



**Spokane Park Board  
Finance Committee Minutes**  
3 p.m. Tuesday, September 10, 2024  
WebEx meeting  
Rich Lentz – Parks Finance/Budget Director

**Committee members**

X Bob Anderson – Chair  
X Greta Gilman  
X Gerry Sperling  
X Nick Sumner

**Additional Park Board  
members**

Megan Kapaun

**Guests**

**Parks staff**

Garrett Jones  
Rich Lentz  
Jason Conley  
Nick Hamad  
Megan Dyson  
Al Vorderbrueggen  
Fianna Dickson  
Jennifer Papich  
Mark Poirier  
Jon Moog  
Megan Dyson  
Angel Spell  
Katie Kosanke  
Amber Ramirez

**Summary**

- The Subaward contract for Education and Outreach Services for Tree Planting was presented by Amber Ramirez.
  - Motion passed unanimously and will be presented to Park Board as a consent agenda item.
- The AEG Presents – 3<sup>rd</sup> Amendment was presented by Jon Moog.
  - Motion passed unanimously and will be presented to Park Board as a consent agenda item.
- The 2025-2026 Budget Crosswalk was presented by Rich Lentz.
- The August Financials were presented by Rich Lentz, who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. October 8, 2024, at the Hive – Room B and via WebEx.

## MINUTES

The meeting was called to order at 3:00 p.m. by committee chair Bob Anderson.

### Action items:

1. [Subaward contract for Education and Outreach Services for Tree Planting](#) – Amber Ramirez presented. The Forest Service awarded more than \$1 billion to the community and faith-based organizations, Tribes, cities, towns, and other partners to increase equitable access to trees and nature, and all the benefits they provide. Urban Forestry applied for a Tree Equity grant for Spokane in June 2023 and was awarded \$6 million. The proposal for grant usage contained the following: planting trees, providing urgent needed maintenance and educational programs. This program would target the areas of street trees, park trees and school property trees, all within the boundaries of the City of Spokane and on City properties. All tree planting and maintenance work must be performed in disadvantaged communities that are marginalized, underserved, and overburdened by pollution and underinvestment, as identified on a Federal Map (GRANT REQUIREMENT) called the CEJST tool. Amber Ramirez is the current Urban Forester, hired in April 2024. She has helped to put forth detailed bids created to ensure that grant funds are used most efficiently in 3 scopes of work: 1) Dead tree removal, planting and pruning. 2) Removals year 1 and pruning prioritized years 2-5 with tree planting efforts each Fall and Spring through 5 years. 3) Website – TreeEquity.org. This site will have timelines for neighborhood work, acknowledgement, neighborhood maps, link to CEJST tool and FAQ's. The Subaward agreement is prepared for education, outreach and tree planning partner. The Tree Equity Spokane – Grant Subaward to the Lands Council is written into the Tree Equity Spokane grant. This will include \$200,000 over 5 years for Education, Outreach and Tree Planting. Community outreach events will be coordinated in areas such as farmers markets, neighborhood councils and other public events. Community outreach will be used to find suitable locations for over 250 trees each Spring and Fall for residents/property owners. The Lands Council will collect, encourage and sort free tree requests for target area planting through SpoCanopy website. They will manage all citizen correspondence related to planting. The Lands Council will secure written commitment of ongoing care from resident/property owner. The Lands Council will conduct summer health checkups and educate citizens on tree watering, as well as overseeing two community volunteer tree planting projects per year. Spokane Conservation District to purchase, store and care for trees for the project (80-100k year contribution). The recommendation was summed up in the following:

- To fulfill grant project goals
- Importance of contract services for education and outreach
- Good working history with organization to provide similar services
- Reputable, established organization within the community
- Increase canopy cover, working toward goal of 30% by 2030
- Subaward draft contract has been approved by USDA/USFS

**Motion 1:** Bob Anderson moved to approve the Subaward contract for Education and Outreach Services for Tree Planting.

Gerry Sperling seconded the motion.

Motion passed unanimously (4-0 vote).

2. [AEG Presents – 3<sup>rd</sup> Amendment](#) – Jon Moog presented. The amendment covers three major items in the existing relationship between AEG and Riverfront Park: 1) AEG relinquishes all claims to profits from the naming rights of the Spokane Pavilion. 2) The amendment establishes a financial concession if the minimum target number of shows is not reached by October 2025. The targeted

minimum of musical events for 2025 is eight. 3) The amendment changes the dates of the booking window for musical events.

**Motion 2:** Bob Anderson moved to approve the AEG Presents – 3<sup>rd</sup> Amendment.  
Greta Gilman seconded the motion.  
Motion passed unanimously (4-0 vote).

### Discussion items:

1. [2025 – 2026 Budget Crosswalk](#) – Rich Lentz presented, starting with the budget narrative and assumptions, which included the following bullet points:

- The following draft of the 2025 and 2026 budget is designed to prepare the Park Board for final budget approval in October.
- The 2026 budget has numerous assumptions as many of those figures rely on 2024 actuals which are still unknown (like interfund charges and General Fund transfer to Parks).
- The Park Board will have an opportunity to revise the 2026 budget in the middle of the biennial budget cycle.
- Parks recognizes that cuts in spending to the City's General Fund in 2025 and beyond will have a proportionate impact to the General Fund transfer to Parks in 2027 and beyond.
- In response to this, the 3-to-5-year high-level strategy for Parks and Recreation is to maximize revenues and reduce expenses according to guidance from the Master Plan and the Park Board. Parks will begin maximizing revenues and decreasing expenses in 2025 and 2026 in anticipation of the large deficit forecasted in 2027 and beyond.
- The table below shows several cuts already put in place for 2025 and a brief description of the primary impacts. (A previously reviewed table for 2025 Primary Expense Cuts was shown, with the vacant positions of Gardener and Arborist removed from the table).
- Both staff and Park Board recognize any reductions in capital are not in alignment to what is defined as a priority and that the long-term solution must be an added funding source, such as a levy measure.
- Depending on the severity of the cuts made to General Fund expenditures, or if additional elective cuts are made to the General Fund transfer to Parks, additional expense cuts will likely be required prior to 2027 to balance the Parks operating budget. The list of areas to consider reducing or eliminating as determined by the Park Board are shown below with a brief update on each:
  - Free programming (open swim, pool and splash pad operational models, so-sponsored holiday activations). **Update:** There is a small task force working through potential options and various models. Any final recommendations would be up for review in 2025.
  - Programs that serve fewer people. **Update:** Already in process with Recreation cuts and/or reductions in kayak rentals, shuttle services, outdoor camps, mobile recreation, adult flag football and cornhole. Riverfront discounting the Spider Jump and continuing to evaluate all current offerings.
  - Community center contributions. **Update:** There is a small task force meeting to talk through the impacts of cuts to our Community Centers. Any final recommendations would be up for review in 2025. If there are no financial cuts,

the minimum recommendation could be increased accountability and tracking of the use of City/Parks funds.

- Temp-seasonal workforce (related to service area reductions). **Update:** 2025 already has a \$200,000 decrease which will have an impact on our service levels. Further decreases will be proportionate to cuts in their related service areas.
- Organizational structure and staffing model. **Update:** Each department is reviewing their current staffing models to maximize synergies and efficiencies. Reductions or realignments will be in proportion to cuts or reductions in programs. Two vacant positions have been eliminated and there are currently five vacant positions being left open indefinitely until more pieces of the long-term budget are finalized.
- Urban Forestry permitting (possible restructure with other City departments) **Update:** A small task force has met to work through potential solutions. The next meeting will involve leadership from Development Services Center.
- The income statements on the following pages show the proposed 2025 and 2026 budgets by department, which are still subject to minor changes prior to final approval in October by the Park Board.
- Depending on the final City budget numbers, the Parks budget may require an amendment in early 2025, or at least budget discussions to advise on capital expenditures in the next 2 years versus saving funds for the large 2027 and beyond budget deficit. It should be noted, the budget line for capital will likely be well below the minimum capital improvements target of \$2 million.

Rich then reviewed each operating division, providing a brief overview of the 2025 and 2026 proposed budget and their impacts.

### **Standing report items:**

1. **August Financials** – Rich Lentz presented the August Financials.

a) Naturals Resources – Revenues are \$31,055 less than last year, with expenditures at \$14,482 greater than last year.

b) Riverfront – Revenues are \$26,992 less than last year, with expenditures at \$211,562 greater than last year.

c) Recreation – Revenues are \$89,074 greater than last year, with expenditures at \$378,511 greater than last year.

d) Park Ops – Revenues are \$95,672 greater than last year, with expenditures at \$388,767 greater than last year.

e) Parks Fund 1400 – Total operating revenues are about \$1.4 million greater than last year, with total expenditures at about \$1 million greater than last year.

f) Golf – Revenues are \$927,793 greater than last year, with expenditures at \$288,660 greater than last year.

g) Facility Improvement Fee – YTD revenues are \$705,516, with an ending Fund Balance of about \$2.6 million. The next debt service payment is due on 12/1/24.

(Rich also presented a spreadsheet, which briefly provided an overview of Capital Fund 1950)

**Adjournment:** The meeting adjourned at 4:09 p.m.

The next regularly scheduled meeting is 3 p.m. October 8, 2024, at the Hive – Room B and via WebEx.

# Spokane Park Board

## Briefing Paper



<b>Committee</b>	Finance Committee	<b>Committee meeting date:</b> Sept, 10 2024	
<b>Requester</b>	Amber Ramirez	<b>Phone number:</b> 509-363-5499	
<b>Type of agenda item</b>	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
<b>Type of contract/agreement</b>	<input checked="" type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other		
<b>City Clerks file</b> (OPR or policy #)			
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goal K, Obj 3	<b>Master Plan Priority Tier:</b>	First (pg. 171-175)
<b>Item title:</b> (Use exact language noted on the agenda)	Subaward contract for Education and Outreach Services for Tree Planting		
<b>Begin/end dates</b>	Begins: 09/15/2024	Ends: 02/18/2029	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b>			
<p>On September 2023, the U.S. Department of Agriculture announced a \$6 million grant award to Spokane Urban Forestry. These funds will be used to plant and care for trees in areas of Spokane that have the most need, to replace dead trees that have been removed, to create more equitable canopy coverage, and provide community forestry education. \$200,000 over over five years was approved by the USDA Forest Service to be subawarded to The Lands Council for education and outreach services over five years to find homes for approximately 250 trees each Spring and Fall (500+/year), handle correspondence, educate citizens regarding tree care and establishment, lead volunteer planting efforts (small scale, most planted by contractors), and monitoring those trees after planting to ensure survival.</p>			
<b>Motion wording:</b>			
Motion to approve subaward contract request for The Lands Council to provide outreach, and education services for tree planting efforts.			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: The Lands Council			
Name: Amanda Parrish		Email address: <a href="mailto:aparrish@landscouncil.org">aparrish@landscouncil.org</a>	Phone: 509-838-4912
<b>Distribution:</b>			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Amber Ramirez			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
\$200,000		Expense: 1390-95855-76903-54201	
\$200,000		Revenue: 1390-95855-76903-33310	
<b>Vendor:</b> <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor			
<b>Supporting documents:</b>			
<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"/>	UBI:                      Business license expiration date:	<input type="checkbox"/>	Insurance Certificate (min. \$1 million in General Liability)

## Tree Equity Spokane- Grant Subaward to The Lands Council

Federal Award Identification Number (FAIN): 24-DG-11062765-157  
CFDA/Assistance Listing: 10.727 IRA Urban & Community Forestry

**Period of Performance:** July 1, 2024 – June 30, 2029

**Contract Amount:** \$200,000 over 5 years

**Indirect Cost Rate:** \$0

**Requirements Imposed by the City of Spokane:** Tree Equity Spokane tasks to be performed by the Lands Council team members

### Scope of Work for Education Outreach Partner:

- Community outreach to residents and/or property owners to find suitable locations for approximately 250 trees each Spring and Fall tree planting seasons, averaging 500 tree planting locations per year. Locations are to be grouped accordingly with best proximity for efficient plantings.
- Outreach to provided list (from City) of locations where poor condition trees were removed that are in need of replacement trees.
- Use the [CEJST tool](#) to ensure all planting locations identified are within the area of interest and identify backup locations to meet the planting goals.
- Ten (10) or more coordinated community outreach events per year such as neighborhood council meetings, farmers markets, and other public events to inform the community about free tree planting in the CEJST area.
- Secure written commitment of ongoing tree care from resident and/or property owner and completion of tree care tutorial training (online or in person) with resident and/or property owner about their responsibility to provide sufficient water to the trees after planting to ensure survivability.
- Coordinate tree species selection and second choice options with residents and/or property owners from a predetermined list and modify tree locations as needed to meet the needs of the site.
- Communication with abutting property owners and the City regarding any onsite planting site considerations and modifications
- Communicate with abutting property owners the approximate timeframe for planting by contractors.
- Complete a minimum of two planting projects per year, one Spring season and one Fall season, using volunteers recruited by The Lands Council with oversight from The Lands Council and with support from Spokane Urban Forestry staff at mutually agreed upon sites. Each planting project must include a minimum of 15 trees planted.
- Place tags on newly planted (volunteer planted) trees promoting the Tree Equity Spokane program. Tree tags will be provided by Spokane Urban Forestry.
- Conduct up to three summer health checkups of every tree planted over the five-year planting project over the course of the summer to remind recipients of tree watering

needs and leave tree care information as needed. Each tree will be inspected at least once per year during June and July, twice if the tree is in poor condition. If the tree's health hasn't improved after these inspections, it will receive an additional inspection in August or September. However, if a tree receives an excellent rating on its first inspection one year after planting, only one checkup is required. Special attention will be given to sites needing additional care. Timely written inspections required with reported locations experiencing water stress for City supplemental watering program.

- Print approximately 1,000 flyers, posters, handouts, tree care sheets and mail (1,000) postcards. All publications must include an acknowledgement of funding source per the guidance found here from the USDA Forest Service. The City of Spokane will provide a list of addresses for mailers with assistance from The Lands Council.
  - Link to Communication products and requirements for all publications: [Insignia Approval for Communication Products](#)
  - Subgrant recipient must use specific wording for acknowledgement of funding source: “Funding for this project provided by the Inflation Reduction Act and the USDA Forest Service, Urban and Community Forestry Program in partnership with Spokane Urban Forestry.”
  - All printed materials must be approved by the City of Spokane whose staff will acquire USDA approval in addition.
- The Lands Council agrees to make records and financial statements related to the subaward available to the City of Spokane for audit and/or reporting purposes by each December that includes language regarding donations, sponsors, and expenditures with the use of Tree Equity Spokane and SpoCanopy name.
- Produce and provide multimedia materials to include content such as stories, videos, photographs and testimonials that document project accomplishments (metrics and activities) of the project work supported under this agreement.

#### **City of Spokane Responsibilities. General:**

- Map vetting to recommend tree placements.
- Provide tree species options per planting.
- Conduct utility checks and mark final locations at the curb with white paint.
- Coordinate contract plantings and related payments with Commercial Licensed Tree Service arborists.
- Post-inspect all planting locations immediately after contractor plantings.
- Procurement of trees, stakes, and mulch for all plantings.
- City to provide list of locations for outreach where poor condition trees were removed as part of the Tree Equity Spokane project and need replacement trees.
- Select volunteer plantings sites for events with support from The Lands Council. City to provide arborists, stage trees and assist with onsite logistics.
- Submit reports to Department of Agriculture, United States Forest Service on all activities, high level goals, and metrics associated with this Agreement.
- Help facilitate partnership development and stakeholder outreach.



- Develop and coordinate training with the Subawardee and other project partners.
- Provide fiscal oversight for all payments to the Subawardee.
- Provide budget guidelines and required financial reporting forms.
- Conduct a timely review of Subawardee reimbursement requests and execute payments according to the agreed upon schedule.
- Conduct monitoring activities designed to prevent, detect, and enforce applicable regulations.
- Provide the Subawardee timely notification of and reasonable opportunity to address any areas of non-compliance.
- Help coordinate media and press events. All press releases and any other public documents must be approved by The City of Spokane
- Manage the use of names and logos for project publications and media releases.

### **Reporting and Acknowledgment:**

Semi-annual progress reports for periods ending June 30 and December 31 will be submitted to the City of Spokane no later than July 15<sup>th</sup> and January 15<sup>th</sup> each year. Project updates outside of these timeframes and any additional future reporting requirements will be provided upon request.

The U.S. Forest Service and Inflation Reduction Act will be acknowledged as a funding source for work performed under this grant, including any future signage requirements. The USDA non-discrimination statement will be present on products resulting from this grant (including online content). Use of the USFS logo will be pre-approved through the USFS grant monitor.

The Forest Service grant monitor will be included when sharing communication products, making announcements, and conducting other significant outreach efforts regarding this grant.

### **Financial Procedures:**

The Lands Council will submit an invoice for payment at a frequency of no greater than 2 months on the 10<sup>th</sup> of the month beginning on September 10<sup>th</sup>, 2024. Invoices should contain a date and number with services rendered and a thorough description of those services.

Any amendments to the budget must be requested in writing by the GRANTEE and shall be submitted to the CITY's Contract Representative. If approved, the CITY will notify the GRANTEE in writing. **Budgeted amounts shall not be shifted between categories or programs without written approval by the CITY** and any costs for completing the project over and above the amount awarded by the CITY shall be the responsibility of the GRANTEE. Requests for amendments to the budget must be submitted in writing.

**All amendments to this agreement must be requested in writing by the GRANTEE and shall be submitted to the CITY's Contract Representative at least ten (10) days prior to the end date of this Agreement.** The CITY may, in its discretion, amend this Agreement to conform with Federal, state or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the overall funding, the scope of services, period of performance or schedule of the activities

to be undertaken as part of this Agreement, such modifications will be incorporated only by written amendment signed by both PARTIES.

Requests for amendments to the budget must be submitted in writing. GRANTEE understands that when submitting a budget amendment, ALL pending invoice reimbursements will be paused. Additionally, no more than two budget amendments will be allowed during a fiscal year except due to extenuating circumstances. The GRANTEE must outline, in writing, the reasoning for needing an additional budget shift beyond the two allowed. The CITY may, at its discretion, deny the request due to administrative burden. Additionally, GRANTEE understands that requesting more than two budget amendments may lead to an increased Risk Level.

**Additional Terms and Conditions.** Subawardee will comply with the applicable regulations and cost principles, including any subsequent amendments, contained in:

- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

**Non-Federal Funds Match Waiver:**

A match waiver has been authorized for this grant, requiring that 100% of work takes place in or benefits disadvantaged communities. Match waiver will be passed on to any sub-awardees.

**Grant Closeout:**

Grant closeout is the process by which FS determines that all applicable administrative actions and all required work of the grant have been completed. The close out amount will be based on the costs recorded at that time. In the event a final audit has not been performed prior to the closeout of the grant, FS reserves the right to recover appropriate amounts after fully considering the recommendations on disallowed costs resulting from the final audit.

Grantee shall, no later than 120 calendar days after the end date of the period of performance (Grant Expiration), all financial, performance, and other reports as required by the terms and conditions of the Federal award. A subrecipient must submit to the pass-through entity, no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. The Federal awarding agency or pass-through entity may approve extensions when requested and justified by the non-Federal entity, as applicable.

**Budget:**

*Instructions: Outline the federal grant amount based on the scope of work and methodology. A suggested table format is provided below for inserting budget information by each Object Class Category that is summarized in the SF 424A. Delete or add lines as needed to reflect work in this narrative. If any of these grant funds will be passed to a third party to complete the work, via sub-grants, provide that amount in the "Other" category.*

<b>Budget Items by SF 424A Object Class Categories</b>	<b>Federal \$</b>
<b>a. Personnel and Fringe Benefits</b>	
Executive Staff, \$65/hr x 60 hrs/yr x 5 yrs	\$19,500
Technical Staff, \$50/hr x 380 hrs/yr x 5 yrs	\$95,000
Operation Staff, \$40/hr x 100 hrs/yr x 5 yrs	\$20,000
Field Crew Staff, \$25/hr x 300 hrs/yr x 5 yrs	\$37,500
<i>Subtotal of personnel and benefits cost</i>	<i>\$172,000</i>
<b>b. Travel</b>	
Travel to potential sites, outreach meetings, and post-planting checkups	\$2,000
<b>c. Equipment* (should not apply per USDA)</b>	
<b>d. Supplies</b>	
Replacement tools, printing for postcards, handouts, tree tags, etc	\$21,000
<b>e. Construction</b> (Not allowable expense)	
<b>f. Other</b>	
Volunteer swag	\$5,000
<b>g. Total Direct Charges (sum of a-f)</b>	<b>\$200,000</b>
<b>h. Indirect Charges</b>	<b>\$0</b>
<b>i. Totals (g+ h)</b>	<b>\$200,000</b>
<b>j. Program Income** (should not apply per USDA)</b>	

\* Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Equipment purchase is not approved for this grant funding. Equipment rental or lease may be included in the Contractual category, if approved by the USFS program monitor. Items that are less than \$5000 per unit may be included in the Supplies category.

\*\* Program Income means gross income earned by the grantee that is directly generated by a supported activity or earned as a result of the grant during the period of performance. Program income includes, but is not limited to, income from fees for services performed, the use of rental or real or personal property acquired under the grant, the sale of commodities or items fabricated under the grant, license fees and royalties on patents and copyrights, and principal and interest on loans made with grant funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the grant, program income does not include rebates, credits, discounts, and interest earned on any of them. Consult with USFS grant specialist regarding how program income needs to be handled, if applicable.

## **ATTACHMENT A: FOREST SERVICE AWARD AND PROVISIONS.**

**USE OF FOREST SERVICE INSIGNIA.** In order for The City to use the Forest Service insignia on any published media, such as a Web page, printed publication, or audiovisual production, permission must be granted by the Forest Service's Office of Communications (Washington Office). A written request will be submitted by Forest Service, Program Manager, to the Office of Communications Assistant Director, Visual Information and Publishing Services prior to use of the insignia. The Forest Service Program Manager will notify The City when permission is granted.

### **NONDISCRIMINATION STATEMENT – PRINTED, ELECTRONIC, OR AUDIOVISUAL MATERIAL.**

The City shall include the following statement, in full, in any printed, audiovisual material, or electronic media for public distribution developed or printed with any Federal funding. In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.) Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, and American Sign Language) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. To file a program discrimination complaint, a complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form, which can be obtained online at <https://www.ocio.usda.gov/document/ad-3027>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; o
- (2) Fax: (833) 256-1665 or (202) 690-7442; or
- (3) Email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

*If the material is too small to permit the full Non-Discrimination Statement to be included, the material will, at a minimum, include the alternative statement:  
"This institution is an equal opportunity provider."*

**TRAFFICKING IN PERSONS.** 1. Provisions applicable to a Recipient that is a private entity. a. You as the Recipient, your employees, Subrecipients under this award, and Subrecipients' employees may not: (1) Engage in severe forms of trafficking in persons during the period of time that the award is in effect; (2) Procure a commercial sex act during the period of time that

the award is in effect; or Award Number: 24-DG-11062765-157 Page 16 of 24 (3) Use forced labor in the performance of the award or subawards under the award. b. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a Subrecipient that is a private entity: (1) Is determined to have violated a prohibition in paragraph a.1 of this award term; or (2) Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either: i. Associated with performance under this award; or ii. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement),"

**ELIGIBLE WORKERS.** The City shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Award Number: 24-DG-11062765-157 Page 19 of 24 Nationality Act (8 U.S.C. 1324(a)). The City shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract or supplemental instruments awarded under this award.

**PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.** The cooperator (including subrecipients) is responsible for compliance with the prohibition on certain telecommunications and video surveillance services or equipment identified in 2 CFR 200.216. See Public Law 115-232, Section 889 for additional information. In accordance with 2 CFR 200.216, the grantee (including subrecipients) is prohibited from obligating or expending loan or grant funds for covered telecommunications equipment or services to: (1) procure or obtain, extend or renew a contract to procure or obtain; (2) enter into a contract (or extend or renew a contract) to procure; or (3) obtain the equipment, services or systems.

### **ATTACHMENT C: WHISTLEBLOWER NOTICE**

Whistleblowers perform an important service to USDA and the public when they come forward with what they reasonably believe to be evidence of wrongdoing. They should never be subject to reprisal for doing so. Federal law protects federal employees as well as personal services contractors and employees of Federal contractors, subcontractors, grantees, and subgrantees against reprisal for whistleblowing. USDA bears the responsibility to ensure that nothing in a non-disclosure agreement which a contractor, subcontractor, grantee, or subgrantee requires their employees to sign should be interpreted as limiting their ability to provide information to the Office of Inspector General (OIG). 41 U.S.C. § 4712 requires the head of each executive agency to ensure that its contractors inform their workers in writing of the rights and remedies under the statute. Accordingly, it is illegal for a personal services contractor or an employee of a Federal contractor, subcontractor, grantee, or subgrantee to be discharged, demoted, or otherwise discriminated against for making a protected whistleblower disclosure. In this context, these categories of individuals are whistleblowers who disclose information that the individual reasonably believes is evidence of one of the following: • Gross mismanagement of

a Federal contract or grant; • A gross waste of Federal funds; • An abuse of authority relating to a Federal contract or grant; • A substantial and specific danger to public health or safety; or • A violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. To be protected under 41 U.S.C. § 4712, the disclosure must be made to one of the following: • A Member of Congress, or a representative of a committee of Congress; • The OIG; • The Government Accountability Office (GAO); • A Federal employee responsible for contract or grant oversight or management at USDA; • An otherwise authorized official at USDA or other law enforcement agency; • A court or grand jury; or • A management official or other employee of the contractor, subcontractor, or grantee who has the responsibility to investigate, discover, or address misconduct. Under 41 U.S.C. § 4712, personal services contractors as well as employees of contractors, subcontractors, grantees, or subgrantees may file a complaint with OIG, who will investigate the matter unless they determine that the complaint is frivolous, fails to allege a violation of the prohibition against whistleblower reprisal, or has been addressed in another proceeding. OIG's investigation is then presented to the head of the executive agency who evaluates the facts of the investigation and can order the contractor, subcontractor, grantee, or subgrantee Award Number: 24-DG-11062765-157 Page 24 of 24 to take remedial action, such as reinstatement or back pay. Federal Acquisition Regulation (FAR) Subpart 3.903, Whistleblower Protections for Contractor Employees, Policy, prohibits government contractors from retaliating against a contract worker for making a protected disclosure related to the contract. FAR Subpart 3.909-1 prohibits the Government from using funds for a contract with an entity that requires its employees or subcontractors to sign internal confidentiality statements prohibiting or restricting disclosures of fraud, waste, or abuse to designated persons. This prohibition does not contravene agreements pertaining to classified information. The regulation also requires contracting officers to insert FAR clause 52.203-17, Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights, in all solicitations and contracts that exceed the Simplified Acquisition Threshold as defined in FAR Subpart 3.908. This clause requires notification to contractor employees that they are subject to the whistleblower rights and remedies referenced in 41 U.S.C. § 4712. In order to make a complaint alleging any of the violations mentioned above, one should complete the OIG Hotline form located at: <https://www.usda.gov/oig/hotline>. For additional information, they may also visit the WPC's webpage at: <https://www.usda.gov/oig/wpc> or they may directly contact the WPC at [OIGWPC@oig.usda.gov](mailto:OIGWPC@oig.usda.gov).

# IRA-Urban and Community Forestry Grant Education, Outreach and Tree Planting subaward September 10, 2024



# IRA Urban and Community Forestry Grant

## 1+ Billion in Nationwide Investments

- ▶ Applied June 1, 2023
  - ▶ Our Application - Tree Equity Spokane
    - ▶ Proposed to plant trees, provide urgent needed maintenance + educational programs
      - ▶ Street trees, park trees, school property trees

September 2023, \$6 Million awarded to the City

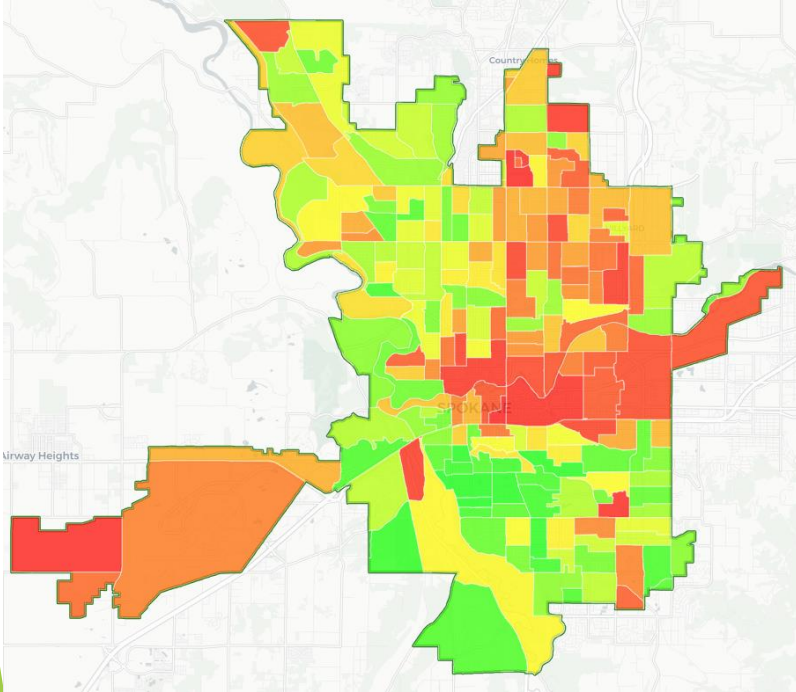
Within the boundaries of the City of Spokane and on City properties. All tree planting and maintenance work must be performed in disadvantaged communities that are marginalized, underserved, and overburdened by pollution and underinvestment, as identified on a Federal Map (GRANT REQUIREMENT) called the CEJST tool

- ▶ Letters of support from Mayor/Administration, various City Council members, Park Board, Various Committees, Public Lands Commissioner Hilary Franz & more





# Progress Update



- ▶ Hired Urban Forester- Amber Ramirez - April 2024
- ▶ Detailed bid requests created to ensure that grant funds are used most efficiently in 3 scopes of work
  - ▶ Dead tree removal, planting and pruning
  - ▶ Removals year 1 and pruning prioritized years 2-5 with tree planting efforts each Fall and Spring through 5 years
  - ▶ Website [TreeEquity.org](https://www.TreeEquity.org)
    - ▶ Timelines for neighborhood work, acknowledgement, neighborhood maps, link to CEJST tool, FAQ's
- ▶ Subaward agreement prepared for education, outreach and tree planting partner

# Tree Equity Spokane - Grant Subaward to The Lands Council

- ▶ Written in to the Tree Equity Spokane grant
- ▶ \$200,000 over 5 years for Education, Outreach and Tree Planting
- ▶ Coordinate community outreach events
  - ▶ farmers markets, neighborhood councils, other public events
- ▶ Community outreach to residents/property owners to find suitable locations for 250+ trees each Spring and Fall (500+/yr)
- ▶ Collect, encourage and sort free tree requests for target area plantings through SpoCanopy website. Manage all citizen correspondence related to planting
- ▶ Securing written commitment of ongoing care from resident/ property owner
- ▶ Conduct summer health checkups and educate citizens about tree watering
- ▶ Oversee two community volunteer tree planting projects per year
- ▶ Spokane Conservation District to purchase, store and care for trees for the project (80-100k/ yr contribution)



# Decision:

- ▶ Recommendation - Motion to approve subaward contract request for The Lands Council to provide outreach, and education services for tree planting efforts.
  - ▶ To fulfill grant project goals
  - ▶ Importance of contract services for education and outreach
  - ▶ Good working history with organization to provide similar services
  - ▶ Reputable, established organization within the community
  - ▶ Increase canopy cover, working toward goal of 30% by 2030
  - ▶ Sub-award draft contract has been approved by USDA / USFS



# Questions?

Amber Ramirez  
Spokane Urban Forestry  
509-363-5499  
[aramirez@spokanecity.org](mailto:aramirez@spokanecity.org)



# Spokane Park Board

## Briefing Paper



<b>Committee</b>	Finance		<b>Committee meeting date:</b> Sept 10, 2024
<b>Requester</b>	Jonathan Moog		<b>Phone number:</b> 509-625-6243
<b>Type of agenda item</b>	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
<b>Type of contract/agreement</b>	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
<b>City Clerks file</b> (OPR or policy #)	OPR 2019-0560		
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goal L, Objective 1	<b>Master Plan Priority Tier:</b> (pg. 171-175)	First Tier
<b>Item title:</b> (Use exact language noted on the agenda)	AEG Presents - 3rd Amendment		
<b>Begin/end dates</b>	Begins: 07/19/2029	Ends: 12/31/2014	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b> Riverfront Spokane is seeking an amendment to AEG Presents NW, LLC concert booking and production services. This amendment establishes a financial concession if the target minimum number of shows is not reached by Oct 2025 and relinquishes all claims to profits from naming rights of the Spokane Pavilion.			
<b>Motion wording:</b> Move to approve an amendment to the AEG Presents NW booking and concert production services agreement.			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No If so, who/what department, agency or company: Name: Rob Thomas    Email address: rthomas@aegpresents.com    Phone: 1-720-220-9296			
<b>Distribution:</b> Parks – Accounting Parks – Sarah Deatrich Requester: Jonathan Moog, Amy Lindsey Grant Management Department/Name:			
<b>Fiscal impact:</b> <input type="radio"/> Expenditure <input checked="" type="radio"/> Revenue Amount: NA    Budget code: NA			
<b>Vendor:</b> <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor			
<b>Supporting documents:</b> <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"/> UBI:    Business license expiration date: <input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)			





**ADDITIONAL REMARKS SCHEDULE**

AGENCY MARSH USA INC.		NAMED INSURED	
POLICY NUMBER			
CARRIER	NAIC CODE	EFFECTIVE DATE:	

**ADDITIONAL REMARKS**

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**  
**FORM NUMBER:** 25 **FORM TITLE:** Certificate of Liability Insurance

WORKERS COMPENSATION (CONTINUED):

INSURER: Starr Indemnity & Liability Company  
 POLICY NUMBER: 100 0004054 (AZ,IA,NJ,NC,TX,VT)

INSURER: Starr Specialty Insurance Company

POLICY NUMBER: 100 0004055 (CA)  
 POLICY NUMBER: 100 0004056 (NY)

EFFECTIVE DATE: 3/01/2024  
 EXPIRATION DATE: 3/01/2025

PER STATUTE

LIMITS:

- E.L. EACH ACCIDENT: \$1,000,000
- E.L. DISEASE - EA EMPLOYEE: \$1,000,000
- E.L. DISEASE - POLICY LIMIT: \$1,000,000

CERTIFICATE HOLDER CONTINUED:



**City of Spokane**  
**Parks and Recreation Department**

**CONTRACT AMENDMENT**

Title: **CONCERT PRODUCTION AND BOOKING SERVICES AGREEMENT**

This Amendment is made and entered into by and between the **CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT** as (“City”), a Washington municipal corporation, and **AEG Presents NW, LLC**, a Delaware limited liability company, whose address is 216 First Avenue South, Suite 320, Seattle, WA 98104-2534 (“AEG”), individually hereafter referenced as a “party”, and together as the “parties”.

*WHEREAS, the parties entered into a Concert Production and Booking Services Agreement (the “Agreement”), dated July 15, 2019, wherein AEG agreed to provide Concert Production and Booking Services for the City of Spokane Parks and Recreation Department on the terms and conditions set forth therein; and*

*WHEREAS, changes to the terms of the original contract are needed, thus, the original Agreement is formally amended by this written document, and*

*NOW, THEREFORE, in consideration of the terms and conditions contained herein, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties mutually agree as follows:*

**1. CONTRACT DOCUMENTS.**

The Agreement, dated July 15, 2019, any previous amendments, addendums and / or extensions / renewals thereto, are incorporated by reference into this document as though written in full and shall remain in full force and effect except as provided herein.

**2. EFFECTIVE DATE.**

This Contract Amendment shall be effective as of the date this Amendment is fully executed, and shall end December 31, 2025.

**3. AMENDMENT.**

This original Contract is amended to include the following:

**2. BOOKING PROCEDURE; CITY BLACKOUT DATES; EXCLUDED CITY EVENTS.**

Booking Procedure: The parties agree to the following booking procedure for events at the Venue:

- Except for the Blackout Dates described below, AEG shall have the right to book Music Events during any date falling between **June 1** and September 30 during the Term; provided that on April 1 of each year, City shall be permitted to submit and challenge dates between **June 1** and September 30 of that same year in order to book City Events and AEG agrees to respond to any challenged dates within seventy-two (72) hours of notice. If City desires to make a booking for a date (other than the Blackout Dates) between **June 1** and September 30 prior to April 1, such booking shall require the consent of



AEG. While AEG does not have exclusive options to book during the month of May 2025, if AEG books a show in May 2025 it would still be considered a Music Event towards the targeted minimum for 2025.

### 3. TERM OF AGREEMENT; OPTIONS.

**For every show in 2025 short of the targeted minimum over three years as specified in Contract Amendment 1 dated August 1, 2022 (i.e., “commercially reasonable efforts to book at least twenty-four (24) Music Events at the Venue and AEG’s targeted minimum number of Music Events for each year of the Option Period shall be eight (8) (inclusive of AEG co-promoted Music Events)”), the Food and Beverage Revenue Commission established in the Amendment No. 1 Section 5 would decrease for those Music Events in 2025 by 10% from the 50% (i.e., down to 40%) . For clarity, the targeted minimum for 2025 is eight (8) Music Events since there were nine Music Events in 2023 and six Music Events in 2024.**

AEG May book music events in May 2025 and October 2025 with advance permission of City and, with the understanding, City may schedule events during this period without permission or restriction of AEG. AEG bookings shall only contribute to the Spokane Pavilion Concert Series and the number of music events held in May and Oct 2025 will count towards the targeted minimum number of Music Events.

### 6. SPONSORSHIP REVENUE; COMMISSION.

~~City and AEG are both entitled to secure sponsorships for the Music Events and/or the Venue (provided, that no such sponsorship secured by AEG shall permanently rename the Venue or permanently rename any part of the Venue (including any permanent amenity or structure at the Venue) (i.e., naming rights), subject to the prior written approval of the other Party as to both the sponsor and the terms of such sponsorship. AEG will be entitled to seventy-five percent (75%) of the Net Cash Sponsorship Fees and City will be entitled to twenty-five percent (25%) of the Net Cash Sponsorship Fees. For the purposes of this Agreement, “Net Cash Sponsorship Fees” shall mean the total amount received by either party in connection such sponsorships (the “Sponsorship Fees”) in cash (i.e., not including in-kind fees), less any costs associated with the sponsorship activation (e.g., hard/direct costs, costs of tickets given to the sponsor, costs of any buildout or signage that are borne by AEG or City, (not staff time), etc.). City and AEG shall share in the activation duties associated with any sponsorship, which duties shall be mutually agreed upon and outlined in individual sponsorship agreements.~~

**AEG relinquishes all claims to profits from the naming rights of the Spokane Pavilion. AEG retains y the sponsorship revenue split associated with the concert series by AEG for Music Events under the current Term and any future options, extensions, or terms.**

Other than naming rights for the facility currently known as “Spokane Pavilion, City and AEG are both entitled to secure sponsorships for the Music Events and/or the Venue, subject to the prior written approval of the other Party as to both the sponsor and the terms of such sponsorship.

AEG will be entitled to seventy-five percent (75%) of the Net Cash Sponsorship Fees and City will be entitled to twenty-five percent (25%) of the Net Cash Sponsorship Fees. For the purposes of this Agreement, “Net Cash Sponsorship Fees” shall mean the total amount received by either party in connection such sponsorships (the “Sponsorship

Fees”) in cash (i.e., not including in-kind fees), less any costs associated with the sponsorship activation (e.g., hard/direct costs, costs of tickets given to the sponsor, costs of any buildout or signage that are borne by AEG or City, (not staff time), etc.). City and AEG shall share in the activation duties associated with any sponsorship, which duties shall be mutually agreed upon and outlined in individual sponsorship agreements.

IN WITNESS WHEREOF, in consideration of the terms, conditions and covenants contained herein, the parties have executed this Contract Amendment by having legally binding representatives affix their signatures below.

**AEG Presents NW, LLC**

**CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT**

By \_\_\_\_\_  
Signature Date

By \_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

Attest:

Approved as to form:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Assistant City Attorney

24-164c



*Budget Draft  
2025 - 2026*



## Budget Narrative and Assumptions

- The following draft of the 2025 and 2026 budget is designed to prepare the Park Board for final budget approval in October.
- The 2026 budget has numerous assumptions as many of those figures rely on 2024 actuals which are still unknown (like interfund charges and General Fund transfer to Parks).
- The Park Board will have an opportunity to revise the 2026 budget in the middle of the biennial budget cycle.
- Parks recognizes that cuts in spending to the City’s General Fund in 2025 and beyond will have a proportionate impact to the General Fund transfer to Parks in 2027 and beyond.
- In response to this, the 3-5 year high-level strategy for Parks and Recreation is to maximize revenues and reduce expenses according to guidance from the Master Plan and the Park Board. Parks will begin maximizing revenues and decreasing expenses in 2025 and 2026 in anticipation of the large deficit forecasted in 2027 and beyond.
- The table below shows several cuts already put in place for 2025 and a brief description of the primary impacts.

2025 Primary Expense Cuts		Primary Impact
Temp/Seasonal Wages	\$ (207,552)	Shortened swim season, reduced staff in underperforming programs.
Operating Supplies	\$ (53,167)	
Minor Equipment	\$ (32,280)	Eliminate or reduce underperforming programs, eliminate special project spending.
Contractual Services	\$ (48,361)	
Landscape/Grounds Maint	\$ (103,675)	Reduced maintenance in selective areas, some lift from USDA/USFS Grant.
General Repairs/Maint	\$ (16,925)	Selective efforts in repairs and deferred maintenance.
Registration/Schooling	\$ (10,200)	Restrict to only required training/continuing education, etc.
Advertising	\$ (17,355)	Reduced advertising buys, exact target areas TBD based on revenue priorities.
Interfund - Risk Management	\$ (251,173)	Reduced claims led to this reduction.
Operating Transfers (capital)	\$ (591,427)	Limit new capital projects to those funded primarily by grants/outside sources.
Eliminated 2 Vacant Positions	\$ (164,256)	Gardener II and Arborist positions eliminated. More to come as we work through cuts.
<b>Total</b>	<b>\$ (1,496,371)</b>	

- Both staff and Park Board recognize any reductions in capital are not in alignment to what is defined as a priority and that the long-term solution must be an added funding source, such as a levy measure.

- Depending on the severity of the cuts made to General Fund expenditures, or if additional elective cuts are made to the General Fund transfer to Parks, additional expense cuts will likely be required prior to 2027 to balance the Parks operating budget. The list of areas to consider reducing or eliminating as determined by the Park Board are shown below with a brief update on each:
  - Free programming (e.g., open swim, pool and splash pad operational models, co-sponsored holiday activations)
    - **Update:** There is a small task force working through potential options and various models. Any final recommendations would be up for review in 2025.
  - Programs that serve fewer people
    - **Update:** Already in process with Recreation cuts and/or reductions in kayak rentals, shuttle services, outdoor camps, mobile recreation, adult flag football and cornhole. Riverfront discontinuing the Spider Jump and continuing to evaluate all current offerings.
  - Community center contributions
    - **Update:** There is a small task force meeting to talk through the impacts of cuts to our Community Centers. Any final recommendations would be up for review in 2025. If there are no financial cuts, the minimum recommendation could be increased accountability and tracking of the use of City/Parks funds.
  - Temp-seasonal workforce (related to service area reductions)
    - **Update:** 2025 already has a \$200,000 decrease which will have an impact on our service levels. Further decreases will be proportionate to cuts in their related service areas.
  - Organizational structure and staffing model
    - **Update:** Each department is reviewing their current staffing models to maximize synergies and efficiencies. Reductions or realignments will be in proportion to cuts or reductions in programs. Two vacant positions have been eliminated and there are currently five vacant positions being left open indefinitely until more pieces of the long-term budget are finalized.
  - Urban Forestry permitting (possible restructure with other City departments)
    - **Update:** A small task force has met to work through potential solutions. The next meeting will involve leadership from Development Services Center.
- The income statements on the following pages show the proposed 2025 and 2026 budgets by department, which are still subject to minor changes prior to final approval in October by the Park Board.
- Depending on the final City budget numbers, the Parks budget may require an amendment in early 2025, or at least budget discussions to advise on capital expenditures in the next 2 years versus saving funds for the large 2027 and beyond budget deficit. It should be noted the budget line for capital will likely be well below the minimum capital improvements target of \$2MM.

## Natural Resources



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 91,000	\$ 82,000	\$ 82,000
Operating Transfers	\$ 66,000	\$ 66,000	\$ 66,000
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 148,000</b>	<b>\$ 148,000</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 647,136	\$ 729,322	\$ 766,652
Temp/Seasonal	\$ 85,839	\$ 88,582	\$ 88,582
Personnel Benefits	\$ 246,719	\$ 292,943	\$ 304,401
Supplies	\$ 35,600	\$ 35,600	\$ 35,600
Services and Charges	\$ 222,200	\$ 139,800	\$ 139,800
Interfund Payments	\$ 23,000	\$ 34,090	\$ 34,099
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 1,320,337</b>	<b>\$ 1,369,134</b>
Transfers Out	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 1,320,337</b>	<b>\$ 1,369,134</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>	<b>\$ (1,172,337)</b>	<b>\$ (1,221,134)</b>

## Riverfront Park



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 4,178,000	\$ 4,669,000	\$ 4,669,000
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 4,669,000</b>	<b>\$ 4,669,000</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,663,184	\$ 1,782,678	\$ 1,896,100
Temp/Seasonal	\$ 946,445	\$ 862,562	\$ 862,562
Personnel Benefits	\$ 722,105	\$ 725,483	\$ 756,825
Supplies	\$ 610,500	\$ 552,000	\$ 552,000
Services and Charges	\$ 1,301,275	\$ 1,586,725	\$ 1,586,725
Interfund Payments		\$ 6,120	\$ 6,120
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 5,515,568</b>	<b>\$ 5,660,332</b>
Transfers Out	\$ 285,067	\$ 280,073	\$ 163,437
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 5,795,641</b>	<b>\$ 5,823,769</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>	<b>\$ (1,126,641)</b>	<b>\$ (1,154,769)</b>

## Recreation



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 1,691,257	\$ 1,874,431	\$ 1,923,760
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ 1,874,431</b>	<b>\$ 1,923,760</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 809,062	\$ 831,171	\$ 865,467
Temp/Seasonal	\$ 1,287,427	\$ 1,209,095	\$ 1,272,452
Personnel Benefits	\$ 390,572	\$ 386,754	\$ 402,359
Supplies	\$ 309,720	\$ 322,620	\$ 323,120
Services and Charges	\$ 1,328,016	\$ 1,503,353	\$ 1,494,553
Interfund Payments	\$ 16,950	\$ 16,950	\$ 16,950
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ 4,269,943</b>	<b>\$ 4,374,901</b>
Transfers Out	127,568	127,568	127,568
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ 4,397,511</b>	<b>\$ 4,502,469</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>	<b>\$ (2,523,080)</b>	<b>\$ (2,578,709)</b>





## Park Operations



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 200,430	\$ 220,430	\$ 220,430
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 220,430</b>	<b>\$ 220,430</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 2,271,451	\$ 2,521,488	\$ 2,682,561
Temp/Seasonal	\$ 940,261	\$ 810,210	\$ 810,210
Personnel Benefits	\$ 940,261	\$ 974,410	\$ 1,018,294
Supplies	\$ 190,800	\$ 165,830	\$ 165,830
Services and Charges	\$ 1,174,884	\$ 1,257,734	\$ 1,257,734
Interfund Payments	\$ -	\$ -	\$ -
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 5,729,672</b>	<b>\$ 5,934,629</b>
Transfers Out	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 5,729,672</b>	<b>\$ 5,934,629</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>	<b>\$ (5,509,242)</b>	<b>\$ (5,714,199)</b>



## Administration



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 617,616	\$ 775,367	\$ 790,370
Operating Transfers	\$ 18,770,703	\$19,090,885	\$ 19,630,686
<b>Total Revenue</b>	<b>\$ 19,388,319</b>	<b>\$19,866,252</b>	<b>\$ 20,421,056</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 2,674,644	\$ 2,873,190	\$ 2,969,393
Temp/Seasonal	\$ 70,610	\$ 94,558	\$ 94,558
Personnel Benefits	\$ 839,875	\$ 939,329	\$ 968,716
Supplies	\$ 418,400	\$ 217,500	\$ 217,500
Services and Charges	\$ 994,693	\$ 1,178,870	\$ 1,059,120
Interfund Services	\$ 2,489,230	\$ 2,724,981	\$ 2,803,126
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 8,028,428</b>	<b>\$ 8,112,413</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 1,473,805	\$ 1,598,718
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 9,502,233</b>	<b>\$ 9,711,131</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,294,955</b>	<b>\$10,364,019</b>	<b>\$ 10,709,925</b>



## Parks Fund



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Operating Revenue</b>			
Program Revenue	\$ 6,788,303	\$ 7,644,228	\$ 7,703,560
Operating Transfers	\$ 18,836,703	\$ 19,090,885	\$ 19,630,686
<b>Total Operating Revenue</b>	<b>\$ 25,625,006</b>	<b>\$ 26,735,113</b>	<b>\$ 27,334,246</b>
<b>Operating Expenses</b>			
Salaries and Wages	\$ 8,198,691	\$ 8,737,851	\$ 9,180,173
Temp/Seasonal	\$ 3,232,559	\$ 3,065,007	\$ 3,128,364
Personnel Benefits	\$ 3,139,532	\$ 3,318,916	\$ 3,450,598
Supplies	\$ 1,565,020	\$ 1,293,550	\$ 1,294,050
Services and Charges	\$ 5,031,168	\$ 5,656,482	\$ 5,531,332
Interfund Payments	\$ 2,529,180	\$ 2,781,861	\$ 2,860,006
<b>Total Operating Expenses</b>	<b>\$ 23,696,150</b>	<b>\$ 24,853,667</b>	<b>\$ 25,444,523</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ 1,881,446</b>	<b>\$ 1,889,723</b>
<b>Other Financial Activity</b>			
Capital Outlay	\$ 1,337,427	\$ 1,170,011	\$ 1,321,396
Transfers Out	\$ 466,429	\$ 461,435	\$ 318,327
Budget Reserve	\$ 125,000	\$ 250,000	\$ 250,000
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 1,881,446</b>	<b>\$ 1,889,723</b>
<b>Total Expenditures</b>	<b>\$ 25,625,006</b>	<b>\$ 26,735,113</b>	<b>\$ 27,334,246</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Golf Fund



	Adopted Budget 2024	Initial Budget 2025	Initial Budget 2026
<b>Revenue</b>			
Program Revenue	\$ 5,374,077	\$ 5,930,281	\$ 5,842,101
Pre-Sale Revenue			
Facility Improvement Fee	\$ -	\$ -	\$ -
Other Transfers-In	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ 5,930,281</b>	<b>\$ 5,842,101</b>
<b>Expenditures</b>			
Salaries and Wages	\$ 1,127,824	\$ 1,263,109	\$ 1,331,417
Temp/Seasonal	\$ 651,762	\$ 722,232	\$ 742,629
Personnel Benefits	\$ 467,123	\$ 503,997	\$ 524,922
Supplies	\$ 531,900	\$ 561,900	\$ 594,493
Services and Charges	\$ 1,435,756	\$ 1,471,356	\$ 1,543,024
Interfund Payments	\$ 237,008	\$ 356,409	\$ 367,328
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 4,879,003</b>	<b>\$ 5,103,813</b>
Capital Outlay	\$ 714,650	\$ 1,000,000	\$ 750,000
Transfers Out			
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 5,879,003</b>	<b>\$ 5,853,813</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>	<b>\$ 51,278</b>	<b>\$ (11,712)</b>

- **Note:** Since golf is an Enterprise Fund, it does not receive funding from the General Fund and is therefore not impacted by reductions in General Fund expenditures.



*August '24  
Financials*

## Natural Resources - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 39,895	\$ 20,444	\$ 4,351	\$ (16,093)	\$ 82,160	\$ 51,105	\$ (31,055)	90.29%	56.16%	-34.13%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 39,895</b>	<b>\$ 20,444</b>	<b>\$ 4,351</b>	<b>\$ (16,093)</b>	<b>\$ 148,160</b>	<b>\$ 117,105</b>	<b>\$ (31,055)</b>	<b>94.37%</b>	<b>74.59%</b>	<b>-19.78%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 271,859	\$ 40,779	\$ 45,761	\$ (4,983)	\$ 355,775	\$ 375,277	\$ (19,502)	63.62%	57.99%	-5.63%
Temp/Seasonal	\$ 85,839	\$ 49,406	\$ 15,229	\$ 8,192	\$ 7,036	\$ 54,894	\$ 36,433	\$ 18,461	60.99%	42.44%	-18.55%
Personnel Benefits	\$ 246,719	\$ 107,153	\$ 18,422	\$ 18,856	\$ (434)	\$ 141,587	\$ 139,566	\$ 2,021	69.49%	56.57%	-12.92%
Supplies	\$ 35,600	\$ 8,614	\$ 844	\$ 2,874	\$ (2,030)	\$ 13,035	\$ 26,986	\$ (13,951)	36.62%	75.80%	39.19%
Services and Charges	\$ 222,200	\$ 118,469	\$ 28,687	\$ 10,643	\$ 18,044	\$ 133,919	\$ 103,731	\$ 30,188	61.60%	46.68%	-14.92%
Interfund Payments	\$ 23,000	\$ 3,705	\$ 2,075		\$ 2,075	\$ 16,560	\$ 19,295	\$ (2,735)	72.00%	83.89%	11.89%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 559,206</b>	<b>\$ 106,035</b>	<b>\$ 86,327</b>	<b>\$ 19,708</b>	<b>\$ 715,770</b>	<b>\$ 701,288</b>	<b>\$ 14,482</b>	<b>63.40%</b>	<b>55.64%</b>	<b>-7.77%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ 2,338	\$ (2,338)	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 559,206</b>	<b>\$ 106,035</b>	<b>\$ 88,665</b>	<b>\$ 17,370</b>	<b>\$ 715,770</b>	<b>\$ 701,288</b>	<b>\$ 14,482</b>	<b>63.40%</b>	<b>55.64%</b>	<b>-7.77%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (85,591)</b>	<b>\$ (84,313)</b>	<b>\$ 1,278</b>	<b>\$ (567,610)</b>	<b>\$ (584,183)</b>	<b>\$ (16,573)</b>			

## Riverfront Park - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,178,000	\$ 1,873,768	\$ 573,249	\$ 564,477	\$ (8,772)	\$ 2,331,224	\$ 2,304,232	\$ (26,992)	61.90%	55.15%	-6.74%
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 1,873,768</b>	<b>\$ 573,249</b>	<b>\$ 564,477</b>	<b>\$ (8,772)</b>	<b>2,331,224</b>	<b>\$ 2,304,232</b>	<b>\$ (26,992)</b>	61.90%	55.15%	-6.74%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,663,184	\$ 741,029	\$ 113,972	\$ 116,660	\$ (2,688)	\$ 923,327	\$ 922,155	\$ 1,172	57.85%	55.45%	-2.41%
Temp/Seasonal	\$ 946,445	\$ 274,763	\$ 85,099	\$ 94,014	\$ (8,915)	\$ 550,948	\$ 671,682	\$ (120,734)	53.41%	70.97%	17.56%
Personnel Benefits	\$ 722,105	\$ 319,444	\$ 52,441	\$ 52,399	\$ 42	\$ 411,071	\$ 402,661	\$ 8,410	66.47%	55.76%	-10.70%
Supplies	\$ 610,500	\$ 243,740	\$ 67,831	\$ 63,056	\$ 4,775	\$ 312,631	\$ 366,760	\$ (54,129)	70.10%	60.08%	-10.02%
Services and Charges	\$ 1,301,275	\$ 602,516	\$ 77,435	\$ 96,872	\$ (19,437)	\$ 674,139	\$ 698,759	\$ (24,620)	64.60%	53.70%	-10.90%
Interfund Payments		\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 2,181,491</b>	<b>\$ 396,778</b>	<b>\$ 423,001</b>	<b>\$ (26,223)</b>	<b>\$ 2,872,116</b>	<b>\$ 3,062,018</b>	<b>\$ (189,902)</b>	60.39%	58.40%	-2.00%
Transfers Out	\$ 285,067	\$ 144,659			\$ -	\$ 118,748	\$ 140,408	\$ (21,660)	50.1%	49.3%	-0.84%
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 2,326,150</b>	<b>\$ 396,778</b>	<b>\$ 423,001</b>	<b>\$ (26,223)</b>	<b>\$ 2,990,864</b>	<b>\$ 3,202,426</b>	<b>\$ (211,562)</b>	59.91%	57.92%	-1.98%
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>		<b>\$ 176,471</b>	<b>\$ 141,476</b>	<b>\$ (34,995)</b>	<b>\$ (659,640)</b>	<b>\$ (898,194)</b>	<b>\$ (238,554)</b>			

## Recreation - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,691,257	\$ 288,548	\$ 149,816	\$ 189,274	\$ 39,458	\$ 1,313,635	\$ 1,402,709	\$ 89,074	84.78%	82.94%	-1.84%
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ 288,548</b>	<b>\$ 149,816</b>	<b>\$ 189,274</b>	<b>\$ 39,458</b>	<b>1,313,635</b>	<b>\$ 1,402,709</b>	<b>\$ 89,074</b>	<b>84.78%</b>	<b>82.94%</b>	<b>-1.84%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 809,062	\$ 329,118	\$ 55,500	\$ 62,176	\$ (6,676)	\$ 473,708	\$ 479,944	\$ (6,236)	53.90%	59.32%	5.42%
Temp/Seasonal	\$ 1,287,427	\$ 214,272	\$ 297,859	\$ 333,583	\$ (35,724)	\$ 955,555	\$ 1,073,155	\$ (117,600)	92.41%	83.36%	-9.06%
Personnel Benefits	\$ 390,572	\$ 105,223	\$ 49,638	\$ 55,849	\$ (6,211)	\$ 277,804	\$ 285,349	\$ (7,545)	88.19%	73.06%	-15.13%
Supplies	\$ 309,720	\$ 9,725	\$ 47,043	\$ 64,810	\$ (17,767)	\$ 271,109	\$ 299,995	\$ (28,886)	91.48%	96.86%	5.38%
Services and Charges	\$ 1,328,016	\$ 396,143	\$ 190,473	\$ 188,904	\$ 1,569	\$ 846,921	\$ 931,873	\$ (84,952)	66.60%	70.17%	3.57%
Interfund Payments	\$ 16,950	\$ (221)			\$ -	\$ 11,447	\$ 17,171	\$ (5,724)	67.5%	101.3%	33.77%
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ 1,054,260</b>	<b>\$ 640,513</b>	<b>\$ 705,321</b>	<b>\$ (64,808)</b>	<b>2,836,544</b>	<b>\$ 3,087,487</b>	<b>\$ (250,943)</b>	<b>74.39%</b>	<b>74.55%</b>	<b>0.15%</b>
Transfers Out	127,568	-	-	-	\$ -	-	127,568	\$ (127,568)		100.0%	100.00%
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ 1,054,260</b>	<b>\$ 640,513</b>	<b>\$ 705,321</b>	<b>\$ (64,808)</b>	<b>2,836,544</b>	<b>\$ 3,215,055</b>	<b>\$ (378,511)</b>	<b>74.39%</b>	<b>75.31%</b>	<b>0.91%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>		<b>\$ (490,697)</b>	<b>\$ (516,047)</b>	<b>\$ (25,350)</b>	<b>\$ (1,522,909)</b>	<b>\$ (1,812,347)</b>	<b>\$ (289,438)</b>			

Facility Usage Fees Collected YTD:	<b>\$45,006</b>
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## Park Operations - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ 1,918	\$ 19,467	\$ 32,802	\$ 13,335	\$ 102,840	\$ 198,512	\$ 95,672	51.31%	99.04%	47.73%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 1,918</b>	<b>\$ 19,467</b>	<b>\$ 32,802</b>	<b>\$ 13,335</b>	<b>102,840</b>	<b>\$ 198,512</b>	<b>\$ 95,672</b>	<b>51.31%</b>	<b>99.04%</b>	<b>47.73%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,271,451	\$ 860,204	\$ 158,537	\$ 171,277	\$ (12,741)	\$ 1,212,544	\$ 1,411,247	\$ (198,703)	55.06%	62.13%	7.07%
Temp/Seasonal	\$ 940,261	\$ 421,425	\$ 96,701	\$ 114,647	\$ (17,946)	\$ 440,667	\$ 518,836	\$ (78,169)	47.64%	55.18%	7.54%
Personnel Benefits	\$ 940,261	\$ 378,458	\$ 72,113	\$ 82,602	\$ (10,489)	\$ 522,144	\$ 561,803	\$ (39,659)	64.22%	59.75%	-4.47%
Supplies	\$ 190,800	\$ 30,364	\$ 13,849	\$ 10,173	\$ 3,676	\$ 151,253	\$ 160,436	\$ (9,183)	79.27%	84.09%	4.81%
Services and Charges	\$ 1,174,884	\$ 282,008	\$ 194,981	\$ 217,443	\$ (22,462)	\$ 838,390	\$ 892,876	\$ (54,486)	71.29%	76.00%	4.71%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 1,972,460</b>	<b>\$ 536,181</b>	<b>\$ 596,144</b>	<b>\$ (59,963)</b>	<b>\$ 3,164,998</b>	<b>\$ 3,545,197</b>	<b>\$ (380,199)</b>	<b>59.64%</b>	<b>64.25%</b>	<b>4.61%</b>
Transfers Out	\$ -	\$ (8,568)	\$ -	\$ -	\$ -	\$ -	\$ 8,568	\$ (8,568)			
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 1,963,892</b>	<b>\$ 536,181</b>	<b>\$ 596,144</b>	<b>\$ (59,963)</b>	<b>\$ 3,164,998</b>	<b>\$ 3,553,765</b>	<b>\$ (388,767)</b>	<b>59.64%</b>	<b>64.41%</b>	<b>4.77%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>		<b>\$ (516,714)</b>	<b>\$ (563,342)</b>	<b>\$ (46,628)</b>	<b>\$ (3,062,158)</b>	<b>\$ (3,355,253)</b>	<b>\$ (293,095)</b>			

## Administration - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 617,616	\$ (19,238)	\$ 550	\$ 29,945	\$ 29,395	\$ 575,922	\$ 636,854	\$ 60,932	91.69%	103.11%	11.42%
Operating Transfers	\$18,770,703	\$ 6,483,385	\$ 1,307,524	\$ 1,443,900	\$ 136,376	\$ 11,291,225	\$ 12,287,318	\$ 996,093	66.43%	65.46%	-0.97%
<b>Total Revenue</b>	<b>\$19,388,319</b>	<b>\$ 6,464,147</b>	<b>\$ 1,308,074</b>	<b>\$ 1,473,845</b>	<b>\$ 165,771</b>	<b>\$ 11,867,147</b>	<b>\$ 12,924,172</b>	<b>\$ 1,057,025</b>	<b>67.33%</b>	<b>66.66%</b>	<b>-0.67%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,674,644	\$ 1,046,353	\$ 186,830	\$ 189,435	\$ (2,605)	\$ 1,551,346	\$ 1,628,291	\$ (76,945)	61.00%	60.88%	-0.12%
Temp/Seasonal	\$ 70,610	\$ (18,305)	\$ 4,919	\$ 17,279	\$ (12,360)	\$ 32,194	\$ 88,915	\$ (56,722)	38.56%	125.92%	87.37%
Personnel Benefits	\$ 839,875	\$ 314,686	\$ 63,958	\$ 66,376	\$ (2,418)	\$ 512,203	\$ 525,189	\$ (12,986)	61.68%	62.53%	0.85%
Supplies	\$ 418,400	\$ 324,391	\$ 12,412	\$ 2,302	\$ 10,110	\$ 108,884	\$ 94,009	\$ 14,875	64.50%	22.47%	-42.04%
Services and Charges	\$ 994,693	\$ 207,053	\$ 67,561	\$ 94,874	\$ (27,313)	\$ 812,891	\$ 787,640	\$ 25,251	92.28%	79.18%	-13.10%
Interfund Services	\$ 2,489,230	\$ 898,124	\$ 118,156	\$ 120,320	\$ (2,164)	\$ 1,893,487	\$ 1,591,106	\$ 302,381	66.40%	63.92%	-2.48%
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 2,772,302</b>	<b>\$ 453,836</b>	<b>\$ 490,586</b>	<b>\$ (36,750)</b>	<b>\$ 4,911,005</b>	<b>\$ 4,715,150</b>	<b>\$ 195,855</b>	<b>66.74%</b>	<b>62.97%</b>	<b>-3.77%</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 955,524	\$ 5,941		\$ 5,941	\$ 494,201	\$ 650,388	\$ (156,187)	61.48%	40.50%	-20.98%
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 3,727,826</b>	<b>\$ 459,777</b>	<b>\$ 490,586</b>	<b>\$ (30,809)</b>	<b>\$ 5,405,206</b>	<b>\$ 5,365,539</b>	<b>\$ 39,667</b>	<b>66.22%</b>	<b>59.00%</b>	<b>-7.22%</b>
<b>Net Gain/(Loss)</b>	<b>\$10,294,955</b>		<b>\$ 848,297</b>	<b>\$ 983,259</b>	<b>\$ 134,962</b>	<b>\$ 6,461,941</b>	<b>\$ 7,558,633</b>	<b>\$ 1,096,692</b>			

## Parks Fund - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 6,788,305	\$ 2,017,943	\$ 771,372	\$ 918,745	\$ 147,373	\$ 4,450,075	\$ 4,770,362	\$ 320,287	71.37%	70.27%	-1.09%
Operating Transfers	\$18,836,701	\$ 6,424,052	\$1,307,524	\$1,443,900	\$ 136,376	\$ 11,357,225	\$ 12,412,649	\$ 1,055,424	66.56%	65.90%	-0.66%
<b>Total Operating Revenue</b>	<b>\$25,625,006</b>	<b>\$ 8,441,995</b>	<b>\$2,078,896</b>	<b>\$2,362,645</b>	<b>\$ 283,749</b>	<b>\$ 15,807,300</b>	<b>\$ 17,183,011</b>	<b>\$ 1,375,711</b>	<b>67.8%</b>	<b>67.1%</b>	<b>-0.76%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,198,691	\$ 3,381,857	\$ 555,617	\$ 585,310	\$ (29,693)	\$ 4,516,701	\$ 4,816,834	\$ (300,133)	58.06%	58.75%	0.69%
Temp/Seasonal	\$ 3,232,559	\$ 843,427	\$ 499,807	\$ 567,716	\$ (67,909)	\$ 2,034,257	\$ 2,389,132	\$ (354,874)	64.29%	73.91%	9.62%
Personnel Benefits	\$ 3,139,532	\$ 1,224,961	\$ 256,571	\$ 276,082	\$ (19,511)	\$ 1,864,810	\$ 1,914,571	\$ (49,761)	67.06%	60.98%	-6.08%
Supplies	\$ 1,565,020	\$ 615,775	\$ 142,413	\$ 143,596	\$ (1,183)	\$ 872,117	\$ 949,245	\$ (77,128)	76.67%	60.65%	-16.01%
Services and Charges	\$ 5,031,168	\$ 1,520,596	\$ 559,137	\$ 610,157	\$ (51,020)	\$ 3,336,010	\$ 3,510,572	\$ (174,562)	72.53%	69.78%	-2.75%
Interfund Payments	\$ 2,529,180	\$ 901,608	\$ 120,230	\$ 122,658	\$ (2,428)	\$ 1,921,494	\$ 1,627,572	\$ 293,922	65.99%	64.35%	-1.64%
<b>Total Operating Expenses</b>	<b>\$23,696,150</b>	<b>\$ 8,488,225</b>	<b>\$2,133,775</b>	<b>\$2,305,518</b>	<b>\$ (171,743)</b>	<b>\$ 14,545,389</b>	<b>\$ 15,207,925</b>	<b>\$ (662,536)</b>	<b>65.01%</b>	<b>64.18%</b>	<b>-0.83%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ (46,230)</b>	<b>\$ (54,879)</b>	<b>\$ 57,127</b>	<b>\$ 112,006</b>	<b>\$ 1,261,911</b>	<b>\$ 1,975,086</b>	<b>\$ 713,175</b>	<b>134.76%</b>	<b>102.40%</b>	<b>-32.36%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,337,427	\$ 717,941	\$ 5,941		\$ 5,941	\$ 467,251	\$ 619,486	\$ (152,235)			
Transfers Out	\$ 466,429	\$ 158,983			\$ -	\$ 145,699	\$ 307,446	\$ (161,747)			
Budget Reserve	\$ 125,000	\$ 125,000									
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 1,001,924</b>	<b>\$ 5,941</b>	<b>\$ -</b>	<b>\$ 5,941</b>	<b>\$ 612,950</b>	<b>\$ 926,932</b>	<b>\$ (313,982)</b>	<b>51.47%</b>	<b>48.06%</b>	<b>-3.42%</b>
<b>Total Expenditures</b>	<b>\$25,625,006</b>	<b>\$ 9,490,150</b>	<b>\$2,139,716</b>	<b>\$2,305,518</b>	<b>\$ (165,802)</b>	<b>\$ 15,158,339</b>	<b>\$ 16,134,856</b>	<b>\$ (976,517)</b>	<b>64.33%</b>	<b>62.97%</b>	<b>-1.36%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ (60,820)</b>	<b>\$ 57,127</b>	<b>\$ 117,947</b>	<b>\$ 648,961</b>	<b>\$ 1,048,155</b>	<b>\$ 399,194</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,868,673</b>
5% Reserve Requirement	\$ (1,341,475)
Revenue Stabilization Reser	\$ (400,000)
Reserve for Special Projects	\$ (359,831)
<b>Beginning Reserves</b>	<b>\$ 1,767,367</b>
YTD Net Revenue (Expense)	\$ 1,048,155
<b>Ending Fund Balance</b>	<b>\$ 2,815,521</b>

## Golf Fund - August 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 5,374,077	\$ 28,693	\$ 837,976	\$ 1,008,310	\$ 170,334	\$ 4,424,166	\$ 5,345,384	\$ 921,218	102.87%	99.47%	-3.40%
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (125,992)	\$ (133,100)	\$ (7,108)	\$ (670,523)	\$ (705,516)	\$ (34,993)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ (517,847)</b>	<b>\$ 711,984</b>	<b>\$ 875,210</b>	<b>\$ 163,226</b>	<b>\$ 3,928,436</b>	<b>\$ 4,856,230</b>	<b>\$ 927,793</b>	<b>91.34%</b>	<b>90.36%</b>	<b>-0.98%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,127,824	\$ 396,753	\$ 82,811	\$ 92,561	\$ (9,751)	\$ 609,489	\$ 742,269	\$ (132,780)	53.51%	65.81%	12.30%
Temp/Seasonal	\$ 651,762	\$ 263,680	\$ 73,958	\$ 77,756	\$ (3,798)	\$ 355,526	\$ 388,820	\$ (33,294)	54.49%	59.66%	5.17%
Personnel Benefits	\$ 467,123	\$ (5,894)	\$ 47,478	\$ 49,048	\$ (1,570)	\$ 296,959	\$ 328,931	\$ (31,971)	91.93%	70.42%	-21.51%
Supplies	\$ 531,900	\$ 121,496	\$ 64,882	\$ 39,243	\$ 25,639	\$ 326,764	\$ 289,255	\$ 37,509	79.55%	54.38%	-25.17%
Services and Charges	\$ 1,435,756	\$ 212,722	\$ 184,316	\$ 186,870	\$ (2,553)	\$ 672,466	\$ 840,346	\$ (167,880)	63.86%	58.53%	-5.33%
Interfund Payments	\$ 237,008	\$ 152,155	\$ 6,380	\$ 5,567	\$ 813	\$ 188,911	\$ 145,522	\$ 43,389	63.46%	61.40%	-2.06%
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 1,716,230</b>	<b>\$ 459,825</b>	<b>\$ 451,045</b>	<b>\$ 8,780</b>	<b>\$ 2,450,115</b>	<b>\$ 2,735,143</b>	<b>\$ (285,028)</b>	<b>63.21%</b>	<b>61.44%</b>	<b>-1.77%</b>
Capital Outlay	\$ 714,650	\$ 202,739	\$ 57,648	\$ 40,431	\$ 17,217	\$ 480,381	\$ 511,911	\$ (31,530)	117.17%	71.63%	-45.54%
Transfers Out		\$ -	\$ 24,798		\$ 24,798	\$ 27,898		\$ 27,898			
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 1,918,969</b>	<b>\$ 542,271</b>	<b>\$ 491,476</b>	<b>\$ 50,795</b>	<b>\$ 2,958,394</b>	<b>\$ 3,247,054</b>	<b>\$ 288,660</b>	<b>69.02%</b>	<b>62.85%</b>	<b>-6.17%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>		<b>\$ 169,713</b>	<b>\$ 383,734</b>	<b>\$ 214,021</b>	<b>\$ 970,042</b>	<b>\$ 1,609,176</b>	<b>\$ 639,133</b>			

* Beginning Fund Balance	\$ 348,984	Updated 4/23
Less 7% Reserve	\$ (404,883)	
Less Current Lease Payments	\$ (164,729)	
<b>Beginning Year Reserves</b>	<b>\$ (220,628)</b>	
YTD Change in Cash	\$ 1,609,176	
<b>YTD Available Cash</b>	<b>\$ 1,388,548</b>	

\* 2024 Beginning Fund Balance does not include the FIF reserve of \$2,218,214

## Facility Improvement Fee - August 2024



	2023 August Actual	2024 August Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
<b>Revenue</b>	\$ 125,992	\$ 133,100	\$ 7,108	\$ 670,523	\$ 705,516	\$ 34,993
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ (309,469)	\$ (309,417)	\$ (52)

### Facility Improvement Fee - Fund Balance


Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 705,516
YTD Loan Payments	\$ (309,417)
Ending Fund Balance	\$ 2,614,313

### Golf SIP Loan Amortization

Period Ending	Payment	Principal Balance
12/1/2023	\$ 308,666	\$ 6,349,397
6/1/2024	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 308,608	\$ 5,793,183


## Capital Reserves and CIP - Fund 1950

January 1, 2024 - August 31, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Undesignated</b>	General Operating	\$ 31,440	\$ 20,122	\$ 8,900	\$ 42,662		\$ 42,662
<b>Designated</b>	Capital and Other Designated Reserves	\$ 924,539	\$ 23,568	\$ 153,176	\$ 794,930	\$ 39,403	\$ 755,527
	CIP Projects	\$ 2,076,013	\$ 994,655	\$ 875,990	\$ 2,194,678	\$ 1,042,787	\$ 1,151,891
<b>Restricted</b>	Reserved for Property Donations	\$ 29,651		\$ 9,847	\$ 19,804		\$ 19,804
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ -	\$ -	\$ 17,612	\$ 27,678	\$ (10,066)
	Cowley Park	\$ 144,073	\$ 11,816		\$ 155,889		\$ 155,889
<b>Total</b>		\$ 3,393,457	\$ 1,050,161	\$ 1,047,913	\$ 3,395,705	\$ 1,109,868	\$ 2,285,837

## Capital and Other Reserves

January 1, 2024 - August 31, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	Specialized Fleet	\$ 383,844	\$ -	\$ -	\$ 383,844		\$ 383,844
	Capital Equipment Maintenance	\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
	Undefined Parks Capital Reserve	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
	Sky Prairie/5-Mile	\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
	RFP Capital Reserve	\$ -	\$ -	\$ -	\$ -		\$ -
	Recreation Capital Reserve	\$ 29,638	\$ 12,568	\$ 37,360	\$ 4,845	\$ 732	\$ 4,113
	Ops Capital Reserve	\$ 61,873	\$ -	\$ 68,395	\$ (6,523)		\$ (6,523)
	"Coca-Cola" Reserve				\$ -		\$ -
	Riverfront Park	\$ 55,645	\$ 11,000	\$ 47,420	\$ 19,225		\$ 19,225
	Golf	\$ 31,246	\$ -	\$ -	\$ 31,246	\$ 24,612	\$ 6,634
	Aquatics	\$ 4,000	\$ -	\$ -	\$ 4,000		\$ 4,000
<b>Total</b>		\$ 924,539	\$ 23,568	\$ 153,176	\$ 794,930	\$ 39,403	\$ 755,527



## Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTION \$	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)	\$ 191,323	\$ 72,319	\$ 191,323		\$ 191,323	\$ (119,003.78)
Audubon Park	\$ 5,000		\$ 5,000	\$ -		\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation	\$ 2,035		\$ 2,035	\$ -		\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -		\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -		\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -	\$ 3,093	\$ 3,093	\$ 10,019.64
Liberty Park Improvements, Library Fund	\$ 13,173		\$ 13,173	\$ 1,320	\$ 740	\$ 2,059	\$ 11,114.17
North Suspension Bridge, Arterial Street Fund	\$ 80,545		\$ 80,545	\$ 81,893	\$ 1,969	\$ 83,862	\$ (3,317.34)
South Suspension Bridge	\$ 7,735	\$ 236,840	\$ 244,576	\$ 104,820	\$ 130,589	\$ 235,409	\$ 9,166.50
2022 ARPA Deferred Capital Projects	\$ 496,409	\$ (336,019)	\$ 160,390	\$ -		\$ -	\$ 160,389.66
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 29,000	\$ 279,453	\$ 22,083	\$ 15,370	\$ 37,454	\$ 241,999.48
Franklin Park Irrigation	\$ -		\$ -	\$ -		\$ -	\$ -
Ops Playground Replacements (Wildhorse)	\$ -	\$ 990	\$ 990	\$ 190	\$ 800	\$ 990	\$ -
Public Works funded Water Conservation projects	\$ 735,367		\$ 735,367	\$ -		\$ -	\$ 735,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -		\$ -	\$ 3,244.32
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ 8,686	\$ 72,686	\$ 81,372	\$ 77,199.42
City-Wide Dog Park	\$ 5,840		\$ 5,840	\$ 22,803	\$ 45,710	\$ 68,513	\$ (62,673.01)
Corbin Park Sport Court	\$ 129,447	\$ 26,758	\$ 156,205	\$ 147,230	\$ 48,332	\$ 195,562	\$ (39,357.29)
CDA Park Irrigation	\$ -	\$ 83,380	\$ 83,380	\$ 82,701	\$ 2,589	\$ 85,290	\$ (1,910.17)
Trolley Trail Land Acquisition, Spokane County	\$ 858		\$ 858	\$ -		\$ -	\$ 858.38
Rec Facilities Renovation,	\$ -		\$ -	\$ -		\$ -	\$ -
Underhill Park Sport Court Renovation	\$ -	\$ 44,769	\$ 44,769	\$ 25,690	\$ 628,384	\$ 654,073	\$ (609,304.33)
RFP Post St Parking Lot Renovation	\$ -	\$ 84,188	\$ 84,188	\$ 73,907	\$ 43,250	\$ 117,157	\$ (32,968.93)
Clark Park Site Improvements	\$ -	\$ 31,533	\$ 31,533	\$ 34,454		\$ 34,454	\$ (2,921.20)
Meadowglen Park Development	\$ -	\$ 48,854	\$ 48,854	\$ 52,654		\$ 52,654	\$ (3,800.00)
Manito Bridge Railing	\$ -	\$ -	\$ -	\$ 2,906	\$ 13,500	\$ 16,406	\$ (16,406.37)
Dwight Merkel Field Study	\$ -	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ (7,200.00)
Kehoe Park Playground	\$ -	\$ -	\$ -	\$ -	\$ 21,800	\$ 21,800	\$ (21,800.00)
6-year CIP Capital Projects	\$ 256,149	\$ 553,040	\$ 809,189	\$ 23,331		\$ 23,331	\$ 785,858.04
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
Total	\$ 2,076,013	\$ 994,655	\$ 3,070,668	\$ 875,990	\$ 1,042,787	\$ 1,918,777	\$ 1,151,890.94