



## Spokane Park Board Finance Committee

3 p.m. Tuesday, Jan. 10, 2023

**In-person:** Tribal conference room

1<sup>st</sup> floor City Hall, 808 W. Spokane Falls Blvd.  
Spokane, WA 99201

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2481 387 2361  
Mark Buening – Parks Finance/Budget Director

### Committee members

Bob Anderson – Chair  
Greta Gilman  
Gerry Sperling  
Nick Sumner

The Finance Committee meeting will be held in-person in the Tribal conference room, 1<sup>st</sup> floor lobby City Hall, 808 W. Spokane Falls Blvd. and virtually via WebEx at 3 p.m. Tuesday, Jan. 10, 2023. Committee members, staff, presenters and the public still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2481 387 2361**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. Jan. 10 by email to: [spokaneparks@spokanecity.org](mailto:spokaneparks@spokanecity.org) or mail to: Spokane Park Board, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to committee members prior to the meeting.

## Agenda

### Action items

1.

### Discussion items

1. None

### Standing report items

1. [December Financials – Mark Buening](#)

### Agenda Subject to Change

**AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION:** The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6237, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or [mpiccolo@spokanecity.org](mailto:mpiccolo@spokanecity.org). Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.

**City of Spokane - Parks & Recreation**  
**Natural Resources**  
**Financial Report**  
**December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	91,000	(30,673)	183,989	121,673	\$ (62,316)	202.2%	133.7%	-68.48%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 157,000</b>	<b>\$ (30,673)</b>	<b>249,989</b>	<b>\$ 187,673</b>	<b>\$ (62,316)</b>	<b>159.2%</b>	<b>119.5%</b>	<b>-39.69%</b>
<b>Expenditures:</b>								
Salaries and Wages	566,591	(46,873)	475,320	613,464	\$ (138,145)	90.0%	116.2%	26.16%
Personnel Benefits	204,417	(2,628)	163,779	207,045	\$ (43,266)	81.0%	102.4%	21.41%
Supplies	30,550	5,825	19,032	24,725	\$ (5,693)	62.3%	80.9%	18.63%
Services and Charges	216,799	(25,475)	158,712	242,274	\$ (83,561)	76.6%	116.9%	40.32%
Interfund Payments	25,339	24,317	787	1,022	\$ (234)	3.0%	3.9%	0.90%
<b>Subtotal Op. Exp.</b>	<b>\$ 1,043,696</b>	<b>\$ (44,834)</b>	<b>817,631</b>	<b>\$ 1,088,530</b>	<b>\$ (270,899)</b>	<b>82.3%</b>	<b>104.3%</b>	<b>22.04%</b>
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,043,696</b>	<b>\$ (44,834)</b>	<b>817,631</b>	<b>\$ 1,088,530</b>	<b>\$ (270,899)</b>	<b>82.0%</b>	<b>104.3%</b>	<b>22.26%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (886,696)</b>		<b>\$ (567,642)</b>	<b>\$ (900,857)</b>	<b>\$ (333,215)</b>			

**City of Spokane - Parks & Recreation**  
**Recreation**  
**Financial Report**  
**December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	1,444,366	(24,297)	1,133,831	1,468,663	\$ 334,832	82.3%	101.7%	19.38%
<b>TOTAL REVENUE:</b>	<b>\$ 1,444,366</b>	<b>\$ (24,297)</b>	<b>1,133,831</b>	<b>\$ 1,468,663</b>	<b>\$ 334,832</b>	<b>82.3%</b>	<b>101.7%</b>	<b>19.38%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,691,181	(246,333)	1,550,697	1,937,514	\$ (386,817)	95.2%	114.6%	19.32%
Personnel Benefits	397,080	(14,768)	359,614	411,848	\$ (52,234)	103.6%	103.7%	0.08%
Supplies	268,260	(24,926)	203,173	293,186	\$ (90,012)	78.5%	109.3%	30.83%
Services and Charges	1,251,987	(128,983)	1,325,662	1,380,970	\$ (55,308)	100.7%	110.3%	9.64%
Interfund Payments	16,950	(10,514)	25,029	27,464	\$ (2,434)	147.7%	162.0%	14.36%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,625,458</b>	<b>\$ (425,524)</b>	<b>3,464,175</b>	<b>\$ 4,050,982</b>	<b>\$ (586,807)</b>	<b>97.1%</b>	<b>111.7%</b>	<b>14.65%</b>
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,625,458</b>	<b>\$ (425,524)</b>	<b>3,464,175</b>	<b>\$ 4,050,982</b>	<b>\$ (586,807)</b>	<b>97.1%</b>	<b>111.7%</b>	<b>14.65%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (2,181,092)</b>		<b>\$ (2,330,343)</b>	<b>\$ (2,582,318)</b>	<b>\$ (251,975)</b>			

**2022 SEEK Grant**

YTD Revenues	\$	91,352
YTD Expenditures	\$	77,501

**City of Spokane - Parks & Recreation**

**Riverfront Park**

**Financial Report**

**December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	3,699,700	606,269	2,261,363	3,093,431	\$ 832,068	54.0%	83.6%	29.59%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,699,700</b>	<b>\$ 606,269</b>	<b>2,261,363</b>	<b>\$ 3,093,431</b>	<b>\$ 832,068</b>	<b>54.0%</b>	<b>83.6%</b>	<b>29.59%</b>
<b>Expenditures:</b>								
Salaries and Wages	2,235,817	319,034	1,612,560	1,916,783	\$ (304,223)	64.3%	85.7%	21.41%
Personnel Benefits	696,762	150,025	467,695	546,737	\$ (79,042)	65.7%	78.5%	12.79%
Supplies	449,250	66,239	298,188	383,011	\$ (84,823)	43.1%	85.3%	42.13%
Services and Charges	903,175	10,305	704,614	892,870	\$ (188,256)	88.0%	98.9%	10.84%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
<b>Subtotal Op. Exp.</b>	<b>\$ 4,305,004</b>	<b>\$ 565,603</b>	<b>3,083,241</b>	<b>\$ 3,739,401</b>	<b>\$ (656,160)</b>	<b>65.2%</b>	<b>86.9%</b>	<b>21.69%</b>
Transfers Out	237,030	1	237,029	237,029	\$ (0)	97.7%	100.0%	2.27%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,542,034</b>	<b>\$ 565,604</b>	<b>3,320,270</b>	<b>\$ 3,976,430</b>	<b>\$ (656,160)</b>	<b>66.8%</b>	<b>87.5%</b>	<b>20.79%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (842,334)</b>		<b>\$ (1,058,907)</b>	<b>\$ (882,998)</b>	<b>\$ 175,909</b>			

**City of Spokane - Parks & Recreation**  
**Park Operations**  
**Financial Report**  
**December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	200,430	86,142	158,096	114,288	\$ (43,808)	78.9%	57.0%	-21.86%
<b>TOTAL REVENUE:</b>	<b>\$ 200,430</b>	<b>\$ 86,142</b>	<b>158,096</b>	<b>\$ 114,288</b>	<b>\$ (43,808)</b>	<b>78.9%</b>	<b>57.0%</b>	<b>-21.86%</b>
<b>Expenditures:</b>								
Salaries and Wages	2,863,102	357,534	2,171,601	2,505,568	\$ (333,967)	75.9%	87.5%	11.64%
Personnel Benefits	913,154	135,075	744,045	778,079	\$ (34,033)	83.9%	85.2%	1.31%
Supplies	179,500	(36,851)	187,181	216,351	\$ (29,170)	104.3%	120.5%	16.25%
Services and Charges	1,165,506	(48,713)	1,215,682	1,214,219	\$ 1,463	112.7%	104.2%	-8.54%
Interfund Payments	-	(37)	2,758	37	\$ 2,721			
<b>Subtotal Op. Exp.</b>	<b>\$ 5,121,262</b>	<b>\$ 407,009</b>	<b>4,321,266</b>	<b>\$ 4,714,253</b>	<b>\$ (392,987)</b>	<b>86.3%</b>	<b>92.1%</b>	<b>5.75%</b>
Transfers Out	230,000	230,000	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,351,262</b>	<b>\$ 637,009</b>	<b>4,321,266</b>	<b>\$ 4,714,253</b>	<b>\$ (392,987)</b>	<b>85.9%</b>	<b>88.1%</b>	<b>2.23%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (5,150,832)</b>		<b>\$ (4,163,171)</b>	<b>\$ (4,599,965)</b>	<b>\$ (436,794)</b>			

**City of Spokane - Parks & Recreation  
Administration  
Financial Report  
December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	139,500	(458,330)	109,649	597,830	\$ 488,180	40.5%	428.6%	388.02%
Operating Transfers	17,316,358	474,845	16,574,110	16,841,513	\$ 267,403	100.9%	97.3%	-3.68%
<b>TOTAL REVENUE:</b>	<b>\$ 17,455,858</b>	<b>\$ 16,515</b>	<b>16,683,759</b>	<b>\$ 17,439,343</b>	<b>\$ 755,583</b>	<b>100.0%</b>	<b>99.9%</b>	<b>-0.05%</b>
<b>Expenditures:</b>								
Salaries and Wages	2,332,375	64,299	2,050,978	2,268,076	\$ (217,098)	89.0%	97.2%	8.29%
Personnel Benefits	836,281	77,024	694,714	759,257	\$ (64,542)	85.2%	90.8%	5.56%
Supplies	170,800	14,297	57,721	156,503	\$ (98,783)	33.8%	91.6%	57.84%
Services and Charges	693,542	(43,748)	545,071	737,290	\$ (192,219)	82.7%	106.3%	23.64%
Interfund Services	2,623,827	(44,595)	2,505,908	2,668,422	\$ (162,514)	101.3%	101.7%	0.42%
<b>Subtotal Op. Exp.</b>	<b>\$ 6,656,825</b>	<b>\$ 67,278</b>	<b>5,854,392</b>	<b>\$ 6,589,547</b>	<b>\$ (735,155)</b>	<b>91.1%</b>	<b>99.0%</b>	<b>7.87%</b>
Transfers Out	53,793	(1,250,001)	53,794	1,303,794	\$ (1,250,000)	77.6%	2423.7%	2346.11%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,710,618</b>	<b>\$ (1,182,724)</b>	<b>5,908,186</b>	<b>\$ 7,893,342</b>	<b>\$ (1,985,155)</b>	<b>91.0%</b>	<b>117.6%</b>	<b>26.65%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 10,745,240</b>		<b>\$ 10,775,573</b>	<b>\$ 9,546,001</b>	<b>\$ (1,229,572)</b>			

**City of Spokane - Parks & Recreation**  
**Capital**  
**Financial Report**  
**December 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b><u>Revenue:</u></b>								
Grants Revenue	1,000,000	1,000,000	6,678	-	\$ (6,678)	0.7%		-0.67%
<b><u>Expenditures:</u></b>								
Capital Outlay	2,000,000	1,741,487	896,425	258,513	\$ 637,912	44.3%	12.9%	-31.34%

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

	<b>ADOPTED BUDGET 2022</b>	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<b>Operating Revenue:</b>								
Program Revenue	5,584,996	97,758	3,803,606	5,487,238	\$ 1,683,632	61.3%	98.2%	36.92%
Operating Transfers	17,382,358	474,845	16,690,110	16,907,513	\$ 217,403	101.6%	97.3%	-4.38%
Grant Revenue	1,000,000		-	-				
<b>Total Operating Revenue:</b>	<b>\$ 23,967,354</b>	<b>\$ 1,572,603</b>	<b>20,493,716</b>	<b>\$ 22,394,751</b>	<b>\$ 1,901,035</b>	<b>86.8%</b>	<b>93.4%</b>	<b>6.68%</b>
<b>Operating Expenses:</b>								
Salaries and Wages	9,689,527	427,028	7,861,155	9,262,499	\$ (1,401,345)	80.0%	95.6%	15.55%
Personnel Benefits	3,043,955	339,523	2,429,935	2,704,432	\$ (274,498)	82.0%	88.8%	6.84%
Supplies	1,098,360	(23,782)	782,579	1,122,142	\$ (339,563)	58.8%	102.2%	43.38%
Services and Charges	4,241,009	(260,580)	3,949,741	4,501,589	\$ (551,848)	97.0%	106.1%	9.16%
Interfund Payments	2,686,116	(10,828)	2,534,668	2,696,944	\$ (162,276)	99.9%	100.4%	0.51%
<b>Total Operating Expenses:</b>	<b>\$ 20,758,967</b>	<b>\$ 471,361</b>	<b>17,558,076</b>	<b>\$ 20,287,606</b>	<b>\$ (2,729,530)</b>	<b>84.7%</b>	<b>97.7%</b>	<b>13.01%</b>
<b>Net Op. Income (Loss):</b>	<b>\$ 3,208,387</b>	<b>\$ 1,101,243</b>	<b>2,935,640</b>	<b>\$ 2,107,144</b>	<b>\$ (828,495)</b>	<b>2.0%</b>	<b>-4.3%</b>	<b>-6.33%</b>
<b>Other Financial Activity:</b>								
Capital Outlay	2,000,000	1,741,487	896,425	258,513	\$ 637,912	44.3%	12.9%	-31.34%
Transfers Out	520,823	(1,020,000)	290,823	1,540,823	\$ (1,250,000)	85.5%	295.8%	210.31%
Budget Reserve	380,000							
<b>Total Other Activity:</b>	<b>\$ 2,900,823</b>	<b>\$ 721,486</b>	<b>1,187,248</b>	<b>\$ 1,799,337</b>	<b>\$ (612,088)</b>	<b>50.2%</b>	<b>62.0%</b>	<b>11.83%</b>
<b>TOTAL EXPENDITURES:</b>	<b>23,659,790</b>		<b>18,745,325</b>	<b>22,086,943</b>	<b>\$ (3,341,618)</b>	<b>81.2%</b>	<b>93.4%</b>	<b>12.17%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 307,564</b>		<b>\$ 1,748,391</b>	<b>\$ 307,807</b>	<b>\$ (1,440,584)</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,619,550</b>
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
<b>Beginning Reserves</b>	<b>\$ 2,036,561</b>
Net Revenue (Expense)	\$ 307,807
<b>Ending Fund Balance Reserves</b>	<b>\$ 2,344,368</b>



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

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	3,905,000	(1,313,234)	4,893,310	5,218,234	\$ 324,924	143.9%	133.6%	-10.23%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(811,289)	(795,767)	\$ 15,522			
Other Transfers In	-	(53,794)	53,794	53,794	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,905,000</b>	<b>\$ 735,294</b>	<b>4,317,133</b>	<b>\$ 4,640,294</b>	<b>\$ 323,161</b>	<b>126.9%</b>	<b>118.8%</b>	<b>-8.09%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,421,077	(98,439)	1,225,731	1,372,820	\$ (147,089)	96.2%	107.7%	11.54%
Personnel Benefits	360,727	(98,139)	392,559	432,009	\$ (39,451)	117.6%	129.4%	11.82%
Supplies	345,020	(96,060)	341,011	412,980	\$ (71,968)	107.6%	130.3%	22.71%
Services and Charges	1,012,176	18,720	1,101,805	975,356	\$ 126,449	110.8%	98.1%	-12.72%
Interfund Payments	267,587	(12,899)	260,314	270,286	\$ (9,972)	101.1%	105.0%	3.87%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,406,587</b>	<b>\$ (56,864)</b>	<b>3,321,420</b>	<b>\$ 3,463,451</b>	<b>\$ (142,031)</b>	<b>104.6%</b>	<b>101.7%</b>	<b>-2.89%</b>
Capital Outlay	420,000	3,934	(92,592)	416,066	\$ (508,658)	-25.6%	99.1%	124.64%
Transfers Out	80,000	26,206	53,794	53,794	\$ -	41.4%	67.2%	25.86%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,906,587</b>	<b>\$ (26,724)</b>	<b>3,282,622</b>	<b>\$ 3,933,311</b>	<b>\$ 650,689</b>	<b>89.5%</b>	<b>100.7%</b>	<b>11.21%</b>
<b>Total Funding:</b>	<b>\$ (1,587)</b>		<b>\$ 1,034,510</b>	<b>\$ 706,982</b>	<b>\$ (327,528)</b>			
<i>(Rev. less Exp.)</i>								

<b>* Beginning Fund Balance</b>	<b>\$ 338,711</b>
Less 7% Reserve Requirement	\$ (310,366)
<b>Beginning Year Reserves</b>	<b>\$ 28,345</b>
YTD Change in Cash	\$ 706,982
<b>YTD Available Cash</b>	<b>\$ 735,327</b>

\* 2022 Beginning Fund Balance does not include the FIF reserve of \$1,744,230

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

	2021 December Actual	2022 December Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<b><u>Revenue:</u></b>						
Revenue:	5,576	793	\$ (4,783)	811,289	795,767	\$ (15,522)
<b><u>Expenditures:</u></b>						
Debt Service Payments	32,723	267,289	\$ (234,565)	81,867	535,207	\$ (453,339)

<b>Beginning Fund Balance</b>	<b>\$ 1,744,230</b>
<b>YTD Revenues</b>	<b>\$ 795,767</b>
<b>YTD Debt Service Payments</b>	<b>\$ (535,207)</b>
<b>YTD Cash Balance</b>	<b>\$ 2,004,790</b>

## Fund 1950 - Park and Recreation *Capital and Reserves* Fund

January 1, 2022 through December 31, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
<b>Undesignated</b>	General Operating	\$ 16,826.17	\$ 8,730.57	\$ 7,614.32	\$ 17,942.42		\$ 17,942.42
<b>Designated</b>	Capital Reserve/Replacement	676,154.21	158,640.00	70,465.61	714,328.60	91,991.50	622,337.10
	Maintenance and Other Designated Reserves	165,738.71	623,747.53	300,956.10	488,530.14	211,055.69	277,474.45
	CIP Projects	1,349,297.62	1,709,016.50	706,249.22	2,352,064.90	719,409.94	1,632,654.96
<b>Restricted</b>	Reserved for Property Donations	45,583.80	-	15,950.93	29,632.87		29,632.87
	Conservation Futures	115,438.36	21,868.81	9,612.29	127,694.88	10,000.00	117,694.88
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	71,668.23	394,399.77	390,390.05	4,009.72
		<b>\$ 3,005,235.98</b>	<b>\$ 2,522,003.41</b>	<b>\$ 1,182,516.70</b>	<b>\$ 4,294,722.69</b>	<b>\$ 1,422,847.18</b>	<b>\$ 2,871,875.51</b>

**Maintenance and Other Reserves**

**January 1, 2022 through December 31, 2022**

	<b>BEGINNING</b>			<b>ENDING</b>	<b>OUTSTANDING</b>	<b>REMAINING</b>
	<b>BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>FUND BALANCE</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19
General Capital- T shirt, poster, calendar sales	8,000.45	1,627.00	-	9,627.45		9,627.45
Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
RFP Capital Reserve	10,911.05	150,000.00	154,583.36	6,327.69	8,143.06	(1,815.37)
Recreation Capital Reserve	15,179.39	162,991.17	72,333.24	105,837.32	6,852.00	98,985.32
Ops Capital Reserve	1,489.37	150,000.00	68,247.24	83,242.13	106,768.84	(23,526.71)
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	10,454.36	-	13,454.36		13,454.36
"Coca-Cola" Reserve						
Riverfront Park	35,379.40	24,855.50	-	60,234.90		60,234.90
Golf	21,352.60	12,819.50	5,792.26	28,379.84	10,897.45	17,482.39
Aquatics	8,000.00	4,000.00	-	12,000.00		12,000.00
Youth & Senior Center Capital replacement	-	50,000.00	-	50,000.00		50,000.00
Palisades Land Maintenance, Rimrock	-	50,000.00	-	50,000.00	-	50,000.00
Cannon Hill tree repairs	-	7,000.00	-	7,000.00		7,000.00
Community Engagement, Spokane Indians Base	19,460.26	-	-	19,460.26		19,460.26
	<u>165,738.71</u>	<u>623,747.53</u>	<u>300,956.10</u>	<u>488,530.14</u>	<u>211,055.69</u>	<u>277,474.45</u>

**Capital Reserve and Replacement**

**January 1, 2022 through December 31, 2022**

	<b>BEGINNING</b>			<b>ENDING</b>	<b>OUTSTANDING</b>	<b>REMAINING</b>
	<b>BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>FUND BALANCE</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
Computer & Software	75,701.66	-	-	75,701.66	-	75,701.66
Specialized Fleet	338,112.11	-	-	338,112.11	77,932.75	260,179.36
Enterprise Lease Vehicles	24,247.50	8,640.00	-	32,887.50		32,887.50
Capital Equipment Maintenance	238,092.94	100,000.00	70,465.61	267,627.33	14,058.75	253,568.58
Undefined Parks Capital Reserve	-	50,000.00				
	<b>676,154.21</b>	<b>158,640.00</b>	<b>70,465.61</b>	<b>714,328.60</b>	<b>91,991.50</b>	<b>622,337.10</b>

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**Parks and Recreation 1950 Active CIP Projects  
January 1, 2022 through December 31, 2022**

<b>PROJECT</b>	<b>2021 BEG. BUDGET</b>	<b>CURRENT YEAR CONTRIBUTIONS</b>	<b>CURRENT BUDGET</b>	<b>EXPENDED</b>	<b>ENCUMBERED</b>	<b>TOTAL EXPENDED AND COMMITTED TO DATE</b>	<b>BUDGET REMAINING</b>
Turf Replacement	120,000.00	101,000.00	221,000.00	221,000.00	-	221,000.00	-
Theme Stream design	(1,000.00)	-	(1,000.00)	5,450.00	-	5,450.00	(6,450.00)
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	5,045.86	10,000.12	15,045.98	4,000.00
King Cole Commemoration Project	-	7,500.00	7,500.00	7,500.00	-	7,500.00	-
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 Improvements, Library Fund	260,000.00	33,641.98	293,641.98	70,041.26	23,600.72	93,641.98	200,000.00
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	43,512.01	91,229.96	134,741.97	-
South Suspension Bridge	-	62,299.19	62,299.19	42,050.25	20,803.94	62,854.19	(555.00)
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	716,358.02	716,358.02	-	-	-	716,358.02
Public Works funded Water Conservation projects	250,000.00	250,000.00	500,000.00	13,334.26	-	13,334.26	486,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(26,253.10)	16,851.53	13,607.21	-	13,607.21	3,244.32
North Bank stairs, Arterial Street Fund	1,157.00	-	1,157.00	-	-	-	1,157.00
Butterfly Design, Parks Foundation	6,450.00	(6,450.00)	-	-	-	-	-
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)
Don Kardong Bridge	-	640,139.72	640,139.72	90,423.38	549,791.49	640,214.87	(75.15)
City-Wide Dog Park	-	34,500.00	34,500.00	34,060.04	500.00	34,560.04	(60.04)
6-year CIP Capital Projects	-	107,567.48	107,567.48	-	-	-	107,567.48
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	7,686.21	7,911.16	-
	<b>1,349,297.62</b>	<b>1,709,016.50</b>	<b>3,058,314.12</b>	<b>706,249.22</b>	<b>719,409.94</b>	<b>1,425,659.16</b>	<b>1,632,654.96</b>