Spokane Park Board Finance Committee

3 p.m. Tuesday, November 11, 2025
In-person: Ponderosa Room – Woodland Center
Finch Arboretum
3404 W Woodland Blvd.
Spokane, WA 99224
Webex virtual meeting:
Call-in: 408-418-9388; Access code: 2482 820 6693
Rich Lentz – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair
Greta Gilman
Gerry Sperling

The Finance Committee meeting will be held in-person in the Pondersoa Room – Woodland Center, 3404 W Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, November 11, 2025. 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 **2482 820 6693**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. November 11, 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

Return to Agenda

City of Spokane
PARKS
& RECREATION

October '25 Financials

Natural Resources - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 82,000	$ 42,297	$ 3,489	$ 3,555	$ 66	$ 59,998	$ 39,703	$ (20,295)	65.93%	48.42%	-17.51%
Operating Transfers	$ 66,000	$ -			$ -	$ 66,000	$ 66,000	$ -	100.00%	100.00%	
Total Revenue	**$ 148,000**	**$ 42,297**	**$ 3,489**	**$ 3,555**	**$ 66**	**$ 125,998**	**$ 105,703**	**$ (20,295)**	**80.25%**	**71.42%**	**-8.83%**
Expenditures											
Salaries and Wages	$ 729,322	$ 216,949	$ 46,503	$ 75,815	$ (29,312)	$ 467,495	$ 512,373	$ (44,878)	72.24%	70.25%	-1.99%
Temp/Seasonal	$ 88,582	$ (4,247)	$ 7,838	$ 12,434	$ (4,596)	$ 53,179	$ 92,829	$ (39,650)	61.95%	104.79%	42.84%
Personnel Benefits	$ 292,943	$ 102,076	$ 18,960	$ 23,901	$ (4,941)	$ 177,430	$ 190,867	$ (13,437)	71.92%	65.15%	-6.76%
Supplies	$ 35,600	$ 585	$ 145	$ 5,839	$ (5,694)	$ 31,282	$ 35,015	$ (3,733)	87.87%	98.36%	10.49%
Services and Charges	$ 139,800	$ (6,424)	$ 18,358	$ 19,241	$ (883)	$ 149,527	$ 146,224	$ 3,303	67.29%	104.59%	37.30%
Interfund Payments	$ 34,090	$ (1,622)	$ 7,129	$ 3,785	$ 3,344	$ 33,108	$ 35,712	$ (2,604)	143.95%	104.76%	-39.19%
Subtotal Op. Expense	$ 1,320,337	$ 307,317	$ 98,933	$ 141,015	$ (42,082)	$ 912,021	$ 1,013,020	$ (100,999)	72.35%	76.72%	4.37%
Transfers Out	$ -	$ -		$ -	$ -	$ -	$ -	$ -			
Total Expenditures	**$ 1,320,337**	**$ 307,317**	**$ 98,933**	**$ 141,015**	**$ (42,082)**	**$ 912,021**	**$ 1,013,020**	**$ (100,999)**	**72.35%**	**76.72%**	**4.37%**
Net Gain/(Loss)	**$ (1,172,337)**		**$ (95,444)**	**$ (137,460)**	**$ (42,016)**	**$ (786,023)**	**$ (907,316)**	**$ (121,293)**			

Riverfront Park - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 4,669,000	$ 1,063,093	$ 228,676	$ 305,677	$ 77,001	$ 2,892,557	$ 3,605,907	$ 713,350	69.23%	77.23%	8.00%
Total Revenue	**$ 4,669,000**	**$ 1,063,093**	**$ 228,676**	**$ 305,677**	**$ 77,001**	**2,892,557**	**$ 3,605,907**	**$ 713,350**	69.23%	77.23%	8.00%
Expenditures											
Salaries and Wages	$ 1,782,678	$ 520,381	$ 131,092	$ 189,977	$ (58,885)	$ 1,167,936	$ 1,262,297	$ (94,361)	70.22%	70.81%	0.59%
Temp/Seasonal	$ 862,562	$ 52,459	$ 53,529	$ 94,486	$ (40,957)	$ 810,924	$ 810,103	$ 821	85.68%	93.92%	8.24%
Personnel Benefits	$ 725,483	$ 190,671	$ 48,307	$ 67,601	$ (19,294)	$ 502,868	$ 534,812	$ (31,944)	69.64%	73.72%	4.08%
Supplies	$ 552,000	$ 146,856	$ 16,948	$ 19,389	$ (2,441)	$ 451,609	$ 405,144	$ 46,465	73.97%	73.40%	-0.58%
Services and Charges	$ 1,586,725	$ 397,447	$ 114,047	$ 155,521	$ (41,474)	$ 910,622	$ 1,189,278	$ (278,656)	69.98%	74.95%	4.97%
Interfund Payments	$ 6,120	$ 1,020		$ 510	$ (510)		$ 5,100	$ (5,100)		83.3%	83.33%
Subtotal Op. Expense	$ 5,515,568	$ 1,308,833	$ 363,923	$ 527,484	$ (163,561)	$ 3,843,959	$ 4,206,735	$ (362,776)	73.31%	76.27%	2.96%
Transfers Out	$ 280,073	$ 139,663			$ -	$ 140,408	$ 140,410	$ (2)	49.3%	50.1%	0.88%
Total Expenditures	**$ 5,795,641**	**$ 1,448,497**	**$ 363,923**	**$ 527,484**	**$ (163,561)**	**$ 3,984,367**	**$ 4,347,144**	**$ (362,777)**	72.07%	75.01%	2.94%
Net Gain/(Loss)	**$ (1,126,641)**		**$ (135,247)**	**$ (221,806)**	**$ (86,559)**	**$ (1,091,810)**	**$ (741,238)**	**$ 350,572**			

Recreation - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 1,874,431	$ (114,414)	$ 122,932	$ 147,664	$ 24,732	$ 1,665,340	$ 1,988,845	$ 323,505	98.47%	106.10%	7.64%
Total Revenue	**$ 1,874,431**	**$ (114,414)**	**$ 122,932**	**$ 147,664**	**$ 24,732**	**1,665,340**	**$ 1,988,845**	**$ 323,505**	**98.47%**	**106.10%**	**7.64%**
Expenditures											
Salaries and Wages	$ 831,171	$ 136,080	$ 60,757	$ 130,963	$ (70,206)	$ 601,547	$ 695,091	$ (93,544)	74.35%	83.63%	9.28%
Temp/Seasonal	$ 1,209,095	$ (54,403)	$ 54,091	$ 85,649	$ (31,558)	$ 1,223,669	$ 1,263,498	$ (39,829)	95.05%	104.50%	9.45%
Personnel Benefits	$ 386,754	$ (4,322)	$ 32,682	$ 43,251	$ (10,569)	$ 353,939	$ 391,076	$ (37,137)	90.62%	101.12%	10.50%
Supplies	$ 322,620	$ (81,250)	$ 40,920	$ 47,969	$ (7,049)	$ 356,698	$ 403,870	$ (47,172)	115.17%	125.18%	10.02%
Services and Charges	$ 1,503,353	$ 144,951	$ 156,018	$ 164,105	$ (8,087)	$ 1,324,781	$ 1,358,402	$ (33,621)	99.76%	90.36%	-9.40%
Interfund Payments	$ 16,950	$ (6,074)	$ 5,724	$ 5,724	$ 0	$ 22,895	$ 23,024	$ (129)	135.1%	135.8%	0.76%
Subtotal Op. Expense	$ 4,269,943	$ 134,982	$ 350,192	$ 477,660	$ (127,468)	3,883,529	$ 4,134,961	$ (251,432)	93.77%	96.84%	3.07%
Transfers Out	127,568	-			$ -	127,568	127,568	$ -	100.0%	100.0%	
Total Expenditures	**$ 4,397,511**	**$ 134,982**	**$ 350,192**	**$ 477,660**	**$ (127,468)**	**4,011,097**	**$ 4,262,529**	**$ (251,432)**	**93.95%**	**96.93%**	**2.98%**
Net Gain/(Loss)	**$ (2,523,080)**		**$ (227,260)**	**$ (329,996)**	**$ (102,736)**	**$ (2,345,757)**	**$ (2,273,684)**	**$ 72,073**			

Facility Usage Fees Collected YTD:	**$55,356**

Park Operations - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 220,430	$ 2,606	$ 38,786	$ 12,914	$ (25,872)	$ 263,132	$ 217,824	$ (45,308)	131.28%	98.82%	-32.47%
Total Revenue	**$ 220,430**	**$ 2,606**	**$ 38,786**	**$ 12,914**	**$ (25,872)**	**263,132**	**$ 217,824**	**$ (45,308)**	**131.28%**	**98.82%**	**-32.47%**
Expenditures											
Salaries and Wages	$ 2,521,488	$ 624,435	$ 167,132	$ 269,746	$ (102,614)	$ 1,751,079	$ 1,897,053	$ (145,974)	77.09%	75.24%	-1.86%
Temp/Seasonal	$ 810,210	$ 141,784	$ 974	$ 98,286	$ (97,312)	$ 608,896	$ 668,426	$ (59,530)	64.76%	82.50%	17.74%
Personnel Benefits	$ 974,410	$ 173,540	$ 80,404	$ 97,683	$ (17,279)	$ 724,895	$ 800,870	$ (75,975)	77.10%	82.19%	5.10%
Supplies	$ 165,830	$ 28,296	$ 9,615	$ 10,553	$ (938)	$ 180,180	$ 137,534	$ 42,646	94.43%	82.94%	-11.50%
Services and Charges	$ 1,257,734	$ (129,311)	$ 165,671	$ 215,381	$ (49,710)	$ 1,298,881	$ 1,387,045	$ (88,164)	110.55%	110.28%	-0.27%
Interfund Payments	$ -	$ -			$ -			$ -			
Subtotal Op. Expense	$ 5,729,672	$ 838,745	$ 423,796	$ 691,649	$ (267,853)	$ 4,563,931	$ 4,890,927	$ (326,996)	82.72%	85.36%	2.65%
Transfers Out	$ -	$ -		$ -	$ -	$ 8,568		$ 8,568			
Total Expenditures	**$ 5,729,672**	**$ 838,745**	**$ 423,796**	**$ 691,649**	**$ (267,853)**	**$ 4,572,499**	**$ 4,890,927**	**$ (318,428)**	**82.87%**	**85.36%**	**2.49%**
Net Gain/(Loss)	**$ (5,509,242)**		**$ (385,010)**	**$ (678,735)**	**$ (293,725)**	**$ (4,309,367)**	**$ (4,673,103)**	**$ (363,736)**			

Capital/Park Planning/Fleet/Interfund/Admin - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 775,367	$ 148,216	$ 569	$ (10)	$ (579)	$ 637,870	$ 627,151	$ (10,719)	103.28%	80.88%	-22.39%
Operating Transfers	$19,090,885	$ 2,944,762	$1,456,499	$ 2,195,178	$ 738,679	$15,187,717	$16,146,123	$ 958,406	80.91%	84.58%	3.66%
Total Revenue	**$19,866,252**	**$ 3,092,979**	**$1,457,068**	**$ 2,195,168**	**$ 738,100**	**$15,825,587**	**$16,773,273**	**$ 947,686**	**81.62%**	**84.43%**	**2.81%**
Expenditures											
Salaries and Wages	$ 2,873,190	$ 622,840	$ 188,405	$ 316,123	$ (127,718)	$ 2,003,196	$ 2,250,350	$ (247,154)	74.90%	78.32%	3.43%
Temp/Seasonal	$ 94,558	$ 20,853	$ (12,861)	$ 9,288	$ (22,149)	$ 92,352	$ 73,705	$ 18,647	130.79%	77.95%	-52.85%
Personnel Benefits	$ 939,329	$ 210,707	$ 65,030	$ 90,028	$ (24,998)	$ 655,554	$ 728,622	$ (73,068)	78.05%	77.57%	-0.49%
Supplies	$ 217,500	$ 135,500	$ 351	$ 3,115	$ (2,764)	$ 99,247	$ 82,000	$ 17,247	23.72%	37.70%	13.98%
Services and Charges	$ 1,178,870	$ 279,571	$ 49,089	$ 66,236	$ (17,147)	$ 924,195	$ 899,299	$ 24,896	92.91%	76.28%	-16.63%
Interfund Services	$ 2,724,981	$ 328,977	$ 355,637	$ 506,785	$ (151,148)	$ 2,159,476	$ 2,396,004	$ (236,528)	86.75%	87.93%	1.17%
Subtotal Op. Expense	$ 8,028,428	$ 1,598,449	$ 645,651	$ 991,576	$ (345,925)	$ 5,934,020	$ 6,429,979	$ (495,959)	79.25%	80.09%	0.84%
Transfers Out/Capital Outlay	$ 1,473,805	$ 872,902		$ 55,000	$ (55,000)	$ 650,336	$ 600,903	$ 49,433	40.50%	40.77%	0.28%
Total Expenditures	**$ 9,502,233**	**$ 2,471,351**	**$ 645,651**	**$ 1,046,576**	**$ (400,925)**	**$ 6,584,356**	**$ 7,030,882**	**$ (446,526)**	**72.41%**	**73.99%**	**1.58%**
Net Gain/(Loss)	**$10,364,019**		**$ 811,417**	**$ 1,148,592**	**$ 337,175**	**$ 9,241,231**	**$ 9,742,391**	**$ 501,160**			

Parks Fund - October 2025

	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	$ 7,644,228	$ 845,515	$ 376,726	$ 461,064	$ 84,338	$ 5,727,853	$ 6,798,713	$ 1,070,860	84.38%	88.94%	4.56%
Operating Transfers	$ 19,090,885	$ 2,873,074	$1,456,499	$2,195,178	$ 738,679	$ 15,179,268	$ 16,217,811	$ 1,038,543	80.58%	84.95%	4.37%
Total Operating Revenue	**$ 26,735,113**	**$ 3,718,589**	**$1,833,225**	**$2,656,242**	**$ 823,017**	**$ 20,907,121**	**$ 23,016,524**	**$ 2,109,403**	**81.6%**	**86.1%**	**4.50%**
Operating Expenses											
Salaries and Wages	$ 8,737,851	$ 2,120,688	$ 595,837	$ 982,624	$ (386,787)	$ 5,991,173	$ 6,617,163	$ (625,990)	73.07%	75.73%	2.66%
Temp/Seasonal	$ 3,065,007	$ 156,446	$ 101,622	$ 300,141	$ (198,519)	$ 2,789,129	$ 2,908,561	$ (119,432)	86.28%	94.90%	8.61%
Personnel Benefits	$ 3,318,916	$ 672,232	$ 245,383	$ 322,463	$ (77,080)	$ 2,414,688	$ 2,646,684	$ (231,996)	76.91%	79.75%	2.83%
Supplies	$ 1,293,550	$ 211,872	$ 67,978	$ 86,920	$ (18,942)	$ 1,120,077	$ 1,081,678	$ 38,399	71.57%	83.62%	12.05%
Services and Charges	$ 5,656,482	$ 579,299	$ 512,126	$ 625,093	$ (112,967)	$ 4,725,038	$ 5,077,183	$ (352,145)	93.92%	89.76%	-4.16%
Interfund Payments	$ 2,781,861	$ 322,021	$ 368,490	$ 516,804	$ (148,314)	$ 2,215,479	$ 2,459,840	$ (244,361)	87.60%	88.42%	0.83%
Total Operating Expenses	**$ 24,853,667**	**$ 4,062,557**	**$1,891,436**	**$2,834,046**	**$ (942,610)**	**$ 19,255,584**	**$ 20,791,110**	**$ (1,535,526)**	**81.26%**	**83.65%**	**2.39%**
Net Operating Income (Loss)	**$ 1,881,446**	**$ (343,968)**	**$ (58,211)**	**$ (177,804)**	**$ (119,593)**	**$ 1,651,537**	**$ 2,225,414**	**$ 573,877**	**85.62%**	**118.28%**	**32.66%**
Other Financial Activity											
Capital Outlay	$ 1,170,011	$ 556,571			$ -	$ 619,434	$ 613,440	$ 5,994	46.32%	52.43%	6.11%
Transfers Out	$ 461,435	$ 92,555		$ 55,000		$ 307,446	$ 368,880	$ (61,434)	65.91%	79.94%	14.03%
Budget Reserve	$ 250,000	$ 250,000									
Total Other Activity	**$ 1,881,446**	**$ 899,125**	**$ -**	**$ 55,000**	**$ -**	**$ 926,880**	**$ 982,321**	**$ (55,441)**	**48.05%**	**52.21%**	**4.16%**
Total Expenditures	**$ 26,735,113**	**$ 4,961,683**	**$1,891,436**	**$2,889,046**	**$ (997,610)**	**$ 20,182,464**	**$ 21,773,430**	**$ (1,590,966)**	**78.76%**	**81.44%**	**2.68%**
Net Gain/(Loss)	**$ -**		**$ (58,211)**	**$ (232,804)**	**$ (174,593)**	**$ 724,657**	**$ 1,243,094**	**$ 518,437**			

Beginning Fund Balance	**$ 4,183,413**
5% Reserve Requirement	$ (1,386,756)
Revenue Stabilization Reserve	$ (400,000)
Reserve for Special Projects	$ (343,452)
Reserve for USDA Grant Liability	$ (200,000)
Beginning Reserves	**$ 1,853,205**
YTD Net Revenue (Expense)	$ 1,243,094
Ending Fund Balance	**$ 3,096,299**

*Updated 8/15/25

Golf Fund - October 2025

City of Spokane PARKS & RECREATION	Adopted Budget 2025	2025 Remaining Budget Balance	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 YTD Difference	2024 YTD % Of Budget	2025 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	$ 5,930,281	$ (954,407)	$ 412,232	$ 413,080	$ 848	$ 6,589,435	$ 6,884,688	$ 295,253			
Pre-Sale Revenue					$ -	216,362	125,204	$ (91,158)			
Facility Improvement Fee	$ -		$ (56,434)	$ (52,073)	$ 4,361	$ (867,642)	$ (893,974)	$ (26,332)			
Other Transfers-In	$ -	$ -			$ -						
Total Revenue	**$ 5,930,281**	**$ 185,637**	**$ 355,798**	**$ 361,007**	**$ 5,209**	**$ 5,938,155**	**$ 6,115,918**	**$ 177,763**	**110.50%**	**103.13%**	**-7.37%**
Expenditures											
Salaries and Wages	$ 1,263,109	$ 141,824	$ 90,230	$ 147,958	$ (57,728)	$ 919,208	$ 986,000	$ (66,792)	81.50%	78.06%	-3.44%
Temp/Seasonal	$ 722,232	$ 61,489	$ 62,232	$ 92,955	$ (30,723)	$ 520,852	$ 590,273	$ (69,420)	79.91%	81.73%	1.81%
Personnel Benefits	$ 503,997	$ 3,446	$ 45,195	$ 59,811	$ (14,616)	$ 420,201	$ 463,677	$ (43,476)	89.96%	92.00%	2.04%
Supplies	$ 561,900	$ 44,750	$ 43,187	$ 80,107	$ (36,921)	$ 413,288	$ 487,150	$ (73,862)	77.70%	86.70%	9.00%
Services and Charges	$ 1,471,356	$ 39,097	$ 176,685	$ 196,313	$ (19,627)	$ 1,244,144	$ 1,396,659	$ (152,514)	86.65%	94.92%	8.27%
Interfund Payments	$ 356,409	$ (94,962)	$ 32,884	$ 73,831	$ (40,947)	$ 200,270	$ 331,970	$ (131,701)	84.50%	93.14%	8.64%
Subtotal Op. Expense	**$ 4,879,003**	**$ 623,275**	**$ 450,413**	**$ 650,976**	**$ (200,563)**	**$ 3,717,963**	**$ 4,255,728**	**$ (537,765)**	**83.52%**	**87.23%**	**3.70%**
Capital Outlay	$ 1,000,000	$ 120,723	$ 118,267	$ 61,311	$ 56,956	$ 630,178	$ 879,278	$ (249,099)	88.18%	87.93%	-0.25%
Transfers Out		$ -									
Total Expenditures	**$ 5,879,003**	**$ 743,997**	**$ 568,681**	**$ 712,288**	**$ (143,607)**	**$ 4,348,142**	**$ 5,135,006**	**$ 786,864**	**84.17%**	**87.34%**	**3.18%**
Net Gain/(Loss)	**$ 51,278**		**$ (212,883)**	**$ (351,281)**	**$ (138,398)**	**$ 1,590,013**	**$ 980,912**	**$ (609,101)**			

*** Beginning Fund Balance**	**$ 80,905**	Updated 3/4/25
Less 7% Reserve	$ (454,810)	
Less Current Lease Payments	$ (164,729)	
Beginning Year Reserves	**$ (538,634)**	
YTD Change in Cash	$ 980,912	
YTD Available Cash	**$ 442,277**	

** 2025 Beginning Fund Balance does not include the FIF reserve of $2,471,131*

Facility Improvement Fee - October 2025

	2024 October Actual	2025 October Actual	2024-2025 Monthly Difference	2024 YTD Actual	2025 YTD Actual	2024-2025 Monthly Difference
Revenue	$ 56,434	$ 52,073	$ (4,361)	$ 867,642	$ 893,974	$ 26,332
Debt Service Payments	$ -	$ -	$ -	$ (309,417)	$ (309,548)	$ 131

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	$ 2,471,131
YTD Revenues	$ 893,974
YTD Loan Payments	$ (309,548)
Ending Fund Balance	$ 3,055,557

GOLF SIP Loan Amortization

Period Ending	Principal	Interest	Total Payment	Principal Balance
6/1/2024	$ 277,845	$ 31,571	$ 309,417	$ 6,071,552
12/1/2024	$ 278,369	$ 30,239	$ 308,608	$ 5,793,183
6/1/2025	$ 280,645	$ 28,903	$ 309,548	$ 5,512,538
12/1/2025	$ 281,175	$ 27,557	$ 308,732	$ 5,231,363

Active CIP Projects - Fund 1950

PROJECT	DETAIL CODE	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	48069	$ 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	48085	$ 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	48082	$ 250,453	$ 104,545	$ 354,998	$ 33,539	$ 28,211	$ 61,749	$ 293,248.75
Franklin Park Irrigation		$ -		$ -	$ -		$ -	$ -
Ops Playground Replacements (Wildhorse)	48026	$ -	$ 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	48063	$ 158,571		$ 158,571	$ 8,686	$ 72,686	$ 81,372	$ 77,199.42
City-Wide Dog Park	48062	$ 5,840		$ 5,840	$ 22,803	$ 43,750	$ 66,553	$ (60,713.01)
Corbin Park Sport Court	48091	$ 129,447	$ 30,995	$ 160,442	$ 147,230	$ 13,212	$ 160,442	$ -
CDA Park Irrigation	48061	$ -	$ 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	48093	$ -	$ 341,769	$ 341,769	$ 455,620	$ 232,991	$ 688,611	$ (346,841.66)
RFP Post St Parking Lot Renovation	48096	$ -	$ 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	48025	$ -	$ 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	48044	$ -	$ 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

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