Capital Replacement	-			-		-
TOTAL	165,738.71	704.93	-	166,443.64	69,852.00	96,591.64

Parks and Recreation 1950 CIP Projects
January 1, 2021 through March 31, 2022

PROJECT	2021 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
Theme Stream design	(1,000.00)		(1,000.00)			-	(1,000.00)
Audubon Park	5,000.00		5,000.00			-	5,000.00
Tennis Courts, USTA Private Grant	23,412.30		23,412.30			-	23,412.30
Vietnam Veterans Memorial	19,045.98		19,045.98		15,045.98	15,045.98	4,000.00
Dutch Jake's Park	(3,109.71)	10,000.00	6,890.29			-	6,890.29
Susie's Trail (18-30)	93,592.50		93,592.50		3,092.50	3,092.50	90,500.00
Liberty Park Tennis Courts, Library Fund	260,000.00		260,000.00	600.00	55,955.00	56,555.00	203,445.00
North Suspension Bridge, Arterial Street Fund	378,572.46		378,572.46	38,379.84	96,975.18	135,355.02	243,217.44
South Suspension Bridge	-		-		57,850.00	57,850.00	(57,850.00)
Cannon/Logan Parks playground, American Rescue Plan Fund	85,180.42		85,180.42		85,180.42	85,180.42	-
Public Works funded Conservation projects	250,000.00		250,000.00			-	250,000.00
Undefined Capital Projects			-				-
RFP Bond Projects							
W. Havermale Playground, Parks Foundation	43,104.63		43,104.63		14,038.90	14,038.90	29,065.73
North Bank stairs, Arterial Street Fund	1,157.00		1,157.00		1,157.00	1,157.00	-
Butterfly Design, Parks Foundation	(26,265.00)		(26,265.00)		38,025.68	38,025.68	(64,290.68)
BC Pavilion, Tribal Center design, Innovia	8,955.00		8,955.00		8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	(1,250.00)		(1,250.00)		3,750.00	3,750.00	(5,000.00)
Net Deficits from Prior Year Projects	(14,632.54)		(14,632.54)		7,686.21	7,686.21	(22,318.75)
	1,241,763.04	10,000.00	1,251,763.04	38,979.84	387,711.87	426,691.71	825,071.33

Riverfront Park Redevelopment Project

Budget Adopted December 2020

Riverfront Park Capital Redevelopment Bond

Geographical Projects Summary

January 1, 2015 through March 31, 2022

Project Component	Budget	Expended as of February 28, 2022	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 (Looff Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,400,624	\$ 199,573	\$ 8,600,197	\$ 19,000	\$ (65,380)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,187,958	\$ -	\$ 22,187,958		\$ (1,776)
6. snx ^w mene & Other Parks Capital Projects	\$ 756,742	\$ 689,087	\$ 10,484	\$ 699,571		\$ 57,171
7. North Bank	\$ 10,133,837	\$ 10,400,695	\$ 317,627	\$ 10,718,322	\$ 500,000	\$ (84,485)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,254,789	\$ 48,859	\$ 4,303,648		\$ 185,110
TOTAL	\$ 68,395,292	\$ 68,247,109	\$ 576,543	\$ 68,823,652	\$ 519,000	\$ 90,640