



## Spokane Park Board Finance Committee

3 p.m. Tuesday, June 6, 2023

**In-person:** South Hill Library Conference Room  
3324 South Perry Street  
Spokane, WA 99203

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2488 721 3938  
Rich Lentz – 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 South Hill Library (Conference Room), 3324 South Perry Street, Spokane, WA 99203 and virtually via WebEx at 3 p.m. Tuesday, June 6, 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 **2488 721 3938**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. June 6, 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. [Continuation of Parks Fleet Replacement Pilot Program – Jason Conley](#)
2. [Cost Recovery Policy – Jennifer Papich](#)
3. Park Rules Revision – Garrett Jones

### Discussion items

1. [2024 Budget Schedule and Budget Priorities – Rich Lentz](#)

### Standing report items

1. [May Financials – Rich Lentz](#)

## 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.

# Spokane Park Board

## Briefing Paper



<b>Committee</b>	Finance		<b>Committee meeting date:</b> June 6, 2023
<b>Requester</b>	Jason Conley		<b>Phone number:</b> 625-6211
<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 #)	New OPR    Cross Ref: OPR 2019-0848		
<b>Master Plan Goal, Objective, Strategy</b> (Click <a href="#">HERE</a> for link to the adopted plan)	Goal K (Maintain and Care)	<b>Master Plan Priority Tier:</b> (pg. 171-175)	Second Tier
<b>Item title:</b> (Use exact language noted on the agenda)	Continuation of Parks Fleet Replacement Pilot Program		
<b>Begin/end dates</b>	Begins: 07/01/2023	Ends: 06/30/2024	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b>			
<p>In March of 2019, Parks commenced a pilot program of lease to own vehicles. Parks has approximately 50 light duty vehicles, with an average fleet age of 14.9 years of age prior to beginning this program. Parks replaced five vehicles in 2019 and an additional 21 in 2021 (5 were lease returns) under this program and desires to replace/lease return existing inventory. Estimates indicate Parks will save \$350,000 over 10 years in a combination of vehicle purchase savings and lower maintenance and operation costs. Parks was spending over \$150,000 per year on maintenance and repair costs for the existing fleet, prior to the pilot. Under this pilot program, Parks leases each vehicle and has the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. Over time, this program will refresh the entire fleet and provide the estimated savings stated above. Due to the market volatility of new vehicles, strong resale and severe shortages of critical components, 2024 orders must be placed now, to secure 2024 vehicle delivery from the manufacturers.</p>			
<b>Motion wording:</b>			
Approve the continuation of the Parks fleet replacement pilot program in 2023-2024 for additional lease-to-own purchases not to exceed \$180,000.			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: Enterprise Fleet			
Name: Cody Bykonen		Email address: cody.rbykonen@efleets.com	Phone: (425) 917-6308
<b>Distribution:</b>			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Jason Conley			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount: \$180,000		Budget code: Existing fleet budgets	
<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)		

# Spokane Park Board

## Briefing Paper



<b>Committee</b>	Finance Committee	<b>Committee meeting date:</b> June 6, 2023	
<b>Requester</b>	Jennifer Papich	<b>Phone number:</b> 509-363-5420	
<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 G: Obj. 2 (program fees)	<b>Master Plan Priority Tier:</b> (pg. 171-175)	First Tier
<b>Item title:</b> (Use exact language noted on the agenda)	Recreation Programs Cost Recovery Policy		
<b>Begin/end dates</b>	Begins: 01/01/2024	Ends:	<input checked="" type="checkbox"/> 06/01/2525
<b>Background/history:</b>			
<p>This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, and services. Establishing a cost recovery policy will accomplish the following:</p> <ul style="list-style-type: none"> <li>- Provide a structure to calculate fees for recreation programs</li> <li>- Cover appropriate costs based on who is served and type of program</li> <li>- Provide systematic frameworks for the potential removal of programs not generating the designated minimum cost recovery for that program.</li> <li>- The cost recovery of recreation activities will be managed and reviewed annually as part of the budget adoption process.</li> <li>- As part of the Cost Recovery process Recreation Department has an active survey out to the community to further educate ourselves on where our programing gaps are, where there are barriers for participation and where the needs and interests of the community are.</li> </ul>			
<b>Motion wording:</b>			
Motion to approve the Recreation Program Cost Recovery Policy			
<b>Approvals/signatures outside Parks:</b> <input type="radio"/> Yes <input checked="" type="radio"/> No			
If so, who/what department, agency or company:			
Name:		Email address:	Phone:
<b>Distribution:</b>			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Jennifer Papich			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
<b>Vendor:</b> <input type="radio"/> Existing vendor <input type="radio"/> New vendor			
<b>Supporting documents:</b>			
<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)	<input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane	<input type="checkbox"/> UBI:	Business license expiration date:
<input type="checkbox"/> W-9 (for new contractors/consultants/vendors)	<input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)	<input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)	

CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT DEPARTMENT POLICY AND PROCEDURE	DEPT 1400
TITLE: RECREATION PROGRAMS COST RECOVERY EFFECTIVE DATE: September 1, 2007 REVISION EFFECTIVE: January 1, 2024	

1.0 GENERAL

- 1.1 This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, and services. Establishing a cost recovery policy will accomplish the following:
  - 1.1.1 Provide a structure to calculate fees for recreation programs.
  - 1.1.2 Cover appropriate costs based on who is served and type of program.
  - 1.1.3 Provide systematic frameworks for the potential removal of programs not generating the designated minimum cost recovery for that program.

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- 7.0 RESPONSIBILITIES
- 8.0 APPENDICES

2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy applies to the Spokane Parks and Recreation Department

3.0 REFERENCES

City Charter – Section 48. Park Board Powers  
 Park Board Rules – Section 14. General Operating Policies and Procedures, Rules and Appeals  
 Park Board Financial Management Policy as adopted December 8, 2005 Section V.a.ii

4.0 DEFINITIONS

4.1 **Direct Program Costs** Temporary and seasonal staff, contractor or instructor costs and any direct resources or costs that can be identified with the program.

4.2 **Indirect Overhead Costs:** The cost to cover full-time recreation staff and administration and the Recreation division's share of total Parks and Recreation executive administration, overhead and support.

5.0 POLICY

5.1 The Pricing Pyramid Model will be used to determine the percentage of cost recovery recreation activities should achieve. The levels have been developed using the Cost Recovery Pricing Pyramid Model. Activities are assigned to levels based on the definition of the level. The definitions for each level are as follows:

LEVELS	DEFINITION OF LEVELS
Level 5	These are enterprising activities or programs that are offered to generate revenue to lower the subsidy of the Recreation Division or are outside the core mission of the Recreation Division. Goal is to recover 200% of direct program costs which will be a full recovery of all direct program costs and all indirect overheard costs.
Level 4	These programs and activities have a higher individual focus and may be competitive or a highly specialized program activity. Goal is to recover 160% of direct program costs.
Level 3	These programs and activities are more interest specific and have more of an individual benefit or purpose to fulfill a specific recreational interest or need. These programs are often offered to stay with current recreational trends. Goal is to recover 145% of direct program costs.
Level 2	Programs or activities that fulfill the core mission of the Recreation Division that provide a community wide benefit. These programs and activities are general, basic, and non-specific to any one recreational activity or are generally accepted as traditional municipal youth programs. These programs are traditionally contracted out to our partner service providers. Goal is to recover 130% of direct program costs.
Level 1.5	Programs or activities that are exclusively part of the Therapeutic Recreation program supporting youth, teens, and adults with disabilities. Goal is to recover 100% of direct program costs.
Level 1	Programs or activities that fulfill the core mission of the Recreation Department. Enhancing the health, safety and livability of the community and therefore require the removal of a cost barrier for optimum participation. No target goals where cost recovery is concerned.

5.2 The cost recovery percentages increase from level 1 to 5. The activities within each level will be assigned cost recovery goals and each level will have a cost recovery target. The cost recovery target percentages by activity and level are listed below:

<b>LEVEL</b>	<b>Direct Cost Recovery</b>	<b>Total Cost Recovery (Direct and Indirect)</b>
<b>1</b>	<b>N/A</b>	<b>N/A</b>
<b>1.5</b>	<b>100%</b>	<b>50%</b>
<b>2</b>	<b>130%</b>	<b>70%</b>
<b>3</b>	<b>145%</b>	<b>75%</b>
<b>4</b>	<b>160%</b>	<b>85%</b>
<b>5</b>	<b>200%</b>	<b>105%</b>

## 6.0 PROCEDURE

The cost recovery of recreation activities will be managed and reviewed annually as part of the budget adoption process as follows:

6.1 Activities unable to meet their cost recovery targets will be reviewed by the Recreation Director for consideration of recommending appropriate action.

6.2 Strategies for achieving cost recovery will be established by staff. These strategies may include immediate or gradual action depending upon the best interests of maintaining a strong program and achieving the designated target for each level within a reasonable time-period and current fiscal conditions.

6.3 Activities may exceed the minimum established cost recovery percentage in the interest of achieving the target cost recovery for the level. Should the level exceed the established target of cost recovery then the level will be evaluated to determine if the target can/should be increased.

6.4 New activities are assigned to a level according to the Definition of Levels and may be given an evaluation period of one year and one month after first conducting the program before that activity is required to meet the corresponding cost recovery minimum.

## 7.0 RESPONSIBILITIES

The Director of the Parks and Recreation Department shall administer this policy

## 8.0 APPENDICES

None

APPROVED BY:

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City Attorney

Date

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Director

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Date





## 2024 Tentative Budget Calendar

**March - April:** Capital budget entry round one.

**May - June:** Operations budget entry round one from department heads and capital entry round two if needed. Presentation of Budget Priorities to June Finance Committee.

**August:** Operating budget round two and preliminary budget presentation to Park Board Committees. Committee members will have the month of August to review and ask questions.

**September:** Individual Committees present their recommendations to the Finance Committee and the Parks and Recreation recommended budget is presented at the September Park Board meeting.

**October:** The Finance Committee recommends a final 2024 budget to the Park Board for approval at the October Park Board meeting. Mayor presents preliminary budget to City Council.

**November:** Mayor's proposed budget is released.

**December:** Operating budget approved by City Council.

## Natural Resources - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 50,733	\$ 4,990	\$ 11,650	\$ 6,659	\$ 54,860	\$ 40,267	\$ (14,593)	60.29%	44.25%	-16.04%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 50,733</b>	<b>\$ 4,990</b>	<b>\$ 11,650</b>	<b>\$ 6,659</b>	<b>\$ 120,860</b>	<b>\$ 106,267</b>	<b>\$ (14,593)</b>	<b>76.98%</b>	<b>67.69%</b>	<b>-9.30%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 649,181	\$ 425,013	\$ 47,354	\$ 47,876	\$ (522)	\$ 223,117	\$ 224,167	\$ (1,051)	39.35%	39.53%	0.19%
Personnel Benefits	\$ 203,753	\$ 120,704	\$ 16,396	\$ 17,571	\$ (1,175)	\$ 79,795	\$ 83,049	\$ (3,254)	39.76%	41.38%	1.62%
Supplies	\$ 35,600	\$ 27,769	\$ 1,201	\$ 3,425	\$ (2,223)	\$ 15,700	\$ 7,831	\$ 7,869	51.39%	25.63%	-25.76%
Services and Charges	\$ 217,384	\$ 150,122	\$ 3,291	\$ 14,873	\$ (11,582)	\$ 63,271	\$ 67,262	\$ (3,991)	29.18%	31.03%	1.84%
Interfund Payments	\$ 23,000	\$ 13,582	\$ 1,022	\$ 3,801	\$ (2,779)	\$ 1,022	\$ 9,418	\$ (8,396)	4.03%	37.17%	33.14%
<b>Subtotal Op. Expense</b>	<b>\$ 1,128,918</b>	<b>\$ 737,191</b>	<b>\$ 69,265</b>	<b>\$ 87,546</b>	<b>\$ (18,282)</b>	<b>\$ 382,905</b>	<b>\$ 391,727</b>	<b>\$ (8,822)</b>	<b>36.80%</b>	<b>34.70%</b>	<b>-2.10%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,128,918</b>	<b>\$ 737,191</b>	<b>\$ 69,265</b>	<b>\$ 87,546</b>	<b>\$ (18,282)</b>	<b>\$ 382,905</b>	<b>\$ 391,727</b>	<b>\$ (8,822)</b>	<b>36.80%</b>	<b>34.70%</b>	<b>-2.10%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (971,918)</b>		<b>\$ (64,274)</b>	<b>\$ (75,897)</b>	<b>\$ (11,622)</b>	<b>\$ (262,044)</b>	<b>\$ (285,460)</b>	<b>\$ (23,416)</b>			

## Recreation - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,549,500	\$ 1,038,120	\$ 114,435	\$ 208,162	\$ 93,727	\$ 457,870	\$ 511,380	\$ 53,510	31.70%	33.00%	1.30%
<b>Total Revenue</b>	<b>\$ 1,549,500</b>	<b>\$ 1,038,120</b>	<b>\$ 114,435</b>	<b>\$ 208,162</b>	<b>\$ 93,727</b>	<b>457,870</b>	<b>\$ 511,380</b>	<b>\$ 53,510</b>	<b>31.70%</b>	<b>33.00%</b>	<b>1.30%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,912,817	\$ 1,478,879	\$ 101,535	\$ 113,959	\$ (12,424)	\$ 420,816	\$ 433,938	\$ (13,122)	24.88%	22.69%	-2.20%
Personnel Benefits	\$ 315,006	\$ 183,498	\$ 30,328	\$ 30,793	\$ (465)	\$ 130,939	\$ 131,508	\$ (569)	32.98%	41.75%	8.77%
Supplies	\$ 296,350	\$ 180,553	\$ 21,801	\$ 25,354	\$ (3,553)	\$ 74,539	\$ 115,797	\$ (41,258)	27.79%	39.07%	11.29%
Services and Charges	\$ 1,271,737	\$ 910,531	\$ 130,165	\$ 112,598	\$ 17,567	\$ 379,873	\$ 361,206	\$ 18,667	30.34%	28.40%	-1.94%
Interfund Payments	\$ 16,950	\$ 5,503		\$ 11,447	\$ (11,447)	\$ 11,447	\$ 11,447	\$ -	67.5%	67.5%	
<b>Subtotal Op. Expense</b>	<b>\$ 3,812,860</b>	<b>\$ 2,758,964</b>	<b>\$ 283,828</b>	<b>\$ 294,151</b>	<b>\$ (10,323)</b>	<b>1,017,615</b>	<b>\$ 1,053,896</b>	<b>\$ (36,282)</b>	<b>28.07%</b>	<b>27.64%</b>	<b>-0.43%</b>
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 3,812,860</b>	<b>\$ 2,758,964</b>	<b>\$ 283,828</b>	<b>\$ 294,151</b>	<b>\$ (10,323)</b>	<b>1,017,615</b>	<b>\$ 1,053,896</b>	<b>\$ (36,282)</b>	<b>28.07%</b>	<b>27.64%</b>	<b>-0.43%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,263,360)</b>		<b>\$ (169,393)</b>	<b>\$ (85,988)</b>	<b>\$ 83,405</b>	<b>\$ (559,745)</b>	<b>\$ (542,516)</b>	<b>\$ 17,229</b>			

## Riverfront Park - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 3,766,354	\$ 2,736,596	\$ 242,509	\$ 293,601	\$ 51,091	\$ 917,616	\$ 1,029,758	\$ 112,142	24.80%	27.34%	2.54%
<b>Total Revenue</b>	<b>\$ 3,766,354</b>	<b>\$ 2,736,596</b>	<b>\$ 242,509</b>	<b>\$ 293,601</b>	<b>\$ 51,091</b>	<b>\$ 917,616</b>	<b>\$ 1,029,758</b>	<b>\$ 112,142</b>	24.80%	27.34%	2.54%
<b>Expenditures</b>											
Salaries and Wages	\$ 2,627,590	\$ 1,838,552	\$ 136,907	\$ 172,100	\$ (35,193)	\$ 610,363	\$ 789,038	\$ (178,675)	27.30%	30.03%	2.73%
Personnel Benefits	\$ 618,472	\$ 379,515	\$ 40,161	\$ 50,555	\$ (10,393)	\$ 188,931	\$ 238,957	\$ (50,026)	27.12%	38.64%	11.52%
Supplies	\$ 446,000	\$ 318,673	\$ 27,792	\$ 35,450	\$ (7,658)	\$ 108,166	\$ 127,327	\$ (19,161)	24.08%	28.55%	4.47%
Services and Charges	\$ 1,043,526	\$ 687,926	\$ 45,226	\$ 116,625	\$ (71,399)	\$ 255,985	\$ 355,600	\$ (99,615)	28.34%	34.08%	5.73%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 4,755,588</b>	<b>\$ 3,244,666</b>	<b>\$ 250,087</b>	<b>\$ 374,730</b>	<b>\$ (124,643)</b>	<b>\$ 1,163,445</b>	<b>\$ 1,510,922</b>	<b>\$ (347,478)</b>	27.03%	31.77%	4.75%
Transfers Out	\$ 237,027	\$ 237,027			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 4,992,615</b>	<b>\$ 3,481,693</b>	<b>\$ 250,087</b>	<b>\$ 374,730</b>	<b>\$ (124,643)</b>	<b>\$ 1,163,445</b>	<b>\$ 1,510,922</b>	<b>\$ (347,478)</b>	25.62%	30.26%	4.65%
<b>Net Gain/(Loss)</b>	<b>\$ (1,226,261)</b>		<b>\$ (7,578)</b>	<b>\$ (81,129)</b>	<b>\$ (73,551)</b>	<b>\$ (245,828)</b>	<b>\$ (481,164)</b>	<b>\$ (235,336)</b>			

## Park Operations - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ 168,446	\$ 6,657	\$ 18,252	\$ 11,595	\$ 16,245	\$ 31,984	\$ 15,739	8.11%	15.96%	7.85%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 168,446</b>	<b>\$ 6,657</b>	<b>\$ 18,252</b>	<b>\$ 11,595</b>	<b>16,245</b>	<b>\$ 31,984</b>	<b>\$ 15,739</b>	<b>8.11%</b>	<b>15.96%</b>	<b>7.85%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 3,127,092	\$ 2,332,370	\$ 190,562	\$ 219,099	\$ (28,537)	\$ 733,683	\$ 794,722	\$ (61,039)	25.63%	25.41%	-0.21%
Personnel Benefits	\$ 813,050	\$ 528,116	\$ 62,722	\$ 71,488	\$ (8,767)	\$ 270,712	\$ 284,934	\$ (14,221)	29.65%	35.05%	5.40%
Supplies	\$ 190,800	\$ 133,202	\$ 20,149	\$ 22,181	\$ (2,033)	\$ 118,976	\$ 57,598	\$ 61,378	66.28%	30.19%	-36.09%
Services and Charges	\$ 1,176,006	\$ 809,434	\$ 61,317	\$ 139,075	\$ (77,758)	\$ 273,719	\$ 366,572	\$ (92,853)	23.48%	31.17%	7.69%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
<b>Subtotal Op. Expense</b>	<b>\$ 5,306,948</b>	<b>\$ 3,803,122</b>	<b>\$ 334,749</b>	<b>\$ 451,844</b>	<b>\$ (117,095)</b>	<b>\$ 1,397,128</b>	<b>\$ 1,503,825</b>	<b>\$ (106,698)</b>	<b>27.28%</b>	<b>28.34%</b>	<b>1.06%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,306,948</b>	<b>\$ 3,803,122</b>	<b>\$ 334,749</b>	<b>\$ 451,844</b>	<b>\$ (117,095)</b>	<b>\$ 1,397,128</b>	<b>\$ 1,503,825</b>	<b>\$ (106,698)</b>	<b>26.11%</b>	<b>28.34%</b>	<b>2.23%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,106,518)</b>		<b>\$ (328,092)</b>	<b>\$ (433,591)</b>	<b>\$ (105,499)</b>	<b>\$ (1,380,883)</b>	<b>\$ (1,471,841)</b>	<b>\$ (90,958)</b>			

## Administration - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 139,500	\$ (434,464)	\$ 1,179	\$ 5,441	\$ 4,262	\$ 578,136	\$ 573,964	\$ (4,172)	414.43%	411.44%	-2.99%
Operating Transfers	\$ 17,486,439	\$ 10,935,048	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 6,477,510	\$ 6,551,391	\$ 73,881	37.41%	37.47%	0.06%
<b>Total Revenue</b>	<b>\$ 17,625,939</b>	<b>\$ 10,500,584</b>	<b>\$ 1,296,681</b>	<b>\$ 1,312,965</b>	<b>\$ 16,284</b>	<b>\$ 7,055,646</b>	<b>\$ 7,125,355</b>	<b>\$ 69,709</b>	<b>40.42%</b>	<b>40.43%</b>	<b>0.01%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,626,636	\$ 1,717,466	\$ 166,615	\$ 183,190	\$ (16,575)	\$ 791,716	\$ 909,170	\$ (117,454)	33.94%	34.61%	0.67%
Personnel Benefits	\$ 830,421	\$ 528,212	\$ 60,053	\$ 61,214	\$ (1,160)	\$ 293,682	\$ 302,209	\$ (8,527)	35.12%	36.39%	1.27%
Supplies	\$ 168,800	\$ 126,108	\$ 28,156	\$ 20,269	\$ 7,887	\$ 67,097	\$ 42,692	\$ 24,405	39.28%	25.29%	-13.99%
Services and Charges	\$ 880,859	\$ 497,607	\$ 66,843	\$ 77,221	\$ (10,378)	\$ 297,019	\$ 383,252	\$ (86,233)	42.83%	43.51%	0.68%
Interfund Services	\$ 2,851,791	\$ 1,683,701	\$ 375,850	\$ 398,087	\$ (22,236)	\$ 1,095,319	\$ 1,168,090	\$ (72,772)	41.75%	40.96%	-0.79%
<b>Subtotal Op. Expense</b>	<b>\$ 7,358,507</b>	<b>\$ 4,553,094</b>	<b>\$ 697,517</b>	<b>\$ 739,981</b>	<b>\$ (42,463)</b>	<b>\$ 2,544,833</b>	<b>\$ 2,805,413</b>	<b>\$ (260,580)</b>	<b>38.23%</b>	<b>38.12%</b>	<b>-0.10%</b>
Transfers Out/Capital Outlay	\$ 803,795	\$ 545,544	\$ 30,303		\$ 30,303	\$ 1,399,162	\$ 258,251	\$ 1,140,912	2601.01%	32.13%	-2568.88%
<b>Total Expenditures</b>	<b>\$ 8,162,302</b>	<b>\$ 5,098,638</b>	<b>\$ 727,821</b>	<b>\$ 739,981</b>	<b>\$ (12,160)</b>	<b>\$ 3,943,995</b>	<b>\$ 3,063,664</b>	<b>\$ 880,331</b>	<b>58.77%</b>	<b>37.53%</b>	<b>-21.24%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 9,463,637</b>		<b>\$ 568,860</b>	<b>\$ 572,984</b>	<b>\$ (4,124)</b>	<b>\$ 3,111,651</b>	<b>\$ 4,061,691</b>	<b>\$ 950,040</b>			

## Parks Fund - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 5,746,784	\$ 3,556,834	\$ 369,770	\$ 537,278	\$ 167,508	\$ 2,024,728	\$ 2,189,950	\$ 165,223	36.32%	38.11%	1.79%
Operating Transfers	\$ 17,552,439	\$ 10,935,048	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 6,543,510	\$ 6,617,391	\$ 73,881	37.64%	37.70%	0.06%
Grant Revenue	\$ 10,000	\$ -									
<b>Total Operating Revenue</b>	<b>\$ 23,309,223</b>	<b>\$ 14,501,882</b>	<b>\$ 1,665,272</b>	<b>\$ 1,844,802</b>	<b>\$ 179,530</b>	<b>\$ 8,568,238</b>	<b>\$ 8,807,341</b>	<b>\$ 239,103</b>	<b>37.3%</b>	<b>37.8%</b>	<b>0.48%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 10,943,316	\$ 7,792,280	\$ 642,973	\$ 736,225	\$ (93,252)	\$ 2,779,695	\$ 3,151,035	\$ (371,340)	28.69%	28.79%	0.11%
Personnel Benefits	\$ 2,780,702	\$ 1,740,046	\$ 209,661	\$ 231,621	\$ (21,960)	\$ 964,059	\$ 1,040,656	\$ (76,597)	31.67%	37.42%	5.75%
Supplies	\$ 1,137,550	\$ 772,321	\$ 99,099	\$ 106,680	\$ (7,580)	\$ 398,951	\$ 365,229	\$ 33,722	36.32%	32.11%	-4.22%
Services and Charges	\$ 4,599,512	\$ 3,047,882	\$ 306,842	\$ 473,991	\$ (167,149)	\$ 1,269,867	\$ 1,551,630	\$ (281,762)	29.94%	33.73%	3.79%
Interfund Payments	\$ 2,911,741	\$ 1,722,786	\$ 376,872	\$ 413,335	\$ (36,463)	\$ 1,107,825	\$ 1,188,955	\$ (81,131)	41.24%	40.83%	-0.41%
<b>Total Operating Expenses</b>	<b>\$ 22,372,820</b>	<b>\$ 15,075,315</b>	<b>\$ 1,635,446</b>	<b>\$ 1,961,851</b>	<b>\$ (326,405)</b>	<b>\$ 6,520,397</b>	<b>\$ 7,297,505</b>	<b>\$ (777,108)</b>	<b>31.41%</b>	<b>32.62%</b>	<b>1.21%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 936,403</b>	<b>\$ (573,433)</b>	<b>\$ 29,826</b>	<b>\$ (117,049)</b>	<b>\$ (146,875)</b>	<b>\$ 2,047,841</b>	<b>\$ 1,509,836</b>	<b>\$ (538,005)</b>	<b>5.90%</b>	<b>5.17%</b>	<b>-0.73%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ -	\$ (8,251)	\$ 30,303	\$ -	\$ 30,303	\$ 99,162	\$ 8,251	\$ 90,912	9.92%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 790,822			\$ -	\$ 1,300,000	\$ 250,000	\$ 1,050,000	249.60%	24.02%	-225.59%
Budget Reserve	\$ 150,000										
<b>Total Other Activity</b>	<b>\$ 1,190,822</b>	<b>\$ 782,571</b>	<b>\$ 30,303</b>	<b>\$ -</b>	<b>\$ 30,303</b>	<b>\$ 1,399,162</b>	<b>\$ 258,251</b>	<b>\$ 1,140,912</b>	<b>73.61%</b>	<b>21.69%</b>	<b>-51.92%</b>
<b>Total Expenditures</b>	<b>\$ 23,563,642</b>		<b>\$ 1,665,750</b>	<b>\$ 1,961,851</b>	<b>\$ (296,101)</b>	<b>\$ 7,919,559</b>	<b>\$ 7,555,756</b>	<b>\$ 363,803</b>	<b>34.95%</b>	<b>32.07%</b>	<b>-2.88%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (254,419)</b>		<b>\$ (478)</b>	<b>\$ (117,049)</b>	<b>\$ (116,571)</b>	<b>\$ 648,679</b>	<b>\$ 1,251,585</b>	<b>\$ 602,907</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,624,391</b>
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (247,091)
<b>Beginning Reserves</b>	<b>\$ 1,749,118</b>
YTD Net Revenue (Expense)	\$ 1,251,585
<b>Ending Fund Balance</b>	<b>\$ 3,000,703</b>

## Golf Fund - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,300,901	\$ 2,536,859	\$ 723,753	\$ 885,422	\$ 161,670	\$ 1,619,735	\$ 1,764,042	\$ 144,307	41.48%	41.02%	-0.46%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (111,415)	\$ (137,336)	\$ (25,921)	\$ (252,024)	\$ (268,169)	\$ (16,145)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 4,300,901</b>	<b>\$ (2,630,235)</b>	<b>\$ 612,338</b>	<b>\$ 748,086</b>	<b>\$ 135,748</b>	<b>\$ 1,547,137</b>	<b>\$ 1,670,666</b>	<b>\$ 123,529</b>	<b>39.62%</b>	<b>38.84%</b>	<b>-0.77%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,791,522	\$ 1,001,516	\$ 121,442	\$ 132,154	\$ (10,712)	\$ 393,415	\$ 419,561	\$ (26,145)	27.68%	29.52%	1.84%
Personnel Benefits	\$ 323,037	\$ 215,204	\$ 39,573	\$ 37,819	\$ 1,754	\$ 148,683	\$ 145,523	\$ 3,159	41.22%	40.34%	-0.88%
Supplies	\$ 410,750	\$ 240,311	\$ 37,380	\$ 45,031	\$ (7,650)	\$ 132,856	\$ 104,709	\$ 28,147	38.51%	30.35%	-8.16%
Services and Charges	\$ 1,053,068	\$ 817,609	\$ 69,152	\$ 77,128	\$ (7,977)	\$ 196,424	\$ 194,567	\$ 1,857	19.41%	19.22%	-0.18%
Interfund Payments	\$ 297,677	\$ 147,753	\$ 35,369	\$ 35,290	\$ 79	\$ 111,110	\$ 119,834	\$ (8,724)	41.52%	44.78%	3.26%
<b>Subtotal Op. Expense</b>	<b>\$ 3,876,054</b>	<b>\$ 2,891,860</b>	<b>\$ 302,917</b>	<b>\$ 327,422</b>	<b>\$ (24,506)</b>	<b>\$ 982,488</b>	<b>\$ 984,194</b>	<b>\$ (1,706)</b>	<b>28.84%</b>	<b>25.39%</b>	<b>-3.45%</b>
Capital Outlay	\$ 410,000	\$ (9,187)		\$ 15,146	\$ (15,146)		\$ 419,187	\$ (419,187)		102.24%	102.24%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 4,286,054</b>	<b>\$ 2,882,673</b>	<b>\$ 302,917</b>	<b>\$ 342,569</b>	<b>\$ (39,652)</b>	<b>\$ 982,488</b>	<b>\$ 1,403,381</b>	<b>\$ 420,893</b>	<b>25.20%</b>	<b>32.74%</b>	<b>7.54%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 14,847</b>		<b>\$ 309,421</b>	<b>\$ 405,518</b>	<b>\$ 96,097</b>	<b>\$ 564,649</b>	<b>\$ 267,285</b>	<b>\$ (297,364)</b>			

<b>* Beginning Fund Balance</b>	<b>\$ 316,004</b>
Less 7% Reserve	\$ (300,024)
<b>Beginning Year Reserves</b>	<b>\$ 15,980</b>
YTD Change in Cash	\$ 267,285
<b>YTD Available Cash</b>	<b>\$ 283,265</b>

\* 2023 Beginning Fund Balance does not include the FIF reserve of \$2,004,790



# Facility Improvement Fee - May 2023



	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
<b>Revenue</b>	111,415	137,336	\$ 25,921	252,024	268,169	\$ 16,145
<b>Debt Service Expense</b>			\$ -			\$ -

<b>Beginning Fund Balance</b>	<b>\$ 2,004,790</b>
<b>YTD Revenues</b>	<b>\$ 268,169</b>
<b>YTD Debt Service Payments</b>	<b>\$ -</b>
<b>YTD Cash Balance</b>	<b>\$ 2,272,959</b>




## Grants and Capital - May 2023




	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Grants Revenue	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -		\$ -	\$ -			
<b>Expenditures</b>											
Capital Outlay	\$ 1,000,000	\$ 991,749	\$ 30,303	\$ -	\$ 30,303	\$ 99,162	\$ 8,251	\$ 90,912	9.9%	0.8%	-9.09%

## Capital Reserves and CIP - Fund 1950

January 1, 2023 - May 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 25,977	\$ 52	\$ 3,936	\$ 22,094		\$ 22,094
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ 200	\$ 94,755	\$ 926,358	\$ 98,263	\$ 828,096
	CIP Projects	\$ 2,048,834	\$ 596,695	\$ 183,899	\$ 2,461,629	\$ 2,876,168	\$ (414,539)
Restricted	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 29,060	\$ 365,239	\$ 370,740	\$ (5,500)
<b>Total</b>		<b>\$ 3,689,805</b>	<b>\$ 596,946</b>	<b>\$ 311,650</b>	<b>\$ 3,975,101</b>	<b>\$ 3,345,170</b>	<b>\$ 629,931</b>

		January 1, 2023 - May 31, 2023					
		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	Specialized Fleet	\$ 381,096	\$ -	\$ -	\$ 381,096	\$ 77,933	\$ 303,163
	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	\$ 40,466	\$ 200	\$ -	\$ 40,666	\$ -	\$ 40,666
	RFP Capital Reserve	\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
	Recreation Capital Reserve	\$ 64,039	\$ 12,000	\$ 42,145	\$ 33,895	\$ 4,257	\$ 29,638
	Ops Capital Reserve	\$ 83,242	\$ -	\$ 34,461	\$ 48,781	\$ 2,014	\$ 46,767
	"Coca-Cola" Reserve						
	Riverfront Park	\$ 37,735	\$ (1,815)	\$ -	\$ 35,920		\$ 35,920
	Golf	\$ 28,380	\$ -	\$ 10,006	\$ 18,374		\$ 18,374
	Aquatics	\$ 12,000	\$ (12,000)	\$ -	\$ -		\$ -
	Youth & Senior Center Capital replacement	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
<b>Total</b>		<b>\$ 1,020,913</b>	<b>\$ 200</b>	<b>\$ 94,755</b>	<b>\$ 926,358</b>	<b>\$ 98,263</b>	<b>\$ 828,096</b>



## Active CIP Projects - Fund 1950

PROJECT	2023 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Theme Stream design	\$ (6,450)		\$ (6,450)	\$ -	\$ -	\$ -	\$ (6,450.00)
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
Vietnam Veterans Memorial	\$ 14,000		\$ 14,000	\$ -		\$ -	\$ 14,000.12
King Cole Commemoration Project	\$ -		\$ -	\$ -		\$ -	\$ -
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ -	\$ 93,593	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ 84,594	\$ 307,740	\$ 35,911	\$ 263,198	\$ 299,108	\$ 8,631.76
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249		\$ 20,249	\$ 57,435	\$ 2,178,684	\$ 2,236,118	\$ (2,215,869.30)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ (44,934)	\$ 705,066	\$ 1,425	\$ 40,719	\$ 42,144	\$ 662,921.07
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ -		\$ -	\$ 305,000.00
Peaceful Valley Neighborhood			\$ -	\$ -		\$ -	\$ -
Franklin Park Irrigation		\$ 65,582	\$ 65,582	\$ 53,108	\$ 12,474	\$ 65,582	\$ -
Ops Playground Replacements (Wildhorse)		\$ 18,370	\$ 18,370	\$ 17,570	\$ 800	\$ 18,370	\$ -
Public Works funded Water Conservation projects	\$ 486,117		\$ 486,117	\$ -	\$ -	\$ -	\$ 486,116.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -	\$ -	\$ -	\$ 3,244.32
North Bank stairs, Arterial Street Fund	\$ 1,157		\$ 1,157	\$ -	\$ -	\$ -	\$ 1,157.00
BC Pavilion, Tribal Center design, Innovia	\$ 8,955		\$ 8,955	\$ -		\$ -	\$ 8,955.00
Stepwell Handrails, Spokane Arts	\$ (1,250)		\$ (1,250)	\$ -	\$ -	\$ -	\$ (1,250.00)
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 18,450	\$ 168,786	\$ 187,236	\$ 91,619.92
City-Wide Dog Park	\$ 440		\$ 440	\$ -	\$ 19,000	\$ 19,000	\$ (18,560.04)
6-year CIP Capital Projects	\$ 42,559	\$ 166,049	\$ 208,608	\$ -		\$ -	\$ 208,607.64
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
<b>Total</b>	<b>\$ 2,048,834</b>	<b>\$ 596,695</b>	<b>\$ 2,645,528</b>	<b>\$ 183,899</b>	<b>\$ 2,876,168</b>	<b>\$ 3,060,067</b>	<b>\$ (414,539)</b>

## Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - May 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	\$ 125,844	\$ -	\$ 13,306	\$ 112,538	\$ 26,877	\$ 85,661
General- T-shirt, poster, calendar sales	\$ 12,407	\$ -	\$ -	\$ 12,407		\$ 12,407
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 1,509	\$ 18,415	\$ 9,968		\$ 9,968
Corbin Art Center maintenance reserve		\$ 1,088	\$ -	\$ 1,088		\$ 1,088
Hooptown Court maintenance	\$ 4,331	\$ -	\$ -	\$ 4,331		\$ 4,331
Palisades Land Maintenance, Rimrock	\$ 43,974	\$ -	\$ -	\$ 43,974		\$ 43,974
Cannon Hill tree repairs	\$ 7,000	\$ -	\$ -	\$ 7,000		\$ 7,000
Community Engagement, Spokane Indians	\$ 4,460	\$ -	\$ -	\$ 4,460		\$ 4,460
Computer and Software	\$ 75,702	\$ -	\$ -	\$ 75,702		\$ 75,702
<b>Total</b>		<b>\$ 2,597</b>	<b>\$ 31,721</b>	<b>\$ 273,967</b>	<b>\$ 26,877</b>	<b>\$ 247,091</b>