



**Spokane Park Board
Finance Committee Minutes**
3 p.m. Tuesday, Sept. 12, 2023
WebEx meeting
Rich Lentz – Parks Finance/Budget Director

Committee members

X Bob Anderson – Chair
X Greta Gilman
Gerry Sperling (Absent/excused)
X Nick Sumner

**Additional Park Board
members**

Parks staff

Garrett Jones
Rich Lentz
Jason Conley
Nick Hamad
Jennifer Papich
Mark Poirier
Jon Moog
Fianna Dickson

Guests

Raylene Gennett

Summary

- The Park Parcel 35313.0016 utility easement agreement / Latah Hangman (in-kind services) was presented by Nick Hamad.
 - Passed unanimously and will presented to Park Board as a consent agenda item.
- The 2024 Parks Draft Budget was presented by Rich Lentz.
- The August Financials were presented by Rich Lentz who reviewed each operating division.

The next regularly scheduled meeting is 3 p.m. October 10, 2023, at Liberty Park Events and via WebEx.

MINUTES

The meeting was called to order at 3:03 p.m. by committee chair Bob Anderson.

Action items:

1. [Park Parcel 35313.0016 utility easement agreement / Latah Hangman \(in-kind services\)](#) – Nick Hamad presented. Parks has received a request from City Wastewater for an underground utility easement across undeveloped park property within Latah Valley near U.S. HWY 195 and S. Cheney Spokane Rd. The city desires to extend public sewer access to the nearby area and has identified a route across undeveloped park land as a preferred route.

In addition to complete restoration of the site after utility installation, City Wastewater proposes compensation to park in the form of City wastewater crews conducting 'in-kind' repair of compromised park side sewers within Liberty Park and Riverfront Park rather than cash payment. Easement concept has been presented to and discussed by the Land Committee, which found the proposal acceptable in principle.

Motion 1: Bob Anderson moved to approve the Park Parcel 35313.0016 utility easement agreement / Latah Hangman (in-kind services).
Nick Sumner seconded the motion.
Motion passed unanimously (3-0 vote).

Discussion items:

1. [2024 Parks Draft Budget Presentation](#) – Rich Lentz presented the 2024 Proposed Budget, which included revenue and expense discussion points for the operating divisions of Parks, Golf, Natural Resources, Recreation, Riverfront Park, and Park Operations. Budget risks for Parks and Golf were reviewed, as well.

Standing report items:

1. [August Financials](#) – Rich Lentz presented the August Financials. 1) Natural Resources – Revenues are \$811 less than last year, with expenditures at \$63,131 more than last year. 2) Recreation – Revenues are \$144,778 greater than last year. Expenditures are \$22,923 less than last year. 3) Riverfront – Revenues are \$404,643 greater than last year. Expenditures are \$589,825 more than last year. 4) Park Ops – Revenues are \$28,036 greater than last year. Expenditures are \$350,163 greater than last year. 5) Admin – Was not reviewed this month. 6) 1400 – Total operating revenues are \$851,082 greater than last year. Total operating expenditures are about \$1.7 million greater than last year. 7) Golf – Revenues are \$271,497 greater than last year. Expenditures are \$635,309 greater than last year. 8) Facility Improvement Fee – An August payment of \$126,974 has been added. YTD revenues are \$670,523. YTD cash balance is about \$2.4 million. 9) 1950 – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

Adjournment: The meeting adjourned at 3:31 p.m.

The next regularly scheduled meeting is 3 p.m. October 10, 2023, at Liberty Park Events and via WebEx.

Spokane Park Board

Briefing Paper



Committee	Finance Committee	Committee meeting date: Sept. 12, 2023	
Requester	Nick Hamad	Phone number: 509.363.5452	
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 L, Obj. 1	Master Plan Priority Tier: (pg. 171-175)	N/A
Item title: (Use exact language noted on the agenda)	Park Parcel 35313.0016 utility easement agreement / Latah Hangman (in-kind services).		
Begin/end dates	Begins: 08/10/2023	Ends: 05/31/2024	<input type="checkbox"/> 06/01/2525
Background/history:			
<p>Parks has received a request from City Wastewater for an underground utility easement across undeveloped park property within Latah Valley near U.S. HWY 195 and S. Cheney Spokane Rd. The City desires to extend public sewer access to the nearby area and has identified a route across undeveloped park land as a preferred route.</p> <p>In addition to complete restoration of the site after utility installation, City Wastewater proposes compensation to park in the form of City wastewater crews conducting 'in-kind' repair of compromised park side sewers within Liberty Park and Riverfront Park rather than cash payment.</p> <p>Easement concept has been presented to and discussed by the Land Committee, which found the proposal acceptable in principle.</p>			
Motion wording:			
Discuss potential utility easement across park parcel 35313.0016 (in-kind service)			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: City Wastewater Division			
Name: Raylene Gennett		Email address: rgennett@spokanecity.org	Phone: 509.625.7901
Distribution:			
Parks – Accounting		Jason Conley	
Parks – Sarah Deatrich		Dan Buller	
Requester: Nick Hamad			
Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input checked="" type="radio"/> Revenue			
Amount: in-kind services		Budget code: N/A	
Vendor: <input 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)		

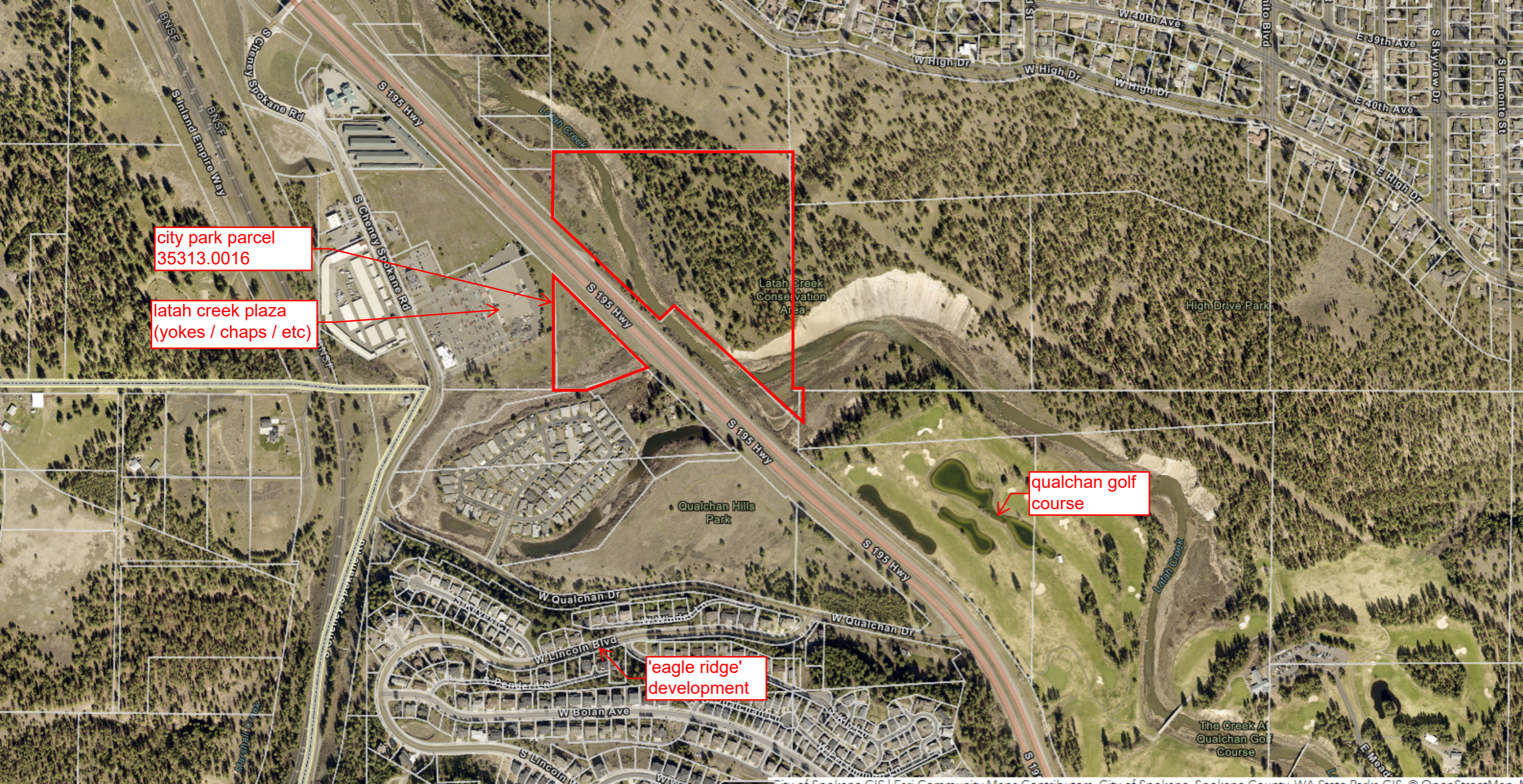
city park parcel
35313.0016

latah creek plaza
(yokes / chaps / etc)



qualchan golf
course

'eagle ridge'
development





APPROXIMATE
EASEMENT AREA

S 195 Hwy
S 195 Hwy

S 195 Hwy

S 195 Hwy

S 195 Hwy

S 195 Hwy
S 195 Hwy

S 195 Hwy

S Cheney Spokane Rd

S Cheney Spokane Rd

S Sunny Creek Cir

Latah Creek

Latah Creek

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4250

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APPROXIMATE
PARK PROPERTY

APPROXIMATE
EASEMENT AREA



City of Spokane
Department of Engineering Services
808 West Spokane Falls Blvd.
Spokane, WA 99201

Document Title: Public Utility Easement
Reference Number of Related Documents:
Grantor(s): City of Spokane Parks and Recreation Division
Grantee(s): City of Spokane
Legal Description: See Exhibit "A" _____
Assessor's Tax Parcel Number: 35313.0016 _____

PUBLIC UTILITY EASEMENT

This Public Utility Easement ("Easement") is made and executed this _____ day of _____, 20____, by City of Spokane Parks and Recreation Division ("Grantor"), and the CITY OF SPOKANE, a Washington municipal corporation ("City" or "Grantee"), hereinafter jointly referred to as "Parties".

WHEREAS, Grantor is the owner of certain land located in the City and County of Spokane, Washington, which is legally described in Exhibit "A" and depicted in Exhibit "B" hereto (the "Easement Area"):

WHEREAS, Grantor is desirous of granting the City a utility and access easement over, under, through, across, and upon those portions of the Easement Area for public underground utility purposes, including, without limitation, a public sewer main ("Public Utilities");

NOW, THEREFORE, in consideration of side sewer repairs to the Liberty Park Restroom and Riverfront Park Pavilion and removal of the existing unauthorized advertising sign on the easement property, and the mutual covenants and purposes herein stated, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Grantor and the City agree as follows:

1. Easement. Grantor hereby grants, conveys, warrants and delivers to the City a perpetual Easement on, over, under, through, across, and upon the Easement Area for purposes of accessing, installing, operating, maintaining,

repairing, removing and/or replacing an underground sewer main and related appurtenances (“Easement”).

2. **Purpose**. This Easement is granted for the purposes of allowing the City, through its officers, employees, contractors and agents, at all times to enter the Easement Area for the purpose of installing, operating, maintaining, repairing, removing and/or replacing an underground sewer main and related appurtenances (the “Sewer Main”), together with such access via Grantor’s adjacent land as the City deems necessary in its sole discretion.

3. **Non-Exclusive**. The Easement shall be non-exclusive; provided, however, Grantor shall not grant or convey any interest that materially conflicts with the interest of the City under this Easement, or allow others to obstruct, impair or interfere with the Easement or the Sewer Main installed therein.

4. **Obstructions**. Neither Grantor, nor its successors or assigns shall erect or place any improvement(s) within the Easement Area without the prior written approval of the City’s Director of Public Works & Utilities (“Permitted Improvements”), which approval shall not be unreasonably withheld. In the event improvements of any type are placed over the Easement Area without the City’s consent, it will be the responsibility of the Grantor to bear all the costs to replace any such improvements should the City of Spokane have to disrupt the improvement for the repair, maintenance, reconstruction, removal or replacement of the Sewer Main and/or related appurtenances.

5. **Ownership of Utilities**. The Sewer Main placed within the Easement shall remain the property of the City, with the City retaining authority over the utilities and related appurtenances.

6. **Condition of Easement Property**. Upon each and every occasion that the City installs, repairs, maintains, removes, and/or replaces the Public Utilities, it shall restore the Permitted Improvements and Grantor’s surrounding property, to the condition such Permitted Improvements and surrounding property were in prior to any such installation or work, to the extent any damage or disturbance of the Permitted Improvements and Grantor’s surrounding property was caused by the City’s installation, repair, maintenance, removal and/or replacement of the Public Utilities.

7. **Successors**. The agreements contained herein and the rights granted hereby shall run with the title to the Easement Area and shall bind and inure to the benefit of the parties hereto and their respective heirs, successors, sub-lessees and assigns.

8. **Utility Service**. Nothing in this Easement or any action or inaction by the City shall create any obligation on the part of the City to pay for any improvements, to provide public utility services, or to pay for any service connections, or installations near or adjacent to the Easement.

9. **Indemnification**. The Grantor and the City shall each defend, indemnify, hold and save harmless the other from all loss, damage, liability, or expense (including expense of litigation), resulting from any actual or alleged injury or death of any person, or from any actual or alleged loss of or damage to any property, caused by or resulting from any act or omission of each party's own comparative negligence, or from the comparative negligence of each parties' officers, agents or employees.

Dated this _____ day of _____, 20____.

GRANTOR(S)

City of Spokane Parks and Recreation Division

By: _____

Its: City Administrator _____

CITY OF SPOKANE

By: _____

City Administrator

Attest:

City Clerk

Approved as to Form:

Assistant City Attorney

STATE OF WASHINGTON)
) ss.
County of Spokane)

On this _____ day of _____, 20____, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared _____, to me known to be the _____ of _____, the _____ that executed the foregoing instrument and acknowledged the said instrument to be the free and voluntary act and deed of said limited liability company for the uses and purposes therein mentioned, and on oath stated that he is authorized to execute the said instrument.

Witness my hand and official seal hereto affixed the day and year first above written.

Notary Public in and for the State of
Washington, residing at Spokane
My Appointment Expires: _____

STATE OF WASHINGTON)
) ss.
County of Spokane)

I certify that I know or have satisfactory evidence that _____ and _____ are the persons who appeared before me and said persons acknowledged that they signed this document, on oath stated that they were authorized to sign it and acknowledged it as the _____, and the City Clerk, respectively, of the CITY OF SPOKANE, a municipal corporation, to be the free and voluntary act of such party for the uses and purposes therein mentioned.

NOTARY SEAL

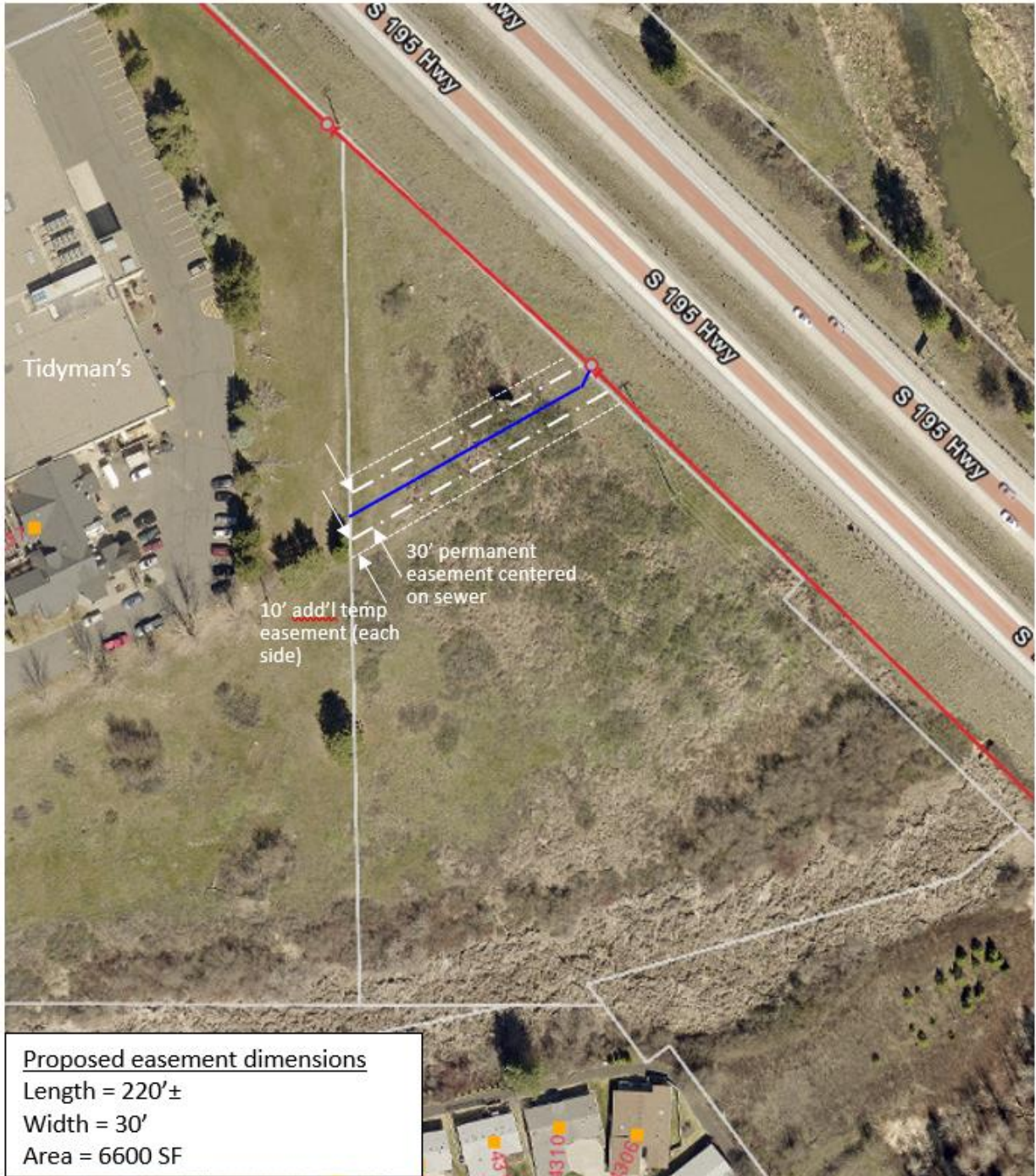
Notary Public in and for the State of
Washington, residing at Spokane.
Appointment expires: _____

Exhibit "A"

Legal Description of Easement Area

Exhibit "B"


Sewer Easement Depiction



2024 Proposed Budget



Parks Fund

	Adopted Budget 2023	Initial 2024 Budget
Operating Revenue		
Program Revenue	\$ 5,746,784	\$ 6,310,187
Operating Transfers	\$ 17,552,439	\$ 19,325,319
Grant Revenue	\$ 10,000	
Total Operating Revenue	\$ 23,309,223	\$ 25,635,506
Operating Expenses		
Salaries and Wages	\$ 10,943,316	\$ 11,476,842
Personnel Benefits	\$ 2,780,702	\$ 3,283,900
Supplies	\$ 1,137,550	\$ 1,415,020
Services and Charges	\$ 4,599,512	\$ 4,937,721
Interfund Payments	\$ 2,911,741	\$ 3,225,220
Total Operating Expenses	\$ 22,372,820	\$ 24,338,703
Net Operating Income (Loss)	\$ 936,403	\$ 1,296,803
Other Financial Activity		
Capital Outlay	\$ -	
Transfers Out	\$ 1,040,822	\$ 1,120,688
Budget Reserve	\$ 150,000	\$ 125,000
Total Other Activity	\$ 1,190,822	\$ 1,245,688
Total Expenditures	\$ 23,563,642	\$ 25,584,391
Net Gain/(Loss)	\$ (254,419)	\$ 51,115

Revenue Discussion Points

- Program revenue increases in Recreation (Cost Recovery Model) and Riverfront.
- Healthy increase in general fund transfer contributes to 10% overall revenue increase.


Expense Discussion Points

- Combined 8% increase in salaries and benefits.
- Largest increase in temp/seasonal expenses were in Recreation under Athletics and Aquatics. Aquatics is the single largest consumer of temp/seasonal wages with a \$650,000 budget next year.
- The increase in interfund expenses is almost entirely driven by Risk Management (\$270,000 increase). We continue to work with the new Risk Manager on new allocation methods. That number may adjust prior to final city budget approval.
- The transfers out include the Merkel turf and the new Zamboni debt service payments. The transfer to capital was reduced from \$750k in 2023 to \$650k in 2024 to maintain a net positive budget.
- This budget includes \$100k for Expo50 and \$100k for the cost of a ballot measure.

2024 Proposed Budget



Golf Fund

	Adopted Budget 2023	Initial 2024 Budget (Excluding FIF/SIP)
Revenue		
Program Revenue	\$ 4,300,901	\$ 5,378,076
Pre-Sale Revenue		
Facility Improvement Fee	\$ -	
Other Transfers-In	\$ -	
Total Revenue	\$ 4,300,901	\$ 5,378,076
Expenditures		
Salaries and Wages	\$ 1,791,522	\$ 1,817,483
Personnel Benefits	\$ 323,037	\$ 529,688
Supplies	\$ 410,750	\$ 531,900
Services and Charges	\$ 1,053,068	\$ 1,435,756
Interfund Payments	\$ 297,677	\$ 312,055
Subtotal Op. Expense	\$ 3,876,054	\$ 4,626,882
Capital Outlay	\$ 410,000	\$ 714,650
Transfers Out		
Total Expenditures	\$ 4,286,054	\$ 5,341,532
Net Gain/(Loss)	\$ 14,847	\$ 36,544

Revenue Discussion Points

- Established baseline revenues used 2022 actuals and 2-year averages for total rounds played.
- Revenues shown include the proposed fee increases for golf (green fees and passes).

Expense Discussion Points

- Combined increase of 11% for salaries and benefits.
- The increase in services and charges includes an added \$60,000 for landscaping/grounds maintenance and \$60,000 for minor building repairs/maintenance.
- Other substantial service charge increases were water and bank fees, which were underbudgeted for 2023.
- Due to the increased capital needs in golf, the primary driver for the greens fee increase was to cover the cost of capital improvements. Budgeted capital improvements increased from \$410,00 in 2023 (which actuals will exceed) to \$714,650 in 2024.

Budget Risks

Parks

- Continued inflationary pressure on all expenses.
- Overall city expense cutting measures will impact the 2025 budget and beyond.
- Expo50 is a rather large budget expense with unknown impacts to both revenue and expenses.
- Pavilion naming rights income is included in the budget (20% deduction for a finder's fee commission).

Golf

- The recent stress testing of golf demonstrated the sensitivity of the budget. Extended closures for smoke or minor decreases in rounds played have magnified impacts on the overall budget.
- One large, unplanned capital expense (like pine beetles) can quickly devour a planned capital budget.

Natural Resources



	Adopted Budget 2023	Initial 2024 Budget
Revenue		
Program Revenue	\$ 91,000	\$ 91,000
Operating Transfers	\$ 66,000	\$ 66,000
Total Revenue	\$ 157,000	\$ 157,000
Expenditures		
Salaries and Wages	\$ 649,181	\$ 736,309
Personnel Benefits	\$ 203,753	\$ 255,063
Supplies	\$ 35,600	\$ 35,600
Services and Charges	\$ 217,384	\$ 222,384
Interfund Payments	\$ 23,000	\$ 23,000
Subtotal Op. Expense	\$ 1,128,918	\$ 1,272,356
Transfers Out	\$ -	
Total Expenditures	\$ 1,128,918	\$ 1,272,356
Net Gain/(Loss)	\$ (971,918)	\$ (1,115,356)

Recreation



	Adopted Budget 2023	Initial 2024 Budget
Revenue		
Program Revenue	\$ 1,549,500	\$ 1,691,257
Total Revenue	\$ 1,549,500	\$ 1,691,257
Expenditures		
Salaries and Wages	\$ 1,912,817	\$ 2,109,800
Personnel Benefits	\$ 315,006	\$ 392,613
Supplies	\$ 296,350	\$ 309,720
Services and Charges	\$ 1,271,737	\$ 1,328,157
Interfund Payments	\$ 16,950	\$ 16,950
Subtotal Op. Expense	\$ 3,812,860	\$ 4,157,240
Transfers Out	-	\$ 127,568
Total Expenditures	\$ 3,812,860	\$ 4,284,808
Net Gain/(Loss)	\$ (2,263,360)	\$ (2,593,551)

Riverfront Park



	Adopted Budget 2023	Initial 2024 Budget
Revenue		
Program Revenue	\$ 3,766,354	\$ 4,178,000
Total Revenue	\$ 3,766,354	\$ 4,178,000
Expenditures		
Salaries and Wages	\$ 2,627,590	\$ 2,660,806
Personnel Benefits	\$ 618,472	\$ 763,321
Supplies	\$ 446,000	\$ 610,500
Services and Charges	\$ 1,043,526	\$ 1,211,275
Interfund Payments	\$ 20,000	\$ -
Subtotal Op. Expense	\$ 4,755,588	\$ 5,245,902
Transfers Out	\$ 237,027	\$ 279,826
Total Expenditures	\$ 4,992,615	\$ 5,525,728
Net Gain/(Loss)	\$ (1,226,261)	\$ (1,347,728)

Park Operations



	Adopted Budget 2023	Initial 2024 Budget
Revenue		
Program Revenue	\$ 200,430	\$ 200,430
Total Revenue	\$ 200,430	\$ 200,430
Expenditures		
Salaries and Wages	\$ 3,127,092	\$ 3,218,809
Personnel Benefits	\$ 813,050	\$ 982,075
Supplies	\$ 190,800	\$ 190,800
Services and Charges	\$ 1,176,006	\$ 1,176,006
Interfund Payments	\$ -	
Subtotal Op. Expense	\$ 5,306,948	\$ 5,567,690
Transfers Out	\$ -	
Total Expenditures	\$ 5,306,948	\$ 5,567,690
Net Gain/(Loss)	\$ (5,106,518)	\$ (5,367,260)

Natural Resources - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 8,840	\$ 10,739	\$ 20,444	\$ 9,705	\$ 82,971	\$ 82,160	\$ (811)	91.18%	90.29%	-0.89%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 157,000	\$ 8,840	\$ 10,739	\$ 20,444	\$ 9,705	\$ 148,971	\$ 148,160	\$ (811)	94.89%	94.37%	-0.52%
Expenditures											
Salaries and Wages	\$ 649,181	\$ 238,511	\$ 44,479	\$ 56,007	\$ (11,528)	\$ 379,819	\$ 410,669	\$ (30,850)	66.98%	72.42%	5.44%
Personnel Benefits	\$ 203,753	\$ 62,166	\$ 16,294	\$ 18,422	\$ (2,128)	\$ 132,111	\$ 141,587	\$ (9,476)	65.83%	70.55%	4.72%
Supplies	\$ 35,600	\$ 22,565	\$ 1,113	\$ 844	\$ 269	\$ 18,657	\$ 13,035	\$ 5,622	61.07%	42.67%	-18.40%
Services and Charges	\$ 217,384	\$ 83,465	\$ 21,428	\$ 28,687	\$ (7,259)	\$ 121,031	\$ 133,919	\$ (12,889)	55.83%	61.77%	5.94%
Interfund Payments	\$ 23,000	\$ 6,440		\$ 2,075	\$ (2,075)	\$ 1,022	\$ 16,560	\$ (15,538)	4.03%	65.35%	61.32%
Subtotal Op. Expense	\$ 1,128,918	\$ 413,148	\$ 83,313	\$ 106,035	\$ (22,722)	\$ 652,639	\$ 715,770	\$ (63,131)	62.73%	63.40%	0.67%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,128,918	\$ 413,148	\$ 83,313	\$ 106,035	\$ (22,722)	\$ 652,639	\$ 715,770	\$ (63,131)	62.73%	63.40%	0.67%
Net Gain/(Loss)	\$ (971,918)		\$ (72,574)	\$ (85,591)	\$ (13,016)	\$ (503,668)	\$ (567,610)	\$ (63,942)			

Riverfront Park - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 1,435,130	\$ 315,745	\$ 573,249	\$ 257,504	\$ 1,926,581	\$ 2,331,224	\$ 404,643	52.07%	61.90%	9.82%
Total Revenue	\$ 3,766,354	\$ 1,435,130	\$ 315,745	\$ 573,249	\$ 257,504	\$ 1,926,581	\$ 2,331,224	\$ 404,643	52.07%	61.90%	9.82%
Expenditures											
Salaries and Wages	\$ 2,627,590	\$ 1,153,314	\$ 173,220	\$ 199,071	\$ (25,851)	\$ 1,169,224	\$ 1,474,275	\$ (305,052)	52.30%	56.11%	3.81%
Personnel Benefits	\$ 618,472	\$ 207,401	\$ 48,203	\$ 52,441	\$ (4,238)	\$ 339,004	\$ 411,071	\$ (72,067)	48.65%	66.47%	17.81%
Supplies	\$ 446,000	\$ 133,369	\$ 47,429	\$ 67,831	\$ (20,402)	\$ 222,513	\$ 312,631	\$ (90,117)	49.53%	70.10%	20.57%
Services and Charges	\$ 1,043,526	\$ 369,387	\$ 99,245	\$ 77,435	\$ 21,810	\$ 551,551	\$ 674,139	\$ (122,588)	61.07%	64.60%	3.53%
Interfund Payments	\$ 20,000	\$ 20,000			\$ -			\$ -			
Subtotal Op. Expense	\$ 4,755,588	\$ 1,883,472	\$ 368,097	\$ 396,778	\$ (28,681)	\$ 2,282,292	\$ 2,872,116	\$ (589,824)	53.01%	60.39%	7.38%
Transfers Out	\$ 237,027	\$ 118,279			\$ -	\$ 118,746	\$ 118,748	\$ (2)	50.1%	50.1%	0.00%
Total Expenditures	\$ 4,992,615	\$ 2,001,751	\$ 368,097	\$ 396,778	\$ (28,681)	\$ 2,401,039	\$ 2,990,864	\$ (589,825)	52.86%	59.91%	7.04%
Net Gain/(Loss)	\$ (1,226,261)		\$ (52,351)	\$ 176,472	\$ 228,823	\$ (474,458)	\$ (659,640)	\$ (185,182)			

Recreation - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 235,865	\$ 182,972	\$ 149,816	\$ (33,156)	\$ 1,168,857	\$ 1,313,635	\$ 144,778	80.93%	84.78%	3.85%
Total Revenue	\$ 1,549,500	\$ 235,865	\$ 182,972	\$ 149,816	\$ (33,156)	1,168,857	\$ 1,313,635	\$ 144,778	80.93%	84.78%	3.85%
Expenditures											
Salaries and Wages	\$ 1,912,817	\$ 483,554	\$ 374,205	\$ 353,359	\$ 20,846	\$ 1,458,745	\$ 1,429,263	\$ 29,482	86.26%	74.72%	-11.54%
Personnel Benefits	\$ 315,006	\$ 37,202	\$ 51,867	\$ 49,638	\$ 2,230	\$ 285,378	\$ 277,804	\$ 7,574	71.87%	88.19%	16.32%
Supplies	\$ 296,350	\$ 25,241	\$ 78,399	\$ 47,043	\$ 31,356	\$ 255,982	\$ 271,109	\$ (15,127)	95.42%	91.48%	-3.94%
Services and Charges	\$ 1,271,737	\$ 424,816	\$ 200,360	\$ 190,473	\$ 9,886	\$ 837,622	\$ 846,921	\$ (9,299)	66.90%	66.60%	-0.31%
Interfund Payments	\$ 16,950	\$ 5,503			\$ -	\$ 21,740	\$ 11,447	\$ 10,293	128.3%	67.5%	-60.72%
Subtotal Op. Expense	\$ 3,812,860	\$ 976,316	\$ 704,831	\$ 640,514	\$ 64,317	2,859,467	\$ 2,836,544	\$ 22,923	78.87%	74.39%	-4.48%
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
Total Expenditures	\$ 3,812,860	\$ 976,316	\$ 704,831	\$ 640,514	\$ 64,317	2,859,467	\$ 2,836,544	\$ 22,923	78.87%	74.39%	-4.48%
Net Gain/(Loss)	\$ (2,263,360)		\$ (521,859)	\$ (490,698)	\$ 31,161	\$ (1,690,611)	\$ (1,522,909)	\$ 167,702			

Park Operations - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 97,590	\$ 21,720	\$ 19,467	\$ (2,254)	\$ 74,804	\$ 102,840	\$ 28,036	37.32%	51.31%	13.99%
Total Revenue	\$ 200,430	\$ 97,590	\$ 21,720	\$ 19,467	\$ (2,254)	\$ 74,804	\$ 102,840	\$ 28,036	37.32%	51.31%	13.99%
Expenditures											
Salaries and Wages	\$ 3,127,092	\$ 1,473,881	\$ 261,193	\$ 255,238	\$ 5,955	\$ 1,559,384	\$ 1,653,211	\$ (93,827)	54.46%	52.87%	-1.60%
Personnel Benefits	\$ 813,050	\$ 290,906	\$ 72,329	\$ 72,113	\$ 216	\$ 503,718	\$ 522,144	\$ (18,426)	55.16%	64.22%	9.06%
Supplies	\$ 190,800	\$ 39,547	\$ 10,504	\$ 13,849	\$ (3,345)	\$ 155,997	\$ 151,253	\$ 4,745	86.91%	79.27%	-7.63%
Services and Charges	\$ 1,176,006	\$ 337,616	\$ 137,143	\$ 194,981	\$ (57,838)	\$ 595,698	\$ 838,390	\$ (242,691)	51.11%	71.29%	20.18%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
Subtotal Op. Expense	\$ 5,306,948	\$ 2,141,950	\$ 481,169	\$ 536,180	\$ (55,011)	\$ 2,814,835	\$ 3,164,998	\$ (350,163)	54.96%	59.64%	4.68%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 5,306,948	\$ 2,141,950	\$ 481,169	\$ 536,180	\$ (55,011)	\$ 2,814,835	\$ 3,164,998	\$ (350,163)	52.60%	59.64%	7.04%
Net Gain/(Loss)	\$ (5,106,518)		\$ (459,449)	\$ (516,713)	\$ (57,265)	\$ (2,740,031)	\$ (3,062,158)	\$ (322,127)			

Administration - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ (436,422)	\$ 1,177	\$ 550	\$ (627)	\$ 591,607	\$ 575,922	\$ (15,685)	424.09%	412.85%	-11.24%
Operating Transfers	\$ 17,486,439	\$ 6,195,214	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 11,011,767	\$ 11,291,225	\$ 279,458	63.59%	64.57%	0.98%
Total Revenue	\$ 17,625,939	\$ 5,758,792	\$ 1,296,679	\$ 1,308,074	\$ 11,395	\$ 11,603,374	\$ 11,867,147	\$ 263,773	66.47%	67.33%	0.86%
Expenditures											
Salaries and Wages	\$ 2,626,636	\$ 1,043,096	\$ 166,097	\$ 191,749	\$ (25,652)	\$ 1,364,218	\$ 1,583,540	\$ (219,322)	58.49%	60.29%	1.80%
Personnel Benefits	\$ 830,421	\$ 318,218	\$ 59,899	\$ 63,958	\$ (4,059)	\$ 485,321	\$ 512,203	\$ (26,882)	58.03%	61.68%	3.65%
Supplies	\$ 168,800	\$ 59,916	\$ 7,720	\$ 12,412	\$ (4,692)	\$ 82,899	\$ 108,884	\$ (25,985)	48.54%	64.50%	15.97%
Services and Charges	\$ 880,859	\$ 67,968	\$ 52,983	\$ 67,561	\$ (14,578)	\$ 467,174	\$ 812,891	\$ (345,717)	67.36%	92.28%	24.92%
Interfund Services	\$ 2,851,791	\$ 958,304	\$ 363,973	\$ 118,156	\$ 245,817	\$ 1,755,428	\$ 1,893,487	\$ (138,059)	66.90%	66.40%	-0.51%
Subtotal Op. Expense	\$ 7,358,507	\$ 2,447,503	\$ 650,672	\$ 453,836	\$ 196,836	\$ 4,155,039	\$ 4,911,004	\$ (755,965)	62.42%	66.74%	4.32%
Transfers Out/Capital Outlay	\$ 803,795	\$ 309,594	\$ 7,435	\$ 5,941	\$ 1,494	\$ 1,513,121	\$ 494,201	\$ 1,018,920	2812.86%	61.48%	-2751.38%
Total Expenditures	\$ 8,162,302	\$ 2,757,096	\$ 658,107	\$ 459,777	\$ 198,330	\$ 5,668,160	\$ 5,405,206	\$ 262,955	84.47%	66.22%	-18.24%
Net Gain/(Loss)	\$ 9,463,637		\$ 638,572	\$ 848,296	\$ (209,725)	\$ 5,935,213	\$ 6,461,941	\$ 526,728			

Parks Fund - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 1,296,709	\$ 532,353	\$ 771,372	\$ 239,019	\$ 3,878,451	\$ 4,450,075	\$ 571,624	69.57%	77.44%	7.87%
Operating Transfers	\$ 17,552,439	\$ 6,195,214	\$ 1,295,502	\$ 1,307,524	\$ 12,022	\$ 11,077,767	\$ 11,357,225	\$ 279,458	63.73%	64.70%	0.97%
Grant Revenue	\$ 10,000	\$ -	\$ -			\$ -	\$ -				
Total Operating Revenue	\$ 23,309,223	\$ 7,501,923	\$ 1,827,855	\$ 2,078,896	\$ 251,041	\$ 14,956,218	\$ 15,807,300	\$ 851,082	65.1%	67.8%	2.70%
Operating Expenses											
Salaries and Wages	\$ 10,943,316	\$ 4,392,357	\$ 1,026,337	\$ 1,055,424	\$ (29,087)	\$ 5,947,802	\$ 6,550,958	\$ (603,157)	61.38%	59.86%	-1.52%
Personnel Benefits	\$ 2,780,702	\$ 915,892	\$ 249,183	\$ 256,571	\$ (7,389)	\$ 1,746,878	\$ 1,864,810	\$ (117,932)	57.39%	67.06%	9.67%
Supplies	\$ 1,137,550	\$ 265,433	\$ 176,027	\$ 142,413	\$ 33,614	\$ 782,902	\$ 872,117	\$ (89,215)	71.28%	76.67%	5.39%
Services and Charges	\$ 4,599,512	\$ 1,263,502	\$ 522,451	\$ 559,137	\$ (36,687)	\$ 2,595,185	\$ 3,336,010	\$ (740,825)	61.19%	72.53%	11.34%
Interfund Payments	\$ 2,911,741	\$ 990,247	\$ 363,973	\$ 120,232	\$ 243,741	\$ 1,778,227	\$ 1,921,494	\$ (143,267)	66.20%	65.99%	-0.21%
Total Operating Expenses	\$ 22,372,820	\$ 7,827,431	\$ 2,337,969	\$ 2,133,777	\$ 204,192	\$ 12,850,993	\$ 14,545,389	\$ (1,694,396)	61.91%	65.01%	3.11%
Net Operating Income (Loss)	\$ 936,403	\$ (325,508)	\$ (510,114)	\$ (54,881)	\$ 455,233	\$ 2,105,226	\$ 1,261,911	\$ (843,314)	3.21%	2.80%	-0.41%
Other Financial Activity											
Capital Outlay	\$ -	\$ (17,251)	\$ 7,435	\$ 5,941	\$ 1,494	\$ 236,171	\$ 17,251	\$ 218,920	23.62%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 445,123			\$ -	\$ 1,395,696	\$ 595,699	\$ 799,998	267.98%	57.23%	-210.75%
Budget Reserve	\$ 150,000										
Total Other Activity	\$ 1,190,822	\$ 427,872	\$ 7,435	\$ 5,941	\$ 1,494	\$ 1,631,867	\$ 612,950	\$ 1,018,918	85.85%	51.47%	-34.38%
Total Expenditures	\$ 23,563,642		\$ 2,345,404	\$ 2,139,718	\$ 205,686	\$ 14,482,860	\$ 15,158,339	\$ (675,478)	63.91%	64.33%	0.41%
Net Gain/(Loss)	\$ (254,419)		\$ (517,549)	\$ (60,822)	\$ 456,727	\$ 473,358	\$ 648,961	\$ 175,603			

Beginning Fund Balance	\$ 3,624,391
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (271,138)
Beginning Reserves	\$ 1,725,071
YTD Net Revenue (Expense)	\$ 648,961
Ending Fund Balance	\$ 2,374,032

Golf Fund - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ (123,265)	\$ 839,218	\$ 837,976	\$ (1,242)	\$ 4,103,317	\$ 4,424,166	\$ 320,849	105.08%	102.87%	-2.21%
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -		\$ (126,974)	\$ (125,992)	\$ 982	\$ (625,834)	\$ (670,553)	\$ (44,719)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 4,300,901	\$ (372,495)	\$ 712,244	\$ 711,984	\$ (260)	\$ 3,656,909	\$ 3,928,406	\$ 271,497	93.65%	91.34%	-2.31%
Expenditures											
Salaries and Wages	\$ 1,791,522	\$ 456,062	\$ 140,430	\$ 156,768	\$ (16,338)	\$ 865,051	\$ 965,015	\$ (99,964)	60.87%	67.91%	7.03%
Personnel Benefits	\$ 323,037	\$ 63,768	\$ 42,877	\$ 47,478	\$ (4,601)	\$ 282,836	\$ 296,959	\$ (14,123)	78.41%	82.32%	3.92%
Supplies	\$ 410,750	\$ 18,256	\$ 71,216	\$ 64,882	\$ 6,334	\$ 327,620	\$ 326,764	\$ 856	94.96%	94.71%	-0.25%
Services and Charges	\$ 1,053,068	\$ 339,710	\$ 167,213	\$ 184,316	\$ (17,104)	\$ 545,667	\$ 672,466	\$ (126,799)	53.91%	66.44%	12.53%
Interfund Payments	\$ 297,677	\$ 78,676	\$ 35,917	\$ 6,380	\$ 29,536	\$ 176,344	\$ 188,911	\$ (12,567)	65.90%	70.60%	4.70%
Subtotal Op. Expense	\$ 3,876,054	\$ 1,425,939	\$ 457,652	\$ 459,825	\$ (2,172)	\$ 2,197,518	\$ 2,450,115	\$ (252,598)	64.51%	63.21%	-1.30%
Capital Outlay	\$ 410,000	\$ (70,381)		\$ 57,648	\$ (57,648)	\$ 60,810	\$ 480,381	\$ (419,571)	16.80%	117.17%	100.37%
Transfers Out		\$ -				\$ 36,860		\$ 36,860	28.35%		-28.35%
Total Expenditures	\$ 4,286,054	\$ 1,355,558	\$ 457,652	\$ 517,473	\$ (59,821)	\$ 2,295,187	\$ 2,930,496	\$ 635,309	58.87%	68.37%	9.50%
Net Gain/(Loss)	\$ 14,847		\$ 254,592	\$ 194,511	\$ (60,081)	\$ 1,361,722	\$ 997,910	\$ (363,811)			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
Beginning Year Reserves	\$ 15,980
YTD Change in Cash	\$ 997,910
YTD Available Cash	\$ 1,013,891

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

Facility Improvement Fee - August 2023



	2022 August Actual	2023 August Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
Revenue	126,974	125,992	\$ (982)	625,834	670,523	\$ 44,689
Debt Service Payments: June Payment = \$309,469 December Payment = \$308,666	-	-	\$ -	267,918	309,469	\$ (41,551)

Beginning Fund Balance	\$ 2,004,790
YTD Revenues	\$ 670,523
YTD Debt Service Payments	\$ (309,469)
YTD Cash Balance	\$ 2,365,844


Grants and Capital - August 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 August Actual	2023 August 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	\$ 982,749	\$ 7,435	\$ 5,941	\$ 1,494	\$ 236,171	\$ 17,251	\$ 218,920	23.6%	1.7%	-21.89%


Capital Reserves and CIP - Fund 1950

January 1, 2023 - August 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 137,169	\$ 19	\$ 6,218	\$ 130,970		\$ 130,970
Designated	Capital and Other Designated Reserves	\$ 1,020,913	\$ 116,745	\$ 155,865	\$ 981,794	\$ 26,805	\$ 954,989
	CIP Projects	\$ 2,048,084	\$ 2,709,992	\$ 2,885,153	\$ 1,872,922	\$ 1,600,787	\$ 272,135
Restricted	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651
	Conservation Futures	\$ 11,464	\$ (11,464)		\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 188,225	\$ 206,075	\$ 215,141	\$ (9,066)
Total		\$ 3,811,710	\$ 2,815,292	\$ 3,235,460	\$ 3,391,541	\$ 1,842,732	\$ 1,548,809

Capital and Other Reserves

January 1, 2023 - August 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 381,096	\$ 77,933	\$ 77,933	\$ 381,096		\$ 381,096
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	\$ 45,196	\$ 30,844	\$ 10,732	\$ 20,112
Ops Capital Reserve		\$ 83,242	\$ -	\$ 14,587	\$ 68,655	\$ 2,014	\$ 66,641
"Coca-Cola" Reserve			\$ 38,612		\$ 38,612		\$ 38,612
	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	\$ 116,745	\$ 155,865	\$ 981,794	\$ 26,805	\$ 954,989



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	\$ -	\$ 1,038,573	\$ 1,038,573	\$ 1,166,141	\$ -	\$ 1,166,141	\$ (127,567.76)
Audubon Park	\$ 5,000		\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000.00
Audubon Park Rock Scramble, Roskelley Foundation		\$ 2,035	\$ 2,035	\$ -	\$ -	\$ -	\$ 2,034.50
Tennis Courts, USTA Private Grant	\$ 23,412		\$ 23,412	\$ -	\$ -	\$ -	\$ 23,412.30
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -	\$ -	\$ -	\$ 6,890.29
AM Cannon/Logan Peace Parks Playground		\$ 18,151	\$ 18,151	\$ 13,887	\$ 4,265	\$ 18,151	\$ -
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ -	\$ 93,593	\$ 93,593	\$ -
Liberty Park Improvements, Library Fund	\$ 223,146	\$ (34,183)	\$ 188,963	\$ 189,916	\$ 20,305	\$ 210,221	\$ (21,257.60)
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ -	\$ 91,230	\$ 91,230	\$ -
South Suspension Bridge	\$ 20,249	\$ 1,015,191	\$ 1,035,440	\$ 1,250,069	\$ 1,057,598	\$ 2,307,667	\$ (1,272,227.09)
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ 24,655	\$ 774,655	\$ 3,137		\$ 3,137	\$ 771,518.25
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ 42,879		\$ 42,879	\$ 262,121.32
Franklin Park Irrigation		\$ 65,582	\$ 65,582	\$ 66,735	\$ 341	\$ 67,076	\$ (1,494.06)
Ops Playground Replacements (Wildhorse)		\$ 18,370	\$ 18,370	\$ 17,570	\$ 800	\$ 18,370	\$ -
Public Works funded Water Conservation projects	\$ 485,367		\$ 485,367	\$ -	\$ -	\$ -	\$ 485,366.66
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
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 117,781	\$ 65,225	\$ 183,006	\$ 95,849.42
City-Wide Dog Park	\$ 440	\$ 22,440	\$ 22,880	\$ 17,040	\$ 1,960	\$ 19,000	\$ 3,879.86
Corbin Park Sport Court	\$ -	\$ -	\$ -	\$ -	\$ 257,785	\$ 257,785	\$ (257,785.00)
6-year CIP Capital Projects	\$ 42,559	\$ 249,433	\$ 291,993	\$ -		\$ -	\$ 291,992.57
Net Deficit from PY projects	\$ 7,686		\$ 7,686	\$ -	\$ 7,686	\$ 7,686	\$ -
Total	\$ 2,048,084	\$ 2,709,992	\$ 4,758,075	\$ 2,885,153	\$ 1,600,787	\$ 4,485,940	\$ 272,135

Non-Capital and Maintenance Reserves - Fund 1400

	January 1, 2023 - August 31, 2023					
	Beginning Balance	Revenues	Expenditures	Ending Cash/Fund Balance	Outstanding Encumbrances	Remaining Balance
	Conservation Futures	\$ 114,223	\$ 11,464	\$ 25,319	\$ 100,368	\$ 14,864
General- T-shirt, poster, calendar sales	\$ 12,407	\$ 1,960	\$ -	\$ 14,367		\$ 14,367
Herbicide Pilot, City Council	\$ 2,500	\$ -	\$ -	\$ 2,500		\$ 2,500
Recreation Equipment rental	\$ 26,873	\$ 7,456	\$ 19,638	\$ 14,691		\$ 14,691
Corbin Art Center maintenance reserve		\$ 18,607	\$ -	\$ 18,607		\$ 18,607
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	\$ 291,471	\$ 39,487	\$ 44,957	\$ 286,002	\$ 14,864	\$ 271,138