

CITY OF SPOKANE PARKS AND RECREATION DIVISION ADMINISTRATIVE POLICY AND PROCEDURE	ADMIN 1400-18-16 LGL 2018-0014
TITLE: Major Repair and Replacement Reserve Policy EFFECTIVE DATE: Feb. 8, 2018 REVISION EFFECTIVE DATE: N/A	

1.0 GENERAL

1.1 The purpose of this document is to:

- a. established a reserve account in Fund 1950, the Park Cumulative Reserve Fund, for the repair and/or replacement of large capital assets required for the functioning or operation of Parks and Recreation facilities as deemed necessary by the Park Board.

1.2 TABLE OF CONTENTS

- SECTION 1 GENERAL
- SECTION 2 DEPARTMENTS/DIVISIONS AFFECTED
- SECTION 3 REFERENCES
- SECTION 4 DEFINITIONS
- SECTION 5 POLICY
- SECTION 6 PROCEDURE
- SECTION 7 RESPONSIBILITIES
- SECTION 8 APPENDICES

2.0 DEPARTMENTS/DIVISIONS AFFECTED:

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

3.0 REFERENCES

City Charter Section 48. Park Board -- Powers.
Rules of the Park Board Section 14, General Operating Policies and Procedures,
Rulings, and Appeals

4.0 DEFINITIONS

- 4.1 "Division" means the City of Spokane Parks and Recreation Department and the departments reporting to it.

5.0 POLICY

- 5.1 The objectives of this document are to:

- a. guide Park Board policy decisions having significant fiscal impact;
- b. set balanced and fair reserve policies that provides adequate funding for repair and/or replacement of large capital; and

- 5.2 Criteria for use of funds are:

- 5.2.1 Expenditures must be for the repair and/or replacement of significant mechanical capital assets; specifically excluding vehicles, trailers, maintenance equipment or any other capital asset for which there is another specific reserve account in the Parks Cumulative Reserve Fund (Fund 1950).
- 5.2.2 Intended uses for this reserve would be items including, but not necessarily limited to, pumps, compressors, boilers, or other costly pieces of equipment required to keep a Park facility or program in operation.
- 5.2.3 Funds cannot be used for new equipment and must be used for the repair or replacement of failed, or near-failing mechanical equipment.

6.0 PROCEDURE

- 6.1 Only Parks and Recreation Directors, including the Parks Executive Officer shall be permitted to request expending these funds.
- 6.2 The request for expenditure from this reserve shall be presented at the next Park Board Committee meeting associated with the request.
- 6.3 If approved at the appropriate Committee, it shall be presented as an action item at the next Park Board Finance Committee.

7.0 RESPONSIBILITIES

The Director of Parks and Recreation is responsible for administering this policy.

8.0 APPENDICES

None

APPROVED BY:

Pat Dalton
Assistant City Attorney

22 Feb 18
Date

[Signature]
Director of Parks and Recreation

2/23/18
Date

[Signature]
Spokane Park Board President

2/26/18
Date

Attest: [Signature]
Spokane City Clerk

