



**Spokane Park Board
Finance Committee Minutes**
3 p.m. Tuesday, June 6, 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
Rich Lentz
Jason Conley
Jonathan Moog
Jennifer Papich
Al Vorderbrueggen
Carl Strong

Guests

Summary

- Jason Conley discussed the Continuation of parks Fleet Replacement Pilot Program.
 - This item was passed unanimously and will be presented to Park Board as a consent agenda item.
- Jennifer Papich discussed the Cost Recovery Policy
 - This item was passed unanimously and will be presented to Park Board as an action item.
- Garrett Jones discussed the Park Rules Revision.
- 2024 Budget Schedule and Budget Priorities were discussed by Rich Lentz and Garret Jones.
- The May Financials were presented by Rich Lentz, who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. July 11, 2023, at The Hive Events and via WebEx.

MINUTES

The meeting was called to order at 3:05 p.m. by committee chair Bob Anderson.

Action items:

1. **Continuation of Parks Fleet Replacement Pilot Program** – Jason Conley presented. In March of 2019, Parks commenced a pilot program of lease to own vehicles. Parks has approximately 50 light duty vehicles, with an average fleet age of 14.9 years of age prior to beginning this program. Parks replaced five vehicles in 2019 and an additional 21 in 2021 (5 were lease returns) under this program and desires to replace/lease return existing inventory. Estimates indicate Parks will save \$350,000 over 10 years in a combination of vehicle purchase savings and lower maintenance and operation costs. Parks was spending over \$150,000 per year on maintenance and repair costs for the existing fleet, prior to the pilot. Under this pilot program, Parks leases each vehicle and has the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. Over time, this program will refresh the entire fleet and provide the estimated savings stated above. Due to the market volatility of new vehicles, strong resale and severe shortages of critical components, 2024 orders must be placed now, to secure 2024 vehicle delivery from the manufacturers.

Motion 1: Bob Anderson moved to approve the Continuation of Parks Fleet Replacement Pilot Program.

Greta Gilman seconded the motion.

Motion passed unanimously (4-0 vote).

2. **Cost Recovery Policy** – Jennifer Papich presented. This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, and services. Establishing a cost recovery policy will accomplish the following:

- Provide a structure to calculate fees for recreation programs
- Cover appropriate costs based on who is served and type of program
- Provide systematic frameworks for the potential removal of programs not generating the designated minimum cost recovery for that program.
- The cost recovery of recreation activities will be managed and reviewed annually as part of the budget adoption process.
- As part of the Cost Recovery process Recreation Department has an active survey out to the community to further educate ourselves on where our programming gaps are, where there are barriers for participation and where the needs and interests of the community are.

Motion 2: Bob Anderson moved to approve the Cost Recovery Policy.

Gerry Sperlberg seconded the motion.

Motion passed unanimously (4-0 vote).

Discussion items:

1. Park Rules Revision – Garrett Jones presented. This item was moved from an action to a discussion item. Traditionally, the violation of Park closing hours was considered a misdemeanor and with the support of SPD, City Council intended to restore that rule. The reasoning behind this, was

that safety ranked the highest among the concerns held by the public, as crime committed after hours has had an increasingly adverse and costly impact. The problem is, Parks rules only state what the laws are, they do not establish how they are administered; this is the job of SPD. Parks is proposing a pilot program for one year, to measure the impact of making Parks rule violations a misdemeanor. Their goal is not to measure success by the number of arrests, but by decreasing the likelihood of crime and damage to these areas.

2. [2024 Budget Schedule Budget Priorities](#) – Rich Lentz presented a tentative Budget Schedule, which included the following:

- March – April: Capital budget entry round one.
- May – June: Operations budget entry round one from department heads and capital entry round two, if needed. Presentation of Budget Priorities to June Finance Committee.
- August: Operating budget round two and preliminary budget presentation to Park Committees. Committee members will have the month of August to review and ask questions.
- September: Individual Committees present their recommendations to the Finance Committee and the Parks and Recreation recommended budget is presented at the September Park Board meeting.
- October: The Finance Committee recommends a final 2024 budget to the Park Board for approval at the October Park Board meeting. Mayor presents preliminary budget to City Council.
- November: Mayor’s proposed budget is released.
- December: Operating budget is approved by City Council.

A spreadsheet was presented by Garret Jones, which gave an overview of 2024 Budget Priorities. 2024 Budget Assumptions consisted of the following:

- Approximate General Fund growth of 8%.
- Salaries and wages, benefits, services, and charges will increase (5%-10%).
- Review fund balance for one-time capital investments.
- Continue the core service budgeting model.
- Balance growing staffing costs (temporary/full time) with programming and operational priorities.
- Continued investments in capital improvements that add efficiencies, access, and value across our community.
- Continued investments in partnerships and collaborations with local businesses, organizations, volunteers, sponsors, and donors.

Garrett Jones also gave an overview of highlights in all operating divisions, including Administration, Marketing/Communications, Golf, Park Operations, Riverfront Park, and Recreation.

Standing report items:

1. [May Financials](#) – Rich Lentz presented the May Financials. 1) [Natural Resources](#) – This month has not presented much revenue opportunity. Revenues are \$14,593 less than last year. Expenditures are \$8,822 higher than last year. 2) [Recreation](#) – This month has presented greater

revenues and a 36% increase in operating expenses. Revenues are \$53,510 higher than last year. Expenditures are \$36,282 higher than last year. 3) Riverfront – This month has presented higher revenues and increases in supplies and labor costs, due to inflation. The gondola repair has contributed to this, also. Revenues are \$112,142 higher than last year. Expenditures are \$347,478 higher than last year. 4) Park Operations – This month has presented higher revenues, with increases in wages, services and charges, and utilities. Revenues are \$15,739 higher than last year. Expenditures are \$106,698 higher than last year. 5) 1400 – Total operating revenues are \$239,103 greater than last year. Total operating expenses are \$777,108 higher than last year. YTD net revenues are about \$1.2 million. 6) Golf – Minus the Facility Improvement Fee, revenues are \$123,529 greater than last year. Expenditures are \$420,893 higher than last year. Facility Improvement Fee YTD revenues are \$268,169. YTD cash balance is about \$2.3 million. 9) 1950 – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

Adjournment: The meeting adjourned at 4:14 p.m.

The next regularly scheduled meeting is 3 p.m. July 11, 2023, at The Hive Events and via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance		Committee meeting date: June 6, 2023
Requester	Jason Conley		Phone number: 625-6211
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract/agreement	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	New OPR Cross Ref: OPR 2019-0848		
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goal K (Maintain and Care)	Master Plan Priority Tier: (pg. 171-175)	Second Tier
Item title: (Use exact language noted on the agenda)	Continuation of Parks Fleet Replacement Pilot Program		
Begin/end dates	Begins: 07/01/2023	Ends: 06/30/2024	<input type="checkbox"/> 06/01/2525
Background/history:			
<p>In March of 2019, Parks commenced a pilot program of lease to own vehicles. Parks has approximately 50 light duty vehicles, with an average fleet age of 14.9 years of age prior to beginning this program. Parks replaced five vehicles in 2019 and an additional 21 in 2021 (5 were lease returns) under this program and desires to replace/lease return existing inventory. Estimates indicate Parks will save \$350,000 over 10 years in a combination of vehicle purchase savings and lower maintenance and operation costs. Parks was spending over \$150,000 per year on maintenance and repair costs for the existing fleet, prior to the pilot. Under this pilot program, Parks leases each vehicle and has the opportunity to sell back the vehicle at a price equal or greater than the original purchase price. Over time, this program will refresh the entire fleet and provide the estimated savings stated above. Due to the market volatility of new vehicles, strong resale and severe shortages of critical components, 2024 orders must be placed now, to secure 2024 vehicle delivery from the manufacturers.</p>			
Motion wording:			
Approve the continuation of the Parks fleet replacement pilot program in 2023-2024 for additional lease-to-own purchases not to exceed \$180,000.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: Enterprise Fleet			
Name: Cody Bykonen		Email address: cody.rbykonen@efleets.com	Phone: (425) 917-6308
Distribution:			
Parks – Accounting			
Parks – Sarah Deatrach			
Requester: Jason Conley			
Grant Management Department/Name:			
Fiscal impact: <input checked="" type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount: \$180,000		Budget code: Existing fleet budgets	
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor			
Supporting documents:			
<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)		

Spokane Park Board

Briefing Paper



Committee	Finance Committee	Committee meeting date: June 6, 2023	
Requester	Jennifer Papich	Phone number: 509-363-5420	
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" 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 #)			
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goal G: Obj. 2 (program fees)	Master Plan Priority Tier: (pg. 171-175)	First Tier
Item title: (Use exact language noted on the agenda)	Recreation Programs Cost Recovery Policy		
Begin/end dates	Begins: 01/01/2024	Ends:	<input checked="" type="checkbox"/> 06/01/2525
Background/history:			
<p>This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, and services. Establishing a cost recovery policy will accomplish the following:</p> <ul style="list-style-type: none"> - Provide a structure to calculate fees for recreation programs - Cover appropriate costs based on who is served and type of program - Provide systematic frameworks for the potential removal of programs not generating the designated minimum cost recovery for that program. - The cost recovery of recreation activities will be managed and reviewed annually as part of the budget adoption process. - As part of the Cost Recovery process Recreation Department has an active survey out to the community to further educate ourselves on where our programing gaps are, where there are barriers for participation and where the needs and interests of the community are. 			
Motion wording:			
Motion to approve the Recreation Program Cost Recovery Policy			
Approvals/signatures outside Parks: <input type="radio"/> Yes <input checked="" type="radio"/> No			
If so, who/what department, agency or company:			
Name:		Email address:	Phone:
Distribution:			
Parks – Accounting			
Parks – Sarah Deatrich			
Requester: Jennifer Papich			
Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount:		Budget code:	
Vendor: <input type="radio"/> Existing vendor <input type="radio"/> New vendor			
Supporting documents:			
<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)	<input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane	<input type="checkbox"/> UBI:	Business license expiration date:
<input type="checkbox"/> W-9 (for new contractors/consultants/vendors)	<input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)	<input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)	

CITY OF SPOKANE PARKS AND RECREATION DEPARTMENT DEPARTMENT POLICY AND PROCEDURE	DEPT 1400
TITLE: RECREATION PROGRAMS COST RECOVERY EFFECTIVE DATE: September 1, 2007 REVISION EFFECTIVE: January 1, 2024	

1.0 GENERAL

- 1.1 This policy establishes uniform guidelines and cost recovery levels and goals for recreation programs, events, activities, and services. Establishing a cost recovery policy will accomplish the following:
 - 1.1.1 Provide a structure to calculate fees for recreation programs.
 - 1.1.2 Cover appropriate costs based on who is served and type of program.
 - 1.1.3 Provide systematic frameworks for the potential removal of programs not generating the designated minimum cost recovery for that program.

1.2 TABLE OF CONTENTS

- 1.0 GENERAL
- 2.0 DEPARTMENTS/DIVISIONS AFFECTED
- 3.0 REFERENCES
- 4.0 DEFINITIONS
- 5.0 POLICY
- 6.0 PROCEDURE
- 7.0 RESPONSIBILITIES
- 8.0 APPENDICES

2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy applies to the Spokane Parks and Recreation Department

3.0 REFERENCES

City Charter – Section 48. Park Board Powers
 Park Board Rules – Section 14. General Operating Policies and Procedures, Rules and Appeals
 Park Board Financial Management Policy as adopted December 8, 2005 Section V.a.ii

4.0 DEFINITIONS

4.1 **Direct Program Costs** Temporary and seasonal staff, contractor or instructor costs and any direct resources or costs that can be identified with the program.

4.2 **Indirect Overhead Costs:** The cost to cover full-time recreation staff and administration and the Recreation division's share of total Parks and Recreation executive administration, overhead and support.

5.0 POLICY

5.1 The Pricing Pyramid Model will be used to determine the percentage of cost recovery recreation activities should achieve. The levels have been developed using the Cost Recovery Pricing Pyramid Model. Activities are assigned to levels based on the definition of the level. The definitions for each level are as follows:

LEVELS	DEFINITION OF LEVELS
Level 5	These are enterprising activities or programs that are offered to generate revenue to lower the subsidy of the Recreation Division or are outside the core mission of the Recreation Division. Goal is to recover 200% of direct program costs which will be a full recovery of all direct program costs and all indirect overheard costs.
Level 4	These programs and activities have a higher individual focus and may be competitive or a highly specialized program activity. Goal is to recover 160% of direct program costs.
Level 3	These programs and activities are more interest specific and have more of an individual benefit or purpose to fulfill a specific recreational interest or need. These programs are often offered to stay with current recreational trends. Goal is to recover 145% of direct program costs.
Level 2	Programs or activities that fulfill the core mission of the Recreation Division that provide a community wide benefit. These programs and activities are general, basic, and non-specific to any one recreational activity or are generally accepted as traditional municipal youth programs. These programs are traditionally contracted out to our partner service providers. Goal is to recover 130% of direct program costs.
Level 1.5	Programs or activities that are exclusively part of the Therapeutic Recreation program supporting youth, teens, and adults with disabilities. Goal is to recover 100% of direct program costs.
Level 1	Programs or activities that fulfill the core mission of the Recreation Department. Enhancing the health, safety and livability of the community and therefore require the removal of a cost barrier for optimum participation. No target goals where cost recovery is concerned.

5.2 The cost recovery percentages increase from level 1 to 5. The activities within each level will be assigned cost recovery goals and each level will have a cost recovery target. The cost recovery target percentages by activity and level are listed below:

LEVEL	Direct Cost Recovery	Total Cost Recovery (Direct and Indirect)
1	N/A	N/A
1.5	100%	50%
2	130%	70%
3	145%	75%
4	160%	85%
5	200%	105%

6.0 PROCEDURE

The cost recovery of recreation activities will be managed and reviewed annually as part of the budget adoption process as follows:

6.1 Activities unable to meet their cost recovery targets will be reviewed by the Recreation Director for consideration of recommending appropriate action.

6.2 Strategies for achieving cost recovery will be established by staff. These strategies may include immediate or gradual action depending upon the best interests of maintaining a strong program and achieving the designated target for each level within a reasonable time-period and current fiscal conditions.

6.3 Activities may exceed the minimum established cost recovery percentage in the interest of achieving the target cost recovery for the level. Should the level exceed the established target of cost recovery then the level will be evaluated to determine if the target can/should be increased.

6.4 New activities are assigned to a level according to the Definition of Levels and may be given an evaluation period of one year and one month after first conducting the program before that activity is required to meet the corresponding cost recovery minimum.

7.0 RESPONSIBILITIES

The Director of the Parks and Recreation Department shall administer this policy

8.0 APPENDICES

None

APPROVED BY:

City Attorney

Date

Director

Date



2024 Tentative Budget Calendar

March - April: Capital budget entry round one.

May - June: Operations budget entry round one from department heads and capital entry round two if needed. Presentation of Budget Priorities to June Finance Committee.

August: Operating budget round two and preliminary budget presentation to Park Board Committees. Committee members will have the month of August to review and ask questions.

September: Individual Committees present their recommendations to the Finance Committee and the Parks and Recreation recommended budget is presented at the September Park Board meeting.

October: The Finance Committee recommends a final 2024 budget to the Park Board for approval at the October Park Board meeting. Mayor presents preliminary budget to City Council.

November: Mayor's proposed budget is released.

December: Operating budget approved by City Council.

Parks and Recreation 2024 Budget Priorities



2024 Budget Assumptions:

- Approximate General Fund growth of 8%.
- Salaries and wages, benefits, services, and charges will increase (5%-10%).
- Review fund balance for one-time capital investments.
- Continue the core service budgeting model.
- Balance growing staffing costs (temporary/full-time) with programming and operational priorities.
- Continued investments in capital improvements that add efficiencies, access, and value across our community.
- Continued investments in partnerships and collaborations with local businesses, organizations, volunteers, sponsors, and donors.

Administration:

- Review all vacancies. Prioritize those we desire to fill and eliminate from the budget, any vacant position that no longer aligns with strategic goals.
- No new creation of new positions in the Park Fund unless the creation has a net zero impact on the budget.
- Continue Fleet Pilot program, replacing expensive to maintain fleet with lease vehicles.
- Continue to fund computer replacement, as many staff computers are over 5 years old.
- Budget emphasis on park facility safety initiatives.
- Master Plan Implementation funding--- earmark funding needed for an election ballot and supportive materials.
- Expo+50 support funding to maximize opportunities for this one-time event season.

Marketing/Communications:

- Robust outreach for neighborhood park investment package & projects
- Deeper community awareness of Parks & Recreation offerings, per the Master Plan findings
- Support of the priorities of Recreation, Riverfront, Golf, Urban Forestry, Park Operations, & Park Planning
- Support of Expo 50th celebration

Golf:

- Increase operating budget line items, strategically, to combat the inflationary cost in:
 - \$1/hour increase in temp seasonal labor cost
 - Fertilizers, chemicals, and fuel usage
 - Sand and seed
 - General repairs/parts/maintenance accounts
- Budgeting for increased cost in Pro Shop/Restaurant building maintenance

- Budgeting for contractual tree removals/maintenance

Operations:

- Creating Our Future –
 - Establish permanent/part-time positions to replace key seasonal positions using existing seasonal funding to include the following work areas:
 - Grounds Caretakers (overall system, athletic fields, trails, custodial, natural lands/trails)
- Expanding Our Community –
 - Continue staff-led irrigation install team with additional projects focused on need and age of system.
 - Filling any gaps in service.
 - Expand funding for Natural Resources including undeveloped properties and soft trails.
- Protecting Our Assets:
 - Continue to evaluate areas of responsibility and structure for the gardening team.
 - Fund increased ranger presence in outer parks.
 - Combining areas of service that can benefit from one another.

Riverfront:

- Cost recovery: Improve cost recovery by completing Pavilion naming rights sponsorship project, increasing events and sponsorship revenue over previous year, seeking a food service provider at the SkyRibbon Café, adjusting fees and charges for inflation and prioritizing expenditures.
- 50th Celebration of Expo: Plan, collaborate and facilitate with EXPO planning committees and community partners to host multiple Expo related events and activities, and activating a community stage to showcase cultural, musical, and artistic performances.
- Continuity of SkyRide Operations: Improve continuity of operations through reduction of overtime, facilitating the long-term maintenance plan provide by Doppelmayr, establishing consistent operating schedules and ensuring appropriate technical support is scheduled.
- Emphasize Park safety: Continue efforts to deter vandalism and negative activity by increasing response rate to vandalism, making minor infrastructure improvements, increasing Ranger presence during the summer, and enhancing surveillance system.
- Program Improvement and Reliability: Continue to improve existing programs and services by replacing aging Ice resurfacers with more reliable units, streamlining event beverage sale program, expanding Wifi to Central Promenade, developing training programs and activating City Works workorder software.
- Support Park Partners: Collaborate with Friends of Riverfront Park to mutually advance goals, support event booths, promote and communicate Volunteerism, and assist Spokane Humane Society and Parks Foundation to fundraise for the future Paw Park.
- Park Beatification: Improve the appearance of the park specifically targeting areas not addressed by the redevelopment project.

- Marketing: Enhance and establish additional marketing and promotional opportunities that drive attraction sales, event attendance, expand sponsorship inventory, and leverage on-site partner promotional opportunities.

Recreation:

- Continuing to create a succession strategy in the Recreation Division so our community doesn't feel the impacts of a drop or halt in the level of service if a highly skilled Recreation Supervisor retires or moved on to a new opportunity.
 - Creating a chain of upward mobility opportunities increases morale and productivity and it also creates entry level opportunity's creating equity for young graduates with fresh
 - Position to assist with Aquatics/Adult Volleyball and Therapeutic Recreation
 - Aquatics Maintenance person dedicated to keeping our 6 aquatics facilities functioning and in the best condition will save us financially and operationally
- Expanding our Inclusion and Adaptive Programing to all areas of Recreation
 - With the addition of a dedicated staff person working with staff and community members to ensure successful recreation participation for all ability levels.
- Addressing Deferred Maintenance needs-
 - Corbin Art Center – has several areas that are also in desperate need of attention: the veranda, painting, rain gutter replacement, and refinishing of the interior hard wood floors.
- Adopting and administering a Recreation Program Cost Recovery Policy
 - Utilizing this policy as a consistent structure to calculate fees for recreation programs.
- Temp seasonal evaluation and right sizing

Natural Resources - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 50,733	\$ 4,990	\$ 11,650	\$ 6,659	\$ 54,860	\$ 40,267	\$ (14,593)	60.29%	44.25%	-16.04%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ 50,733	\$ 4,990	\$ 11,650	\$ 6,659	\$ 120,860	\$ 106,267	\$ (14,593)	76.98%	67.69%	-9.30%
Expenditures											
Salaries and Wages	\$ 649,181	\$ 425,013	\$ 47,354	\$ 47,876	\$ (522)	\$ 223,117	\$ 224,167	\$ (1,051)	39.35%	39.53%	0.19%
Personnel Benefits	\$ 203,753	\$ 120,704	\$ 16,396	\$ 17,571	\$ (1,175)	\$ 79,795	\$ 83,049	\$ (3,254)	39.76%	41.38%	1.62%
Supplies	\$ 35,600	\$ 27,769	\$ 1,201	\$ 3,425	\$ (2,223)	\$ 15,700	\$ 7,831	\$ 7,869	51.39%	25.63%	-25.76%
Services and Charges	\$ 217,384	\$ 150,122	\$ 3,291	\$ 14,873	\$ (11,582)	\$ 63,271	\$ 67,262	\$ (3,991)	29.18%	31.03%	1.84%
Interfund Payments	\$ 23,000	\$ 13,582	\$ 1,022	\$ 3,801	\$ (2,779)	\$ 1,022	\$ 9,418	\$ (8,396)	4.03%	37.17%	33.14%
Subtotal Op. Expense	\$ 1,128,918	\$ 737,191	\$ 69,265	\$ 87,546	\$ (18,282)	\$ 382,905	\$ 391,727	\$ (8,822)	36.80%	34.70%	-2.10%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,128,918	\$ 737,191	\$ 69,265	\$ 87,546	\$ (18,282)	\$ 382,905	\$ 391,727	\$ (8,822)	36.80%	34.70%	-2.10%
Net Gain/(Loss)	\$ (971,918)		\$ (64,274)	\$ (75,897)	\$ (11,622)	\$ (262,044)	\$ (285,460)	\$ (23,416)			

Recreation - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 1,038,120	\$ 114,435	\$ 208,162	\$ 93,727	\$ 457,870	\$ 511,380	\$ 53,510	31.70%	33.00%	1.30%
Total Revenue	\$ 1,549,500	\$ 1,038,120	\$ 114,435	\$ 208,162	\$ 93,727	457,870	\$ 511,380	\$ 53,510	31.70%	33.00%	1.30%
Expenditures											
Salaries and Wages	\$ 1,912,817	\$ 1,478,879	\$ 101,535	\$ 113,959	\$ (12,424)	\$ 420,816	\$ 433,938	\$ (13,122)	24.88%	22.69%	-2.20%
Personnel Benefits	\$ 315,006	\$ 183,498	\$ 30,328	\$ 30,793	\$ (465)	\$ 130,939	\$ 131,508	\$ (569)	32.98%	41.75%	8.77%
Supplies	\$ 296,350	\$ 180,553	\$ 21,801	\$ 25,354	\$ (3,553)	\$ 74,539	\$ 115,797	\$ (41,258)	27.79%	39.07%	11.29%
Services and Charges	\$ 1,271,737	\$ 910,531	\$ 130,165	\$ 112,598	\$ 17,567	\$ 379,873	\$ 361,206	\$ 18,667	30.34%	28.40%	-1.94%
Interfund Payments	\$ 16,950	\$ 5,503		\$ 11,447	\$ (11,447)	\$ 11,447	\$ 11,447	\$ -	67.5%	67.5%	
Subtotal Op. Expense	\$ 3,812,860	\$ 2,758,964	\$ 283,828	\$ 294,151	\$ (10,323)	1,017,615	\$ 1,053,896	\$ (36,282)	28.07%	27.64%	-0.43%
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
Total Expenditures	\$ 3,812,860	\$ 2,758,964	\$ 283,828	\$ 294,151	\$ (10,323)	1,017,615	\$ 1,053,896	\$ (36,282)	28.07%	27.64%	-0.43%
Net Gain/(Loss)	\$ (2,263,360)		\$ (169,393)	\$ (85,988)	\$ 83,405	\$ (559,745)	\$ (542,516)	\$ 17,229			

Riverfront Park - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 2,736,596	\$ 242,509	\$ 293,601	\$ 51,091	\$ 917,616	\$ 1,029,758	\$ 112,142	24.80%	27.34%	2.54%
Total Revenue	\$ 3,766,354	\$ 2,736,596	\$ 242,509	\$ 293,601	\$ 51,091	\$ 917,616	\$ 1,029,758	\$ 112,142	24.80%	27.34%	2.54%
Expenditures											
Salaries and Wages	\$ 2,627,590	\$ 1,838,552	\$ 136,907	\$ 172,100	\$ (35,193)	\$ 610,363	\$ 789,038	\$ (178,675)	27.30%	30.03%	2.73%
Personnel Benefits	\$ 618,472	\$ 379,515	\$ 40,161	\$ 50,555	\$ (10,393)	\$ 188,931	\$ 238,957	\$ (50,026)	27.12%	38.64%	11.52%
Supplies	\$ 446,000	\$ 318,673	\$ 27,792	\$ 35,450	\$ (7,658)	\$ 108,166	\$ 127,327	\$ (19,161)	24.08%	28.55%	4.47%
Services and Charges	\$ 1,043,526	\$ 687,926	\$ 45,226	\$ 116,625	\$ (71,399)	\$ 255,985	\$ 355,600	\$ (99,615)	28.34%	34.08%	5.73%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
Subtotal Op. Expense	\$ 4,755,588	\$ 3,244,666	\$ 250,087	\$ 374,730	\$ (124,643)	\$ 1,163,445	\$ 1,510,922	\$ (347,478)	27.03%	31.77%	4.75%
Transfers Out	\$ 237,027	\$ 237,027			\$ -			\$ -			
Total Expenditures	\$ 4,992,615	\$ 3,481,693	\$ 250,087	\$ 374,730	\$ (124,643)	\$ 1,163,445	\$ 1,510,922	\$ (347,478)	25.62%	30.26%	4.65%
Net Gain/(Loss)	\$ (1,226,261)		\$ (7,578)	\$ (81,129)	\$ (73,551)	\$ (245,828)	\$ (481,164)	\$ (235,336)			

Park Operations - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 168,446	\$ 6,657	\$ 18,252	\$ 11,595	\$ 16,245	\$ 31,984	\$ 15,739	8.11%	15.96%	7.85%
Total Revenue	\$ 200,430	\$ 168,446	\$ 6,657	\$ 18,252	\$ 11,595	16,245	\$ 31,984	\$ 15,739	8.11%	15.96%	7.85%
Expenditures											
Salaries and Wages	\$ 3,127,092	\$ 2,332,370	\$ 190,562	\$ 219,099	\$ (28,537)	\$ 733,683	\$ 794,722	\$ (61,039)	25.63%	25.41%	-0.21%
Personnel Benefits	\$ 813,050	\$ 528,116	\$ 62,722	\$ 71,488	\$ (8,767)	\$ 270,712	\$ 284,934	\$ (14,221)	29.65%	35.05%	5.40%
Supplies	\$ 190,800	\$ 133,202	\$ 20,149	\$ 22,181	\$ (2,033)	\$ 118,976	\$ 57,598	\$ 61,378	66.28%	30.19%	-36.09%
Services and Charges	\$ 1,176,006	\$ 809,434	\$ 61,317	\$ 139,075	\$ (77,758)	\$ 273,719	\$ 366,572	\$ (92,853)	23.48%	31.17%	7.69%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
Subtotal Op. Expense	\$ 5,306,948	\$ 3,803,122	\$ 334,749	\$ 451,844	\$ (117,095)	\$ 1,397,128	\$ 1,503,825	\$ (106,698)	27.28%	28.34%	1.06%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 5,306,948	\$ 3,803,122	\$ 334,749	\$ 451,844	\$ (117,095)	\$ 1,397,128	\$ 1,503,825	\$ (106,698)	26.11%	28.34%	2.23%
Net Gain/(Loss)	\$ (5,106,518)		\$ (328,092)	\$ (433,591)	\$ (105,499)	\$ (1,380,883)	\$ (1,471,841)	\$ (90,958)			

Administration - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ (434,464)	\$ 1,179	\$ 5,441	\$ 4,262	\$ 578,136	\$ 573,964	\$ (4,172)	414.43%	411.44%	-2.99%
Operating Transfers	\$ 17,486,439	\$ 10,935,048	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 6,477,510	\$ 6,551,391	\$ 73,881	37.41%	37.47%	0.06%
Total Revenue	\$ 17,625,939	\$ 10,500,584	\$ 1,296,681	\$ 1,312,965	\$ 16,284	\$ 7,055,646	\$ 7,125,355	\$ 69,709	40.42%	40.43%	0.01%
Expenditures											
Salaries and Wages	\$ 2,626,636	\$ 1,717,466	\$ 166,615	\$ 183,190	\$ (16,575)	\$ 791,716	\$ 909,170	\$ (117,454)	33.94%	34.61%	0.67%
Personnel Benefits	\$ 830,421	\$ 528,212	\$ 60,053	\$ 61,214	\$ (1,160)	\$ 293,682	\$ 302,209	\$ (8,527)	35.12%	36.39%	1.27%
Supplies	\$ 168,800	\$ 126,108	\$ 28,156	\$ 20,269	\$ 7,887	\$ 67,097	\$ 42,692	\$ 24,405	39.28%	25.29%	-13.99%
Services and Charges	\$ 880,859	\$ 497,607	\$ 66,843	\$ 77,221	\$ (10,378)	\$ 297,019	\$ 383,252	\$ (86,233)	42.83%	43.51%	0.68%
Interfund Services	\$ 2,851,791	\$ 1,683,701	\$ 375,850	\$ 398,087	\$ (22,236)	\$ 1,095,319	\$ 1,168,090	\$ (72,772)	41.75%	40.96%	-0.79%
Subtotal Op. Expense	\$ 7,358,507	\$ 4,553,094	\$ 697,517	\$ 739,981	\$ (42,463)	\$ 2,544,833	\$ 2,805,413	\$ (260,580)	38.23%	38.12%	-0.10%
Transfers Out/Capital Outlay	\$ 803,795	\$ 545,544	\$ 30,303		\$ 30,303	\$ 1,399,162	\$ 258,251	\$ 1,140,912	2601.01%	32.13%	-2568.88%
Total Expenditures	\$ 8,162,302	\$ 5,098,638	\$ 727,821	\$ 739,981	\$ (12,160)	\$ 3,943,995	\$ 3,063,664	\$ 880,331	58.77%	37.53%	-21.24%
Net Gain/(Loss)	\$ 9,463,637		\$ 568,860	\$ 572,984	\$ (4,124)	\$ 3,111,651	\$ 4,061,691	\$ 950,040			

Parks Fund - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 3,556,834	\$ 369,770	\$ 537,278	\$ 167,508	\$ 2,024,728	\$ 2,189,950	\$ 165,223	36.32%	38.11%	1.79%
Operating Transfers	\$ 17,552,439	\$ 10,935,048	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 6,543,510	\$ 6,617,391	\$ 73,881	37.64%	37.70%	0.06%
Grant Revenue	\$ 10,000	\$ -									
Total Operating Revenue	\$ 23,309,223	\$ 14,501,882	\$ 1,665,272	\$ 1,844,802	\$ 179,530	\$ 8,568,238	\$ 8,807,341	\$ 239,103	37.3%	37.8%	0.48%
Operating Expenses											
Salaries and Wages	\$ 10,943,316	\$ 7,792,280	\$ 642,973	\$ 736,225	\$ (93,252)	\$ 2,779,695	\$ 3,151,035	\$ (371,340)	28.69%	28.79%	0.11%
Personnel Benefits	\$ 2,780,702	\$ 1,740,046	\$ 209,661	\$ 231,621	\$ (21,960)	\$ 964,059	\$ 1,040,656	\$ (76,597)	31.67%	37.42%	5.75%
Supplies	\$ 1,137,550	\$ 772,321	\$ 99,099	\$ 106,680	\$ (7,580)	\$ 398,951	\$ 365,229	\$ 33,722	36.32%	32.11%	-4.22%
Services and Charges	\$ 4,599,512	\$ 3,047,882	\$ 306,842	\$ 473,991	\$ (167,149)	\$ 1,269,867	\$ 1,551,630	\$ (281,762)	29.94%	33.73%	3.79%
Interfund Payments	\$ 2,911,741	\$ 1,722,786	\$ 376,872	\$ 413,335	\$ (36,463)	\$ 1,107,825	\$ 1,188,955	\$ (81,131)	41.24%	40.83%	-0.41%
Total Operating Expenses	\$ 22,372,820	\$ 15,075,315	\$ 1,635,446	\$ 1,961,851	\$ (326,405)	\$ 6,520,397	\$ 7,297,505	\$ (777,108)	31.41%	32.62%	1.21%
Net Operating Income (Loss)	\$ 936,403	\$ (573,433)	\$ 29,826	\$ (117,049)	\$ (146,875)	\$ 2,047,841	\$ 1,509,836	\$ (538,005)	5.90%	5.17%	-0.73%
Other Financial Activity											
Capital Outlay	\$ -	\$ (8,251)	\$ 30,303	\$ -	\$ 30,303	\$ 99,162	\$ 8,251	\$ 90,912	9.92%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 790,822			\$ -	\$ 1,300,000	\$ 250,000	\$ 1,050,000	249.60%	24.02%	-225.59%
Budget Reserve	\$ 150,000										
Total Other Activity	\$ 1,190,822	\$ 782,571	\$ 30,303	\$ -	\$ 30,303	\$ 1,399,162	\$ 258,251	\$ 1,140,912	73.61%	21.69%	-51.92%
Total Expenditures	\$ 23,563,642		\$ 1,665,750	\$ 1,961,851	\$ (296,101)	\$ 7,919,559	\$ 7,555,756	\$ 363,803	34.95%	32.07%	-2.88%
Net Gain/(Loss)	\$ (254,419)		\$ (478)	\$ (117,049)	\$ (116,571)	\$ 648,679	\$ 1,251,585	\$ 602,907			

Beginning Fund Balance	\$ 3,624,391
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (247,091)
Beginning Reserves	\$ 1,749,118
YTD Net Revenue (Expense)	\$ 1,251,585
Ending Fund Balance	\$ 3,000,703

Golf Fund - May 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 2,536,859	\$ 723,753	\$ 885,422	\$ 161,670	\$ 1,619,735	\$ 1,764,042	\$ 144,307	41.48%	41.02%	-0.46%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (111,415)	\$ (137,336)	\$ (25,921)	\$ (252,024)	\$ (268,169)	\$ (16,145)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 4,300,901	\$ (2,630,235)	\$ 612,338	\$ 748,086	\$ 135,748	\$ 1,547,137	\$ 1,670,666	\$ 123,529	39.62%	38.84%	-0.77%
Expenditures											
Salaries and Wages	\$ 1,791,522	\$ 1,001,516	\$ 121,442	\$ 132,154	\$ (10,712)	\$ 393,415	\$ 419,561	\$ (26,145)	27.68%	29.52%	1.84%
Personnel Benefits	\$ 323,037	\$ 215,204	\$ 39,573	\$ 37,819	\$ 1,754	\$ 148,683	\$ 145,523	\$ 3,159	41.22%	40.34%	-0.88%
Supplies	\$ 410,750	\$ 240,311	\$ 37,380	\$ 45,031	\$ (7,650)	\$ 132,856	\$ 104,709	\$ 28,147	38.51%	30.35%	-8.16%
Services and Charges	\$ 1,053,068	\$ 817,609	\$ 69,152	\$ 77,128	\$ (7,977)	\$ 196,424	\$ 194,567	\$ 1,857	19.41%	19.22%	-0.18%
Interfund Payments	\$ 297,677	\$ 147,753	\$ 35,369	\$ 35,290	\$ 79	\$ 111,110	\$ 119,834	\$ (8,724)	41.52%	44.78%	3.26%
Subtotal Op. Expense	\$ 3,876,054	\$ 2,891,860	\$ 302,917	\$ 327,422	\$ (24,506)	\$ 982,488	\$ 984,194	\$ (1,706)	28.84%	25.39%	-3.45%
Capital Outlay	\$ 410,000	\$ (9,187)		\$ 15,146	\$ (15,146)		\$ 419,187	\$ (419,187)		102.24%	102.24%
Transfers Out		\$ -									
Total Expenditures	\$ 4,286,054	\$ 2,882,673	\$ 302,917	\$ 342,569	\$ (39,652)	\$ 982,488	\$ 1,403,381	\$ 420,893	25.20%	32.74%	7.54%
Net Gain/(Loss)	\$ 14,847		\$ 309,421	\$ 405,518	\$ 96,097	\$ 564,649	\$ 267,285	\$ (297,364)			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
Beginning Year Reserves	\$ 15,980
YTD Change in Cash	\$ 267,285
YTD Available Cash	\$ 283,265

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

Facility Improvement Fee - May 2023



	2022 May Actual	2023 May Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
Revenue	111,415	137,336	\$ 25,921	252,024	268,169	\$ 16,145
Debt Service Expense			\$ -			\$ -

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 268,169
YTD Debt Service Payments	\$ -
YTD Cash Balance	\$ 2,272,959


Grants and Capital - May 2023




	Adopted Budget 2023	2023 Adopted Budget Balance	2022 May Actual	2023 May 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	\$ 30,303	\$ -	\$ 30,303	\$ 99,162	\$ 8,251	\$ 90,912	9.9%	0.8%	-9.09%

Capital Reserves and CIP - Fund 1950

January 1, 2023 - May 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 25,977	\$ 52	\$ 3,936	\$ 22,094		\$ 22,094
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ 200	\$ 94,755	\$ 926,358	\$ 98,263	\$ 828,096
	CIP Projects	\$ 2,048,834	\$ 596,695	\$ 183,899	\$ 2,461,629	\$ 2,876,168	\$ (414,539)
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	\$ -	\$ 29,060	\$ 365,239	\$ 370,740	\$ (5,500)
Total		\$ 3,689,805	\$ 596,946	\$ 311,650	\$ 3,975,101	\$ 3,345,170	\$ 629,931

		January 1, 2023 - May 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	\$ 200	\$ -	\$ 40,666	\$ -	\$ 40,666
	RFP Capital Reserve	\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
	Recreation Capital Reserve	\$ 64,039	\$ 12,000	\$ 42,145	\$ 33,895	\$ 4,257	\$ 29,638
	Ops Capital Reserve	\$ 83,242	\$ -	\$ 34,461	\$ 48,781	\$ 2,014	\$ 46,767
	"Coca-Cola" Reserve						
	Riverfront Park	\$ 37,735	\$ (1,815)	\$ -	\$ 35,920		\$ 35,920
	Golf	\$ 28,380	\$ -	\$ 10,006	\$ 18,374		\$ 18,374
	Aquatics	\$ 12,000	\$ (12,000)	\$ -	\$ -		\$ -
	Youth & Senior Center Capital replacement	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000
Total		\$ 1,020,913	\$ 200	\$ 94,755	\$ 926,358	\$ 98,263	\$ 828,096



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	\$ -	\$ 93,593	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ 84,594	\$ 307,740	\$ 35,911	\$ 263,198	\$ 299,108	\$ 8,631.76
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249		\$ 20,249	\$ 57,435	\$ 2,178,684	\$ 2,236,118	\$ (2,215,869.30)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ (44,934)	\$ 705,066	\$ 1,425	\$ 40,719	\$ 42,144	\$ 662,921.07
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ -		\$ -	\$ 305,000.00
Peaceful Valley Neighborhood			\$ -	\$ -		\$ -	\$ -
Franklin Park Irrigation		\$ 65,582	\$ 65,582	\$ 53,108	\$ 12,474	\$ 65,582	\$ -
Ops Playground Replacements (Wildhorse)		\$ 18,370	\$ 18,370	\$ 17,570	\$ 800	\$ 18,370	\$ -
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)	\$ -	\$ -	\$ -	\$ (1,250.00)
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 18,450	\$ 168,786	\$ 187,236	\$ 91,619.92
City-Wide Dog Park	\$ 440		\$ 440	\$ -	\$ 19,000	\$ 19,000	\$ (18,560.04)
6-year CIP Capital Projects	\$ 42,559	\$ 166,049	\$ 208,608	\$ -		\$ -	\$ 208,607.64
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
Total	\$ 2,048,834	\$ 596,695	\$ 2,645,528	\$ 183,899	\$ 2,876,168	\$ 3,060,067	\$ (414,539)

Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - May 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
	Conservation Futures	\$ 125,844	\$ -	\$ 13,306	\$ 112,538	\$ 26,877
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	\$ 18,415	\$ 9,968		\$ 9,968
Corbin Art Center maintenance reserve		\$ 1,088	\$ -	\$ 1,088		\$ 1,088
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		\$ 75,702
Total		\$ 2,597	\$ 31,721	\$ 273,967	\$ 26,877	\$ 247,091