



Spokane Park Board Finance Committee

3 p.m. Tuesday, November 12, 2024

In-person: Finch Arboretum – Woodland Center
Ponderosa Room
3404 W. Woodland Blvd
Spokane, WA 99224

WebEx virtual meeting:

Call-in: 408-418-9388; Access code: 2481 058 5139
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 Finch Arboretum/Woodland Center – Ponderosa Room, 3404 W. Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, November 12, 2024. Committee members, staff, and presenters 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 058 5139**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. November 12, by email to: 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. None

Discussion items

1. None

Standing Report items

1. [October 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 Risk Management at 509.625.6221, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or mLOWmaster@spokanecity.org. Persons who are deaf or hard of hearing may contact Risk Management through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.



*October '24
Financials*

Natural Resources - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 91,000	\$ 31,002	\$ 4,671	\$ 3,489	\$ (1,182)	\$ 96,000	\$ 59,998	\$ (36,002)	105.49%	65.93%	-39.56%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ 31,002	\$ 4,671	\$ 3,489	\$ (1,182)	\$ 162,000	\$ 125,998	\$ (36,002)	103.18%	80.25%	-22.93%
Expenditures											
Salaries and Wages	\$ 647,136	\$ 179,641	\$ 44,616	\$ 46,503	\$ (1,887)	\$ 444,399	\$ 467,495	\$ (23,096)	79.47%	72.24%	-7.23%
Temp/Seasonal	\$ 85,839	\$ 32,660	\$ 15,380	\$ 7,838	\$ 7,542	\$ 85,934	\$ 53,179	\$ 32,755	95.48%	61.95%	-33.53%
Personnel Benefits	\$ 246,719	\$ 69,289	\$ 18,649	\$ 18,960	\$ (311)	\$ 178,835	\$ 177,430	\$ 1,405	87.77%	71.92%	-15.85%
Supplies	\$ 35,600	\$ 4,318	\$ 3,980	\$ 145	\$ 3,835	\$ 24,621	\$ 31,282	\$ (6,661)	69.16%	87.87%	18.71%
Services and Charges	\$ 222,200	\$ 72,673	\$ 40,626	\$ 18,358	\$ 22,268	\$ 208,583	\$ 149,527	\$ 59,056	95.95%	67.29%	-28.66%
Interfund Payments	\$ 23,000	\$ (10,108)	\$ 1,249	\$ 7,129	\$ (5,880)	\$ 21,821	\$ 33,108	\$ (11,287)	94.87%	143.95%	49.08%
Subtotal Op. Expense	\$ 1,260,494	\$ 348,472	\$ 124,500	\$ 98,933	\$ 25,567	\$ 964,193	\$ 912,022	\$ 52,171	85.41%	72.35%	-13.05%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,494	\$ 348,472	\$ 124,500	\$ 98,933	\$ 25,567	\$ 964,193	\$ 912,022	\$ 52,171	85.41%	72.35%	-13.05%
Net Gain/(Loss)	\$ (1,103,494)		\$ (119,829)	\$ (95,444)	\$ 24,385	\$ (802,193)	\$ (786,024)	\$ 16,169			

Riverfront Park - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,178,000	\$ 1,285,443	\$ 280,562	\$ 228,676	\$ (51,886)	\$ 3,069,532	\$ 2,892,557	\$ (176,975)	81.50%	69.23%	-12.27%
Total Revenue	\$ 4,178,000	\$ 1,285,443	\$ 280,562	\$ 228,676	\$ (51,886)	3,069,532	\$ 2,892,557	\$ (176,975)	81.50%	69.23%	-12.27%
Expenditures											
Salaries and Wages	\$ 1,663,184	\$ 495,248	\$ 110,116	\$ 131,092	\$ (20,976)	\$ 1,150,875	\$ 1,167,936	\$ (17,061)	72.11%	70.22%	-1.88%
Temp/Seasonal	\$ 946,445	\$ 135,521	\$ 56,321	\$ 53,529	\$ 2,793	\$ 676,275	\$ 810,924	\$ (134,649)	65.56%	85.68%	20.12%
Personnel Benefits	\$ 722,105	\$ 219,237	\$ 48,592	\$ 48,307	\$ 285	\$ 514,115	\$ 502,868	\$ 11,247	83.13%	69.64%	-13.49%
Supplies	\$ 610,500	\$ 158,891	\$ 47,836	\$ 16,948	\$ 30,888	\$ 394,164	\$ 451,609	\$ (57,445)	88.38%	73.97%	-14.40%
Services and Charges	\$ 1,301,275	\$ 390,653	\$ 136,291	\$ 114,047	\$ 22,244	\$ 907,979	\$ 910,622	\$ (2,643)	87.01%	69.98%	-17.03%
Interfund Payments		\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,243,509	\$ 1,399,550	\$ 399,156	\$ 363,923	\$ 35,233	\$ 3,643,408	\$ 3,843,959	\$ (200,551)	76.61%	73.31%	-3.30%
Transfers Out	\$ 285,067	\$ 144,659			\$ -	\$ 118,748	\$ 140,408	\$ (21,660)	50.1%	49.3%	-0.84%
Total Expenditures	\$ 5,528,576	\$ 1,544,209	\$ 399,156	\$ 363,923	\$ 35,233	\$ 3,762,156	\$ 3,984,367	\$ (222,211)	75.35%	72.07%	-3.29%
Net Gain/(Loss)	\$ (1,350,576)		\$ (118,594)	\$ (135,247)	\$ (16,653)	\$ (692,624)	\$ (1,091,810)	\$ (399,186)			

Recreation - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,691,257	\$ 25,917	\$ 100,957	\$ 122,932	\$ 21,975	\$ 1,572,745	\$ 1,665,340	\$ 92,595	101.50%	98.47%	-3.03%
Total Revenue	\$ 1,691,257	\$ 25,917	\$ 100,957	\$ 122,932	\$ 21,975	\$ 1,572,745	\$ 1,665,340	\$ 92,595	101.50%	98.47%	-3.03%
Expenditures											
Salaries and Wages	\$ 809,062	\$ 207,515	\$ 55,800	\$ 60,757	\$ (4,957)	\$ 586,789	\$ 601,547	\$ (14,758)	66.77%	74.35%	7.58%
Temp/Seasonal	\$ 1,287,427	\$ 63,758	\$ 43,926	\$ 54,091	\$ (10,165)	\$ 1,077,811	\$ 1,223,669	\$ (145,858)	104.24%	95.05%	-9.19%
Personnel Benefits	\$ 390,572	\$ 36,633	\$ 27,576	\$ 32,682	\$ (5,106)	\$ 339,484	\$ 353,939	\$ (14,455)	107.77%	90.62%	-17.15%
Supplies	\$ 309,720	\$ (46,978)	\$ 23,945	\$ 40,920	\$ (16,975)	\$ 307,689	\$ 356,698	\$ (49,009)	103.83%	115.17%	11.34%
Services and Charges	\$ 1,328,016	\$ 3,235	\$ 135,154	\$ 156,018	\$ (20,864)	\$ 1,179,415	\$ 1,324,781	\$ (145,366)	92.74%	99.76%	7.02%
Interfund Payments	\$ 16,950	\$ (5,945)	\$ 11,447	\$ 5,724	\$ 5,723	\$ 22,895	\$ 22,895	\$ 0	135.1%	135.1%	0.00%
Subtotal Op. Expense	\$ 4,141,747	\$ 258,219	\$ 297,848	\$ 350,192	\$ (52,344)	3,514,083	\$ 3,883,528	\$ (369,445)	92.16%	93.77%	1.60%
Transfers Out	127,568	-	-	-	\$ -	-	127,568	\$ (127,568)		100.0%	100.00%
Total Expenditures	\$ 4,269,315	\$ 258,219	\$ 297,848	\$ 350,192	\$ (52,344)	3,514,083	\$ 4,011,096	\$ (497,013)	92.16%	93.95%	1.79%
Net Gain/(Loss)	\$ (2,578,058)		\$ (196,891)	\$ (227,261)	\$ (30,370)	\$ (1,941,338)	\$ (2,345,756)	\$ (404,418)			

Facility Usage Fees Collected YTD:	\$56,627
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Park Operations - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 200,430	\$ (62,702)	\$ 76,797	\$ 38,786	\$ (38,011)	\$ 195,453	\$ 263,132	\$ 67,679	97.52%	131.28%	33.77%
Total Revenue	\$ 200,430	\$ (62,702)	\$ 76,797	\$ 38,786	\$ (38,011)	195,453	\$ 263,132	\$ 67,679	97.52%	131.28%	33.77%
Expenditures											
Salaries and Wages	\$ 2,271,451	\$ 520,372	\$ 189,436	\$ 167,132	\$ 22,304	\$ 1,728,113	\$ 1,751,079	\$ (22,966)	78.48%	77.09%	-1.39%
Temp/Seasonal	\$ 940,261	\$ 331,365	\$ 61,157	\$ 974	\$ 60,183	\$ 429,639	\$ 608,896	\$ (179,257)	46.45%	64.76%	18.31%
Personnel Benefits	\$ 940,261	\$ 215,366	\$ 77,884	\$ 80,404	\$ (2,520)	\$ 678,662	\$ 724,895	\$ (46,233)	83.47%	77.10%	-6.38%
Supplies	\$ 190,800	\$ 10,620	\$ 19,692	\$ 9,615	\$ 10,077	\$ 186,549	\$ 180,180	\$ 6,369	97.77%	94.43%	-3.34%
Services and Charges	\$ 1,174,884	\$ (123,997)	\$ 173,057	\$ 165,671	\$ 7,386	\$ 1,236,021	\$ 1,298,881	\$ (62,860)	105.10%	110.55%	5.45%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,517,657	\$ 953,725	\$ 521,226	\$ 423,796	\$ 97,430	\$ 4,258,984	\$ 4,563,932	\$ (304,948)	80.25%	82.72%	2.46%
Transfers Out	\$ -	\$ (8,568)	\$ -	\$ -	\$ -	\$ -	\$ 8,568	\$ (8,568)			
Total Expenditures	\$ 5,517,657	\$ 945,158	\$ 521,226	\$ 423,796	\$ 97,430	\$ 4,258,984	\$ 4,572,499	\$ (313,515)	80.25%	82.87%	2.62%
Net Gain/(Loss)	\$ (5,317,227)		\$ (444,429)	\$ (385,009)	\$ 59,420	\$ (4,063,531)	\$ (4,309,368)	\$ (245,837)			

Administration - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 617,616	\$ (20,254)	\$ 782	\$ 569	\$ (213)	\$ 578,009	\$ 637,870	\$ 59,861	92.02%	103.28%	11.26%
Operating Transfers	\$ 18,770,703	\$ 3,582,986	\$ 1,307,524	\$ 1,456,499	\$ 148,975	\$ 13,906,273	\$ 15,187,717	\$ 1,281,444	81.81%	80.91%	-0.90%
Total Revenue	\$ 19,388,319	\$ 3,562,731	\$ 1,308,306	\$ 1,457,068	\$ 148,762	\$ 14,484,282	\$ 15,825,588	\$ 1,341,306	82.18%	81.62%	-0.55%
Expenditures											
Salaries and Wages	\$ 2,674,644	\$ 671,448	\$ 196,010	\$ 188,405	\$ 7,605	\$ 1,935,054	\$ 2,003,196	\$ (68,142)	76.09%	74.90%	-1.19%
Temp/Seasonal	\$ 70,610	\$ (21,742)	\$ 4,403	\$ (12,861)	\$ 17,264	\$ 40,121	\$ 92,352	\$ (52,231)	48.05%	130.79%	82.74%
Personnel Benefits	\$ 839,875	\$ 184,321	\$ 65,940	\$ 65,030	\$ 910	\$ 642,190	\$ 655,554	\$ (13,364)	77.33%	78.05%	0.72%
Supplies	\$ 418,400	\$ 319,153	\$ 981	\$ 351	\$ 630	\$ 112,362	\$ 99,247	\$ 13,115	66.57%	23.72%	-42.84%
Services and Charges	\$ 994,693	\$ 70,498	\$ 55,515	\$ 49,089	\$ 6,427	\$ 932,077	\$ 924,195	\$ 7,882	105.81%	92.91%	-12.90%
Interfund Services	\$ 2,489,230	\$ 329,754	\$ 387,342	\$ 355,637	\$ 31,705	\$ 2,504,488	\$ 2,159,476	\$ 345,012	87.82%	86.75%	-1.07%
Subtotal Op. Expense	\$ 7,487,452	\$ 1,553,431	\$ 710,191	\$ 645,651	\$ 64,540	\$ 6,166,292	\$ 5,934,021	\$ 232,271	83.80%	79.25%	-4.55%
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 955,576	\$ 505		\$ 505	\$ 491,891	\$ 650,336	\$ (158,445)	61.20%	40.50%	-20.70%
Total Expenditures	\$ 9,093,364	\$ 2,509,007	\$ 710,696	\$ 645,651	\$ 65,045	\$ 6,658,183	\$ 6,584,357	\$ 73,826	81.57%	72.41%	-9.16%
Net Gain/(Loss)	\$ 10,294,955		\$ 597,610	\$ 811,418	\$ 213,808	\$ 7,826,099	\$ 9,241,231	\$ 1,415,132			

Parks Fund - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 6,788,305	\$ 1,060,452	\$ 468,053	\$ 376,726	\$ (91,327)	\$ 5,571,023	\$ 5,727,853	\$ 156,830	89.35%	84.38%	-4.97%
Operating Transfers	\$ 18,836,701	\$ 3,657,433	\$ 1,307,524	\$ 1,456,499	\$ 148,975	\$ 14,024,287	\$ 15,179,268	\$ 1,154,981	82.19%	80.58%	-1.60%
Total Operating Revenue	\$ 25,625,006	\$ 4,717,885	\$ 1,775,577	\$ 1,833,225	\$ 57,648	\$ 19,595,310	\$ 20,907,121	\$ 1,311,811	84.1%	81.6%	-2.48%
Operating Expenses											
Salaries and Wages	\$ 8,198,691	\$ 2,207,518	\$ 571,331	\$ 595,837	\$ (24,506)	\$ 5,657,630	\$ 5,991,173	\$ (333,543)	72.73%	73.07%	0.35%
Temp/Seasonal	\$ 3,232,559	\$ 443,430	\$ 205,834	\$ 101,622	\$ 104,212	\$ 2,497,378	\$ 2,789,129	\$ (291,751)	78.93%	86.28%	7.35%
Personnel Benefits	\$ 3,139,532	\$ 724,844	\$ 238,640	\$ 245,383	\$ (6,743)	\$ 2,353,286	\$ 2,414,688	\$ (61,402)	84.63%	76.91%	-7.72%
Supplies	\$ 1,565,020	\$ 444,943	\$ 104,696	\$ 67,978	\$ 36,718	\$ 1,052,135	\$ 1,120,077	\$ (67,942)	92.49%	71.57%	-20.92%
Services and Charges	\$ 5,031,168	\$ 306,130	\$ 543,283	\$ 512,126	\$ 31,157	\$ 4,496,466	\$ 4,725,038	\$ (228,572)	97.76%	93.92%	-3.84%
Interfund Payments	\$ 2,529,180	\$ 313,701	\$ 400,038	\$ 368,490	\$ 31,548	\$ 2,549,204	\$ 2,215,479	\$ 333,725	87.55%	87.60%	0.05%
Total Operating Expenses	\$ 23,696,150	\$ 4,440,566	\$ 2,063,822	\$ 1,891,437	\$ 172,385	\$ 18,606,099	\$ 19,255,584	\$ (649,485)	83.16%	81.26%	-1.90%
Net Operating Income (Loss)	\$ 1,928,856	\$ 277,319	\$ (288,245)	\$ (58,212)	\$ 230,033	\$ 989,211	\$ 1,651,537	\$ 662,326	105.64%	85.62%	-20.02%
Other Financial Activity											
Capital Outlay	\$ 1,337,427	\$ 717,993	505		\$ -	\$ 414,940	\$ 619,434	\$ (204,494)			
Transfers Out	\$ 466,429	\$ 158,983			\$ -	\$ 195,696	\$ 307,446	\$ (111,750)	18.80%	65.91%	47.11%
Budget Reserve	\$ 125,000	\$ 125,000									
Total Other Activity	\$ 1,928,856	\$ 1,001,977	\$ 505	\$ -	\$ -	\$ 610,636	\$ 926,879	\$ (316,243)	51.28%	48.05%	-3.23%
Total Expenditures	\$ 25,625,006	\$ 5,442,543	\$ 2,064,327	\$ 1,891,437	\$ 172,890	\$ 19,216,735	\$ 20,182,463	\$ (965,728)	81.55%	78.76%	-2.79%
Net Gain/(Loss)	\$ -		\$ (288,750)	\$ (58,212)	\$ 230,538	\$ 378,575	\$ 724,658	\$ 346,083			

Beginning Fund Balance	\$ 3,868,673	Updated 4/23
5% Reserve Requirement	\$ (1,341,475)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (359,831)	
Beginning Reserves	\$ 1,767,367	
YTD Net Revenue (Expense)	\$ 724,658	
Ending Fund Balance	\$ 2,492,024	

Golf Fund - October 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 5,374,077	\$ (1,215,358)	\$ 401,903	\$ 412,232	\$ 10,329	\$ 5,507,678	\$ 6,589,435	\$ 1,081,757			
Pre-Sale Revenue					\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (57,483)	\$ (56,434)	\$ 1,049	\$ (827,802)	\$ (867,642)	\$ (39,841)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 5,374,077	\$ 564,078	\$ 344,420	\$ 355,798	\$ 11,378	\$ 4,854,669	\$ 5,938,155	\$ 1,083,486	112.88%	110.50%	-2.38%
Expenditures											
Salaries and Wages	\$ 1,127,824	\$ 219,814	\$ 87,164	\$ 90,230	\$ (3,066)	\$ 779,372	\$ 919,208	\$ (139,836)	68.42%	81.50%	13.08%
Temp/Seasonal	\$ 651,762	\$ 131,647	\$ 61,599	\$ 62,232	\$ (633)	\$ 478,209	\$ 520,853	\$ (42,644)	73.29%	79.91%	6.63%
Personnel Benefits	\$ 467,123	\$ (97,164)	\$ 45,598	\$ 45,195	\$ 402	\$ 389,718	\$ 420,201	\$ (30,483)	120.64%	89.96%	-30.69%
Supplies	\$ 531,900	\$ (2,538)	\$ 50,490	\$ 43,187	\$ 7,303	\$ 432,588	\$ 413,288	\$ 19,300	105.32%	77.70%	-27.62%
Services and Charges	\$ 1,435,756	\$ (191,076)	\$ 199,026	\$ 176,685	\$ 22,341	\$ 1,055,575	\$ 1,244,144	\$ (188,569)	100.24%	86.65%	-13.58%
Interfund Payments	\$ 237,008	\$ 97,407	\$ 41,358	\$ 32,884	\$ 8,474	\$ 257,268	\$ 200,270	\$ 56,999	86.43%	84.50%	-1.93%
Subtotal Op. Expense	\$ 4,451,373	\$ 733,410	\$ 485,235	\$ 450,413	\$ 34,822	\$ 3,392,730	\$ 3,717,963	\$ (325,233)	87.53%	83.52%	-4.01%
Capital Outlay	\$ 714,650	\$ 84,472		\$ 118,267	\$ (118,267)	\$ 490,482	\$ 630,178	\$ (139,696)	119.63%	88.18%	-31.45%
Transfers Out		\$ -	\$ 27,898		\$ 27,898	\$ 1,497		\$ 1,497			
Total Expenditures	\$ 5,166,023	\$ 817,881	\$ 513,133	\$ 568,681	\$ (55,548)	\$ 3,884,709	\$ 4,348,142	\$ 463,433	90.64%	84.17%	-6.47%
Net Gain/(Loss)	\$ 208,054		\$ (168,714)	\$ (212,883)	\$ (44,169)	\$ 969,961	\$ 1,590,013	\$ 620,053			

* Beginning Fund Balance	\$ 348,984	Updated 4/23
Less 7% Reserve	\$ (404,883)	
Less Current Lease Payments	\$ (164,729)	
Beginning Year Reserves	\$ (220,628)	
YTD Change in Cash	\$ 1,590,013	
YTD Available Cash	\$ 1,369,386	

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

Facility Improvement Fee - October 2024



	2023 October Actual	2024 October Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
Revenue	\$ 57,483	\$ 56,434	\$ (1,049)	\$ 827,802	\$ 867,642	\$ 39,840
Debt Service Payments	\$ -	\$ -	\$ -	\$ (309,469)	\$ (309,417)	\$ (52)

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 867,642
YTD Loan Payments	\$ (309,417)
Ending Fund Balance	\$ 2,776,439

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

Capital Reserves and CIP - Fund 1950

January 1, 2024 - October 31, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	Undesignated General Operating	\$ 31,440	\$ 32,152	\$ 11,867	\$ 51,726		\$ 51,726
	Designated Capital and Other Designated Reserves	\$ 924,539	\$ 62,013	\$ 177,928	\$ 808,624	\$ 60,926	\$ 747,698
	CIP Projects	\$ 2,076,013	\$ 1,466,417	\$ 1,481,576	\$ 2,060,854	\$ 535,119	\$ 1,525,734
Restricted	Reserved for Property Donations	\$ 29,651		\$ 9,529	\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ -	\$ 7,891	\$ 9,721		\$ 9,721
	Cowley Park	\$ 144,073	\$ 15,755		\$ 159,828		\$ 159,828
Total		\$ 3,393,457	\$ 1,576,338	\$ 1,688,791	\$ 3,281,004	\$ 596,046	\$ 2,684,958



Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)	\$ 191,323	\$ 72,319	\$ 191,323		\$ 191,323	\$ (119,003.78)
Audubon Park	\$ 5,000		\$ 5,000	\$ -		\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation	\$ 2,035		\$ 2,035	\$ -		\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -		\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -		\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -	\$ 3,093	\$ 3,093	\$ 10,019.64
Liberty Park Improvements, Library Fund	\$ 13,173		\$ 13,173	\$ 1,320	\$ 740	\$ 2,059	\$ 11,114.17
North Suspension Bridge, Arterial Street Fund	\$ 80,545	\$ (75,545)	\$ 5,000	\$ 5,000		\$ 5,000	\$ -
South Suspension Bridge	\$ 7,735	\$ 395,466	\$ 403,201	\$ 304,717	\$ 1,374	\$ 306,090	\$ 97,110.60
2022 ARPA Deferred Capital Projects	\$ 496,409	\$ (353,496)	\$ 142,912	\$ -		\$ -	\$ 142,912.46
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 104,545	\$ 354,998	\$ 33,539	\$ 28,211	\$ 61,749	\$ 293,248.75
Franklin Park Irrigation	\$ -		\$ -	\$ -		\$ -	\$ -
Ops Playground Replacements (Wildhorse)	\$ -	\$ 990	\$ 990	\$ 190	\$ 800	\$ 990	\$ -
Public Works funded Water Conservation projects	\$ 735,367		\$ 735,367	\$ -		\$ -	\$ 735,366.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -		\$ -	\$ 3,244.32
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ 8,686	\$ 72,686	\$ 81,372	\$ 77,199.42
City-Wide Dog Park	\$ 5,840		\$ 5,840	\$ 22,803	\$ 43,750	\$ 66,553	\$ (60,713.01)
Corbin Park Sport Court	\$ 129,447	\$ 30,995	\$ 160,442	\$ 147,230	\$ 13,212	\$ 160,442	\$ -
CDA Park Irrigation	\$ -	\$ 135,290	\$ 135,290	\$ 112,799	\$ 3,019	\$ 115,817	\$ 19,472.64
CDA Park Playground	\$ -	\$ 1,746	\$ 1,746	\$ -		\$ -	\$ 1,746.00
Trolley Trail Land Acquisition, Spokane County	\$ 858		\$ 858	\$ -		\$ -	\$ 858.38
Rec Facilities Renovation,	\$ -		\$ -	\$ -		\$ -	\$ -
Underhill Park Sport Court Renovation	\$ -	\$ 341,769	\$ 341,769	\$ 455,620	\$ 232,991	\$ 688,611	\$ (346,841.66)
RFP Post St Parking Lot Renovation	\$ -	\$ 90,707	\$ 90,707	\$ 85,007	\$ 9,700	\$ 94,707	\$ (4,000.00)
Clark Park Site Improvements	\$ -	\$ 34,454	\$ 34,454	\$ 34,454		\$ 34,454	\$ -
Meadowglen Park Development	\$ -	\$ 52,654	\$ 52,654	\$ 52,654	\$ 100,000	\$ 152,654	\$ (100,000.00)
Manito Bridge Railing	\$ -	\$ 14,476	\$ 14,476	\$ 2,906	\$ 11,570	\$ 14,476	\$ -
Dwight Merkel Field Study	\$ -	\$ 7,200	\$ 7,200	\$ -	\$ 7,200	\$ 7,200	\$ -
6-year CIP Capital Projects	\$ 256,149	\$ 493,845	\$ 749,994	\$ 23,331		\$ 23,331	\$ 726,662.54
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
Total	\$ 2,076,013	\$ 1,466,417	\$ 3,542,430	\$ 1,481,576	\$ 535,119	\$ 2,016,696	\$ 1,525,734.22