



**Spokane Park Board  
Finance Committee Minutes**

3 p.m. Tuesday, Oct. 11, 2022

**In-person:** Tribal conference room  
1<sup>st</sup> floor City Hall, 808 W. Spokane Falls Blvd.  
Spokane, WA 99201

**WebEx virtual meeting:**

Mark Buening – Parks Finance/Budget Director

**Committee members**

X Bob Anderson – Chair  
X Greta Gilman  
X Gerry Sperling  
X Nick Sumner

**Additional Park Board members**

**Parks staff**

Garrett Jones  
Mark Buening  
Jason Conley  
Megan Qureshi  
Fianna Dickson  
Mark Poirier  
Al Vorderbrueggen  
Jonathan Moog  
Nicholas Hamad  
Jennifer Papich  
Jerry Stacy

**Summary**

- The SBO #2 for the Golf Fund was presented by Mark Buening.
  - The motion passed unanimously. This will be presented to City Council as a consent agenda item.
- The 2023 Budget Presentation was given by Garrett Jones.
- The September financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Nov. 8, 2022, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

## Minutes

The meeting was called to order at 3:02 p.m. by committee chair Bob Anderson.

### Action items:

1. [SBO #2 for the Golf Fund](#) – Mark Buening presented. Parks has requested an added appropriation of \$300,000 from the unencumbered fund balance, for three key items: 1) \$100,000 for the Capital Roof Replacement Project, 2) \$100,000 for operating costs for the Golf course, which includes fertilizer, fuel and building supplies and 3) \$100,000 for maintenance and repair projects, which may not meet the capital threshold. Parks intends for this amount to be sufficient to cover any overlapping costs this season.

**Motion 1:** Bob Anderson moved to approve the proposed SBO #2 for the Golf Fund.

Gerry Sperling seconded.

The motion passed unanimously (4-0 vote).

The committee agreed to recommend this action item to the City Council as a consent agenda item.

### Discussion items:

1. [2023 Budget Presentation](#) – Garrett Jones presented an overview of the 2023 Budget. Parks intends to correct a \$650,000 deficit in the Risk Fund, which was created by five years spending beyond what was being added to the fund balance. Since it took years to create this deficit, the Parks Dept. solution will be an annual pay back over the course of five years. Parks intends to start 2023 with a targeted fund balance of \$750,000 outside of reserves. After adjustments to the Risk Management interfund transfer, the Proposed 2023 budget reflect \$164,818 total annual expenditures over total revenues.

### Standing report items:

1. [September Financials](#) – Mark Buening presented an overview of the September financials. All revenues are higher, but expenditures are higher, as well. 1) [Natural Resources](#) – Revenues are about \$53,000 higher, while expenditures are up. 2) [Recreation](#) – Revenues are about \$300,000 more than last year. Expenditures are about \$500,000 more than last year. 3) [Riverfront Park](#) – Revenues are about \$800,000 greater than last year, due to a stronger event season. Expenditures over revenues are about \$350,000 less than last year. 4) [Park Ops](#) – Labor costs are higher this season, with revenues at about \$19,000 greater than last year, due to labor costs. Overall expenditures over revenues are about \$307,000 more than last year. 5) [Admin](#) – Revenues are about \$500,000 more than last year. Overall operating expenditures are about \$640,000 more than last year, mostly due to interfund charges, and services and charges. Overall revenues over expenditures are about \$1.4 million less than last year. Due to the interfund transfer earlier this year, this amount is not significantly different than last year. 6) [Capital](#) – Expenditures are about \$106,000 less than last year. Much of the capital has been shifted over to 1950. 7) [1400](#) – Revenues are \$1.6 million more than last year. Operating expenditures are about \$2.2 million more than last year. Capital outlay is about \$106,000 less than last year. Overall revenues over expenditures are about \$240,000 more than last year. Fund balance reserves are about \$2.28 million after necessary reserves. 8) [Golf](#) – Without the Facility Improvement Fee, revenues are about \$250,000 more than last year, and expenditures are about \$132,000 more than last year. Revenues over expenditures are about \$132,000 less than last year. Capital expenditures are about \$255,000 higher than last year. YTD cash balance is about \$1.37 million. Facility Improvement Fee revenues are about \$625,000. The Facility Improvement Fee balance is about \$2.2 million. There is an upcoming payment about \$267,000 in December. 9) [1950](#) – Mr. Buening presented a spreadsheet which provided an overview

of Fund 1950. 10) Mr. Buening also presented a spreadsheet reflecting the status of Fund 3346, the Riverfront Park Bond Fund. This is presented quarterly.

**Adjournment:** The meeting adjourned at 3:35 p.m.

The next regularly scheduled meeting is 3 p.m. Nov. 8, 2022, Tribal conference room, first floor lobby of City Hall, and virtually via WebEx.

# Spokane Park Board

## Briefing Paper



<b>Committee</b>	Finance Committee		
<b>Committee meeting date</b>	October 11, 2022		
<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/extension	<input type="radio"/> Amendment/change order <input checked="" type="radio"/> Other
<b>City Clerks file</b> (OPR or policy #)			
<b>Item title:</b> (Use exact language noted on the agenda)	SBO to appropriate \$300,000 to the Golf Fund from unencumbered fund balance for 1). Construction cost increases in the capital program; 2). Inflationary increases in operating accounts particularly fuel, fertilizers and other petroleum based products; and 3). Repairs and maintenance.		
<b>Begin/end dates</b>	Begins: 10/01/22	Ends: 12/31/2022	<input type="checkbox"/> Open ended
<b>Background/history:</b>	<p>The large inflationary increases in fuel, supplies and capital costs have severely impacted the Golf operating accounts. This has been particularly evident in fuel costs; and for fertilizers and other petroleum-based chemicals used to maintain the City's four golf courses. These increases were unforeseen when the budget was being developed in summer 2021, and this request is for an additional \$100,000 for the cost increases seen across the program.</p> <p>The roof replacement at the Downriver clubhouse received a significant change order right after the previous SBO was submitted. Parks is requesting an additional \$100,000 to cover this expense and to provide a reserve for any other unexpected major capital repairs for the remainder of the year.</p> <p>The SBO also requests \$100,000 for several minor maintenance and repair projects requiring attention at all 4 Golf courses.</p>		
<b>Motion wording:</b>	Approval to transmit to the City Council the SBO appropriating 4600 reserves to operating and capital accounts		
<b>Approvals/signatures outside Parks:</b>	<input checked="" type="radio"/> Yes <input type="radio"/> No		
If so, who/what department, agency or company:	Spokane City Council		
Name:	Email address:	Phone:	
<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:	Budget code:		
\$300,000	4600-30210-76611-59951		
<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)		

ORDINANCE NO \_\_\_\_\_

An ordinance amending Ordinance No. C-36161, passed by the City Council December 13, 2021, and entitled, "An ordinance adopting the Annual Budget of the City of Spokane for 2022, making appropriations to the various funds of the City of Spokane government for the fiscal year ending December 31, 2022, and providing it shall take effect immediately upon passage," and declaring an emergency.

WHEREAS, subsequent to the adoption of the 2022 budget Ordinance No. C-36161, as above entitled, and which passed the City Council December 13, 2021, it is necessary to make changes in the appropriations of the Golf Fund which changes could not have been anticipated or known at the time of making such budget ordinance; and

WHEREAS, this ordinance has been on file in the City Clerk's Office for five days; - Now, Therefore,

The City of Spokane does ordain:

Section 1. That in the budget of the Golf Fund, and the budget annexed thereto with reference to the Golf Fund, the following changes be made:

- 1) Increase appropriation by \$300,000.
- 2) Of the increased appropriation, \$100,000 is provided solely for fuel, fertilizer and other operating supplies.
- 3) Of the increased appropriation, \$100,000 is provided solely for capital.
- 4) Of the increased appropriation, \$100,000 is provided solely for repairs and maintenance.
- (A) This is an increase to the overall appropriation level in the Golf Fund.

Section 2. It is, therefore, by the City Council declared that an urgency and emergency exists for making the changes set forth herein, such urgency and emergency arising from inflationary cost increases in supplies, fuel, and capital expenditures, and because of such need, an urgency and emergency exists for the passage of this ordinance, and also, because the same makes an appropriation, it shall take effect and be in force immediately upon its passage.

Passed the City Council \_\_\_\_\_

\_\_\_\_\_  
Council President

Attest: \_\_\_\_\_  
City Clerk

Approved as to form: \_\_\_\_\_  
Assistant City Attorney

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Effective Date

## Crosswalk from 2022 Adopted Budget to 2023 Recommended Budget Fund 1400

<b>2022 Adopted Revenues</b>	<b>\$</b>	<b>23,967,354</b>
------------------------------	-----------	-------------------

### Adjustments to Revenue

2022 Increase in GF Transfer	\$	156,310
Increase in Wastewater Transfer	\$	13,771
Riverfront Park Revenue Adjustment		66,654
Recreation Revenue Adjustment	\$	105,134

<b>2023 Recommended Revenues</b>	<b>\$</b>	<b>24,309,223</b>
----------------------------------	-----------	-------------------

	<u>Amount</u>	<u>FTEs</u>
<b>2022 Adopted Expenditures</b>	<b>\$</b>	<b>23,659,790</b>
Salary Adjustments (Auto)	1,251,397	
Benefit Adjustments (Auto)	(272,690)	
Centennial Trail Maintenance	20,000	
Vehicle Lease	165,000	
Net Recreation Operating Changes	47,840	
Net Park Ops Operating Changes	(208,200)	
Net Change in RFP Operating	137,098	
COLA Reserve	(230,000)	
Capital Reserve	(250,000)	
Interfund Transfers	153,806	
<b>2023 Recommended Expenditures</b>	<b>\$</b>	<b>24,474,041</b>
<b>Final Net Budget Balance</b>	<b>\$</b>	<b>(164,818)</b>

**City of Spokane - Parks & Recreation  
Fund 1400 - Natural Resources  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<u>Revenues</u>				
General Fund Transfer	66,000	66,000	66,000	66,000
Program Revenue	190,754	91,000	91,740	91,000
<b>Total Revenue</b>	<b>256,754</b>	<b>157,000</b>	<b>157,740</b>	<b>157,000</b>
<u>ExpenditureCategories:</u>				
Salaries & Wages	483,847	566,591	436,380	666,245
Personnel Benefits	165,176	204,417	151,045	198,808
Supplies	23,603	30,550	19,401	35,600
Svcs. & Charges	195,066	216,799	156,886	217,384
Interfund Services	787	25,339	1,022	23,000
Operating Transfers				
Capital Outlay				
<b>Total Expenditures</b>	<b>868,478</b>	<b>1,043,696</b>	<b>764,734</b>	<b>1,141,037</b>
<b>Net Revenues minus Expenditures</b>	<b>(611,724)</b>	<b>(886,696)</b>	<b>(606,994)</b>	<b>(984,037)</b>

**City of Spokane - Parks & Recreation  
Fund 1400 - Park Operations  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	205,596	200,430	103,467	200,430
<u>ExpenditureCategories:</u>				
Salaries & Wages	2,202,072	2,867,029	1,859,520	3,127,092
Personnel Benefits	749,462	901,543	589,018	813,050
Supplies	223,586	179,500	171,076	190,800
Svcs. & Charges	1,299,484	1,165,506	804,070	1,176,006
Interfund Services	3,033		37	
Operating Transfers	-	230,000		
Capital Outlay	-			
<b>Total Expenditures</b>	4,477,637	5,343,578	3,423,721	5,306,948
Net Revenues minus Expenditures	(4,272,041)	(5,143,148)	(3,320,254)	(5,106,518)



**City of Spokane - Parks & Recreation  
Fund 1400 - Riverfront Park  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	2,325,879	3,699,700	2,350,642	3,766,354
<u>Expenditure Categories:</u>				
Salaries & Wages	1,646,984	2,235,817	1,371,377	2,627,590
Personnel Benefits	472,397	696,762	397,527	611,330
Supplies	312,335	449,250	254,555	446,000
Svcs. & Charges	808,789	903,175	614,245	1,043,526
Interfund Services	185	20,000		20,000
Operating Transfers	237,029	237,030	118,746	237,027
Capital Outlay				
Reserve for Budget Adjustment				
<b>Total Expenditures</b>	3,477,719	4,542,034	2,756,450	4,985,473
Net Revenues minus Expenditures	(1,151,841)	(842,334)	(405,808)	(1,219,119)

**City of Spokane - Parks & Recreation  
Fund 1400 - Recreation  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	1,134,208	1,444,366	1,256,453	1,549,500
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,561,689	1,691,181	1,606,160	1,912,817
Personnel Benefits	361,426	395,235	319,832	315,006
Supplies	208,985	268,260	263,739	296,350
Svcs. & Charges	1,405,326	1,251,987	1,033,359	1,271,737
Interfund Services	25,029	16,950	21,740	16,950
Operating Transfers				
<b>Total Expenditures</b>	3,562,456	3,623,613	3,244,830	3,812,860
Net Revenues minus Expenditures	(2,428,248)	(2,179,247)	(1,988,377)	(2,263,360)

**City of Spokane - Parks & Recreation  
Fund 1400 - Administration  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	17,632,131	17,455,858	12,899,872	17,625,939
<u>Expenditure Categories:</u>				
Salaries & Wages	2,096,206	2,345,770	1,578,951	2,607,181
Personnel Benefits	700,980	837,893	552,676	827,118
Supplies	93,597	170,800	144,497	168,800
Svcs. & Charges	619,953	693,542	523,338	880,859
Interfund Services	2,534,464	2,623,827	1,965,527	2,779,972
Operating Transfers	53,794	53,793	1,276,950	803,795
Reserve for Budget Adj.		380,000		150,000
Capital Outlay	1,792,860	1,000,000		Included in Transfer
<b>Total Expenditures</b>	7,891,854	8,105,625	6,041,939	8,217,725
<b>Net Revenues minus Expenditures</b>	9,740,277	9,350,233	6,857,933	9,408,214

**City of Spokane - Parks & Recreation  
Fund 1400 -- Parks Fund  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b><u>Revenues</u></b>				
General Fund Transfer	15,958,647	16,907,513	12,373,269	17,063,823
Wastewater Utility Transfer	461,463	474,845	474,845	488,616
All Other Program Revenue	4,914,458	5,584,996	3,964,053	5,746,784
Grant Revenues	226,678	1,000,000		1,010,000
<b>Total Revenues</b>	<b>21,561,246</b>	<b>23,967,354</b>	<b>16,812,167</b>	<b>24,309,223</b>
<b><u>Expenditure Categories:</u></b>				
Salaries & Wages	7,990,797	9,689,527	6,872,933	10,940,924
Personnel Benefits	2,449,441	3,043,955	2,011,520	2,765,311
Supplies	862,107	1,098,360	901,633	1,137,550
Svcs. & Charges	4,328,618	4,241,009	3,163,904	4,599,512
Interfund Services	2,563,499	2,686,116	1,988,325	2,839,922
Operating Transfers	290,823	520,823	1,395,696	1,040,822
Reserve for Budget Adj.		380,000		150,000
Capital Outlay	1,839,096	1,000,000	239,169	
Grant Expenditures	-	1,000,000	-	1,000,000
<b>Total Expenditures</b>	<b>20,324,380</b>	<b>23,659,790</b>	<b>16,573,180</b>	<b>24,474,041</b>
<b>Net Revenues minus Expenditures</b>	<b>1,236,866</b>	<b>307,564</b>	<b>238,987</b>	<b>(164,818)</b>

<b>City of Spokane - Parks &amp; Recreation</b>				
<b>Fund 4600 - Golf Fund w/o Debt Service</b>				
<b>2023 Initial Budget</b>				
	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	4,317,883	3,905,000	4,241,961	4,300,901
<u>ExpenditureCategories:</u>				
Salaries & Wages	1,271,116	1,421,077	1,028,228	1,582,848
Personnel Benefits	394,656	358,806	331,570	319,431
Supplies	323,246	345,020	346,313	410,750
Svcs. & Charges	1,338,500	1,012,176	710,493	1,053,068
Interfund Services	262,120	265,787	197,248	291,899
Operating Transfers	53,760	80,000	26,950	
Reserve for Budget Adj.		-		186,990
Debt Service		-	-	
Capital Outlay	-	420,000	255,302	420,000
<b>Total Expenditures</b>	3,643,398	3,902,866	2,896,104	4,264,986
<b>Net Revenues minus Expenditures</b>	674,485	2,134	1,345,857	35,915

**City of Spokane - Parks & Recreation  
Fund 4600 - Golf fund - Debt Service Only  
2023 Initial Budget**

	2021 Actual	2022 Adopted Budget	2022 Thru September	2023 Recommended Budget
<b>Revenues</b>	811,272	623,917	730,053	623,917
<u>Expenditure Categories:</u>				
Salaries & Wages	-	-	-	
Personnel Benefits	-	-	-	
Supplies	-	-	-	
Svcs. & Charges	-	-	-	
Interfund Services	-	-	-	
Operating Transfers	-	-	-	
Reserve for Budget Adj.	-	-		
Debt Service	81,867	535,207	267,918	618,137
Capital Outlay	-	-	-	
<b>Total Expenditures</b>	81,867	535,207	267,918	618,137
<b>Net Revenues minus Expenditures</b>	729,405	88,710	462,135	5,780

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

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	91,000	(740)	144,726	91,740	\$ (52,986)	159.0%	100.8%	-58.23%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
<b>TOTAL REVENUE:</b>	<b>\$ 157,000</b>	<b>\$ (740)</b>	<b>210,726</b>	<b>\$ 157,740</b>	<b>\$ (52,986)</b>	<b>134.2%</b>	<b>100.5%</b>	<b>-33.75%</b>
<b>Expenditures:</b>								
Salaries and Wages	566,591	91,614	338,928	436,380	\$ (97,452)	64.2%	82.6%	18.46%
Personnel Benefits	204,417	51,056	117,623	151,045	\$ (33,423)	58.2%	74.7%	16.54%
Supplies	30,550	11,149	9,770	19,401	\$ (9,631)	32.0%	63.5%	31.53%
Services and Charges	216,799	50,369	104,211	156,886	\$ (52,675)	50.3%	75.7%	25.42%
Interfund Payments	25,339	25,127	787	1,022	\$ (234)	3.0%	3.9%	0.90%
<b>Subtotal Op. Exp.</b>	<b>\$ 1,043,696</b>	<b>\$ 278,963</b>	<b>571,319</b>	<b>\$ 764,733</b>	<b>\$ (193,415)</b>	<b>57.5%</b>	<b>73.3%</b>	<b>15.80%</b>
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,043,696</b>	<b>\$ 278,963</b>	<b>571,319</b>	<b>\$ 764,733</b>	<b>\$ (193,415)</b>	<b>57.3%</b>	<b>73.3%</b>	<b>15.95%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (886,696)</b>		<b>\$ (360,593)</b>	<b>\$ (606,993)</b>	<b>\$ (246,400)</b>			

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

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	1,444,366	187,913	962,243	1,256,453	\$ 294,210	69.8%	87.0%	17.15%
<b>TOTAL REVENUE:</b>	<b>\$ 1,444,366</b>	<b>\$ 187,913</b>	<b>962,243</b>	<b>\$ 1,256,453</b>	<b>\$ 294,210</b>	<b>69.8%</b>	<b>87.0%</b>	<b>17.15%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,691,181	85,021	1,298,325	1,606,160	\$ (307,835)	79.7%	95.0%	15.23%
Personnel Benefits	397,080	77,248	286,557	319,832	\$ (33,276)	82.6%	80.5%	-2.04%
Supplies	268,260	4,521	169,326	263,739	\$ (94,412)	65.4%	98.3%	32.93%
Services and Charges	1,251,987	218,628	969,761	1,033,359	\$ (63,598)	73.6%	82.5%	8.90%
Interfund Payments	16,950	(4,790)	19,306	21,740	\$ (2,434)	113.9%	128.3%	14.36%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,625,458</b>	<b>\$ 380,628</b>	<b>2,743,275</b>	<b>\$ 3,244,830</b>	<b>\$ (501,555)</b>	<b>76.9%</b>	<b>89.5%</b>	<b>12.61%</b>
Transfers Out	-	-	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,625,458</b>	<b>\$ 380,628</b>	<b>2,743,275</b>	<b>\$ 3,244,830</b>	<b>\$ (501,555)</b>	<b>76.9%</b>	<b>89.5%</b>	<b>12.61%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (2,181,092)</b>		<b>\$ (1,781,032)</b>	<b>\$ (1,988,377)</b>	<b>\$ (207,345)</b>			

**2022 SEEK Grant**  
YTD Revenues \$ 43,993  
YTD Expenditures \$ 74,947



City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

September 2022

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b>Revenue:</b>								
Program Revenue	3,699,700	1,349,058	1,540,715	2,350,642	\$ 809,927	36.8%	63.5%	26.73%
Operating Transfers	-	-	-	-	\$ -			
<b>TOTAL REVENUE:</b>	<b>\$ 3,699,700</b>	<b>\$ 1,349,058</b>	<b>1,540,715</b>	<b>\$ 2,350,642</b>	<b>\$ 809,927</b>	<b>36.8%</b>	<b>63.5%</b>	<b>26.73%</b>
<b>Expenditures:</b>								
Salaries and Wages	2,235,817	864,440	1,150,521	1,371,377	\$ (220,855)	45.9%	61.3%	15.44%
Personnel Benefits	696,762	299,235	347,252	397,527	\$ (50,275)	48.8%	57.1%	8.29%
Supplies	449,250	194,695	206,903	254,555	\$ (47,652)	29.9%	56.7%	26.74%
Services and Charges	903,175	288,930	472,148	614,245	\$ (142,097)	59.0%	68.0%	9.03%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
<b>Subtotal Op. Exp.</b>	<b>\$ 4,305,004</b>	<b>\$ 1,667,301</b>	<b>2,177,009</b>	<b>\$ 2,637,703</b>	<b>\$ (460,695)</b>	<b>46.0%</b>	<b>61.3%</b>	<b>15.25%</b>
Transfers Out	237,030	118,284	118,745	118,746	\$ (2)	49.0%	50.1%	1.14%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,542,034</b>	<b>\$ 1,785,584</b>	<b>2,295,753</b>	<b>\$ 2,756,450</b>	<b>\$ (460,696)</b>	<b>46.2%</b>	<b>60.7%</b>	<b>14.53%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ (842,334)</b>		<b>\$ (755,038)</b>	<b>\$ (405,807)</b>	<b>\$ 349,231</b>			

City of Spokane - Parks & Recreation

Park Operations

Financial Report

September 2022

	<b>ADOPTED BUDGET 2022</b>	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<b>Revenue:</b>								
Program Revenue	200,430	96,963	84,617	103,467	\$ 18,850	42.2%	51.6%	9.40%
<b>TOTAL REVENUE:</b>	<b>\$ 200,430</b>	<b>\$ 96,963</b>	<b>84,617</b>	<b>\$ 103,467</b>	<b>\$ 18,850</b>	42.2%	51.6%	9.40%
<b>Expenditures:</b>								
Salaries and Wages	2,863,102	1,003,582	1,547,723	1,859,520	\$ (311,798)	54.1%	64.9%	10.87%
Personnel Benefits	913,154	324,136	544,519	589,018	\$ (44,499)	61.4%	64.5%	3.11%
Supplies	179,500	8,424	133,020	171,076	\$ (38,056)	74.1%	95.3%	21.20%
Services and Charges	1,165,506	361,436	870,053	804,070	\$ 65,983	80.7%	69.0%	-11.68%
Interfund Payments	-	(37)	2,318	37	\$ 2,281			
<b>Subtotal Op. Exp.</b>	<b>\$ 5,121,262</b>	<b>\$ 1,697,541</b>	<b>3,097,632</b>	<b>\$ 3,423,721</b>	<b>\$ (326,089)</b>	61.9%	66.9%	4.99%
Transfers Out	230,000	230,000	-	-	\$ -			
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,351,262</b>	<b>\$ 1,927,541</b>	<b>3,097,632</b>	<b>\$ 3,423,721</b>	<b>\$ (326,089)</b>	61.6%	64.0%	2.43%
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ (5,150,832)</b>		<b>\$ (3,013,015)</b>	<b>\$ (3,320,254)</b>	<b>\$ (307,239)</b>			

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

	<b>ADOPTED BUDGET 2022</b>	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<b>Revenue:</b>								
Program Revenue	139,500	(453,103)	105,493	592,603	\$ 487,110	39.0%	424.8%	385.81%
Operating Transfers	17,316,358	5,009,089	12,295,308	12,307,269	\$ 11,961	74.9%	71.1%	-3.81%
<b>TOTAL REVENUE:</b>	<b>\$ 17,455,858</b>	<b>\$ 4,555,986</b>	<b>12,400,801</b>	<b>\$ 12,899,872</b>	<b>\$ 499,071</b>	<b>74.3%</b>	<b>73.9%</b>	<b>-0.40%</b>
<b>Expenditures:</b>								
Salaries and Wages	2,332,375	753,424	1,462,369	1,578,951	\$ (116,582)	63.4%	67.7%	4.27%
Personnel Benefits	836,281	283,605	506,848	552,676	\$ (45,828)	62.2%	66.1%	3.91%
Supplies	170,800	26,303	33,930	144,497	\$ (110,567)	19.9%	84.6%	64.73%
Services and Charges	693,542	170,204	310,858	523,338	\$ (212,480)	47.1%	75.5%	28.31%
Interfund Services	2,623,827	658,300	1,810,161	1,965,527	\$ (155,366)	73.2%	74.9%	1.75%
<b>Subtotal Op. Exp.</b>	<b>\$ 6,656,825</b>	<b>\$ 1,891,837</b>	<b>4,124,167</b>	<b>\$ 4,764,988</b>	<b>\$ (640,822)</b>	<b>64.2%</b>	<b>71.6%</b>	<b>7.39%</b>
Transfers Out	53,793	(1,223,157)	26,949	1,276,950	\$ (1,250,000)	38.9%	2373.8%	2334.94%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,710,618</b>	<b>\$ 668,680</b>	<b>4,151,116</b>	<b>\$ 6,041,938</b>	<b>\$ (1,890,822)</b>	<b>63.9%</b>	<b>90.0%</b>	<b>26.12%</b>
<b>Total Funding: (Rev. less Exp.)</b>	<b>\$ 10,745,240</b>		<b>\$ 8,249,685</b>	<b>\$ 6,857,934</b>	<b>\$ (1,391,751)</b>			

**City of Spokane - Parks & Recreation**

**Capital**

**Financial Report**

**September 2022**

	<b>ADOPTED BUDGET 2022</b>	<b>2022 ADOPTED BUDGET Balance</b>	<b>2021 YTD Actual</b>	<b>2022 YTD Actual</b>	<b>2021-2022 YTD Difference</b>	<b>2021 YTD % OF BUDGET</b>	<b>2022 YTD % OF BUDGET</b>	<b>Change in %</b>
<b><u>Revenue:</u></b>								
Grants Revenue	1,000,000	1,000,000	6,678	-	\$ (6,678)	0.7%		-0.67%
<b><u>Expenditures:</u></b>								
Capital Outlay	2,000,000	1,760,831	345,529	239,169	\$ 106,360	17.1%	12.0%	-5.10%

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

	ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<b>Operating Revenue:</b>								
Program Revenue	5,584,996	1,146,098	2,794,472	4,438,898	\$ 1,644,427	45.1%	79.5%	34.42%
Operating Transfers	17,382,358	5,009,089	12,411,308	12,373,269	\$ (38,039)	75.6%	71.2%	-4.40%
Grant Revenue	1,000,000		-	-				
<b>Total Operating Revenue:</b>	<b>\$ 23,967,354</b>	<b>\$ 7,155,187</b>	<b>15,205,780</b>	<b>\$ 16,812,167</b>	<b>\$ 1,606,388</b>	<b>64.4%</b>	<b>70.1%</b>	<b>5.78%</b>
<b>Operating Expenses:</b>								
Salaries and Wages	9,689,527	2,816,594	5,797,865	6,872,933	\$ (1,075,068)	59.0%	70.9%	11.90%
Personnel Benefits	3,043,955	1,032,435	1,802,886	2,011,520	\$ (208,634)	60.8%	66.1%	5.24%
Supplies	1,098,360	196,727	566,861	901,633	\$ (334,772)	42.6%	82.1%	39.51%
Services and Charges	4,241,009	1,077,105	2,727,031	3,163,904	\$ (436,873)	67.0%	74.6%	7.64%
Interfund Payments	2,686,116	697,791	1,832,757	1,988,325	\$ (155,568)	72.2%	74.0%	1.79%
<b>Total Operating Expenses:</b>	<b>\$ 20,758,967</b>	<b>\$ 5,820,652</b>	<b>12,727,400</b>	<b>\$ 14,938,315</b>	<b>\$ (2,210,915)</b>	<b>61.4%</b>	<b>72.0%</b>	<b>10.55%</b>
<b>Net Op. Income (Loss):</b>	<b>\$ 3,208,387</b>	<b>\$ 1,334,535</b>	<b>2,478,380</b>	<b>\$ 1,873,852</b>	<b>\$ (604,527)</b>	<b>3.0%</b>	<b>-1.8%</b>	<b>-4.78%</b>
<b>Other Financial Activity:</b>								
Capital Outlay	2,000,000	1,760,831	345,529	239,169	\$ 106,360	17.1%	12.0%	-5.10%
Transfers Out	520,823	(874,873)	145,694	1,395,696	\$ (1,250,002)	42.9%	268.0%	225.13%
Budget Reserve	380,000							
<b>Total Other Activity:</b>	<b>\$ 2,900,823</b>	<b>\$ 885,958</b>	<b>491,223</b>	<b>\$ 1,634,865</b>	<b>\$ (1,143,642)</b>	<b>20.8%</b>	<b>56.4%</b>	<b>35.59%</b>
<b>TOTAL EXPENDITURES:</b>	<b>23,659,790</b>		<b>13,218,623</b>	<b>16,573,180</b>	<b>\$ (3,354,557)</b>	<b>57.2%</b>	<b>70.0%</b>	<b>12.80%</b>
<b>Total Funding:</b> (Rev. less Exp.)	<b>\$ 307,564</b>		<b>\$ 1,987,157</b>	<b>\$ 238,987</b>	<b>\$ (1,748,170)</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,619,550</b>
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
<b>Beginning Reserves</b>	<b>\$ 2,036,561</b>
Net Revenue (Expense)	\$ 238,987
<b>Ending Fund Balance Reserves</b>	<b>\$ 2,275,548</b>

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

	2022 ADOPTED BUDGET 2022	2022 ADOPTED BUDGET Balance	2021 YTD Actual	2022 YTD Actual	2021-2022 YTD Difference	2021 YTD % OF BUDGET	2022 YTD % OF BUDGET	Change in %
<b>Revenue:</b>								
Program Revenue	3,905,000	(876,032)	4,542,757	4,781,032	\$ 238,275	133.6%	122.4%	-11.12%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(756,730)	(730,053)	\$ 26,677			
Other Transfers In	-	(26,950)	26,949	26,950	\$ 0			
<b>TOTAL REVENUE:</b>	<b>\$ 3,905,000</b>	<b>\$ 336,961</b>	<b>3,994,294</b>	<b>\$ 4,241,961</b>	<b>\$ 247,667</b>	<b>117.4%</b>	<b>108.6%</b>	<b>-8.80%</b>
<b>Expenditures:</b>								
Salaries and Wages	1,421,077	246,153	929,499	1,028,228	\$ (98,729)	72.9%	80.7%	7.75%
Personnel Benefits	360,727	2,300	303,851	331,570	\$ (27,720)	91.0%	99.3%	8.30%
Supplies	345,020	(29,393)	253,095	346,313	\$ (93,218)	79.9%	109.3%	29.41%
Services and Charges	1,012,176	283,583	805,398	710,493	\$ 94,905	81.0%	71.5%	-9.55%
Interfund Payments	267,587	60,139	189,490	197,248	\$ (7,758)	73.6%	76.6%	3.01%
<b>Subtotal Op. Exp.</b>	<b>\$ 3,406,587</b>	<b>\$ 792,735</b>	<b>2,481,333</b>	<b>\$ 2,613,852</b>	<b>\$ (132,519)</b>	<b>78.1%</b>	<b>76.7%</b>	<b>-1.38%</b>
Capital Outlay	420,000	164,698		255,302	\$ (255,302)		60.8%	60.79%
Transfers Out	80,000	53,050	35,117	26,950	\$ 8,167	27.0%	33.7%	6.67%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,906,587</b>	<b>\$ 1,010,483</b>	<b>2,516,450</b>	<b>\$ 2,896,104</b>	<b>\$ 379,654</b>	<b>68.6%</b>	<b>74.1%</b>	<b>5.54%</b>
<b>Total Funding:</b>	<b>\$ (1,587)</b>		<b>\$ 1,477,844</b>	<b>\$ 1,345,858</b>	<b>\$ (131,986)</b>			
(Rev. less Exp.)								

<b>* Beginning Fund Balance</b>	<b>\$ 338,711</b>
Less 7% Reserve Requirement	\$ (310,366)
<b>Beginning Year Reserves</b>	<b>\$ 28,345</b>
YTD Change in Cash	\$ 1,345,858
<b>YTD Available Cash</b>	<b>\$ 1,374,203</b>

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

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

	2021 September Actual	2022 September Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<b><u>Revenue:</u></b>						
Revenue:	94,802	104,219	\$ 9,417	756,730	730,053	\$ (26,677)
<b><u>Expenditures:</u></b>						
Debt Service Payments	-	-	\$ -	40,977	267,918	\$ (226,941)

<b>Beginning Fund Balance</b>	<b>\$ 1,744,230</b>
<b>YTD Revenues</b>	<b>\$ 730,053</b>
<b>YTD Debt Service Payments</b>	<b>\$ (267,918)</b>
<b>YTD Cash Balance</b>	<b>\$ 2,206,365</b>

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

January 1, 2022 through September 30, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
<b>Undesignated</b>	General Operating	\$ 16,826.17	\$ 6,131.88	\$ 6,858.73	\$ 16,099.32	\$ 28,011.37	\$ (11,912.05)
<b>Designated</b>	Capital Reserve/Replacement	676,154.21	150,000.00	78,036.36	698,117.85	14,058.75	684,059.10
	Maintenance and Other Designated Reserves	165,738.71	619,120.53	242,504.96	542,354.28	213,219.84	329,134.44
	CIP Projects	1,349,297.62	986,793.12	562,356.51	1,773,734.23	709,739.56	1,063,994.67
<b>Restricted</b>	Reserved for Property Donations	45,583.80	-	12,703.75	32,880.05		32,880.05
	Conservation Futures	115,438.36	-	9,612.29	105,826.07	25,000.00	80,826.07
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	69,368.23	396,699.77	167,690.05	229,009.72
		<b>\$ 3,005,235.98</b>	<b>\$ 1,762,045.53</b>	<b>\$ 981,440.83</b>	<b>\$ 3,735,840.68</b>	<b>\$ 1,157,719.57</b>	<b>\$ 2,578,121.11</b>



**Capital Reserve and Replacement**  
**January 1, 2022 through September 30, 2022**

	<b>BEGINNING</b>			<b>ENDING</b>	<b>OUTSTANDING</b>	<b>REMAINING</b>
	<b>BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>FUND BALANCE</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
6-yr CIP Designated Reserve	-	-	-	-	-	-
Computer & Software	75,701.66	-	-	75,701.66	-	75,701.66
Specialized Fleet	338,112.11	-	-	338,112.11	-	338,112.11
Enterprise Lease Vehicles	24,247.50	-	7,570.75	16,676.75	-	16,676.75
Capital Equipment Maintenance	238,092.94	100,000.00	70,465.61	267,627.33	14,058.75	253,568.58
Undefined Parks Capital Reserve	-	50,000.00	-	-	-	-
	<b>676,154.21</b>	<b>150,000.00</b>	<b>78,036.36</b>	<b>698,117.85</b>	<b>14,058.75</b>	<b>684,059.10</b>

**Maintenance and Other Reserves**  
**January 1, 2022 through September 30, 2022**

	BEGINNING			ENDING	OUTSTANDING	REMAINING
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Sky Prairie/5-Mile	40,466.19	-	-	40,466.19	-	40,466.19
General Capital- T shirt, poster, calendar sales	8,000.45	-	-	8,000.45		8,000.45
Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
RFP Capital Reserve	10,911.05	150,000.00	150,654.40	10,256.65	11,277.83	(1,021.18)
Recreation Capital Reserve	15,179.39	162,991.17	32,890.75	145,279.81	44,790.20	100,489.61
Ops Capital Reserve	1,489.37	150,000.00	58,959.81	92,529.56	78,757.47	13,772.09
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	7,454.36	-	10,454.36		10,454.36
"Coca-Cola" Reserve		41,675.00	-	41,675.00		41,675.00
Riverfront Park	35,379.40			35,379.40		35,379.40
Golf	21,352.60			21,352.60		21,352.60
Aquatics	8,000.00			8,000.00		8,000.00
Youth & Senior Center Capital replacement	-	50,000.00	-	50,000.00		50,000.00
Palisades Land Maintenance, Rimrock	-	50,000.00	-	50,000.00	-	50,000.00
Cannon Hill tree repairs	-	7,000.00	-	7,000.00		7,000.00
Community Engagement, Spokane Indians Base	19,460.26	-	-	19,460.26		19,460.26
	<u>165,738.71</u>	<u>619,120.53</u>	<u>242,504.96</u>	<u>542,354.28</u>	<u>213,219.84</u>	<u>329,134.44</u>

**Parks and Recreation 1950 Active CIP Projects  
January 1, 2022 through September 30, 2022**

<b>PROJECT</b>	<b>2021 BEG. BUDGET</b>	<b>CURRENT YEAR CONTRIBUTIONS</b>	<b>CURRENT BUDGET</b>	<b>EXPENDED</b>	<b>ENCUMBERED</b>	<b>TOTAL EXPENDED AND COMMITTED TO DATE</b>	<b>BUDGET REMAINING</b>
Turf Replacement	120,000.00	101,000.00	221,000.00	221,000.00	-	221,000.00	-
Theme Stream design	(1,000.00)	-	(1,000.00)	5,450.00	-	5,450.00	(6,450.00)
Audubon Park	5,000.00	-	5,000.00	-	-	-	5,000.00
Tennis Courts, USTA Private Grant	23,412.30	-	23,412.30	-	-	-	23,412.30
Vietnam Veterans Memorial	19,045.98	-	19,045.98	5,045.86	10,000.12	15,045.98	4,000.00
King Cole Commemoration Project	-	-	-	2,150.00	5,350.00	7,500.00	(7,500.00)
Dutch Jake's Park	(3,109.71)	10,000.00	6,890.29	-	-	-	6,890.29
Susie's Trail (18-30)	93,592.50	-	93,592.50	-	3,092.50	3,092.50	90,500.00
Liberty Park Tennis Courts, Library Fund	260,000.00	-	260,000.00	42,208.56	30,439.28	72,647.84	187,352.16
North Suspension Bridge, Arterial Street Fund	378,572.46	(243,830.49)	134,741.97	43,512.01	91,229.96	134,741.97	-
South Suspension Bridge	-	62,299.19	62,299.19	38,094.02	24,205.17	62,299.19	-
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	29,358.93	29,358.93	-	-	-	29,358.93
Public Works funded Water Conservation projects	250,000.00	-	250,000.00	10,111.28	3,222.98	13,334.26	236,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(29,066.71)	14,037.92	10,793.60	3,244.32	14,037.92	-
North Bank stairs, Arterial Street Fund	1,157.00	-	1,157.00	-	1,157.00	1,157.00	-
Butterfly Design, Parks Foundation	6,450.00	(6,450.00)	-	-	-	-	-
BC Pavilion, Tribal Center design, Innovia	8,955.00	-	8,955.00	-	8,955.00	8,955.00	-
Stepwell Handrails, Spokane Arts	(1,250.00)	-	(1,250.00)	-	3,750.00	3,750.00	(5,000.00)
Don Kardong Bridge	-	610,543.88	610,543.88	2,391.23	504,282.02	506,673.25	103,870.63
City-Wide Dog Park	-	34,500.00	34,500.00	21,375.00	13,125.00	34,500.00	-
6-year CIP Capital Projects	-	395,894.62	395,894.62	-	-	-	395,894.62
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	7,686.21	7,911.16	-
	<b>1,349,297.62</b>	<b>986,793.12</b>	<b>2,336,090.74</b>	<b>562,356.51</b>	<b>709,739.56</b>	<b>1,272,096.07</b>	<b>1,063,994.67</b>

# Riverfront Park Redevelopment Project

Budget Adopted December 2020

## Riverfront Park Capital Redevelopment Bond

### Geographical Projects Summary

January 1, 2015 through September 30, 2022

Project Component	Budget	Expended as of September 30, 2022	Committed to Date	Total of YTD Expended and Committed	Expense Reimbursements	Budget Balance to Date
1. South Bank West (Rec. Rink, Rink/Skyride Facility)	\$ 10,412,530	\$ 10,412,530	\$ -	\$ 10,412,530		\$ -
2. South Bank Central (Loeff Carrousel)	\$ 11,744,579	\$ 11,744,579	\$ -	\$ 11,744,579		\$ -
3. Howard Street South Channel Bridge	\$ -	\$ -	\$ -	\$ -		\$ -
4. Promenades and West Havermale	\$ 8,515,817	\$ 8,414,726	\$ 185,471	\$ 8,600,197	\$ 19,000	\$ (65,380)
5. U.S. Pavilion	\$ 22,186,182	\$ 22,187,958	\$ 92,550	\$ 22,280,508		\$ (94,326)
6. snx <sup>w</sup> menez & Other Parks Capital Projects	\$ 756,742	\$ 689,087	\$ 7,456	\$ 696,543		\$ 60,199
7. North Bank	\$ 10,133,837	\$ 10,651,998	\$ 62,805	\$ 10,714,803	\$ 500,000	\$ (80,966)
8. South Bank East	\$ 156,847	\$ 156,847	\$ -	\$ 156,847		\$ -
Program Level Owner Costs	\$ 4,488,758	\$ 4,255,216	\$ 23,859	\$ 4,279,075		\$ 209,683
<b>TOTAL</b>	<b>\$ 68,395,292</b>	<b>\$ 68,512,941</b>	<b>\$ 372,141</b>	<b>\$ 68,885,082</b>	<b>\$ 519,000</b>	<b>\$ 29,210</b>