



**Spokane Park Board
Finance Committee Minutes**
3 p.m. Tuesday, April 11, 2023
WebEx meeting
Rich Lentz – 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
Jason Conley
Rich Lentz
Nick Hamad
Mark Poirier
Jonathan Moog
Jennifer Papich
Al Vorderbrueggen
Fianna Dickson

Guests

Summary

- Nick Hamad discussed Shamrock Paving, Inc. Susie's Trail Construction Bid / Finch Arboretum.
- Rich Lentz reviewed the Riverfront Park Bond and provided a financial update.
- Rich Lentz presented the March Financials and reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. May 9, 2023, via WebEx.

MINUTES

The meeting was called to order at 3:07 p.m. by committee chair Bob Anderson.

Action items:

1. None

Discussion items:

1. [Shamrock Paving, Inc. Susie's Trail Construction Bid / Finch Arboretum](#) – Nick Hamad presented. Susie's Trail is a project that Parks has been working to accomplish for several years. This trail would extend from Finch Arboretum, along Woodland Boulevard, to Fish Lake Trail. This is meant to serve as an adequate pedestrian walkway. Parks is looking to solicit bids for the construction of this walkway. This contract will not construct the entire trail but construct as much trail as possible with the funding available. Construction bid pricing will be held by the contractor for 45 days. \$100,000 in project funding has been previously donated by Nancy Mackerrow. Additional Park funds will be required to construct the first phase of installation. Parks intends to discuss the project further in May.
2. [Riverfront Park Bond - Financial Update](#) – Rich Lentz presented and update of the RFP Bond, January 1, 2015, through March 31, 2023. Total cash balance is \$746,221, due to interest earned since January 1, 2015. The West Havermale Parking Lot is a placeholder for some of the remaining funds once the bridge projects are completed.

Standing report items:

1. [March Financials](#) – Rich Lentz presented the March Financials. 1) [Natural Resources](#) – Revenues are \$26,990 less than last year, with expenditures at \$27,869 less than last year. 2) [Recreation](#) – Revenues are \$27,075 greater than last year. Expenditures are \$16,720 higher than last year. 3) [Riverfront](#) – Revenues are \$8,710 less than last year. Expenditures are \$154,762 higher than last year. 4) [Park Operations](#) – Revenues are \$5,654 higher than last year. Expenditures are \$24,992 higher than last year. 5) [Admin](#) – Revenues are at \$42,449 higher than last year. Expenditures are \$61,712 higher than last year. 6) [Capital](#) – Capital outlay is at \$8,251, a difference of \$47,391 less than last year. Adopted budget balance is \$1 million. 7) [1400](#) – Total operating revenues are \$40,988 greater than last year. Total operating expenses are \$264,693 higher than last year. YTD net revenues are about \$1.7 million. 8) [Golf](#) – Revenues are \$205,378 less than last year. Expenditures are \$261,201 higher than last year. Facility Improvement Fee revenues are \$32,717 less than last year. YTD cash balance is about \$2 million. 9) [1950](#) – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

Adjournment: The meeting adjourned at 3:59 p.m.

The next regularly scheduled meeting is 3 p.m. May 9, 2023, via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee		
Committee meeting date	April 11, 2023		
Requester	Nick Hamad	Phone number: 509.363.5452	
Type of agenda item	<input type="radio"/> Consent	<input checked="" type="radio"/> Discussion	<input type="radio"/> Information <input type="radio"/> Action
Type of contract/agreement	<input checked="" type="radio"/> New	<input type="radio"/> Renewal/ext.	<input type="radio"/> Lease <input type="radio"/> Amendment/change order <input type="radio"/> Other
City Clerks file (OPR or policy #)			
Item title: (Use exact language noted on the agenda)	Discuss Shamrock Paving, Inc. Susie's Trail Construction Bid / Finch Arboretum		
Begin/end dates	Begins: 04/13/2023	Ends: 04/30/2024	<input type="checkbox"/> Open ended
Background/history:	<p>Discuss project bids for construction of the Susie Stephens Trail along Woodland Boulevard. This contract will not construct the entire trail but construct as much trail as possible with the funding available.</p> <p>Construction bid pricing will be held by the contractor for 45 days.</p> <p>\$100,000 in project funding has been previously donated by Nancy Mackerrow. Additional park funds will be required to construct the first phase of installation.</p>		
Motion wording:	Discuss construction bids for Susie's Trail Construction and determine method to proceed.		
Approvals/signatures outside Parks:	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
If so, who/what department, agency or company:			
Name: TBD	Email address: TBD	Phone: TBD	
Distribution:	Berry Ellison Thea Prince Parks – Accounting Parks – Sarah Deatrich Requester: Nick Hamad Grant Management Department/Name:		
Fiscal impact:	<input checked="" type="radio"/> Expenditure	<input type="radio"/> Revenue	
Amount:	Budget code:		
N/A	-		
Vendor:	<input type="radio"/> Existing vendor	<input type="radio"/> New vendor	
Supporting documents:			
<input checked="" 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)		



City of Spokane Invitation To Bid

Project Title: SUSIE'S TRAIL PEDESTRIAN PATHWAY CONSTRUCTION

SECTION I. BID PREPARATION AND EVALUATION

1. A pre-bid conference will be held on N/A at N/A. The location will be NO PRE-BID WILL BE HELD FOR THIS PROJECT
2. **BID PREPARATION.** Bids shall be typed or printed in ink, prepared on the form furnished by the City of Spokane and signed by an authorized person of the Contractor's firm. If errors are made, the corrections shall be initialed by the person signing the Bid.
3. **SUBMISSION OF BIDS.** Submit one (1) copy of the Bid by 3:00 PM on APRIL 10, 2023 to NICK HAMAD at via email @ nhamad@spokanecity.org Spokane, WA
4. **CONTRACTOR'S REPRESENTATION.** The Contractor by making its Bid represents that it has read and understands the specifications; and has visited the site and familiarized itself with the local conditions under which the Work is to be performed.
5. **QUALIFICATION.** Prior to the award of contract, the Contractor shall be required to submit evidence of sufficient facilities, equipment, experience and financial ability to insure completion of the Work, unless waived by the City.
6. **AWARD OF CONTRACT.** Award of contract, when made by the City, will be to the low responsive-responsible Contractor. Unsuccessful firms will not automatically be notified of results.
7. **PAYMENT.** Payment will be made via direct deposit/ACH after receipt of the Contractor's application except as provided by state law. If the City objects to all or any portion of the invoice, it shall notify the Contractor and reserves the right to only pay that portion of the invoice not in dispute. In that event, the parties shall immediately make every effort to settle the disputed amount.
8. **REJECTION OF BIDS.** The City reserves the right to reject any or all Bids, to waive minor deviations from the specifications, to waive minor informalities in Bid process whenever it is in the City's best interest, and to accept or reject all or part of this Request for Bids, at the prices shown.
9. **REGISTERED CONTRACTOR.** The Contractor shall be a Washington State registered or licensed Contractor at time of Bid submittal.
10. **PUBLIC WORK REQUIREMENTS.** The scope of work ("Work") for this Project constitutes a public work under state law. Contractors are warned to take into consideration statutory legal requirements, particularly, the payment of State prevailing wages, securing of a payment/performance bond from a Surety, and sales tax implications in making their Bids. As of July 1, 2019, contractors must have fulfilled the Department of Labor and Industries' Public Works and Prevailing Wage Training Requirement before bidding and/or performing work on public works projects under RCW 39.04.350 and RCW 39.06.020.
11. **CERTIFICATION OF COMPLIANCE WITH WAGE PAYMENT STATUTES.** Before award of a public works contract, the bidder under consideration for award of a public works project must submit to the public agency a sworn statement that they have not willfully violated wage payment laws within the past three years in order to be considered a responsible bidder. (See RCW 39.04.350 as modified by SSB 5301, Laws of 2017, ch. 258.). This form is titled "Certification of Compliance with Wage Payment Statutes". This form must be submitted upon request by City.
12. **BUSINESS REGISTRATION REQUIREMENT.** Section 8.01.070 of the Spokane Municipal Code states that no person may engage in business with the City without first having obtained a valid business registration. The Vendor shall be responsible for contacting the State of Washington Business License Services at <http://bls.dor.wa.gov> or 1-800-451-7985 to obtain a business registration. If the Vendor does not believe it is required to obtain a business registration, it may contact the City's Taxes and Licenses Division at 509-625-6070 to request an exemption status determination.



City of Spokane Invitation To Bid

SECTION II. GENERAL REQUIREMENTS

1. **SCOPE OF WORK.** Unless otherwise stated, the Contractor shall furnish all labor, supervision, materials, tools, construction equipment, transportation, and other items of work and costs necessary to complete the specified Work.
2. **PROJECT CONTACT.** The Project contact for the City of Spokane is:

Name:	<u>NICK HAMAD</u>
Department:	<u>SPOKANE PARKS AND RECREATION</u>
Phone:	<u>509.363.5452</u>
Email:	<u>NHAMAD@SPOKANECITY.ORG</u>
3. **COMPLETION TIME.** All Work under the contract shall be started after the date of Notice To Proceed (NTP). Work once started shall be completed by August 30, 2023.
4. **LIQUIDATED DAMAGES.** If the Work is not completed within the stated completion time, the Contractor agrees to pay to the City liquidated damages in the amount of \$150.00 for each and every calendar day the work remains uncompleted. Which is a reasonable forecast of the damages likely to occur if Work is unfinished by the completion date.
5. **INTENT OF SPECIFICATIONS.** The apparent silence or omission in the specifications as to any detail of the Work to be done or materials to be furnished means that the region's best general practice shall prevail, and that material and workmanship of the best quality shall be used. The specifications shall be interpreted on this basis.
6. **WASHINGTON STATE RETAIL SALES TAX.**
 - A. **GENERAL CONSTRUCTION.** Retail sales tax, when applicable, will be paid as a separate item, and shall not be included in the Bid price. Sales tax shall be added on the amounts due the Contractor and the Contractor shall be responsible for making payment to the State. The City reserves the right to claim any exemption authorized by law.
 - B. **PUBLIC STREET IMPROVEMENTS.** If the technical requirements in the specifications indicate that all or a portion of the Work is a "public street improvement" as defined by state law, the Contractor shall include all contractor-paid taxes, including use taxes on materials in its Bid price. The City will NOT pay retail sales tax as a separate item.
7. **PERMITS.** The Contractor shall be responsible for obtaining at its expense all related and necessary permits required by regulatory agencies.
8. **GUARANTY.** The Contractor guarantees all work, labor and materials for one (1) year following final acceptance of the Work. If any unsatisfactory condition or defect develops within that time, the Contractor shall immediately place the Work in a satisfactory condition, and further repair all damage caused by the condition or defect at its sole expense. This guarantee shall not apply to Work, which has been abused or neglected by the City.
9. **SUBCONTRACTORS.** The Contractor shall not award any portion of the Work to any subcontractor without the City's prior approval. The Contractor shall be fully responsible to the City for the acts, errors and omissions of its subcontractors. No contractual relationship shall be created between any subcontractor and the City.
10. **INSURANCE.** During the term of the Contract, the Contractor shall maintain in force at its own expense, the below insurance coverage(s):
 - a. Worker's Compensation Insurance in compliance with RCW 51.12.020, which requires subject employers to provide workers' compensation coverage for all their subject workers and Employer's Liability Insurance in the amount of \$1,000,000;
 - b. General Liability Insurance on an occurrence basis, with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. It shall include premises and operations, independent contractors, products and completed operations, personal injury liability, and contractual liability coverage for the indemnity provided under the contract. It shall provide that the City, its officers and employees are additional insureds but only with respect to the Contractor's services to be provided under the contract;
 - i. Acceptable supplementary Umbrella insurance coverage, combined with the Contractor's General Liability insurance policy must be a minimum of \$1,500,000, in order to meet the insurance coverages required under this Contract;



City of Spokane Invitation To Bid

- c. Property Insurance if materials and supplies are furnished by the Contractor. The amount of the insurance coverage shall be the value of the materials and supplies of the completed value of the improvement. Hazard or XCU (Explosion, Collapse, Underground) Insurance should be provided if any hazard exists; and
- d. Automobile Liability Insurance with a combined single limit, or the equivalent of not less than \$1,000,000 each accident for bodily injury and property damage, including coverage for owned, hired and non-owned vehicles.

There shall be no cancellation, material change, reduction of limits or intent not to renew insurance coverage(s) without thirty (30) days written notice from the Contractor or its insurer(s) to the City. The Contractor shall furnish acceptable Certificates Of Insurance (COI) to the City at the time it returns the signed Contract. The certificate shall specify the City of Spokane as "additional insured", and all of the parties who are additional insured; as well as applicable policy endorsements and the deduction or retention level. Insuring companies or entities are subject to City acceptance.

11. **PERFORMANCE BOND.** The Contractor shall furnish, at its sole expense, a performance and payment bond equal to one hundred percent (100%) of the contract price. The bond shall insure faithful and complete performance of the contract and payment of all obligations to laborers and material men arising from the Project. The bond shall be executed by a Surety company authorized to do business in Washington State, and shall remain in effect for one (1) year following final acceptance of the Work. Unless approved by the City, the Surety's name shall appear on the United States Treasury Department's list of authorized Sureties - Circular 570.

On contracts of \$150,000 or less, in lieu of a surety bond, at the request of the Contractor, the City may retain ten percent (10%) of the contract price for a minimum of forty five (45) days following final acceptance, or until receipt of all releases and settlement of liens, whichever is later, in accord with RCW 39.08.010.

12. **PREVAILING WAGES - LOCAL AND STATE ASSISTED CONSTRUCTION.**

- A. The State prevailing rate of wages to be paid to all workmen, laborers or mechanics employed in the performance of any part of this Contract shall be in accordance with the provisions of Chapter 39.12 of the Revised Code of Washington (RCW) and the rules and regulations of the Washington State Department of Labor and Industries (L & I).
- B. The State of Washington prevailing wage rates applicable for this public works project, which is located in Spokane County, may be found at the following website address of the Department of Labor and Industries:
<https://fortress.wa.gov/lni/wagelookup/prvWagelookup.aspx>.

Based on the Bid submittal deadline for this Project, the applicable effective date for State prevailing wages for this Project is April 10, 2023.

- C. If apprentices are to be used, they must be registered with the State Apprenticeship Council; otherwise, they are to be paid State prevailing journeyman wages.
13. **RETAINAGE.** Pursuant to chapter 60.28 RCW, the City will retain five percent (5%) (or ten percent (10%) at Contractor's request) from the monies earned by the Contractor. This Retainage shall be held as a trust fund for the protection and payment: (1) to the State of taxes and fees owed by the Contractor; and (2) of any person, mechanic, subcontractor or material man who performs any labor or furnishes any supplies toward the Work. Release of Retainage will be made at a minimum of forty five (45) days following final acceptance of the Work; provided the following conditions are met:
 - a. The City has received from the Contractor and each subcontractor a copy of the "Statement of Intent to Pay Prevailing Wages" and an "Affidavit of Wages Paid", approved by the State Department of Labor and Industries (L & I).
 - b. On contracts greater than \$35,000, the City has received releases from the State Departments of Revenue (DOR), Labor & Industries and Employment Security.
 - c. No claims, as provided by law, have been filed against the Retainage.

In the event a claim is filed, the Contractor shall be paid a portion of the Retainage, which is less than the amount sufficient to pay the claim and potential legal costs.



City of Spokane Invitation To Bid

SECTION III. TECHNICAL REQUIREMENTS

1. PERFORMANCE. The Contractor will do all work, furnish all labor, materials, tools, construction equipment, transportation, supplies, supervision, permits, organization and other items of work and cost necessary for the proper execution and completion of the described Work.
2. ATTACHMENTS. The following file(s) has been added as an attachment to help explain the scope of work.
Tree Work & Protection Zones, Project Specifications, Bid Proposal Form
3. SCOPE OF WORK.

BASE BID - Trail from Trinity to D:

- Construct portion of Susie's Trail from Trinity Place to "D" Street. This includes all improvements shown on Sheet L102. Contractor shall also construct ADA curb Ramp on West Side of intersection of "D" Street & Woodland Blvd and install striping across "D" Street per plans.
- Contractor shall provide air spading and root pruning at excavation limits where excavation is planned within the dripline of existing trees.
- Contractor shall repair all turf and irrigation impacted by trail construction, actual locations to be determined in the field.

Alternate 1 - Trail from D to F:

- Construct portion of Susie's Trail from "D" Street west to "F" Street. This includes all improvements shown on Sheet L101. Contractor shall also construct ADA curb Ramp on North side of Woodland Boulevard as shown on Sheet L601.

Alternate 2 - F Street Improvements:

- -Construct portion of Susie's Trail from Trinity Place to "D" Street. This includes all improvements shown on Sheet L601.

NOTES:



City of Spokane Invitation To Bid

BID

TO: CITY OF SPOKANE, WASHINGTON
 PROJECT NAME: SUSIE'S TRAIL PEDESTRIAN PATHWAY CONSTRUCTION

BIDDER'S DECLARATION. The undersigned bidder certifies that it has examined the site, read and understands the specifications for the above project, and agrees to comply with all applicable federal, state and local laws and regulations. The bidder is advised that by signature of this bid proposal it has acknowledged all bid requirements and signed all certificates contained herein.

BID OFFER. The price(s) listed in this bid proposal is tendered as an offer to furnish all labor, materials, equipment and supervision required to complete the proposed project in strict accordance with the contract documents. The bidder proposes to do the project at the following price:

BASE BID:	\$ 194,076.00		
SALES TAX (8.9%) (9.0%):	\$ 17,466.84	ALTERNATE 1 - D to F (inc'l tax)	\$340,040.76
TOTAL BASE BID PRICE:	\$ 211,542.84		
TRENCH SAFETY SYSTEM, if excavation greater than four feet (4') deep:	\$ <u>N/A</u>	ALTERNATE 2 - F St (inc'l tax)	\$98,666.80
		Base + Alt 1+ Alt 2 (inc'l tax)	\$650,250.40

CONTRACTOR RESPONSIBILITY.

Washington State Contractor's Registration No.	<u>SHAMRPC099LM</u>
U.B.I. Number	<u>328 031 141</u>
Washington Employment Security Department Number	<u>166243-00-2</u>
Washington Excise Tax Registration Number	<u>91-0598512</u>
City of Spokane Business Registration Number	<u>T12105428BUS</u>

As of July 1, 2019, Contractor has fulfilled training requirement or is exempt from L & I's Public Works Training Requirement under RCW 39.04.350 and RCW 39.06.020. (YES) (NO)

ADDENDA. The undersigned acknowledges receipt of addenda number(s) N/A and agrees that their requirements have been included in this bid proposal.

The firm agrees that its Bid will NOT be withdrawn for a minimum of forty five (45) calendar days after the stated submittal date.

For contracts up to \$150,000.00 including tax, the Contractor may request for ten percent (10%) retainage in lieu of bond.
 (YES) (NO)

The undersigned Bidder hereby certifies that, within the three-year period immediately preceding the bid solicitation date for this Project, the bidder is not a "willful" violator, as defined in RCW 49.48.082, of any provision of chapters 49.46, 49.48, or 49.52 RCW, as determined by a final and binding citation and notice of assessment issued by the Department of Labor and Industries or through a civil judgment entered by a court of limited or general jurisdiction.

I certify (or declare) under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

FIRM NAME: Shamrock Paving, Inc.
 SIGNATURE: *Cheryl Lee*
 TITLE: Chief Estimator PHONE: 509-244-2800
 ADDRESS: PO Box 19263, Spokane WA 99219-9263



City of Spokane Invitation To Bid

SUBCONTRACTOR LIST Shamrock Paving, Inc.

PROJECT TITLE: SUSIE'S TRAIL PEDESTRIAN PATHWAY CONSTRUCTION

PROPOSED SUBCONTRACTORS/SUPPLIERS TO BE USED ON THE PROJECT ARE: (USE ADDITIONAL PAGES IF NECESSARY)

CONTRACTOR/SUPPLIER Shamrock Traffic, Inc.

TYPE OF WORK/BID ITEM Traffic Control

AMOUNT \$ 39,190.00

CONTRACTOR'S REGISTRATION NO. SHAMRTI811CN

CONTRACTOR/SUPPLIER Northwest Fence Company, Inc.

TYPE OF WORK/BID ITEM Metal Handrail

AMOUNT \$ 37,208.00

CONTRACTOR'S REGISTRATION NO. NORTHFC110CZ

CONTRACTOR/SUPPLIER Clearwater Summit Group, Inc.

TYPE OF WORK/BID ITEM Landscaping

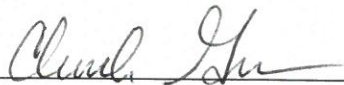
AMOUNT \$ 100,600.00

CONTRACTOR'S REGISTRATION NO. CLEARSG000KN

NO SUBCONTRACTORS WILL BE USED ON THIS PROJECT

4/10/2023

Date



Signature of Authorized Representative

Chuck Green, Chief Estimator



City of Spokane Invitation To Bid

SUBCONTRACTOR LIST Shamrock Paving, Inc.

PROJECT TITLE: SUSIE'S TRAIL PEDESTRIAN PATHWAY CONSTRUCTION

PROPOSED SUBCONTRACTORS/SUPPLIERS TO BE USED ON THE PROJECT ARE: (USE ADDITIONAL PAGES IF NECESSARY)

CONTRACTOR/SUPPLIER Five Star Concrete, Inc.

TYPE OF WORK/BID ITEM Concrete Ramps, Curb and Sidewalk

AMOUNT \$ 78,700.00

CONTRACTOR'S REGISTRATION NO. FIVESSC943OQ

CONTRACTOR/SUPPLIER Stripe Rite, Inc.

TYPE OF WORK/BID ITEM Pavement Markings

AMOUNT \$ 3,700.00

CONTRACTOR'S REGISTRATION NO. STRIPRI121JM

CONTRACTOR/SUPPLIER The FA Bartlett Tree Expert Co

TYPE OF WORK/BID ITEM Tree Pruning, Tree Protection and Tree Remova

AMOUNT \$ 22,875.00

CONTRACTOR'S REGISTRATION NO. FABARBT921MW

NO SUBCONTRACTORS WILL BE USED ON THIS PROJECT

4/10/2023

Date

Signature of Authorized Representative

Chuck Green, Chief Estimator

Riverfront Park Capital Redevelopment Bond

January 1, 2015 through March 31, 2023

Project Component	Budget Adopted December 2020	Expended as of December 31, 2022	Committed to Date	Expense Reimbursements	Budget Balance
South Bank West	\$ 10,412,530	\$ 10,412,530	\$ -		\$ -
South Bank Central	\$ 11,744,579	\$ 11,744,579	\$ -		\$ -
Howard St. SC Bridge	\$ -	\$ -	\$ -		\$ -
Promenades & Cent. Trail	\$ 8,515,817	\$ 8,501,428	\$ 139,512	\$ 19,000	\$ (106,123)
Havermale Island	\$ 22,186,182	\$ 22,249,310	\$ -		\$ (63,128)
snxw menez	\$ 756,742	\$ 689,087	\$ -		\$ 67,655
North Bank	\$ 10,133,837	\$ 10,687,443	\$ 65,484	\$ 500,000	\$ (119,090)
South Bank East	\$ 156,847	\$ 156,847	\$ -		\$ -
Program Level	\$ 4,488,758	\$ 4,255,216	\$ 14,851		\$ 218,691
Total	\$ 68,395,292	\$ 68,696,440	\$ 219,847	\$ 519,000	\$ (1,995)

Cash Balance - 4/2/2023	\$ 968,063
Encumbrances	\$ 219,847
Remaining Cash Balance	\$ 748,216
Current Remaining Budget	\$ (1,995)
Total Cash Balance	\$ 746,221

Natural Resources - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 91,000	\$ 71,772	\$ 7,946	\$ 10,329	\$ 2,384	\$ 46,218	\$ 19,228	\$ (26,990)	50.79%	21.13%	-29.66%
Operating Transfers	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ 71,772	\$ 7,946	\$ 10,329	\$ 2,384	\$ 112,218	\$ 85,228	\$ (26,990)	71.48%	54.29%	-17.19%
Expenditures											
Salaries and Wages	\$ 649,181	\$ 519,498	\$ 45,654	\$ 46,871	\$ (1,217)	\$ 129,589	\$ 129,683	\$ (94)	22.85%	22.87%	0.02%
Personnel Benefits	\$ 203,753	\$ 155,146	\$ 16,220	\$ 16,858	\$ (637)	\$ 47,130	\$ 48,607	\$ (1,477)	23.49%	24.22%	0.74%
Supplies	\$ 35,600	\$ 32,658	\$ 2,019	\$ 790	\$ 1,229	\$ 3,963	\$ 2,942	\$ 1,021	12.97%	9.63%	-3.34%
Services and Charges	\$ 217,384	\$ 197,473	\$ 33,784	\$ 5,160	\$ 28,624	\$ 52,210	\$ 19,911	\$ 32,298	24.08%	9.18%	-14.90%
Interfund Payments	\$ 23,000	\$ 19,120		\$ 2,687	\$ (2,687)		\$ 3,880	\$ (3,880)		15.31%	15.31%
Subtotal Op. Expense	\$ 1,128,918	\$ 923,895	\$ 97,677	\$ 72,366	\$ 25,311	\$ 232,891	\$ 205,023	\$ 27,869	22.38%	18.16%	-4.22%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,128,918	\$ 923,895	\$ 97,677	\$ 72,366	\$ 25,311	\$ 232,891	\$ 205,023	\$ 27,869	22.38%	18.16%	-4.22%
Net Gain/(Loss)	\$ (971,918)		\$ (89,732)	\$ (62,037)	\$ 27,695	\$ (120,673)	\$ (119,794)	\$ 879			

Recreation - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 1,549,500	\$ 1,334,158	\$ 62,513	\$ 66,266	\$ 3,753	\$ 188,267	\$ 215,342	\$ 27,075	13.03%	13.90%	0.86%
Total Revenue	\$ 1,549,500	\$ 1,334,158	\$ 62,513	\$ 66,266	\$ 3,753	188,267	\$ 215,342	\$ 27,075	13.03%	13.90%	0.86%
Expenditures											
Salaries and Wages	\$ 1,912,817	\$ 1,691,701	\$ 78,790	\$ 83,628	\$ (4,839)	\$ 198,612	\$ 221,116	\$ (22,504)	11.74%	11.56%	-0.18%
Personnel Benefits	\$ 315,006	\$ 243,688	\$ 25,141	\$ 24,512	\$ 629	\$ 69,180	\$ 71,318	\$ (2,137)	17.42%	22.64%	5.22%
Supplies	\$ 296,350	\$ 251,359	\$ 13,121	\$ 21,395	\$ (8,274)	\$ 33,205	\$ 44,991	\$ (11,787)	12.38%	15.18%	2.80%
Services and Charges	\$ 1,271,737	\$ 1,104,738	\$ 93,301	\$ 84,107	\$ 9,194	\$ 186,706	\$ 166,999	\$ 19,707	14.91%	13.13%	-1.78%
Interfund Payments	\$ 16,950	\$ 16,950			\$ -			\$ -			
Subtotal Op. Expense	\$ 3,812,860	\$ 3,308,436	\$ 210,353	\$ 213,643	\$ (3,290)	487,703	\$ 504,424	\$ (16,720)	13.45%	13.23%	-0.22%
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
Total Expenditures	\$ 3,812,860	\$ 3,308,436	\$ 210,353	\$ 213,643	\$ (3,290)	487,703	\$ 504,424	\$ (16,720)	13.45%	13.23%	-0.22%
Net Gain/(Loss)	\$ (2,263,360)		\$ (147,840)	\$ (147,377)	\$ 463	\$ (299,436)	\$ (289,082)	\$ 10,354			

Riverfront Park - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 3,766,354	\$ 3,310,617	\$ 167,648	\$ 139,447	\$ (28,201)	\$ 464,447	\$ 455,737	\$ (8,710)	12.55%	12.10%	-0.45%
Total Revenue	\$ 3,766,354	\$ 3,310,617	\$ 167,648	\$ 139,447	\$ (28,201)	464,447	\$ 455,737	\$ (8,710)	12.55%	12.10%	-0.45%
Expenditures											
Salaries and Wages	\$ 2,627,590	\$ 2,173,104	\$ 116,277	\$ 162,679	\$ (46,402)	\$ 347,649	\$ 454,486	\$ (106,836)	15.55%	17.30%	1.75%
Personnel Benefits	\$ 618,472	\$ 477,878	\$ 36,340	\$ 49,233	\$ (12,893)	\$ 110,516	\$ 140,594	\$ (30,078)	15.86%	22.73%	6.87%
Supplies	\$ 446,000	\$ 403,423	\$ 18,037	\$ 20,249	\$ (2,213)	\$ 36,645	\$ 42,577	\$ (5,933)	8.16%	9.55%	1.39%
Services and Charges	\$ 1,043,526	\$ 866,665	\$ 59,224	\$ 89,820	\$ (30,596)	\$ 164,946	\$ 176,861	\$ (11,915)	18.26%	16.95%	-1.31%
Interfund Payments	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -			\$ -			
Subtotal Op. Expense	\$ 4,755,588	\$ 3,941,070	\$ 229,877	\$ 321,982	\$ (92,105)	\$ 659,756	\$ 814,518	\$ (154,762)	15.33%	17.13%	1.80%
Transfers Out	\$ 237,027	\$ 237,027			\$ -			\$ -			
Total Expenditures	\$ 4,992,615	\$ 4,178,097	\$ 229,877	\$ 321,982	\$ (92,105)	\$ 659,756	\$ 814,518	\$ (154,762)	14.53%	16.31%	1.79%
Net Gain/(Loss)	\$ (1,226,261)		\$ (62,229)	\$ (182,535)	\$ (120,306)	\$ (195,308)	\$ (358,780)	\$ (163,472)			

Park Operations - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 200,430	\$ 190,474	\$ 1,579	\$ 489	\$ (1,090)	\$ 4,301	\$ 9,956	\$ 5,654	2.15%	4.97%	2.82%
Total Revenue	\$ 200,430	\$ 190,474	\$ 1,579	\$ 489	\$ (1,090)	4,301	\$ 9,956	\$ 5,654	2.15%	4.97%	2.82%
Expenditures											
Salaries and Wages	\$ 3,127,092	\$ 2,739,269	\$ 133,144	\$ 139,308	\$ (6,164)	\$ 371,760	\$ 387,822	\$ (16,062)	12.98%	12.40%	-0.58%
Personnel Benefits	\$ 813,050	\$ 661,850	\$ 52,786	\$ 53,769	\$ (983)	\$ 152,666	\$ 151,199	\$ 1,466	16.72%	18.60%	1.88%
Supplies	\$ 190,800	\$ 174,935	\$ 21,101	\$ 7,839	\$ 13,262	\$ 30,182	\$ 15,865	\$ 14,317	16.81%	8.31%	-8.50%
Services and Charges	\$ 1,176,006	\$ 1,023,391	\$ 57,738	\$ 72,404	\$ (14,665)	\$ 127,972	\$ 152,615	\$ (24,643)	10.98%	12.98%	2.00%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 5,306,948	\$ 4,599,446	\$ 264,770	\$ 273,320	\$ (8,550)	\$ 682,580	\$ 707,502	\$ (24,922)	13.33%	13.33%	0.00%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 5,306,948	\$ 4,599,446	\$ 264,770	\$ 273,320	\$ (8,550)	\$ 682,580	\$ 707,502	\$ (24,922)	12.76%	13.33%	0.58%
Net Gain/(Loss)	\$ (5,106,518)		\$ (263,191)	\$ (272,832)	\$ (9,640)	\$ (678,279)	\$ (697,546)	\$ (19,267)			

Administration - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 139,500	\$ 46,130	\$ 8,172	\$ 440	\$ (7,732)	\$ 575,602	\$ 93,370	\$ (482,233)	412.62%	66.93%	-345.69%
Operating Transfers	\$ 17,486,439	\$ 13,075,251	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 3,886,506	\$ 4,411,188	\$ 524,682	22.44%	25.23%	2.78%
Total Revenue	\$ 17,625,939	\$ 13,121,381	\$ 1,303,674	\$ 1,307,964	\$ 4,290	\$ 4,462,108	\$ 4,504,558	\$ 42,449	25.56%	25.56%	-0.01%
Expenditures											
Salaries and Wages	\$ 2,626,636	\$ 2,107,122	\$ 164,167	\$ 188,600	\$ (24,433)	\$ 459,070	\$ 519,514	\$ (60,444)	19.68%	19.78%	0.10%
Personnel Benefits	\$ 830,421	\$ 652,877	\$ 59,654	\$ 63,839	\$ (4,185)	\$ 173,631	\$ 177,544	\$ (3,913)	20.76%	21.38%	0.62%
Supplies	\$ 168,800	\$ 164,769	\$ 12,405	\$ 2,854	\$ 9,550	\$ 22,792	\$ 4,031	\$ 18,761	13.34%	2.39%	-10.96%
Services and Charges	\$ 880,859	\$ 676,238	\$ 60,296	\$ 63,679	\$ (3,383)	\$ 190,446	\$ 204,621	\$ (14,174)	27.46%	23.23%	-4.23%
Interfund Services	\$ 2,851,791	\$ 2,192,833	\$ 262,590	\$ 434,335	\$ (171,745)	\$ 609,625	\$ 658,958	\$ (49,332)	23.23%	23.11%	-0.13%
Subtotal Op. Expense	\$ 7,358,507	\$ 5,793,840	\$ 559,113	\$ 753,308	\$ (194,196)	\$ 1,455,564	\$ 1,564,667	\$ (109,103)	21.87%	21.26%	-0.60%
Transfers Out/Capital Outlay	\$ 803,795	\$ 795,544	\$ 19,632	\$ 8,251	\$ 11,381	\$ 55,641	\$ 8,251	\$ 47,391	103.44%	1.03%	-102.41%
Total Expenditures	\$ 8,162,302	\$ 6,589,384	\$ 578,744	\$ 761,559	\$ (182,814)	\$ 1,511,206	\$ 1,572,918	\$ (61,712)	22.52%	19.27%	-3.25%
Net Gain/(Loss)	\$ 9,463,637		\$ 724,930	\$ 546,405	\$ 178,525	\$ 2,950,903	\$ 2,931,640	\$ (19,263)			

Parks Fund - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Operating Revenue											
Program Revenue	\$ 5,746,784	\$ 4,951,642	\$ 247,858	\$ 217,309	\$ (30,549)	\$ 1,278,836	\$ 795,142	\$ (483,694)	22.94%	13.84%	-9.10%
Operating Transfers	\$ 17,552,439	\$ 13,075,251	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 3,952,506	\$ 4,477,188	\$ 524,682	22.74%	25.51%	2.77%
Grant Revenue	\$ 10,000		\$ -			\$ -	\$ -				
Total Operating Revenue	\$ 23,309,223	\$ 18,036,893	\$ 1,543,360	\$ 1,524,833	\$ (18,527)	\$ 5,231,342	\$ 5,272,330	\$ 40,988	22.8%	22.6%	-0.16%
Operating Expenses											
Salaries and Wages	\$ 10,943,316	\$ 9,230,694	\$ 538,033	\$ 621,087	\$ (83,054)	\$ 1,506,681	\$ 1,712,621	\$ (205,940)	15.55%	15.65%	0.10%
Personnel Benefits	\$ 2,780,702	\$ 2,191,440	\$ 190,141	\$ 208,211	\$ (18,070)	\$ 553,123	\$ 589,261	\$ (36,139)	18.17%	21.19%	3.02%
Supplies	\$ 1,137,550	\$ 1,023,157	\$ 81,155	\$ 56,687	\$ 24,468	\$ 141,258	\$ 114,393	\$ 26,865	12.86%	10.06%	-2.80%
Services and Charges	\$ 4,599,512	\$ 3,879,436	\$ 304,343	\$ 316,698	\$ (12,355)	\$ 722,280	\$ 720,076	\$ 2,204	17.03%	15.66%	-1.38%
Interfund Payments	\$ 2,911,741	\$ 2,250,433	\$ 262,590	\$ 435,494	\$ (172,904)	\$ 609,625	\$ 661,308	\$ (51,683)	22.70%	22.71%	0.02%
Total Operating Expenses	\$ 22,372,820	\$ 18,575,161	\$ 1,376,262	\$ 1,638,177	\$ (261,915)	\$ 3,532,967	\$ 3,797,660	\$ (264,693)	17.02%	16.97%	-0.04%
Net Operating Income (Loss)	\$ 936,403	\$ (538,267)	\$ 167,098	\$ (113,344)	\$ (280,442)	\$ 1,698,375	\$ 1,474,670	\$ (223,705)	5.76%	5.64%	-0.11%
Other Financial Activity											
Capital Outlay	\$ -	\$ (8,251)	\$ 19,632	\$ 8,251	\$ 11,381	\$ 55,641	\$ 8,251	\$ 47,391	5.56%	#DIV/0!	#DIV/0!
Transfers Out	\$ 1,040,822	\$ 1,040,822			\$ -			\$ -			
Budget Reserve	\$ 150,000										
Total Other Activity	\$ 1,190,822	\$ 1,032,571	\$ 19,632	\$ 8,251	\$ 11,381	\$ 55,641	\$ 8,251	\$ 47,391	2.93%	0.69%	-2.23%
Total Expenditures	\$ 23,563,642		\$ 1,395,894	\$ 1,646,428	\$ (250,534)	\$ 3,588,608	\$ 3,805,910	\$ (217,302)	15.84%	16.15%	0.31%
Net Gain/(Loss)	\$ (254,419)		\$ 147,466	\$ (121,595)	\$ (269,061)	\$ 1,642,734	\$ 1,466,419	\$ (176,314)			

Beginning Fund Balance	\$ 3,624,391
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (270,191)
Beginning Reserves	\$ 1,726,018
YTD Net Revenue (Expense)	\$ 1,466,419
Ending Fund Balance	\$ 3,192,437

Grants and Capital - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Grants Revenue	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -		\$ -	\$ -			
Expenditures											
Capital Outlay	\$ 1,000,000	\$ 991,749	\$ 19,632	\$ 8,251	\$ 11,381	\$ 55,641	\$ 8,251	\$ 47,391	5.6%	0.8%	-4.74%

Golf Fund - March 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 YTD Difference	2022 YTD % Of Budget	2023 YTD % Of Budget	YOY % Change
Revenue											
Program Revenue	\$ 4,300,901	\$ 4,124,674	\$ 332,995	\$ 175,606	\$ (157,389)	\$ 344,256	\$ 176,227	\$ (168,029)	8.82%	4.10%	-4.72%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,632)			
Facility Improvement Fee	\$ -		\$ 47,937	\$ 21,383	\$ (26,554)	\$ 65,878	\$ 33,161	\$ (32,717)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 4,300,901	\$ (3,916,720)	\$ 380,932	\$ 196,989	\$ (183,943)	\$ 589,559	\$ 384,181	\$ (205,378)	15.10%	8.93%	-6.16%
Expenditures											
Salaries and Wages	\$ 1,791,522	\$ 1,228,867	\$ 66,624	\$ 73,451	\$ (6,826)	\$ 169,202	\$ 192,210	\$ (23,008)	11.91%	13.53%	1.62%
Personnel Benefits	\$ 323,037	\$ 283,520	\$ 25,367	\$ 26,544	\$ (1,177)	\$ 72,134	\$ 77,207	\$ (5,073)	20.00%	21.40%	1.41%
Supplies	\$ 410,750	\$ 323,152	\$ 26,974	\$ 15,093	\$ 11,881	\$ 35,868	\$ 21,868	\$ 14,001	10.40%	6.34%	-4.06%
Services and Charges	\$ 1,053,068	\$ 947,590	\$ 34,305	\$ 34,220	\$ 86	\$ 81,828	\$ 64,586	\$ 17,241	8.08%	6.38%	-1.70%
Interfund Payments	\$ 297,677	\$ 195,511	\$ 26,216	\$ 42,688	\$ (16,472)	\$ 62,514	\$ 72,076	\$ (9,562)	23.36%	26.94%	3.57%
Subtotal Op. Expense	\$ 3,876,054	\$ 3,448,108	\$ 179,487	\$ 191,995	\$ (12,508)	\$ 421,546	\$ 427,946	\$ (6,401)	12.37%	11.04%	-1.33%
Capital Outlay	\$ 410,000	\$ 155,200					\$ 254,800	\$ (254,800)		62.15%	62.15%
Transfers Out		\$ -									
Total Expenditures	\$ 4,286,054	\$ 3,603,308	\$ 179,487	\$ 191,995	\$ (12,508)	\$ 421,546	\$ 682,746	\$ 261,201	10.81%	15.93%	5.12%
Net Gain/(Loss)	\$ 14,847		\$ 201,445	\$ 4,994	\$ (196,451)	\$ 168,014	\$ (298,565)	\$ (466,579)			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
Beginning Year Reserves	\$ 15,980
YTD Change in Cash	\$ (298,565)
YTD Available Cash	\$ (282,585)

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

Facility Improvement Fee - March 2023





	2022 March Actual	2023 March Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
Revenue	47,937	21,383	\$ (26,554)	65,878	33,161	\$ (32,717)
Debt Service Expense			\$ -			\$ -

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 33,161
YTD Debt Service Payments	\$ -
YTD Cash Balance	\$ 2,037,951


Capital Reserves and CIP - Fund 1950

January 1, 2023 - March 31, 2023


		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 25,977	\$ 689	\$ 1,968	\$ 24,699		\$ 24,699
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ -	\$ 17,708	\$ 1,003,206	\$ 136,651	\$ 866,555
	CIP Projects	\$ 2,048,834	\$ 313,195	\$ 60,341	\$ 2,301,687	\$ 3,298,923	\$ (997,235)
Restricted	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ -	\$ 394,300	\$ 375,241	\$ 19,059
Total		\$ 3,689,805	\$ 313,884	\$ 80,016	\$ 3,923,672	\$ 3,810,814	\$ 112,858

		Active CIP Projects - Fund 1950					
PROJECT	2023 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Theme Stream design	\$ (6,450)		\$ (6,450)	\$ -	\$ -	\$ -	\$ (6,450.00)
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
Vietnam Veterans Memorial	\$ 14,000		\$ 14,000	\$ -		\$ -	\$ 14,000.12
King Cole Commemoration Project	\$ -		\$ -	\$ -		\$ -	\$ -
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ -	\$ 3,093	\$ 3,093	\$ 90,500.00
Liberty Park Improvements, Library Fund	\$ 223,146	\$ 6,160	\$ 229,306	\$ 24,229	\$ 442,011	\$ 466,240	\$ (236,934.47)
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249		\$ 20,249	\$ 19,547	\$ 2,504,108	\$ 2,523,655	\$ (2,503,405.58)
2022 ARPA Deferred Capital Projects	\$ 750,000		\$ 750,000	\$ 296	\$ 75,578	\$ 75,874	\$ 674,125.54
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ -		\$ -	\$ 305,000.00
Peaceful Valley Neighborhood							
Public Works funded Water Conservation projects	\$ 486,117		\$ 486,117	\$ -	\$ -	\$ -	\$ 486,116.66
W. Havermale Playground, Parks Foundation	\$ 3,244		\$ 3,244	\$ -	\$ -	\$ -	\$ 3,244.32
North Bank stairs, Arterial Street Fund	\$ 1,157		\$ 1,157	\$ -	\$ -	\$ -	\$ 1,157.00
BC Pavilion, Tribal Center design, Innovia	\$ 8,955		\$ 8,955	\$ -		\$ -	\$ 8,955.00
Stepwell Handrails, Spokane Arts	\$ (1,250)		\$ (1,250)	\$ -	\$ 3,750	\$ 3,750	\$ (5,000.00)
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 16,269	\$ 170,967	\$ 187,236	\$ 91,619.92
City-Wide Dog Park	\$ 440		\$ 440	\$ -	\$ 500	\$ 500	\$ (60.04)
6-year CIP Capital Projects	\$ 42,559		\$ 42,559	\$ -		\$ -	\$ 42,559.13
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
Total	\$ 2,048,834	\$ 313,195	\$2,362,028	\$ 60,341	\$ 3,298,923	\$ 3,359,263	\$ (997,235)

Maintenance and Other Reserves

	January 1, 2023 - March 31, 2023					
	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet	\$ 381,096	\$ -	\$ -	\$ 381,096	\$ 77,933	\$ 303,163
Capital Equipment Maintenance	\$ 267,627	\$ -	\$ -	\$ 267,627	\$ 14,059	\$ 253,569
Undefined Parks Capital Reserve	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Sky Prairie/5-Mile	\$ 40,466	\$ -	\$ -	\$ 40,466	\$ -	\$ 40,466
RFP Capital Reserve	\$ 6,328	\$ -	\$ 8,143	\$ (1,815)		\$ (1,815)
Recreation Capital Reserve	\$ 64,039	\$ -	\$ -	\$ 64,039	\$ 6,852	\$ 57,188
Ops Capital Reserve	\$ 83,242	\$ -	\$ (441)	\$ 83,684	\$ 36,917	\$ 46,767
"Coca-Cola" Reserve						
Riverfront Park	\$ 37,735	\$ -	\$ -	\$ 37,735		\$ 37,735
Golf	\$ 28,380	\$ -	\$ 10,006	\$ 18,374	\$ 891	\$ 17,483
Aquatics	\$ 12,000	\$ -	\$ -	\$ 12,000		\$ 12,000
Youth & Senior Center Capital replacement	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Total	\$ 1,020,913	\$ -	\$ 17,708	\$ 1,003,206	\$ 136,651	\$ 866,555

Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - March 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
Conservation Futures	\$ 125,844	\$ -	\$ 542	\$ 125,301	\$ 21,878	\$ 103,424
General- T-shirt, poster, calendar sales	\$ 12,407	\$ -	\$ -	\$ 12,407		\$ 12,407
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 1,509	\$ 3,985	\$ 24,398	\$ 356	\$ 24,043
Corbin Art Center maintenance reserve		\$ -	\$ -	\$ -		\$ -
Hooptown Court maintenance	\$ 4,331	\$ -	\$ -	\$ 4,331		\$ 4,331
Palisades Land Maintenance, Rimrock	\$ 43,974	\$ -	\$ -	\$ 43,974		\$ 43,974
Cannon Hill tree repairs	\$ 7,000	\$ -	\$ -	\$ 7,000		\$ 7,000
Community Engagement, Spokane Indians	\$ 4,460	\$ -	\$ -	\$ 4,460		\$ 4,460
Computer and Software	\$ 75,702	\$ -	\$ -	\$ 75,702	\$ 7,650	\$ 68,052
Total		\$ 1,509	\$ 4,527	\$ 300,074	\$ 29,883	\$ 270,191