



**Spokane Park Board
Finance Committee Minutes**

3 p.m. Tuesday, Jan. 10, 2023

WebEx meeting

Mark Buening – Parks Finance/Budget Director

Committee members

X Bob Anderson – Chair

X Greta Gilman

X Gerry Sperling

Nick Sumner – (absent/excused)

**Additional Park Board
members**

Parks staff

Garrett Jones

Mark Buening

Jason Conley

Fianna Dickson

Jonathan Moog

Jennifer Papich

Al Vorderbrueggen

Guests

Summary

- The December financials were presented by Mark Buening who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. Feb. 7, 2022, via WebEx.

MINUTES

The meeting was called to order at 3:01 p.m. by committee chair Bob Anderson.

Action items:

1.

Discussion items:

1.

Standing report items:

1. [December financials](#) – *Mark Buening* presented an overview of the December financials. There will not be a financial report in February but there will be one in March. 1) Natural Resources – There was a retro COLA in December which reflects in this month. This was not in the budget, but a contingency amount was built in to account for this cost. Revenues are about \$62,000 less than last year, and expenses are about \$271,000 more than last year. 2) Recreation – Revenues are about \$335,000 higher than last year. Expenditures are about \$586,000 higher than last year, reflecting greater program activity. Overall level of subsidy is about \$2.6 million, compared to about \$2.3 million last year, which is a difference of about \$252,000. 3) Riverfront – Revenues are about \$832,000 higher than last year. Expenditures are about \$656,000 more. Overall expenditures over revenues are about \$176,000 less than last year. 4) Park Ops – Revenues are about \$44,000 less than last year. Expenditures are about \$393,000 more than last year. Overall expenditures over revenues are about \$4.6 million, compared to about \$4.2 last year, a difference of about \$437,000. Salaries and wages account for much of this. 5) Admin – Revenues are about \$756,000 greater than last year. Operating costs are about \$735,000 higher. This does not include the \$1.25 million transfer to Fund 1950. Services and charges are \$192,000 more than last year, primarily due to the Hertz rental lease being paid out of Admin. Overall revenues over expenditures are about \$9.5 million, compared to about \$10.8 million last year. 6) Capital – Expenditures are about \$258,000, compared to about \$900,000 last year, which reflects costs being transferred to the 1950 Fund. Capital expenditures will be under review in the 13th month. 7) 1400 – Total revenues are about \$1.9 million more than last year. Operating expenditures are about \$2.7 million more. Capital outlay is about \$638,000 less than last year. Overall revenues over expenditures are about \$307,000. YTD cash balance is about \$2.3 million. 8) Golf – Revenues are about \$323,000 over last year, withholding the Facility improvement Fee. Expenditures are about \$142,000 more than last year. Capital expenditures are about \$500,000 more than last year. Overall revenues over expenditures are about \$707,000. YTD available cash is about \$735,000. YTD debt service payments are about \$535,000. YTD cash balance is about \$2 million in the FIF reserve. 9) 1950 – *Mark Buening* presented a spreadsheet which provided an overview of Fund 1950.

Adjournment: The meeting adjourned at 3:25 p.m.

The next regularly scheduled meeting is 3 p.m. Feb. 7, 2022, via WebEx.

City of Spokane - Parks & Recreation
Natural Resources
Financial Report
December 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 %
Revenue:								
Program Revenue	91,000	(30,673)	183,989	121,673	\$ (62,316)	202.2%	133.7%	-68.48%
Operating Transfers	66,000	-	66,000	66,000	\$ -	100.0%	100.0%	
TOTAL REVENUE:	\$ 157,000	\$ (30,673)	249,989	\$ 187,673	\$ (62,316)	159.2%	119.5%	-39.69%
Expenditures:								
Salaries and Wages	566,591	(46,873)	475,320	613,464	\$ (138,145)	90.0%	116.2%	26.16%
Personnel Benefits	204,417	(2,628)	163,779	207,045	\$ (43,266)	81.0%	102.4%	21.41%
Supplies	30,550	5,825	19,032	24,725	\$ (5,693)	62.3%	80.9%	18.63%
Services and Charges	216,799	(25,475)	158,712	242,274	\$ (83,561)	76.6%	116.9%	40.32%
Interfund Payments	25,339	24,317	787	1,022	\$ (234)	3.0%	3.9%	0.90%
Subtotal Op. Exp.	\$ 1,043,696	\$ (44,834)	817,631	\$ 1,088,530	\$ (270,899)	82.3%	104.3%	22.04%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 1,043,696	\$ (44,834)	817,631	\$ 1,088,530	\$ (270,899)	82.0%	104.3%	22.26%
Total Funding: (Rev. less Exp.)	\$ (886,696)		\$ (567,642)	\$ (900,857)	\$ (333,215)			

City of Spokane - Parks & Recreation
Recreation
Financial Report
December 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 %
Revenue:								
Program Revenue	1,444,366	(24,297)	1,133,831	1,468,663	\$ 334,832	82.3%	101.7%	19.38%
TOTAL REVENUE:	\$ 1,444,366	\$ (24,297)	1,133,831	\$ 1,468,663	\$ 334,832	82.3%	101.7%	19.38%
Expenditures:								
Salaries and Wages	1,691,181	(246,333)	1,550,697	1,937,514	\$ (386,817)	95.2%	114.6%	19.32%
Personnel Benefits	397,080	(14,768)	359,614	411,848	\$ (52,234)	103.6%	103.7%	0.08%
Supplies	268,260	(24,926)	203,173	293,186	\$ (90,012)	78.5%	109.3%	30.83%
Services and Charges	1,251,987	(128,983)	1,325,662	1,380,970	\$ (55,308)	100.7%	110.3%	9.64%
Interfund Payments	16,950	(10,514)	25,029	27,464	\$ (2,434)	147.7%	162.0%	14.36%
Subtotal Op. Exp.	\$ 3,625,458	\$ (425,524)	3,464,175	\$ 4,050,982	\$ (586,807)	97.1%	111.7%	14.65%
Transfers Out	-	-	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 3,625,458	\$ (425,524)	3,464,175	\$ 4,050,982	\$ (586,807)	97.1%	111.7%	14.65%
Total Funding: (Rev. less Exp.)	\$ (2,181,092)		\$ (2,330,343)	\$ (2,582,318)	\$ (251,975)			

2022 SEEK Grant

YTD Revenues	\$	91,352
YTD Expenditures	\$	77,501

City of Spokane - Parks & Recreation

Riverfront Park

Financial Report

December 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 %
Revenue:								
Program Revenue	3,699,700	606,269	2,261,363	3,093,431	\$ 832,068	54.0%	83.6%	29.59%
Operating Transfers	-	-	-	-	\$ -			
TOTAL REVENUE:	\$ 3,699,700	\$ 606,269	2,261,363	\$ 3,093,431	\$ 832,068	54.0%	83.6%	29.59%
Expenditures:								
Salaries and Wages	2,235,817	319,034	1,612,560	1,916,783	\$ (304,223)	64.3%	85.7%	21.41%
Personnel Benefits	696,762	150,025	467,695	546,737	\$ (79,042)	65.7%	78.5%	12.79%
Supplies	449,250	66,239	298,188	383,011	\$ (84,823)	43.1%	85.3%	42.13%
Services and Charges	903,175	10,305	704,614	892,870	\$ (188,256)	88.0%	98.9%	10.84%
Interfund Payments	20,000	20,000	185	-	\$ 185	0.9%		-0.92%
Subtotal Op. Exp.	\$ 4,305,004	\$ 565,603	3,083,241	\$ 3,739,401	\$ (656,160)	65.2%	86.9%	21.69%
Transfers Out	237,030	1	237,029	237,029	\$ (0)	97.7%	100.0%	2.27%
TOTAL EXPENDITURES:	\$ 4,542,034	\$ 565,604	3,320,270	\$ 3,976,430	\$ (656,160)	66.8%	87.5%	20.79%
Total Funding: (Rev. less Exp.)	\$ (842,334)		\$ (1,058,907)	\$ (882,998)	\$ 175,909			

City of Spokane - Parks & Recreation
Park Operations
Financial Report
December 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 %
Revenue:								
Program Revenue	200,430	86,142	158,096	114,288	\$ (43,808)	78.9%	57.0%	-21.86%
TOTAL REVENUE:	\$ 200,430	\$ 86,142	158,096	\$ 114,288	\$ (43,808)	78.9%	57.0%	-21.86%
Expenditures:								
Salaries and Wages	2,863,102	357,534	2,171,601	2,505,568	\$ (333,967)	75.9%	87.5%	11.64%
Personnel Benefits	913,154	135,075	744,045	778,079	\$ (34,033)	83.9%	85.2%	1.31%
Supplies	179,500	(36,851)	187,181	216,351	\$ (29,170)	104.3%	120.5%	16.25%
Services and Charges	1,165,506	(48,713)	1,215,682	1,214,219	\$ 1,463	112.7%	104.2%	-8.54%
Interfund Payments	-	(37)	2,758	37	\$ 2,721			
Subtotal Op. Exp.	\$ 5,121,262	\$ 407,009	4,321,266	\$ 4,714,253	\$ (392,987)	86.3%	92.1%	5.75%
Transfers Out	230,000	230,000	-	-	\$ -			
TOTAL EXPENDITURES:	\$ 5,351,262	\$ 637,009	4,321,266	\$ 4,714,253	\$ (392,987)	85.9%	88.1%	2.23%
Total Funding: (Rev. less Exp.)	\$ (5,150,832)		\$ (4,163,171)	\$ (4,599,965)	\$ (436,794)			

**City of Spokane - Parks & Recreation
Administration
Financial Report
December 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 %
Revenue:								
Program Revenue	139,500	(458,330)	109,649	597,830	\$ 488,180	40.5%	428.6%	388.02%
Operating Transfers	17,316,358	474,845	16,574,110	16,841,513	\$ 267,403	100.9%	97.3%	-3.68%
TOTAL REVENUE:	\$ 17,455,858	\$ 16,515	16,683,759	\$ 17,439,343	\$ 755,583	100.0%	99.9%	-0.05%
Expenditures:								
Salaries and Wages	2,332,375	64,299	2,050,978	2,268,076	\$ (217,098)	89.0%	97.2%	8.29%
Personnel Benefits	836,281	77,024	694,714	759,257	\$ (64,542)	85.2%	90.8%	5.56%
Supplies	170,800	14,297	57,721	156,503	\$ (98,783)	33.8%	91.6%	57.84%
Services and Charges	693,542	(43,748)	545,071	737,290	\$ (192,219)	82.7%	106.3%	23.64%
Interfund Services	2,623,827	(44,595)	2,505,908	2,668,422	\$ (162,514)	101.3%	101.7%	0.42%
Subtotal Op. Exp.	\$ 6,656,825	\$ 67,278	5,854,392	\$ 6,589,547	\$ (735,155)	91.1%	99.0%	7.87%
Transfers Out	53,793	(1,250,001)	53,794	1,303,794	\$ (1,250,000)	77.6%	2423.7%	2346.11%
TOTAL EXPENDITURES:	\$ 6,710,618	\$ (1,182,724)	5,908,186	\$ 7,893,342	\$ (1,985,155)	91.0%	117.6%	26.65%
Total Funding: (Rev. less Exp.)	\$ 10,745,240		\$ 10,775,573	\$ 9,546,001	\$ (1,229,572)			

City of Spokane - Parks & Recreation
Capital
Financial Report
December 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 %
<u>Revenue:</u>								
Grants Revenue	1,000,000	1,000,000	6,678	-	\$ (6,678)	0.7%		-0.67%
<u>Expenditures:</u>								
Capital Outlay	2,000,000	1,741,487	896,425	258,513	\$ 637,912	44.3%	12.9%	-31.34%

City of Spokane - Parks & Recreation
Parks Fund -- 1400
Financial Report
December 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 %
Operating Revenue:								
Program Revenue	5,584,996	97,758	3,803,606	5,487,238	\$ 1,683,632	61.3%	98.2%	36.92%
Operating Transfers	17,382,358	474,845	16,690,110	16,907,513	\$ 217,403	101.6%	97.3%	-4.38%
Grant Revenue	1,000,000		-	-				
Total Operating Revenue:	\$ 23,967,354	\$ 1,572,603	20,493,716	\$ 22,394,751	\$ 1,901,035	86.8%	93.4%	6.68%
Operating Expenses:								
Salaries and Wages	9,689,527	427,028	7,861,155	9,262,499	\$ (1,401,345)	80.0%	95.6%	15.55%
Personnel Benefits	3,043,955	339,523	2,429,935	2,704,432	\$ (274,498)	82.0%	88.8%	6.84%
Supplies	1,098,360	(23,782)	782,579	1,122,142	\$ (339,563)	58.8%	102.2%	43.38%
Services and Charges	4,241,009	(260,580)	3,949,741	4,501,589	\$ (551,848)	97.0%	106.1%	9.16%
Interfund Payments	2,686,116	(10,828)	2,534,668	2,696,944	\$ (162,276)	99.9%	100.4%	0.51%
Total Operating Expenses:	\$ 20,758,967	\$ 471,361	17,558,076	\$ 20,287,606	\$ (2,729,530)	84.7%	97.7%	13.01%
Net Op. Income (Loss):	\$ 3,208,387	\$ 1,101,243	2,935,640	\$ 2,107,144	\$ (828,495)	2.0%	-4.3%	-6.33%
Other Financial Activity:								
Capital Outlay	2,000,000	1,741,487	896,425	258,513	\$ 637,912	44.3%	12.9%	-31.34%
Transfers Out	520,823	(1,020,000)	290,823	1,540,823	\$ (1,250,000)	85.5%	295.8%	210.31%
Budget Reserve	380,000							
Total Other Activity:	\$ 2,900,823	\$ 721,486	1,187,248	\$ 1,799,337	\$ (612,088)	50.2%	62.0%	11.83%
TOTAL EXPENDITURES:	23,659,790		18,745,325	22,086,943	\$ (3,341,618)	81.2%	93.4%	12.17%
Total Funding: (Rev. less Exp.)	\$ 307,564		\$ 1,748,391	\$ 307,807	\$ (1,440,584)			

Beginning Fund Balance	\$ 3,619,550
5% Reserve Requirement	\$ (1,182,990)
Revenue Stabilization Reserve	\$ (400,000)
Beginning Reserves	\$ 2,036,561
Net Revenue (Expense)	\$ 307,807
Ending Fund Balance Reserves	\$ 2,344,368

City of Spokane - Parks & Recreation
Golf Fund -- 4600 (w/o Facility Improvemer
Financial Report
December 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 %
Revenue:								
Program Revenue	3,905,000	(1,313,234)	4,893,310	5,218,234	\$ 324,924	143.9%	133.6%	-10.23%
Pre-Sale Revenue		(164,033)	181,318	164,033	\$ (17,285)			
Facility Improvement Fee	-		(811,289)	(795,767)	\$ 15,522			
Other Transfers In	-	(53,794)	53,794	53,794	\$ -			
TOTAL REVENUE:	\$ 3,905,000	\$ 735,294	4,317,133	\$ 4,640,294	\$ 323,161	126.9%	118.8%	-8.09%
Expenditures:								
Salaries and Wages	1,421,077	(98,439)	1,225,731	1,372,820	\$ (147,089)	96.2%	107.7%	11.54%
Personnel Benefits	360,727	(98,139)	392,559	432,009	\$ (39,451)	117.6%	129.4%	11.82%
Supplies	345,020	(96,060)	341,011	412,980	\$ (71,968)	107.6%	130.3%	22.71%
Services and Charges	1,012,176	18,720	1,101,805	975,356	\$ 126,449	110.8%	98.1%	-12.72%
Interfund Payments	267,587	(12,899)	260,314	270,286	\$ (9,972)	101.1%	105.0%	3.87%
Subtotal Op. Exp.	\$ 3,406,587	\$ (56,864)	3,321,420	\$ 3,463,451	\$ (142,031)	104.6%	101.7%	-2.89%
Capital Outlay	420,000	3,934	(92,592)	416,066	\$ (508,658)	-25.6%	99.1%	124.64%
Transfers Out	80,000	26,206	53,794	53,794	\$ -	41.4%	67.2%	25.86%
TOTAL EXPENDITURES:	\$ 3,906,587	\$ (26,724)	3,282,622	\$ 3,933,311	\$ 650,689	89.5%	100.7%	11.21%
Total Funding:	\$ (1,587)		\$ 1,034,510	\$ 706,982	\$ (327,528)			
<i>(Rev. less Exp.)</i>								

* Beginning Fund Balance	\$ 338,711
Less 7% Reserve Requirement	\$ (310,366)
Beginning Year Reserves	\$ 28,345
YTD Change in Cash	\$ 706,982
YTD Available Cash	\$ 735,327

* 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
December 2022

	2021 December Actual	2022 December Actual	2020-2021 Monthly Difference	2021 YTD Actual	2022 YTD Actual	2020-2021 YTD Difference
<u>Revenue:</u>						
Revenue:	5,576	793	\$ (4,783)	811,289	795,767	\$ (15,522)
<u>Expenditures:</u>						
Debt Service Payments	32,723	267,289	\$ (234,565)	81,867	535,207	\$ (453,339)

Beginning Fund Balance	\$ 1,744,230
YTD Revenues	\$ 795,767
YTD Debt Service Payments	\$ (535,207)
YTD Cash Balance	\$ 2,004,790

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

January 1, 2022 through December 31, 2022

		BEGINNING			ENDING	OUTSTANDING	REMAINING
		BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE
Undesignated	General Operating	\$ 16,826.17	\$ 8,730.57	\$ 7,614.32	\$ 17,942.42		\$ 17,942.42
Designated	Capital Reserve/Replacement	676,154.21	158,640.00	70,465.61	714,328.60	91,991.50	622,337.10
	Maintenance and Other Designated Reserves	165,738.71	623,747.53	300,956.10	488,530.14	211,055.69	277,474.45
	CIP Projects	1,349,297.62	1,709,016.50	706,249.22	2,352,064.90	719,409.94	1,632,654.96
Restricted	Reserved for Property Donations	45,583.80	-	15,950.93	29,632.87		29,632.87
	Conservation Futures	115,438.36	21,868.81	9,612.29	127,694.88	10,000.00	117,694.88
	Riverfront Conservation Futures Loan	170,129.11	-	-	170,129.11		170,129.11
	2021 Windstorm Damage Recovery	466,068.00	-	71,668.23	394,399.77	390,390.05	4,009.72
		\$ 3,005,235.98	\$ 2,522,003.41	\$ 1,182,516.70	\$ 4,294,722.69	\$ 1,422,847.18	\$ 2,871,875.51

Maintenance and Other Reserves

January 1, 2022 through December 31, 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	1,627.00	-	9,627.45		9,627.45
Herbicide pilot, City Council	2,500.00	-	-	2,500.00		2,500.00
RFP Capital Reserve	10,911.05	150,000.00	154,583.36	6,327.69	8,143.06	(1,815.37)
Recreation Capital Reserve	15,179.39	162,991.17	72,333.24	105,837.32	6,852.00	98,985.32
Ops Capital Reserve	1,489.37	150,000.00	68,247.24	83,242.13	106,768.84	(23,526.71)
Golf Equipment	-	-	-	-	78,394.34	(78,394.34)
Hooptown Court Maintenance	3,000.00	10,454.36	-	13,454.36		13,454.36
"Coca-Cola" Reserve						
Riverfront Park	35,379.40	24,855.50	-	60,234.90		60,234.90
Golf	21,352.60	12,819.50	5,792.26	28,379.84	10,897.45	17,482.39
Aquatics	8,000.00	4,000.00	-	12,000.00		12,000.00
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>623,747.53</u>	<u>300,956.10</u>	<u>488,530.14</u>	<u>211,055.69</u>	<u>277,474.45</u>

Capital Reserve and Replacement

January 1, 2022 through December 31, 2022

	BEGINNING			ENDING	OUTSTANDING	REMAINING	
	BALANCE	REVENUES	EXPENDITURES	FUND BALANCE	ENCUMBRANCES	BALANCE	
Computer & Software	75,701.66	-	-	75,701.66	-	75,701.66	
Specialized Fleet	338,112.11	-	-	338,112.11	77,932.75	260,179.36	
Enterprise Lease Vehicles	24,247.50	8,640.00	-	32,887.50		32,887.50	rollup to Sp
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					
	676,154.21	158,640.00	70,465.61	714,328.60	91,991.50	622,337.10	

**Parks and Recreation 1950 Active CIP Projects
January 1, 2022 through December 31, 2022**

PROJECT	2021 BEG. BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
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	-	7,500.00	7,500.00	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 Improvements, Library Fund	260,000.00	33,641.98	293,641.98	70,041.26	23,600.72	93,641.98	200,000.00
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	42,050.25	20,803.94	62,854.19	(555.00)
Cannon/Logan Parks playground, American Rescue Pl	160,000.00	-	160,000.00	160,000.00	-	160,000.00	-
2022 ARPA Deferred Capital Projects	-	716,358.02	716,358.02	-	-	-	716,358.02
Public Works funded Water Conservation projects	250,000.00	250,000.00	500,000.00	13,334.26	-	13,334.26	486,665.74
W. Havermale Playground, Parks Foundation	43,104.63	(26,253.10)	16,851.53	13,607.21	-	13,607.21	3,244.32
North Bank stairs, Arterial Street Fund	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	-	640,139.72	640,139.72	90,423.38	549,791.49	640,214.87	(75.15)
City-Wide Dog Park	-	34,500.00	34,500.00	34,060.04	500.00	34,560.04	(60.04)
6-year CIP Capital Projects	-	107,567.48	107,567.48	-	-	-	107,567.48
Net Deficit from PY projects	(14,632.54)	22,543.70	7,911.16	224.95	7,686.21	7,911.16	-
	1,349,297.62	1,709,016.50	3,058,314.12	706,249.22	719,409.94	1,425,659.16	1,632,654.96