



## Spokane Park Board Finance Committee

3 p.m. Tuesday, September 12, 2023

**In-person:** Shadle Park Library  
2111 West Wellesley Ave  
Spokane, WA 99205

**WebEx virtual meeting:**

Call-in: 408-418-9388; Access code: 2487 821 0061  
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 Shadle Park Library, 2111 West Wellesley Ave, Spokane, WA 99205 and virtually via WebEx at 3 p.m. Tuesday, September 12, 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 **2487 821 0061**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. September 12, 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. [Park Parcel 35313.0016 utility easement agreement / Latah Hangman \(in-kind services\) – Nick Hamad](#)

### Discussion items

1. [2024 Parks Draft Budget Presentation – Rich Lentz](#)

### Standing report items

1. [August Financials – Rich Lentz](#)

### Agenda Subject to Change

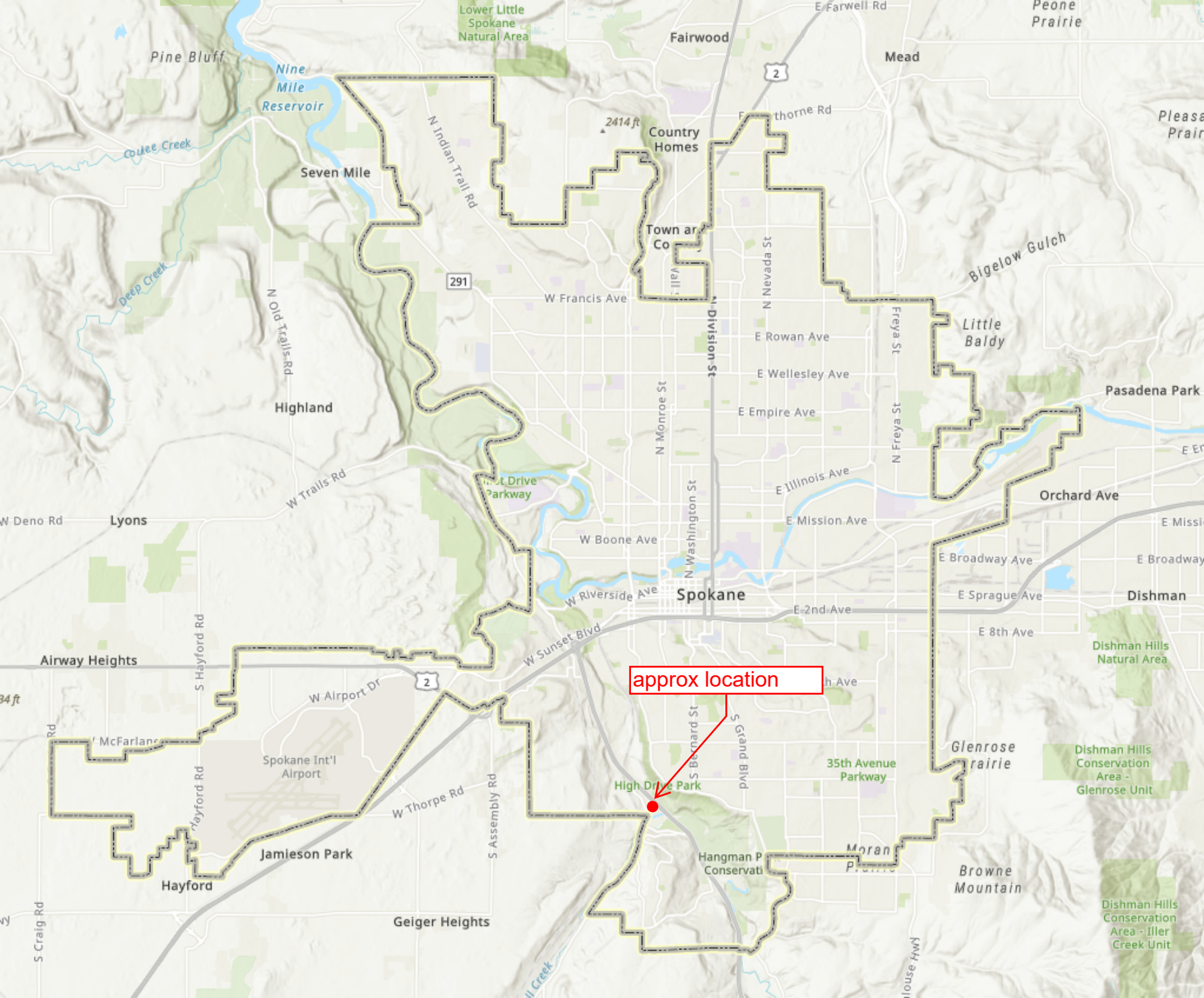
**AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION:** The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 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 Committee	<b>Committee meeting date:</b> Sept. 12, 2023	
<b>Requester</b>	Nick Hamad	<b>Phone number:</b> 509.363.5452	
<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 L, Obj. 1	<b>Master Plan Priority Tier:</b> (pg. 171-175)	N/A
<b>Item title:</b> (Use exact language noted on the agenda)	Park Parcel 35313.0016 utility easement agreement / Latah Hangman (in-kind services).		
<b>Begin/end dates</b>	Begins: 08/10/2023	Ends: 05/31/2024	<input type="checkbox"/> 06/01/2525
<b>Background/history:</b>			
<p>Parks has received a request from City Wastewater for an underground utility easement across undeveloped park property within Latah Valley near U.S. HWY 195 and S. Cheney Spokane Rd. The City desires to extend public sewer access to the nearby area and has identified a route across undeveloped park land as a preferred route.</p> <p>In addition to complete restoration of the site after utility installation, City Wastewater proposes compensation to park in the form of City wastewater crews conducting 'in-kind' repair of compromised park side sewers within Liberty Park and Riverfront Park rather than cash payment.</p> <p>Easement concept has been presented to and discussed by the Land Committee, which found the proposal acceptable in principle.</p>			
<b>Motion wording:</b>			
Discuss potential utility easement across park parcel 35313.0016 (in-kind service)			
<b>Approvals/signatures outside Parks:</b> <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: City Wastewater Division			
Name: Raylene Gennett		Email address: rgennett@spokanecity.org	Phone: 509.625.7901
<b>Distribution:</b>			
Parks – Accounting		Jason Conley	
Parks – Sarah Deatrich		Dan Buller	
Requester: Nick Hamad			
Grant Management Department/Name:			
<b>Fiscal impact:</b> <input type="radio"/> Expenditure <input checked="" type="radio"/> Revenue			
Amount: in-kind services		Budget code: N/A	
<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"/> 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)		



approx location

High Drive Park

Hangman P Conservati

35th Avenue Parkway

Spokane Int'l Airport

Jamieson Park

Highland

Seven Mile

Spokane

Country Homes

Town and Country

Pasadena Park

Dishman

Dishman Hills Natural Area

Dishman Hills Conservation Area - Glenrose Unit

Dishman Hills Conservation Area - Iller Creek Unit

Glenrose Prairie

Browne Mountain

Little Baldy

Bigelow Gulch

Mead

Fairwood

Pine Bluff

Nine Mile Reservoir

291

2

N Indian Trail Rd

N Old Trails Rd

W Trails Rd

W Francis Ave

N Division St

E Thorne Rd

N Nevada St

E Rowan Ave

E Wellesley Ave

E Empire Ave

E Illinois Ave

E Mission Ave

N Freya St

N Freya St

Orchard Ave

E Broadway Ave

E Sprague Ave

E 8th Ave

E 2nd Ave

h Ave

W Riverside Ave

W Sunset Blvd

S Bernard St

S Grand Blvd

Geiger Heights

Hayford

Airway Heights

Lyons

W Deno Rd

S Craig Rd

S Hayford Rd

S Hayford Rd

S Assembly Rd

W Thorpe Rd

W Airport Dr

McFarlane

W

Coulee Creek

Deep Creek

Ill Creek

House Fw

Peone Prairie

Pleasa Prairie

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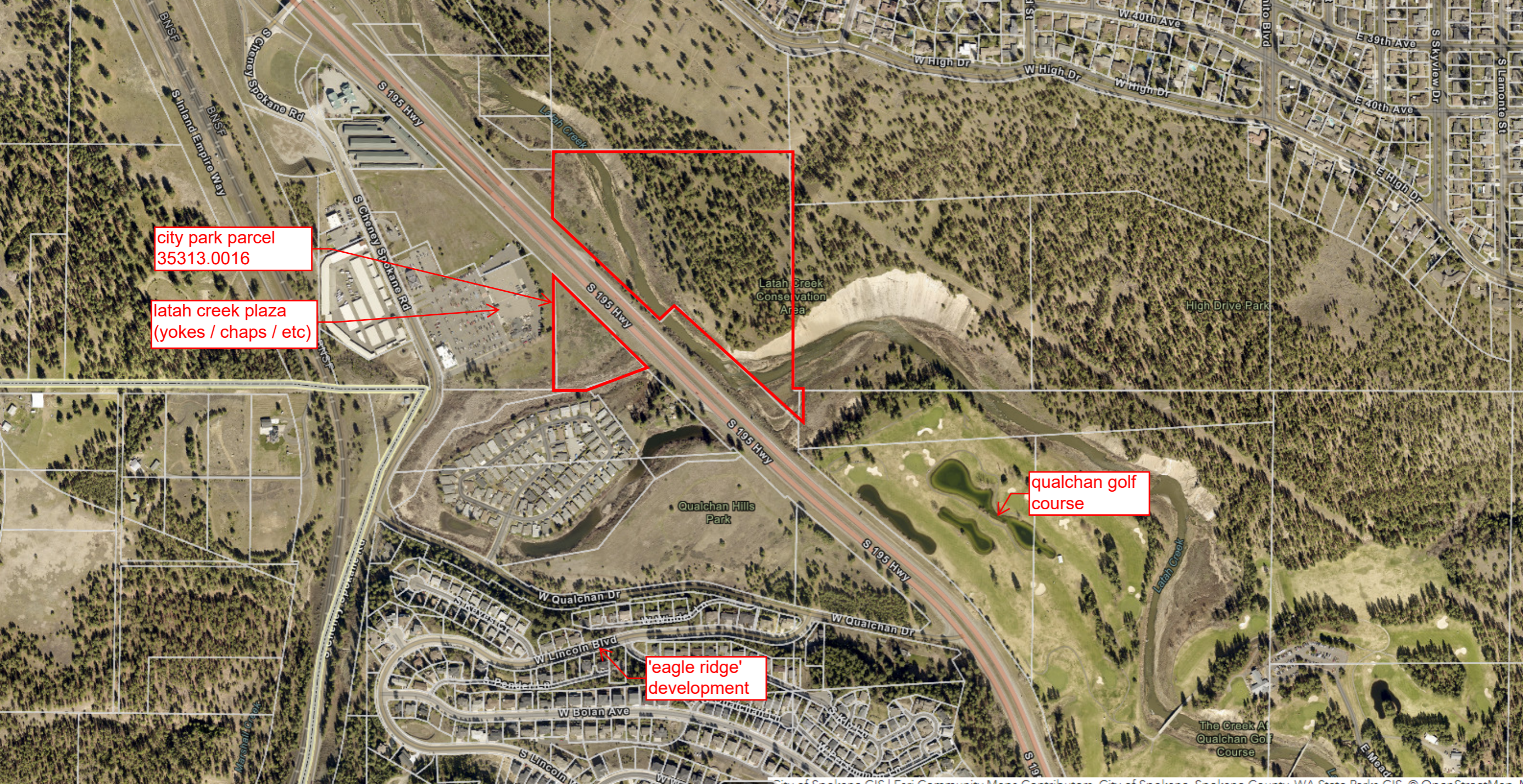


city park parcel  
35313.0016

latah creek plaza  
(yokes / chaps / etc)

'eagle ridge'  
development

qualchan golf  
course







APPROXIMATE  
EASEMENT AREA

S 195 Hwy  
S 195 Hwy

S 195 Hwy

S 195 Hwy

S 195 Hwy

S 195 Hwy  
S 195 Hwy

S 195 Hwy

S Cheney Spokane Rd

S Cheney Spokane Rd

S Sunny Creek Cir

Latah Creek

Latah Creek

4125

4200

4300

4400

4250

4500

4300

4310

4320

4330

4340

4350

4360

4370

4380

4390

4400

4410

4420

4430

4440

4450

4460

4470

4480

4490

4500

4510

4520

4530

4540

4550





APPROXIMATE  
PARK PROPERTY

APPROXIMATE  
EASEMENT AREA





City of Spokane  
Department of Engineering Services  
808 West Spokane Falls Blvd.  
Spokane, WA 99201

Document Title: Public Utility Easement  
Reference Number of Related Documents:  
Grantor(s): City of Spokane Parks and Recreation Division  
Grantee(s): City of Spokane  
Legal Description: See Exhibit "A" \_\_\_\_\_  
Assessor's Tax Parcel Number: 35313.0016 \_\_\_\_\_

## PUBLIC UTILITY EASEMENT

This Public Utility Easement ("Easement") is made and executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by City of Spokane Parks and Recreation Division ("Grantor"), and the CITY OF SPOKANE, a Washington municipal corporation ("City" or "Grantee"), hereinafter jointly referred to as "Parties".

WHEREAS, Grantor is the owner of certain land located in the City and County of Spokane, Washington, which is legally described in Exhibit "A" and depicted in Exhibit "B" hereto (the "Easement Area"):

WHEREAS, Grantor is desirous of granting the City a utility and access easement over, under, through, across, and upon those portions of the Easement Area for public underground utility purposes, including, without limitation, a public sewer main ("Public Utilities");

NOW, THEREFORE, in consideration of side sewer repairs to the Liberty Park Restroom and Riverfront Park Pavilion and removal of the existing unauthorized advertising sign on the easement property, and the mutual covenants and purposes herein stated, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Grantor and the City agree as follows:

**1. Easement.** Grantor hereby grants, conveys, warrants and delivers to the City a perpetual Easement on, over, under, through, across, and upon the Easement Area for purposes of accessing, installing, operating, maintaining,



repairing, removing and/or replacing an underground sewer main and related appurtenances (“Easement”).

2. **Purpose.** This Easement is granted for the purposes of allowing the City, through its officers, employees, contractors and agents, at all times to enter the Easement Area for the purpose of installing, operating, maintaining, repairing, removing and/or replacing an underground sewer main and related appurtenances (the “Sewer Main”), together with such access via Grantor’s adjacent land as the City deems necessary in its sole discretion.

3. **Non-Exclusive.** The Easement shall be non-exclusive; provided, however, Grantor shall not grant or convey any interest that materially conflicts with the interest of the City under this Easement, or allow others to obstruct, impair or interfere with the Easement or the Sewer Main installed therein.

4. **Obstructions.** Neither Grantor, nor its successors or assigns shall erect or place any improvement(s) within the Easement Area without the prior written approval of the City’s Director of Public Works & Utilities (“Permitted Improvements”), which approval shall not be unreasonably withheld. In the event improvements of any type are placed over the Easement Area without the City’s consent, it will be the responsibility of the Grantor to bear all the costs to replace any such improvements should the City of Spokane have to disrupt the improvement for the repair, maintenance, reconstruction, removal or replacement of the Sewer Main and/or related appurtenances.

5. **Ownership of Utilities.** The Sewer Main placed within the Easement shall remain the property of the City, with the City retaining authority over the utilities and related appurtenances.

6. **Condition of Easement Property.** Upon each and every occasion that the City installs, repairs, maintains, removes, and/or replaces the Public Utilities, it shall restore the Permitted Improvements and Grantor’s surrounding property, to the condition such Permitted Improvements and surrounding property were in prior to any such installation or work, to the extent any damage or disturbance of the Permitted Improvements and Grantor’s surrounding property was caused by the City’s installation, repair, maintenance, removal and/or replacement of the Public Utilities.

7. **Successors.** The agreements contained herein and the rights granted hereby shall run with the title to the Easement Area and shall bind and inure to the benefit of the parties hereto and their respective heirs, successors, sub-lessees and assigns.

8. **Utility Service.** Nothing in this Easement or any action or inaction by the City shall create any obligation on the part of the City to pay for any improvements, to provide public utility services, or to pay for any service connections, or installations near or adjacent to the Easement.



**9. Indemnification.** The Grantor and the City shall each defend, indemnify, hold and save harmless the other from all loss, damage, liability, or expense (including expense of litigation), resulting from any actual or alleged injury or death of any person, or from any actual or alleged loss of or damage to any property, caused by or resulting from any act or omission of each party's own comparative negligence, or from the comparative negligence of each parties' officers, agents or employees.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

GRANTOR(S)

City of Spokane Parks and Recreation Division

By: \_\_\_\_\_

Its: City Administrator \_\_\_\_\_

CITY OF SPOKANE

By: \_\_\_\_\_

City Administrator

Attest:

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

Approved as to Form:

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

STATE OF WASHINGTON      )  
   )  
   ) ss.  
 County of Spokane            )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared \_\_\_\_\_, to me known to be the \_\_\_\_\_ of \_\_\_\_\_, the \_\_\_\_\_ that executed the foregoing instrument and acknowledged the said instrument to be the free and voluntary act and deed of said limited liability company for the uses and purposes therein mentioned, and on oath stated that he is authorized to execute the said instrument.

Witness my hand and official seal hereto affixed the day and year first above written.

\_\_\_\_\_  
 Notary Public in and for the State of  
 Washington, residing at Spokane  
 My Appointment Expires: \_\_\_\_\_

STATE OF WASHINGTON      )  
   )  
   ) ss.  
 County of Spokane            )

I certify that I know or have satisfactory evidence that \_\_\_\_\_ and \_\_\_\_\_ are the persons who appeared before me and said persons acknowledged that they signed this document, on oath stated that they were authorized to sign it and acknowledged it as the \_\_\_\_\_, and the City Clerk, respectively, of the CITY OF SPOKANE, a municipal corporation, to be the free and voluntary act of such party for the uses and purposes therein mentioned.

NOTARY SEAL

\_\_\_\_\_  
 Notary Public in and for the State of  
 Washington, residing at Spokane.  
 Appointment expires: \_\_\_\_\_



Exhibit "A"

Legal Description of Easement Area

Exhibit "B"

Sewer Easement Depiction






# 2024 Proposed Budget



## Parks Fund

	Adopted Budget 2023	Initial 2024 Budget
<b>Operating Revenue</b>		
Program Revenue	\$ 5,746,784	\$ 6,310,187
Operating Transfers	\$ 17,552,439	\$ 19,325,319
Grant Revenue	\$ 10,000	
<b>Total Operating Revenue</b>	<b>\$ 23,309,223</b>	<b>\$ 25,635,506</b>
<b>Operating Expenses</b>		
Salaries and Wages	\$ 10,943,316	\$ 11,476,842
Personnel Benefits	\$ 2,780,702	\$ 3,283,900
Supplies	\$ 1,137,550	\$ 1,415,020
Services and Charges	\$ 4,599,512	\$ 4,937,721
Interfund Payments	\$ 2,911,741	\$ 3,225,220
<b>Total Operating Expenses</b>	<b>\$ 22,372,820</b>	<b>\$ 24,338,703</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 936,403</b>	<b>\$ 1,296,803</b>
<b>Other Financial Activity</b>		
Capital Outlay	\$ -	
Transfers Out	\$ 1,040,822	\$ 1,120,688
Budget Reserve	\$ 150,000	\$ 125,000
<b>Total Other Activity</b>	<b>\$ 1,190,822</b>	<b>\$ 1,245,688</b>
<b>Total Expenditures</b>	<b>\$ 23,563,642</b>	<b>\$ 25,584,391</b>
<b>Net Gain/(Loss)</b>	<b>\$ (254,419)</b>	<b>\$ 51,115</b>

### Revenue Discussion Points

- Program revenue increases in Recreation (Cost Recovery Model) and Riverfront.
- Healthy increase in general fund transfer contributes to 10% overall revenue increase.


### Expense Discussion Points

- Combined 8% increase in salaries and benefits.
- Largest increase in temp/seasonal expenses were in Recreation under Athletics and Aquatics. Aquatics is the single largest consumer of temp/seasonal wages with a \$650,000 budget next year.
- The increase in interfund expenses is almost entirely driven by Risk Management (\$270,000 increase). We continue to work with the new Risk Manager on new allocation methods. That number may adjust prior to final city budget approval.
- The transfers out include the Merkel turf and the new Zamboni debt service payments. The transfer to capital was reduced from \$750k in 2023 to \$650k in 2024 to maintain a net positive budget.
- This budget includes \$100k for Expo50 and \$100k for the cost of a ballot measure.

# 2024 Proposed Budget



## Golf Fund

	Adopted Budget 2023	Initial 2024 Budget (Excluding FIF/SIP)
<b>Revenue</b>		
Program Revenue	\$ 4,300,901	\$ 5,378,076
Pre-Sale Revenue		
Facility Improvement Fee	\$ -	
Other Transfers-In	\$ -	
<b>Total Revenue</b>	<b>\$ 4,300,901</b>	<b>\$ 5,378,076</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 1,791,522	\$ 1,817,483
Personnel Benefits	\$ 323,037	\$ 529,688
Supplies	\$ 410,750	\$ 531,900
Services and Charges	\$ 1,053,068	\$ 1,435,756
Interfund Payments	\$ 297,677	\$ 312,055
<b>Subtotal Op. Expense</b>	<b>\$ 3,876,054</b>	<b>\$ 4,626,882</b>
Capital Outlay	\$ 410,000	\$ 714,650
Transfers Out		
<b>Total Expenditures</b>	<b>\$ 4,286,054</b>	<b>\$ 5,341,532</b>
<b>Net Gain/(Loss)</b>	<b>\$ 14,847</b>	<b>\$ 36,544</b>

## Revenue Discussion Points

- Established baseline revenues used 2022 actuals and 2-year averages for total rounds played.
- Revenues shown include the proposed fee increases for golf (green fees and passes).

## Expense Discussion Points

- Combined increase of 11% for salaries and benefits.
- The increase in services and charges includes an added \$60,000 for landscaping/grounds maintenance and \$60,000 for minor building repairs/maintenance.
- Other substantial service charge increases were water and bank fees, which were underbudgeted for 2023.
- Due to the increased capital needs in golf, the primary driver for the greens fee increase was to cover the cost of capital improvements. Budgeted capital improvements increased from \$410,00 in 2023 (which actuals will exceed) to \$714,650 in 2024.

## Budget Risks

### Parks

- Continued inflationary pressure on all expenses.
- Overall city expense cutting measures will impact the 2025 budget and beyond.
- Expo50 is a rather large budget expense with unknown impacts to both revenue and expenses.
- Pavilion naming rights income is included in the budget (20% deduction for a finder's fee commission).

### Golf

- The recent stress testing of golf demonstrated the sensitivity of the budget. Extended closures for smoke or minor decreases in rounds played have magnified impacts on the overall budget.
- One large, unplanned capital expense (like pine beetles) can quickly devour a planned capital budget.



## Natural Resources



	Adopted Budget 2023	Initial 2024 Budget
<b>Revenue</b>		
Program Revenue	\$ 91,000	\$ 91,000
Operating Transfers	\$ 66,000	\$ 66,000
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 649,181	\$ 736,309
Personnel Benefits	\$ 203,753	\$ 255,063
Supplies	\$ 35,600	\$ 35,600
Services and Charges	\$ 217,384	\$ 222,384
Interfund Payments	\$ 23,000	\$ 23,000
<b>Subtotal Op. Expense</b>	<b>\$ 1,128,918</b>	<b>\$ 1,272,356</b>
Transfers Out	\$ -	
<b>Total Expenditures</b>	<b>\$ 1,128,918</b>	<b>\$ 1,272,356</b>
<b>Net Gain/(Loss)</b>	<b>\$ (971,918)</b>	<b>\$ (1,115,356)</b>

## Recreation



	Adopted Budget 2023	Initial 2024 Budget
<b>Revenue</b>		
Program Revenue	\$ 1,549,500	\$ 1,691,257
<b>Total Revenue</b>	<b>\$ 1,549,500</b>	<b>\$ 1,691,257</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 1,912,817	\$ 2,109,800
Personnel Benefits	\$ 315,006	\$ 392,613
Supplies	\$ 296,350	\$ 309,720
Services and Charges	\$ 1,271,737	\$ 1,328,157
Interfund Payments	\$ 16,950	\$ 16,950
<b>Subtotal Op. Expense</b>	<b>\$ 3,812,860</b>	<b>\$ 4,157,240</b>
Transfers Out	-	\$ 127,568
<b>Total Expenditures</b>	<b>\$ 3,812,860</b>	<b>\$ 4,284,808</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,263,360)</b>	<b>\$ (2,593,551)</b>

## Riverfront Park



	Adopted Budget 2023	Initial 2024 Budget
<b>Revenue</b>		
Program Revenue	\$ 3,766,354	\$ 4,178,000
<b>Total Revenue</b>	<b>\$ 3,766,354</b>	<b>\$ 4,178,000</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 2,627,590	\$ 2,660,806
Personnel Benefits	\$ 618,472	\$ 763,321
Supplies	\$ 446,000	\$ 610,500
Services and Charges	\$ 1,043,526	\$ 1,211,275
Interfund Payments	\$ 20,000	\$ -
<b>Subtotal Op. Expense</b>	<b>\$ 4,755,588</b>	<b>\$ 5,245,902</b>
Transfers Out	\$ 237,027	\$ 279,826
<b>Total Expenditures</b>	<b>\$ 4,992,615</b>	<b>\$ 5,525,728</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,226,261)</b>	<b>\$ (1,347,728)</b>

## Park Operations



	Adopted Budget 2023	Initial 2024 Budget
<b>Revenue</b>		
Program Revenue	\$ 200,430	\$ 200,430
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 200,430</b>
<b>Expenditures</b>		
Salaries and Wages	\$ 3,127,092	\$ 3,218,809
Personnel Benefits	\$ 813,050	\$ 982,075
Supplies	\$ 190,800	\$ 190,800
Services and Charges	\$ 1,176,006	\$ 1,176,006
Interfund Payments	\$ -	
<b>Subtotal Op. Expense</b>	<b>\$ 5,306,948</b>	<b>\$ 5,567,690</b>
Transfers Out	\$ -	
<b>Total Expenditures</b>	<b>\$ 5,306,948</b>	<b>\$ 5,567,690</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,106,518)</b>	<b>\$ (5,367,260)</b>

## Natural Resources - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 8,840	\$ 10,739	\$ 20,444	\$ 9,705	\$ 82,971	\$ 82,160	\$ (811)	91.18%	90.29%	-0.89%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 8,840</b>	<b>\$ 10,739</b>	<b>\$ 20,444</b>	<b>\$ 9,705</b>	<b>\$ 148,971</b>	<b>\$ 148,160</b>	<b>\$ (811)</b>	<b>94.89%</b>	<b>94.37%</b>	<b>-0.52%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 649,181	\$ 238,511	\$ 44,479	\$ 56,007	\$ (11,528)	\$ 379,819	\$ 410,669	\$ (30,850)	66.98%	72.42%	5.44%
Personnel Benefits	\$ 203,753	\$ 62,166	\$ 16,294	\$ 18,422	\$ (2,128)	\$ 132,111	\$ 141,587	\$ (9,476)	65.83%	70.55%	4.72%
Supplies	\$ 35,600	\$ 22,565	\$ 1,113	\$ 844	\$ 269	\$ 18,657	\$ 13,035	\$ 5,622	61.07%	42.67%	-18.40%
Services and Charges	\$ 217,384	\$ 83,465	\$ 21,428	\$ 28,687	\$ (7,259)	\$ 121,031	\$ 133,919	\$ (12,889)	55.83%	61.77%	5.94%
Interfund Payments	\$ 23,000	\$ 6,440		\$ 2,075	\$ (2,075)	\$ 1,022	\$ 16,560	\$ (15,538)	4.03%	65.35%	61.32%
<b>Subtotal Op. Expense</b>	<b>\$ 1,128,918</b>	<b>\$ 413,148</b>	<b>\$ 83,313</b>	<b>\$ 106,035</b>	<b>\$ (22,722)</b>	<b>\$ 652,639</b>	<b>\$ 715,770</b>	<b>\$ (63,131)</b>	<b>62.73%</b>	<b>63.40%</b>	<b>0.67%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,128,918</b>	<b>\$ 413,148</b>	<b>\$ 83,313</b>	<b>\$ 106,035</b>	<b>\$ (22,722)</b>	<b>\$ 652,639</b>	<b>\$ 715,770</b>	<b>\$ (63,131)</b>	<b>62.73%</b>	<b>63.40%</b>	<b>0.67%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (971,918)</b>		<b>\$ (72,574)</b>	<b>\$ (85,591)</b>	<b>\$ (13,016)</b>	<b>\$ (503,668)</b>	<b>\$ (567,610)</b>	<b>\$ (63,942)</b>			



## Riverfront Park - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 1,435,130	\$ 315,745	\$ 573,249	\$ 257,504	\$ 1,926,581	\$ 2,331,224	\$ 404,643	52.07%	61.90%	9.82%
<b>Total Revenue</b>	<b>\$ 3,766,354</b>	<b>\$ 1,435,130</b>	<b>\$ 315,745</b>	<b>\$ 573,249</b>	<b>\$ 257,504</b>	<b>\$ 1,926,581</b>	<b>\$ 2,331,224</b>	<b>\$ 404,643</b>	52.07%	61.90%	9.82%
<b>Expenditures</b>											
Salaries and Wages	\$ 2,627,590	\$ 1,153,314	\$ 173,220	\$ 199,071	\$ (25,851)	\$ 1,169,224	\$ 1,474,275	\$ (305,052)	52.30%	56.11%	3.81%
Personnel Benefits	\$ 618,472	\$ 207,401	\$ 48,203	\$ 52,441	\$ (4,238)	\$ 339,004	\$ 411,071	\$ (72,067)	48.65%	66.47%	17.81%
Supplies	\$ 446,000	\$ 133,369	\$ 47,429	\$ 67,831	\$ (20,402)	\$ 222,513	\$ 312,631	\$ (90,117)	49.53%	70.10%	20.57%
Services and Charges	\$ 1,043,526	\$ 369,387	\$ 99,245	\$ 77,435	\$ 21,810	\$ 551,551	\$ 674,139	\$ (122,588)	61.07%	64.60%	3.53%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 4,755,588</b>	<b>\$ 1,883,472</b>	<b>\$ 368,097</b>	<b>\$ 396,778</b>	<b>\$ (28,681)</b>	<b>\$ 2,282,292</b>	<b>\$ 2,872,116</b>	<b>\$ (589,824)</b>	53.01%	60.39%	7.38%
Transfers Out	\$ 237,027	\$ 118,279			\$ -	\$ 118,746	\$ 118,748	\$ (2)	50.1%	50.1%	0.00%
<b>Total Expenditures</b>	<b>\$ 4,992,615</b>	<b>\$ 2,001,751</b>	<b>\$ 368,097</b>	<b>\$ 396,778</b>	<b>\$ (28,681)</b>	<b>\$ 2,401,039</b>	<b>\$ 2,990,864</b>	<b>\$ (589,825)</b>	52.86%	59.91%	7.04%
<b>Net Gain/(Loss)</b>	<b>\$ (1,226,261)</b>		<b>\$ (52,351)</b>	<b>\$ 176,472</b>	<b>\$ 228,823</b>	<b>\$ (474,458)</b>	<b>\$ (659,640)</b>	<b>\$ (185,182)</b>			

## Recreation - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 235,865	\$ 182,972	\$ 149,816	\$ (33,156)	\$ 1,168,857	\$ 1,313,635	\$ 144,778	80.93%	84.78%	3.85%
<b>Total Revenue</b>	<b>\$ 1,549,500</b>	<b>\$ 235,865</b>	<b>\$ 182,972</b>	<b>\$ 149,816</b>	<b>\$ (33,156)</b>	<b>1,168,857</b>	<b>\$ 1,313,635</b>	<b>\$ 144,778</b>	<b>80.93%</b>	<b>84.78%</b>	<b>3.85%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,912,817	\$ 483,554	\$ 374,205	\$ 353,359	\$ 20,846	\$ 1,458,745	\$ 1,429,263	\$ 29,482	86.26%	74.72%	-11.54%
Personnel Benefits	\$ 315,006	\$ 37,202	\$ 51,867	\$ 49,638	\$ 2,230	\$ 285,378	\$ 277,804	\$ 7,574	71.87%	88.19%	16.32%
Supplies	\$ 296,350	\$ 25,241	\$ 78,399	\$ 47,043	\$ 31,356	\$ 255,982	\$ 271,109	\$ (15,127)	95.42%	91.48%	-3.94%
Services and Charges	\$ 1,271,737	\$ 424,816	\$ 200,360	\$ 190,473	\$ 9,886	\$ 837,622	\$ 846,921	\$ (9,299)	66.90%	66.60%	-0.31%
Interfund Payments	\$ 16,950	\$ 5,503			\$ -	\$ 21,740	\$ 11,447	\$ 10,293	128.3%	67.5%	-60.72%
<b>Subtotal Op. Expense</b>	<b>\$ 3,812,860</b>	<b>\$ 976,316</b>	<b>\$ 704,831</b>	<b>\$ 640,514</b>	<b>\$ 64,317</b>	<b>2,859,467</b>	<b>\$ 2,836,544</b>	<b>\$ 22,923</b>	<b>78.87%</b>	<b>74.39%</b>	<b>-4.48%</b>
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 3,812,860</b>	<b>\$ 976,316</b>	<b>\$ 704,831</b>	<b>\$ 640,514</b>	<b>\$ 64,317</b>	<b>2,859,467</b>	<b>\$ 2,836,544</b>	<b>\$ 22,923</b>	<b>78.87%</b>	<b>74.39%</b>	<b>-4.48%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,263,360)</b>		<b>\$ (521,859)</b>	<b>\$ (490,698)</b>	<b>\$ 31,161</b>	<b>\$ (1,690,611)</b>	<b>\$ (1,522,909)</b>	<b>\$ 167,702</b>			



## Park Operations - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 97,590	\$ 21,720	\$ 19,467	\$ (2,254)	\$ 74,804	\$ 102,840	\$ 28,036	37.32%	51.31%	13.99%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 97,590</b>	<b>\$ 21,720</b>	<b>\$ 19,467</b>	<b>\$ (2,254)</b>	<b>\$ 74,804</b>	<b>\$ 102,840</b>	<b>\$ 28,036</b>	<b>37.32%</b>	<b>51.31%</b>	<b>13.99%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 3,127,092	\$ 1,473,881	\$ 261,193	\$ 255,238	\$ 5,955	\$ 1,559,384	\$ 1,653,211	\$ (93,827)	54.46%	52.87%	-1.60%
Personnel Benefits	\$ 813,050	\$ 290,906	\$ 72,329	\$ 72,113	\$ 216	\$ 503,718	\$ 522,144	\$ (18,426)	55.16%	64.22%	9.06%
Supplies	\$ 190,800	\$ 39,547	\$ 10,504	\$ 13,849	\$ (3,345)	\$ 155,997	\$ 151,253	\$ 4,745	86.91%	79.27%	-7.63%
Services and Charges	\$ 1,176,006	\$ 337,616	\$ 137,143	\$ 194,981	\$ (57,838)	\$ 595,698	\$ 838,390	\$ (242,691)	51.11%	71.29%	20.18%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
<b>Subtotal Op. Expense</b>	<b>\$ 5,306,948</b>	<b>\$ 2,141,950</b>	<b>\$ 481,169</b>	<b>\$ 536,180</b>	<b>\$ (55,011)</b>	<b>\$ 2,814,835</b>	<b>\$ 3,164,998</b>	<b>\$ (350,163)</b>	<b>54.96%</b>	<b>59.64%</b>	<b>4.68%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,306,948</b>	<b>\$ 2,141,950</b>	<b>\$ 481,169</b>	<b>\$ 536,180</b>	<b>\$ (55,011)</b>	<b>\$ 2,814,835</b>	<b>\$ 3,164,998</b>	<b>\$ (350,163)</b>	<b>52.60%</b>	<b>59.64%</b>	<b>7.04%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,106,518)</b>		<b>\$ (459,449)</b>	<b>\$ (516,713)</b>	<b>\$ (57,265)</b>	<b>\$ (2,740,031)</b>	<b>\$ (3,062,158)</b>	<b>\$ (322,127)</b>			

## Administration - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ (436,422)	\$ 1,177	\$ 550	\$ (627)	\$ 591,607	\$ 575,922	\$ (15,685)	424.09%	412.85%	-11.24%
Operating Transfers	\$ 17,486,439	\$ 6,195,214	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 11,011,767	\$ 11,291,225	\$ 279,458	63.59%	64.57%	0.98%
<b>Total Revenue</b>	<b>\$ 17,625,939</b>	<b>\$ 5,758,792</b>	<b>\$ 1,296,679</b>	<b>\$ 1,308,074</b>	<b>\$ 11,395</b>	<b>\$ 11,603,374</b>	<b>\$ 11,867,147</b>	<b>\$ 263,773</b>	<b>66.47%</b>	<b>67.33%</b>	<b>0.86%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,626,636	\$ 1,043,096	\$ 166,097	\$ 191,749	\$ (25,652)	\$ 1,364,218	\$ 1,583,540	\$ (219,322)	58.49%	60.29%	1.80%
Personnel Benefits	\$ 830,421	\$ 318,218	\$ 59,899	\$ 63,958	\$ (4,059)	\$ 485,321	\$ 512,203	\$ (26,882)	58.03%	61.68%	3.65%
Supplies	\$ 168,800	\$ 59,916	\$ 7,720	\$ 12,412	\$ (4,692)	\$ 82,899	\$ 108,884	\$ (25,985)	48.54%	64.50%	15.97%
Services and Charges	\$ 880,859	\$ 67,968	\$ 52,983	\$ 67,561	\$ (14,578)	\$ 467,174	\$ 812,891	\$ (345,717)	67.36%	92.28%	24.92%
Interfund Services	\$ 2,851,791	\$ 958,304	\$ 363,973	\$ 118,156	\$ 245,817	\$ 1,755,428	\$ 1,893,487	\$ (138,059)	66.90%	66.40%	-0.51%
<b>Subtotal Op. Expense</b>	<b>\$ 7,358,507</b>	<b>\$ 2,447,503</b>	<b>\$ 650,672</b>	<b>\$ 453,836</b>	<b>\$ 196,836</b>	<b>\$ 4,155,039</b>	<b>\$ 4,911,004</b>	<b>\$ (755,965)</b>	<b>62.42%</b>	<b>66.74%</b>	<b>4.32%</b>
Transfers Out/Capital Outlay	\$ 803,795	\$ 309,594	\$ 7,435	\$ 5,941	\$ 1,494	\$ 1,513,121	\$ 494,201	\$ 1,018,920	2812.86%	61.48%	-2751.38%
<b>Total Expenditures</b>	<b>\$ 8,162,302</b>	<b>\$ 2,757,096</b>	<b>\$ 658,107</b>	<b>\$ 459,777</b>	<b>\$ 198,330</b>	<b>\$ 5,668,160</b>	<b>\$ 5,405,206</b>	<b>\$ 262,955</b>	<b>84.47%</b>	<b>66.22%</b>	<b>-18.24%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 9,463,637</b>		<b>\$ 638,572</b>	<b>\$ 848,296</b>	<b>\$ (209,725)</b>	<b>\$ 5,935,213</b>	<b>\$ 6,461,941</b>	<b>\$ 526,728</b>			



## Parks Fund - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 1,296,709	\$ 532,353	\$ 771,372	\$ 239,019	\$ 3,878,451	\$ 4,450,075	\$ 571,624	69.57%	77.44%	7.87%
Operating Transfers	\$ 17,552,439	\$ 6,195,214	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 11,077,767	\$ 11,357,225	\$ 279,458	63.73%	64.70%	0.97%
Grant Revenue	\$ 10,000	\$ -	\$ -			\$ -	\$ -				
<b>Total Operating Revenue</b>	<b>\$ 23,309,223</b>	<b>\$ 7,501,923</b>	<b>\$ 1,827,855</b>	<b>\$ 2,078,896</b>	<b>\$ 251,041</b>	<b>\$ 14,956,218</b>	<b>\$ 15,807,300</b>	<b>\$ 851,082</b>	<b>65.1%</b>	<b>67.8%</b>	<b>2.70%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 10,943,316	\$ 4,392,357	\$ 1,026,337	\$ 1,055,424	\$ (29,087)	\$ 5,947,802	\$ 6,550,958	\$ (603,157)	61.38%	59.86%	-1.52%
Personnel Benefits	\$ 2,780,702	\$ 915,892	\$ 249,183	\$ 256,571	\$ (7,389)	\$ 1,746,878	\$ 1,864,810	\$ (117,932)	57.39%	67.06%	9.67%
Supplies	\$ 1,137,550	\$ 265,433	\$ 176,027	\$ 142,413	\$ 33,614	\$ 782,902	\$ 872,117	\$ (89,215)	71.28%	76.67%	5.39%
Services and Charges	\$ 4,599,512	\$ 1,263,502	\$ 522,451	\$ 559,137	\$ (36,687)	\$ 2,595,185	\$ 3,336,010	\$ (740,825)	61.19%	72.53%	11.34%
Interfund Payments	\$ 2,911,741	\$ 990,247	\$ 363,973	\$ 120,232	\$ 243,741	\$ 1,778,227	\$ 1,921,494	\$ (143,267)	66.20%	65.99%	-0.21%
<b>Total Operating Expenses</b>	<b>\$ 22,372,820</b>	<b>\$ 7,827,431</b>	<b>\$ 2,337,969</b>	<b>\$ 2,133,777</b>	<b>\$ 204,192</b>	<b>\$ 12,850,993</b>	<b>\$ 14,545,389</b>	<b>\$ (1,694,396)</b>	<b>61.91%</b>	<b>65.01%</b>	<b>3.11%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 936,403</b>	<b>\$ (325,508)</b>	<b>\$ (510,114)</b>	<b>\$ (54,881)</b>	<b>\$ 455,233</b>	<b>\$ 2,105,226</b>	<b>\$ 1,261,911</b>	<b>\$ (843,314)</b>	<b>3.21%</b>	<b>2.80%</b>	<b>-0.41%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ -	\$ (17,251)	\$ 7,435	\$ 5,941	\$ 1,494	\$ 236,171	\$ 17,251	\$ 218,920	23.62%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 445,123			\$ -	\$ 1,395,696	\$ 595,699	\$ 799,998	267.98%	57.23%	-210.75%
Budget Reserve	\$ 150,000										
<b>Total Other Activity</b>	<b>\$ 1,190,822</b>	<b>\$ 427,872</b>	<b>\$ 7,435</b>	<b>\$ 5,941</b>	<b>\$ 1,494</b>	<b>\$ 1,631,867</b>	<b>\$ 612,950</b>	<b>\$ 1,018,918</b>	<b>85.85%</b>	<b>51.47%</b>	<b>-34.38%</b>
<b>Total Expenditures</b>	<b>\$ 23,563,642</b>		<b>\$ 2,345,404</b>	<b>\$ 2,139,718</b>	<b>\$ 205,686</b>	<b>\$ 14,482,860</b>	<b>\$ 15,158,339</b>	<b>\$ (675,478)</b>	<b>63.91%</b>	<b>64.33%</b>	<b>0.41%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (254,419)</b>		<b>\$ (517,549)</b>	<b>\$ (60,822)</b>	<b>\$ 456,727</b>	<b>\$ 473,358</b>	<b>\$ 648,961</b>	<b>\$ 175,603</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	\$ (271,138)
<b>Beginning Reserves</b>	<b>\$ 1,725,071</b>
YTD Net Revenue (Expense)	\$ 648,961
<b>Ending Fund Balance</b>	<b>\$ 2,374,032</b>

## Golf Fund - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ (123,265)	\$ 839,218	\$ 837,976	\$ (1,242)	\$ 4,103,317	\$ 4,424,166	\$ 320,849	105.08%	102.87%	-2.21%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (126,974)	\$ (125,992)	\$ 982	\$ (625,834)	\$ (670,553)	\$ (44,719)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 4,300,901</b>	<b>\$ (372,495)</b>	<b>\$ 712,244</b>	<b>\$ 711,984</b>	<b>\$ (260)</b>	<b>\$ 3,656,909</b>	<b>\$ 3,928,406</b>	<b>\$ 271,497</b>	<b>93.65%</b>	<b>91.34%</b>	<b>-2.31%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,791,522	\$ 456,062	\$ 140,430	\$ 156,768	\$ (16,338)	\$ 865,051	\$ 965,015	\$ (99,964)	60.87%	67.91%	7.03%
Personnel Benefits	\$ 323,037	\$ 63,768	\$ 42,877	\$ 47,478	\$ (4,601)	\$ 282,836	\$ 296,959	\$ (14,123)	78.41%	82.32%	3.92%
Supplies	\$ 410,750	\$ 18,256	\$ 71,216	\$ 64,882	\$ 6,334	\$ 327,620	\$ 326,764	\$ 856	94.96%	94.71%	-0.25%
Services and Charges	\$ 1,053,068	\$ 339,710	\$ 167,213	\$ 184,316	\$ (17,104)	\$ 545,667	\$ 672,466	\$ (126,799)	53.91%	66.44%	12.53%
Interfund Payments	\$ 297,677	\$ 78,676	\$ 35,917	\$ 6,380	\$ 29,536	\$ 176,344	\$ 188,911	\$ (12,567)	65.90%	70.60%	4.70%
<b>Subtotal Op. Expense</b>	<b>\$ 3,876,054</b>	<b>\$ 1,425,939</b>	<b>\$ 457,652</b>	<b>\$ 459,825</b>	<b>\$ (2,172)</b>	<b>\$ 2,197,518</b>	<b>\$ 2,450,115</b>	<b>\$ (252,598)</b>	<b>64.51%</b>	<b>63.21%</b>	<b>-1.30%</b>
Capital Outlay	\$ 410,000	\$ (70,381)		\$ 57,648	\$ (57,648)	\$ 60,810	\$ 480,381	\$ (419,571)	16.80%	117.17%	100.37%
Transfers Out		\$ -				\$ 36,860		\$ 36,860	28.35%		-28.35%
<b>Total Expenditures</b>	<b>\$ 4,286,054</b>	<b>\$ 1,355,558</b>	<b>\$ 457,652</b>	<b>\$ 517,473</b>	<b>\$ (59,821)</b>	<b>\$ 2,295,187</b>	<b>\$ 2,930,496</b>	<b>\$ 635,309</b>	<b>58.87%</b>	<b>68.37%</b>	<b>9.50%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 14,847</b>		<b>\$ 254,592</b>	<b>\$ 194,511</b>	<b>\$ (60,081)</b>	<b>\$ 1,361,722</b>	<b>\$ 997,910</b>	<b>\$ (363,811)</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	\$ 997,910
<b>YTD Available Cash</b>	<b>\$ 1,013,891</b>

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



## Facility Improvement Fee - August 2023



	2022 August Actual	2023 August Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
<b>Revenue</b>	126,974	125,992	\$ (982)	625,834	670,523	\$ 44,689
<b>Debt Service Payments:</b> June Payment = \$309,469 December Payment = \$308,666	-	-	\$ -	267,918	309,469	\$ (41,551)

<b>Beginning Fund Balance</b>	<b>\$ 2,004,790</b>
<b>YTD Revenues</b>	<b>\$ 670,523</b>
<b>YTD Debt Service Payments</b>	<b>\$ (309,469)</b>
<b>YTD Cash Balance</b>	<b>\$ 2,365,844</b>

## Grants and Capital - August 2023




	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 982,749	\$ 7,435	\$ 5,941	\$ 1,494	\$ 236,171	\$ 17,251	\$ 218,920	23.6%	1.7%	-21.89%




## Capital Reserves and CIP - Fund 1950

January 1, 2023 - August 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Undesignated</b>	General Operating	\$ 137,169	\$ 19	\$ 6,218	\$ 130,970		\$ 130,970
<b>Designated</b>	Capital and Other Designated Reserves	\$ 1,020,913	\$ 116,745	\$ 155,865	\$ 981,794	\$ 26,805	\$ 954,989
	CIP Projects	\$ 2,048,084	\$ 2,709,992	\$ 2,885,153	\$ 1,872,922	\$ 1,600,787	\$ 272,135
<b>Restricted</b>	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Conservation Futures	\$ 11,464	\$ (11,464)		\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 188,225	\$ 206,075	\$ 215,141	\$ (9,066)
<b>Total</b>		<b>\$ 3,811,710</b>	<b>\$ 2,815,292</b>	<b>\$ 3,235,460</b>	<b>\$ 3,391,541</b>	<b>\$ 1,842,732</b>	<b>\$ 1,548,809</b>

## Capital and Other Reserves

January 1, 2023 - August 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Specialized Fleet</b>		\$ 381,096	\$ 77,933	\$ 77,933	\$ 381,096		\$ 381,096
<b>Capital Equipment Maintenance</b>		\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
<b>Undefined Parks Capital Reserve</b>		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
<b>Sky Prairie/5-Mile</b>		\$ 40,466	\$ 200	\$ -	\$ 40,666	\$ -	\$ 40,666
<b>RFP Capital Reserve</b>		\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
<b>Recreation Capital Reserve</b>		\$ 64,039	\$ 12,000	\$ 45,196	\$ 30,844	\$ 10,732	\$ 20,112
<b>Ops Capital Reserve</b>		\$ 83,242	\$ -	\$ 14,587	\$ 68,655	\$ 2,014	\$ 66,641
<b>"Coca-Cola" Reserve</b>			\$ 38,612		\$ 38,612		\$ 38,612
	Riverfront Park	\$ 37,735	\$ (1,815)	\$ -	\$ 35,920		\$ 35,920
	Golf	\$ 28,380	\$ -	\$ 10,006	\$ 18,374		\$ 18,374
	Aquatics	\$ 12,000	\$ (12,000)	\$ -	\$ -		\$ -
<b>Youth &amp; Senior Center Capital replacement</b>		\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
<b>Total</b>		<b>\$ 1,020,913</b>	<b>\$ 116,745</b>	<b>\$ 155,865</b>	<b>\$ 981,794</b>	<b>\$ 26,805</b>	<b>\$ 954,989</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	\$ -	\$ 1,038,573	\$ 1,038,573	\$ 1,166,141	\$ -	\$ 1,166,141	\$ (127,567.76)
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
AM Cannon/Logan Peace Parks Playground		\$ 18,151	\$ 18,151	\$ 13,887	\$ 4,265	\$ 18,151	\$ -
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ -	\$ 93,593	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ (34,183)	\$ 188,963	\$ 189,916	\$ 20,305	\$ 210,221	\$ (21,257.60)
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249	\$ 1,015,191	\$ 1,035,440	\$ 1,250,069	\$ 1,057,598	\$ 2,307,667	\$ (1,272,227.09)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ 24,655	\$ 774,655	\$ 3,137		\$ 3,137	\$ 771,518.25
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ 42,879		\$ 42,879	\$ 262,121.32
Franklin Park Irrigation		\$ 65,582	\$ 65,582	\$ 66,735	\$ 341	\$ 67,076	\$ (1,494.06)
Ops Playground Replacements (Wildhorse)		\$ 18,370	\$ 18,370	\$ 17,570	\$ 800	\$ 18,370	\$ -
Public Works funded Water Conservation projects	\$ 485,367		\$ 485,367	\$ -	\$ -	\$ -	\$ 485,366.66
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
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 117,781	\$ 65,225	\$ 183,006	\$ 95,849.42
City-Wide Dog Park	\$ 440	\$ 22,440	\$ 22,880	\$ 17,040	\$ 1,960	\$ 19,000	\$ 3,879.86
Corbin Park Sport Court	\$ -	\$ -	\$ -	\$ -	\$ 257,785	\$ 257,785	\$ (257,785.00)
6-year CIP Capital Projects	\$ 42,559	\$ 249,433	\$ 291,993	\$ -		\$ -	\$ 291,992.57
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
<b>Total</b>	<b>\$ 2,048,084</b>	<b>\$ 2,709,992</b>	<b>\$ 4,758,075</b>	<b>\$ 2,885,153</b>	<b>\$ 1,600,787</b>	<b>\$ 4,485,940</b>	<b>\$ 272,135</b>

## Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - August 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	\$ 114,223	\$ 11,464	\$ 25,319	\$ 100,368	\$ 14,864	\$ 85,504
General- T-shirt, poster, calendar sales	\$ 12,407	\$ 1,960	\$ -	\$ 14,367		\$ 14,367
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 7,456	\$ 19,638	\$ 14,691		\$ 14,691
Corbin Art Center maintenance reserve		\$ 18,607	\$ -	\$ 18,607		\$ 18,607
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>\$ 291,471</b>	<b>\$ 39,487</b>	<b>\$ 44,957</b>	<b>\$ 286,002</b>	<b>\$ 14,864</b>	<b>\$ 271,138</b>