



**Spokane Park Board  
Finance Committee Minutes**  
3 p.m. Tuesday, March 12, 2024  
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
- Megan Dyson
- Nick Hamad
- Mark Poirier
- Al Vorderbrueggen
- Fianna Dickson
- Jennifer Papich
- Jon Moog

**Guests**

**Summary**

- The 2023 Year End and February Financials were presented by Rich Lentz who reviewed each operating division.

## MINUTES

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

### Action items:

1. None

### Discussion items:

1. None

### Standing report items:

1. [2023 Year End Financials](#) – Rich Lentz presented the 2023 Year End Financials. 1) Natural Resources – Revenues are \$830 more than last year, with expenditures at \$117,354 more than last year. 2) Riverfront – Revenues are \$819,584 greater than last year. Expenditures are \$925,499 more than last year. 3) Recreation – Revenues are \$205,954 greater than last year. Expenditures are \$92,587 less than last year. 4) Park Ops – Revenues are \$50,298 greater than last year. Expenditures are \$416,751 greater than last year. 5) 1400 Park Fund – Total operating revenues are about \$1.2 million greater than last year. Total operating expenses are about \$2.1 greater than last year. 6) Golf – Revenues are \$280,013 greater than last year. Expenditures are \$657,824 greater than last year. 7) Facility Improvement Fee – YTD revenues are \$831,559. Ending fund balance is about \$2.2 million. There was a \$308,666 payment made in December. 8) 1950 – Mr. Lentz shared a spreadsheet which gave a brief overview of Fund 1950.

2. [February Financials](#) – Rich presented the February Financials. 1) Natural Resources – Revenues are \$18,266 more than last year, with expenditures at \$6,083 less than last year. 2) Riverfront – Revenues are \$84,288 less than last year. Expenditures are \$56,022 more than last year. 3) Recreation – Revenues are \$1,924 greater than last year. Expenditures are \$36,268 greater than last year. 4) Park Ops – Revenues are \$15,644 greater than last year. Expenditures are \$126,559 greater than last year. 5) 1400 Park Fund – Total operating revenues are about \$251,515 greater than last year. Total operating expenses are about \$180,727 greater than last year. 6) Golf – Revenues are \$60,117 greater than last year. Expenditures are \$362,224 less than last year. 7) Facility Improvement Fee – YTD revenues are \$18,029. Ending fund balance is about \$2.2 million. There is an upcoming payment of \$309,417 due on June 1<sup>st</sup>, 2024. 8) 1950 – A brief overview of Fund 1950 for February 2024 was presented, as well.

**Adjournment:** The meeting adjourned at 3:45 p.m.

The next regularly scheduled meeting is 3 p.m. April 9, 2024, at Shadle Park Library and via WebEx.

## Natural Resources - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ (12,923)	\$ (18,580)	\$ (17,266)	\$ 1,313	\$ 103,093	\$ 103,923	\$ 830	113.29%	114.20%	0.91%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ (12,923)</b>	<b>\$ (18,580)</b>	<b>\$ (17,266)</b>	<b>\$ 1,313</b>	<b>\$ 169,093</b>	<b>\$ 169,923</b>	<b>\$ 830</b>	<b>107.70%</b>	<b>108.23%</b>	<b>0.53%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 559,181	\$ (15,733)	\$ 11,068	\$ 13,308	\$ (2,240)	\$ 541,195	\$ 574,913	\$ (33,718)	109.54%	102.81%	-6.73%
Temp/Seasonal	\$ 90,000	\$ (16,900)	\$ 656	\$ -	\$ 656	\$ 83,993	\$ 106,900	\$ (22,907)	115.06%	118.78%	3.72%
Personnel Benefits	\$ 203,753	\$ (18,116)	\$ 2,009	\$ 2,447	\$ (438)	\$ 209,055	\$ 221,869	\$ (12,814)	104.17%	108.89%	4.72%
Supplies	\$ 35,600	\$ (3,878)	\$ 1,957	\$ 7,683	\$ (5,726)	\$ 26,682	\$ 39,478	\$ (12,796)	87.34%	110.89%	23.55%
Services and Charges	\$ 217,384	\$ (36,162)	\$ 9,286	\$ 4,882	\$ 4,405	\$ 251,560	\$ 253,546	\$ (1,985)	116.03%	116.63%	0.60%
Interfund Payments	\$ 23,000	\$ (11,155)		\$ 6,564	\$ (6,564)	\$ 1,022	\$ 34,155	\$ (33,134)	4.03%	148.50%	144.47%
<b>Subtotal Op. Expense</b>	<b>\$ 1,128,918</b>	<b>\$ (101,943)</b>	<b>\$ 24,976</b>	<b>\$ 34,884</b>	<b>\$ (9,908)</b>	<b>\$ 1,113,507</b>	<b>\$ 1,230,861</b>	<b>\$ (117,354)</b>	<b>107.02%</b>	<b>109.03%</b>	<b>2.01%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,128,918</b>	<b>\$ (101,943)</b>	<b>\$ 24,976</b>	<b>\$ 34,884</b>	<b>\$ (9,908)</b>	<b>\$ 1,113,507</b>	<b>\$ 1,230,861</b>	<b>\$ (117,354)</b>	<b>107.02%</b>	<b>109.03%</b>	<b>2.01%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (971,918)</b>		<b>\$ (43,556)</b>	<b>\$ (52,151)</b>	<b>\$ (8,595)</b>	<b>\$ (944,413)</b>	<b>\$ (1,060,938)</b>	<b>\$ (116,525)</b>			

## Riverfront Park - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 3,766,354	\$ (305,622)	\$ 158,961	\$ 347,032	\$ 188,070	\$ 3,252,393	\$ 4,071,976	\$ 819,584	87.91%	108.11%	20.20%
<b>Total Revenue</b>	<b>\$ 3,766,354</b>	<b>\$ (305,622)</b>	<b>\$ 158,961</b>	<b>\$ 347,032</b>	<b>\$ 188,070</b>	<b>\$ 3,252,393</b>	<b>\$ 4,071,976</b>	<b>\$ 819,584</b>	87.91%	108.11%	20.20%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,596,053	\$ 128,970	\$ 31,504	\$ 32,450	\$ (946)	\$ 1,315,685	\$ 1,467,083	\$ (151,397)	99.27%	91.92%	-7.35%
Temp/Seasonal	\$ 1,031,537	\$ 173,483	\$ 12,270	\$ 22,613	\$ (10,343)	\$ 644,872	\$ 858,054	\$ (213,182)	70.83%	83.18%	12.35%
Personnel Benefits	\$ 618,472	\$ (10,984)	\$ 6,428	\$ 7,840	\$ (1,412)	\$ 553,165	\$ 629,456	\$ (76,291)	79.39%	101.78%	22.39%
Supplies	\$ 446,000	\$ (11,814)	\$ 17,903	\$ 12,303	\$ 5,600	\$ 400,914	\$ 457,814	\$ (56,900)	89.24%	102.65%	13.41%
Services and Charges	\$ 1,043,526	\$ (452,396)	\$ 88,661	\$ 282,097	\$ (193,436)	\$ 981,532	\$ 1,495,922	\$ (514,390)	108.68%	143.35%	34.68%
Interfund Payments	\$ 20,000	\$ 17,554		\$ 395	\$ (395)		\$ 2,446	\$ (2,446)		12.2%	12.23%
<b>Subtotal Op. Expense</b>	<b>\$ 4,755,588</b>	<b>\$ (155,187)</b>	<b>\$ 156,767</b>	<b>\$ 357,699</b>	<b>\$ (200,932)</b>	<b>\$ 3,896,168</b>	<b>\$ 4,910,775</b>	<b>\$ (1,014,607)</b>	90.50%	103.26%	12.76%
Transfers Out	\$ 237,027	\$ (137)	\$ 89,243		\$ 89,243	\$ 326,272	\$ 237,164	\$ 89,108	137.7%	100.1%	-37.59%
<b>Total Expenditures</b>	<b>\$ 4,992,615</b>	<b>\$ (155,325)</b>	<b>\$ 246,011</b>	<b>\$ 357,699</b>	<b>\$ (111,689)</b>	<b>\$ 4,222,440</b>	<b>\$ 5,147,940</b>	<b>\$ (925,499)</b>	92.96%	103.11%	10.15%
<b>Net Gain/(Loss)</b>	<b>\$ (1,226,261)</b>		<b>\$ (87,049)</b>	<b>\$ (10,668)</b>	<b>\$ 76,382</b>	<b>\$ (970,048)</b>	<b>\$ (1,075,963)</b>	<b>\$ (105,915)</b>			

## Recreation - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 1,549,500	\$ (130,793)	\$ 5,675	\$ (6,641)	\$ (12,316)	\$ 1,474,339	\$ 1,680,293	\$ 205,954	102.08%	108.44%	6.37%
<b>Total Revenue</b>	<b>\$ 1,549,500</b>	<b>\$ (130,793)</b>	<b>\$ 5,675</b>	<b>\$ (6,641)</b>	<b>\$ (12,316)</b>	<b>1,474,339</b>	<b>\$ 1,680,293</b>	<b>\$ 205,954</b>	<b>102.08%</b>	<b>108.44%</b>	<b>6.37%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 878,817	\$ 125,088	\$ 14,678	\$ 16,067	\$ (1,388)	\$ 814,100	\$ 753,729	\$ 60,370	107.93%	85.77%	-22.16%
Temp/Seasonal	\$ 1,034,000	\$ (100,549)	\$ 1,345	\$ 1,857	\$ (513)	\$ 1,139,437	\$ 1,134,549	\$ 4,888	121.62%	109.72%	-11.89%
Personnel Benefits	\$ 315,006	\$ (81,870)	\$ 2,705	\$ 3,118	\$ (413)	\$ 414,553	\$ 396,876	\$ 17,677	104.40%	125.99%	21.59%
Supplies	\$ 296,350	\$ (34,645)	\$ 10,673	\$ 2,585	\$ 8,088	\$ 303,859	\$ 330,995	\$ (27,136)	113.27%	111.69%	-1.58%
Services and Charges	\$ 1,271,737	\$ (164,479)	\$ 87,465	\$ 73,319	\$ 14,146	\$ 1,468,435	\$ 1,436,216	\$ 32,218	117.29%	112.93%	-4.35%
Interfund Payments	\$ 16,950	\$ (5,945)			\$ -	\$ 27,464	\$ 22,895	\$ 4,569	162.0%	135.1%	-26.96%
<b>Subtotal Op. Expense</b>	<b>\$ 3,812,860</b>	<b>\$ (262,400)</b>	<b>\$ 116,865</b>	<b>\$ 96,946</b>	<b>\$ 19,919</b>	<b>4,167,847</b>	<b>\$ 4,075,260</b>	<b>\$ 92,587</b>	<b>114.96%</b>	<b>106.88%</b>	<b>-8.08%</b>
Transfers Out	-	-	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 3,812,860</b>	<b>\$ (262,400)</b>	<b>\$ 116,865</b>	<b>\$ 96,946</b>	<b>\$ 19,919</b>	<b>4,167,847</b>	<b>\$ 4,075,260</b>	<b>\$ 92,587</b>	<b>114.96%</b>	<b>106.88%</b>	<b>-8.08%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,263,360)</b>		<b>\$ (111,190)</b>	<b>\$ (103,587)</b>	<b>\$ 7,603</b>	<b>\$ (2,693,508)</b>	<b>\$ (2,394,967)</b>	<b>\$ 298,541</b>			

## Park Operations - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ (23,505)	\$ 59,350	\$ 19,877	\$ (39,473)	\$ 173,638	\$ 223,935	\$ 50,298	86.63%	111.73%	25.09%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ (23,505)</b>	<b>\$ 59,350</b>	<b>\$ 19,877</b>	<b>\$ (39,473)</b>	<b>\$ 173,638</b>	<b>\$ 223,935</b>	<b>\$ 50,298</b>	<b>86.63%</b>	<b>111.73%</b>	<b>25.09%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,202,092	\$ (219,539)	\$ 33,516	\$ 47,018	\$ (13,502)	\$ 2,155,861	\$ 2,421,630	\$ (265,769)	109.68%	109.97%	0.29%
Temp/Seasonal	\$ 925,000	\$ 592,257	\$ 2,551	\$ 780	\$ 1,771	\$ 385,773	\$ 332,743	\$ 53,030	42.98%	35.97%	-7.01%
Personnel Benefits	\$ 813,050	\$ (26,403)	\$ 6,140	\$ 8,731	\$ (2,590)	\$ 784,219	\$ 839,452	\$ (55,234)	85.88%	103.25%	17.37%
Supplies	\$ 190,800	\$ (41,802)	\$ 43,204	\$ 3,800	\$ 39,404	\$ 259,555	\$ 232,602	\$ 26,953	144.60%	121.91%	-22.69%
Services and Charges	\$ 1,176,006	\$ (318,599)	\$ 104,618	\$ 83,029	\$ 21,589	\$ 1,318,836	\$ 1,494,605	\$ (175,768)	113.16%	127.09%	13.94%
Interfund Payments	\$ -	\$ -			\$ -	\$ 37		\$ 37			
<b>Subtotal Op. Expense</b>	<b>\$ 5,306,948</b>	<b>\$ (14,085)</b>	<b>\$ 190,028</b>	<b>\$ 143,357</b>	<b>\$ 46,672</b>	<b>\$ 4,904,281</b>	<b>\$ 5,321,032</b>	<b>\$ (416,751)</b>	<b>95.76%</b>	<b>100.27%</b>	<b>4.50%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,306,948</b>	<b>\$ (14,085)</b>	<b>\$ 190,028</b>	<b>\$ 143,357</b>	<b>\$ 46,672</b>	<b>\$ 4,904,281</b>	<b>\$ 5,321,032</b>	<b>\$ (416,751)</b>	<b>91.65%</b>	<b>100.27%</b>	<b>8.62%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,106,518)</b>		<b>\$ (130,679)</b>	<b>\$ (123,480)</b>	<b>\$ 7,199</b>	<b>\$ (4,730,644)</b>	<b>\$ (5,097,097)</b>	<b>\$ (366,453)</b>			

## Administration - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 139,500	\$ 35,526	\$ 22,621	\$ (1,269)	\$ (23,890)	\$ 614,337	\$ 103,974	\$ (510,363)	440.38%	74.53%	-365.85%
Operating Transfers	\$ 17,486,439	\$ (163,500)			\$ -	\$ 16,841,513	\$ 17,649,939	\$ 808,426	97.26%	100.94%	3.68%
<b>Total Revenue</b>	<b>\$ 17,625,939</b>	<b>\$ (127,974)</b>	<b>\$ 22,621</b>	<b>\$ (1,269)</b>	<b>\$ (23,890)</b>	<b>\$ 17,455,850</b>	<b>\$ 17,753,913</b>	<b>\$ 298,063</b>	<b>100.00%</b>	<b>100.73%</b>	<b>0.73%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,543,136	\$ 37,750	\$ 42,616	\$ 59,957	\$ (17,341)	\$ 2,271,850	\$ 2,505,386	\$ (233,536)	102.39%	98.52%	-3.87%
Temp/Seasonal	\$ 83,500	\$ 35,334	\$ 756	\$ 938	\$ (182)	\$ 39,598	\$ 48,166	\$ (8,568)	34.89%	57.68%	22.80%
Personnel Benefits	\$ 830,421	\$ 28,694	\$ 7,915	\$ 10,966	\$ (3,051)	\$ 767,172	\$ 801,727	\$ (34,555)	91.74%	96.54%	4.81%
Supplies	\$ 168,800	\$ 29,650	\$ 3,925	\$ 19,223	\$ (15,298)	\$ 160,429	\$ 139,151	\$ 21,279	93.93%	82.44%	-11.49%
Services and Charges	\$ 880,859	\$ (210,738)	\$ 53,801	\$ 36,847	\$ 16,954	\$ 791,091	\$ 1,091,597	\$ (300,506)	114.07%	123.92%	9.86%
Interfund Services	\$ 2,851,791	\$ (33,486)	\$ 50,701	\$ (41,891)	\$ 92,592	\$ 2,719,123	\$ 2,885,277	\$ (166,154)	103.63%	101.17%	-2.46%
<b>Subtotal Op. Expense</b>	<b>\$ 7,358,507</b>	<b>\$ (112,795)</b>	<b>\$ 159,715</b>	<b>\$ 86,040</b>	<b>\$ 73,674</b>	<b>\$ 6,749,263</b>	<b>\$ 7,471,302</b>	<b>\$ (722,039)</b>	<b>101.39%</b>	<b>101.53%</b>	<b>0.14%</b>
Transfers Out/Capital Outlay	\$ 803,795	\$ 270,715		\$ 14,719	\$ (14,719)	\$ 1,303,794	\$ 533,080	\$ 770,714	2423.72%	66.32%	-2357.40%
<b>Total Expenditures</b>	<b>\$ 8,162,302</b>	<b>\$ 157,920</b>	<b>\$ 159,715</b>	<b>\$ 100,759</b>	<b>\$ 58,955</b>	<b>\$ 8,053,057</b>	<b>\$ 8,004,382</b>	<b>\$ 48,675</b>	<b>120.00%</b>	<b>98.07%</b>	<b>-21.94%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 9,463,637</b>		<b>\$ (137,094)</b>	<b>\$ (102,028)</b>	<b>\$ 35,065</b>	<b>\$ 9,402,793</b>	<b>\$ 9,749,531</b>	<b>\$ 346,738</b>			

## Parks Fund - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Operating Revenue</b>											
Program Revenue	\$ 5,746,784	\$ (569,237)	\$ 124,871	\$ 371,747	\$ 246,876	\$ 5,514,643	\$ 6,316,021	\$ 801,378	98.92%	109.91%	10.99%
Operating Transfers	\$ 17,552,439	\$ (222,297)	\$ 344,989		\$ (344,989)	\$ 17,252,502	\$ 17,774,736	\$ 522,234	99.25%	101.27%	2.01%
Grant Revenue	\$ 10,000	\$ -	\$ 10,150			\$ 101,503		\$ (101,503)			
<b>Total Operating Revenue</b>	<b>\$ 23,309,223</b>	<b>\$ (781,533)</b>	<b>\$ 480,010</b>	<b>\$ 371,747</b>	<b>\$ (108,263)</b>	<b>\$ 22,868,648</b>	<b>\$ 24,090,756</b>	<b>\$ 1,222,108</b>	<b>99.6%</b>	<b>103.4%</b>	<b>3.78%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 7,779,279	\$ 448,403	\$ 133,383	\$ 168,800	\$ (35,417)	\$ 6,876,730	\$ 7,330,875	\$ (454,145)	101.75%	94.24%	-7.52%
Temp/Seasonal	\$ 3,164,037	\$ 291,686	\$ 17,577	\$ 26,188	\$ (8,611)	\$ 2,536,729	\$ 2,872,351	\$ (335,622)	86.54%	90.78%	4.24%
Personnel Benefits	\$ 2,780,702	\$ (108,684)	\$ 25,197	\$ 33,102	\$ (7,905)	\$ 2,729,630	\$ 2,889,386	\$ (159,756)	89.67%	103.91%	14.23%
Supplies	\$ 1,137,550	\$ (92,350)	\$ 80,619	\$ 42,223	\$ 38,396	\$ 1,202,761	\$ 1,229,900	\$ (27,139)	109.51%	108.12%	-1.39%
Services and Charges	\$ 4,599,512	\$ (1,214,762)	\$ 361,267	\$ 480,173	\$ (118,906)	\$ 4,862,858	\$ 5,814,274	\$ (951,416)	114.66%	126.41%	11.75%
Interfund Payments	\$ 2,911,741	\$ (33,032)	\$ 50,701	\$ (34,931)	\$ 85,632	\$ 2,747,645	\$ 2,944,773	\$ (197,128)	102.29%	101.13%	-1.16%
<b>Total Operating Expenses</b>	<b>\$ 22,372,820</b>	<b>\$ (708,739)</b>	<b>\$ 668,744</b>	<b>\$ 715,555</b>	<b>\$ (46,811)</b>	<b>\$ 20,956,353</b>	<b>\$ 23,081,559</b>	<b>\$ (2,125,206)</b>	<b>100.95%</b>	<b>103.17%</b>	<b>2.22%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 936,403</b>	<b>\$ (72,795)</b>	<b>\$ (188,734)</b>	<b>\$ (343,808)</b>	<b>\$ (155,074)</b>	<b>\$ 1,912,295</b>	<b>\$ 1,009,198</b>	<b>\$ (903,097)</b>	<b>86.59%</b>	<b>107.77%</b>	<b>21.18%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ -	\$ (29,334)	\$ (11,504)	\$ 14,719	\$ (26,223)	\$ 247,009	\$ 29,334	\$ 217,675	24.70%	N/A	N/A
Transfers Out	\$ 1,040,822	\$ 299,912			\$ -	\$ 1,540,823	\$ 740,910	\$ 799,913	295.84%	71.19%	-224.66%
Budget Reserve	\$ 150,000	\$ 150,000									
<b>Total Other Activity</b>	<b>\$ 1,190,822</b>	<b>\$ 420,577</b>	<b>\$ (11,504)</b>	<b>\$ 14,719</b>	<b>\$ (26,223)</b>	<b>\$ 1,787,832</b>	<b>\$ 770,245</b>	<b>\$ 1,017,587</b>	<b>94.06%</b>	<b>64.68%</b>	<b>-29.37%</b>
<b>Total Expenditures</b>	<b>\$ 23,563,642</b>	<b>\$ (288,161)</b>	<b>\$ 657,240</b>	<b>\$ 730,273</b>	<b>\$ (73,033)</b>	<b>\$ 22,744,185</b>	<b>\$ 23,851,804</b>	<b>\$ (1,107,619)</b>	<b>100.37%</b>	<b>101.22%</b>	<b>0.85%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (254,419)</b>		<b>\$ (177,230)</b>	<b>\$ (358,527)</b>	<b>\$ (181,297)</b>	<b>\$ 124,463</b>	<b>\$ 238,953</b>	<b>\$ 114,490</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,624,391</b>
5% Reserve Requirement	\$ (1,228,182)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (359,831)
<b>Beginning Reserves</b>	<b>\$ 1,636,378</b>
YTD Net Revenue (Expense)	\$ 238,953
<b>Ending Fund Balance</b>	<b>\$ 1,875,330</b>



## Golf Fund - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Program Revenue	\$ 4,300,901	\$ (1,221,287)	\$ 5,565	\$ (3,184)	\$ (8,749)	\$ 5,201,702	\$ 5,522,188	\$ 320,486			
Pre-Sale Revenue		\$ (174,793)			\$ -	179,426	174,793	\$ (4,633)			
Facility Improvement Fee	\$ -				\$ -	\$ (795,767)	\$ (831,559)	\$ (35,792)			
Other Transfers-In	\$ -	\$ (53,746)			\$ -	\$ 53,794	\$ 53,746	\$ (48)			
<b>Total Revenue</b>	<b>\$ 4,300,901</b>	<b>\$ 618,267</b>	<b>\$ 5,565</b>	<b>\$ (3,184)</b>	<b>\$ (8,749)</b>	<b>\$ 4,639,155</b>	<b>\$ 4,919,168</b>	<b>\$ 280,013</b>	<b>118.80%</b>	<b>114.38%</b>	<b>-4.43%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,139,022	\$ (226,301)	\$ 22,188	\$ 22,541	\$ (353)	\$ 858,664	\$ 1,022,528	\$ (163,864)	107.84%	89.77%	-18.07%
Temp/Seasonal	\$ 652,500	\$ 103,920	\$ -	\$ -		\$ 536,344	\$ 520,930	\$ 15,413	85.84%	79.84%	-6.00%
Personnel Benefits	\$ 323,037	\$ (109,013)	\$ 3,025	\$ 4,501	\$ (1,476)	\$ 435,034	\$ 469,740	\$ (34,706)	120.60%	145.41%	24.81%
Supplies	\$ 410,750	\$ (97,639)	\$ (4,802)	\$ (10,653)	\$ 5,852	\$ 408,178	\$ 442,659	\$ (34,481)	118.31%	107.77%	-10.54%
Services and Charges	\$ 1,053,068	\$ (612,288)	\$ 175,837	\$ 406,398	\$ (230,560)	\$ 1,151,194	\$ 1,624,464	\$ (473,271)	113.73%	154.26%	40.53%
Interfund Payments	\$ 297,677	\$ (24,225)	\$ 6,027	\$ (7,317)	\$ 13,344	\$ 276,313	\$ 291,812	\$ (15,499)	103.26%	98.03%	-5.23%
<b>Subtotal Op. Expense</b>	<b>\$ 3,876,054</b>	<b>\$ (496,080)</b>	<b>\$ 202,276</b>	<b>\$ 415,469</b>	<b>\$ (213,193)</b>	<b>\$ 3,665,727</b>	<b>\$ 4,372,134</b>	<b>\$ (706,407)</b>	<b>107.61%</b>	<b>112.80%</b>	<b>5.19%</b>
Capital Outlay	\$ 410,000	\$ (177,155)	\$ 172,143	\$ 76,176	\$ 95,967	\$ 599,427	\$ 587,155	\$ 12,272	165.59%	143.21%	-22.38%
Transfers Out		\$ (1,497)				\$ 37,808	\$ 1,497	\$ 36,311	29.08%		
<b>Total Expenditures</b>	<b>\$ 4,286,054</b>	<b>\$ (674,731)</b>	<b>\$ 374,419</b>	<b>\$ 491,645</b>	<b>\$ (117,226)</b>	<b>\$ 4,302,962</b>	<b>\$ 4,960,785</b>	<b>\$ (657,824)</b>	<b>110.37%</b>	<b>115.74%</b>	<b>5.37%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 14,847</b>		<b>\$ (368,854)</b>	<b>\$ (494,829)</b>	<b>\$ (125,975)</b>	<b>\$ 336,193</b>	<b>\$ (41,617)</b>	<b>\$ (377,811)</b>			

* Beginning Fund Balance	\$ 316,004
Less 7% Reserve	\$ (300,024)
<b>Beginning Year Reserves</b>	<b>\$ 15,980</b>
YTD Change in Cash	\$ (41,617)
<b>YTD Available Cash</b>	<b>\$ (25,637)</b>

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

## Facility Improvement Fee - Year-End 2023



	2022 13th Month Actual	2023 13th Month Actual	2022-2023 Monthly Difference	2022 YTD Actual	2023 YTD Actual	2022-2023 Monthly Difference
<b>Revenue</b>	-	(191)	\$ (191)	795,767	831,559	\$ 35,792
<b>Debt Service Payments:</b> June Payment = \$309,469 December Payment = \$308,666			\$ -	535,207	618,135	\$ (82,928)

Facility Improvement Fee - Fund Balance	
<b>Beginning Fund Balance</b>	<b>\$ 2,004,790</b>
<b>YTD Revenues</b>	<b>\$ 831,559</b>
<b>YTD Loan Payments</b>	<b>\$ (618,135)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,218,214</b>


## Grants and Capital - Year-End 2023



	Adopted Budget 2023	2023 Adopted Budget Balance	2022 13th Month Actual	2023 13th Month 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
<b>Revenue</b>											
Grants Revenue	\$ 1,000,000	\$ 1,000,000	\$ 10,150	\$ -	\$ (10,150)	\$ 101,503	\$ -	\$ (101,503)	10.2%		-10.15%
<b>Expenditures</b>											
Capital Outlay	\$ 1,000,000	\$ 970,666	\$ (11,504)	\$ 14,719	\$ (26,223)	\$ 247,009	\$ 29,334	\$ 217,675	24.7%	2.9%	-21.77%


## Capital Reserves and CIP - Fund 1950

January 1, 2023 - December 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Undesignated</b>	General Operating	\$ 137,169	\$ 48,899	\$ 6,123	\$ 179,945		\$ 179,944.85
<b>Designated</b>	Capital and Other Designated Reserves	\$ 1,020,913	\$ 119,493	\$ 215,867	\$ 924,539	\$ -	\$ 924,538.80
	CIP Projects	\$ 2,048,084	\$ 4,348,050	\$ 4,591,707	\$ 1,804,426	\$ -	\$ 1,804,426.10
<b>Restricted</b>	Reserved for Property Donations	\$ 29,651	\$ -		\$ 29,651		\$ 29,651.42
	Conservation Futures	\$ 11,464	\$ (11,464)		\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129.11
	2021 Windstorm Damage Recovery	\$ 394,300	\$ -	\$ 376,688	\$ 17,612		\$ 17,611.76
<b>Total</b>		<b>\$ 3,811,710</b>	<b>\$ 4,504,978</b>	<b>\$ 5,190,385</b>	<b>\$ 3,126,302</b>	<b>\$ -</b>	<b>\$ 3,126,302.04</b>

## Capital and Other Reserves

January 1, 2023 - December 31, 2023

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	<b>Specialized Fleet</b>	\$ 381,096	\$ 80,681	\$ 77,933	\$ 383,844		\$ 383,843.62
	<b>Capital Equipment Maintenance</b>	\$ 267,627	\$ -	\$ -	\$ 267,627		\$ 267,627.33
	<b>Undefined Parks Capital Reserve</b>	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 50,000.00
	<b>Sky Prairie/5-Mile</b>	\$ 40,466	\$ 200	\$ -	\$ 40,666		\$ 40,666.19
	<b>RFP Capital Reserve</b>	\$ 6,328	\$ 1,815	\$ 8,143	\$ -		\$ -
	<b>Recreation Capital Reserve</b>	\$ 64,039	\$ 12,000	\$ 46,402	\$ 29,638		\$ 29,637.84
	<b>Ops Capital Reserve</b>	\$ 83,242	\$ -	\$ 21,370	\$ 61,873		\$ 61,872.56
	<b>"Coca-Cola" Reserve</b>				\$ -		\$ -
	<b>Riverfront Park</b>	\$ 37,735	\$ 17,910	\$ -	\$ 55,645		\$ 55,645.10
	<b>Golf</b>	\$ 28,380	\$ 14,886	\$ 12,020	\$ 31,246		\$ 31,246.16
	<b>Aquatics</b>	\$ 12,000	\$ (8,000)	\$ -	\$ 4,000		\$ 4,000.00
	<b>Youth &amp; Senior Center Capital replacement</b>	\$ 50,000	\$ -	\$ 50,000	\$ -		\$ -
<b>Total</b>		<b>\$ 1,020,913</b>	<b>\$ 119,493</b>	<b>\$ 215,867</b>	<b>\$ 924,539</b>	<b>\$ -</b>	<b>\$ 924,538.80</b>



## 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	\$ -	\$ 1,047,137	\$ 1,047,137	\$ 1,166,141		\$ 1,166,141	\$ (119,003.78)
Theme Stream design	\$ (6,450)	\$ 6,450	\$ -	\$ -		\$ -	\$ -
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)	\$ -	\$ -		\$ -	\$ -
King Cole Commemoration Project	\$ -		\$ -	\$ -		\$ -	\$ -
Dutch Jake's Park	\$ 6,890		\$ 6,890	\$ -		\$ -	\$ 6,890.29
AM Cannon/Logan Peace Parks Playground		\$ 18,182	\$ 18,182	\$ 18,182		\$ 18,182	\$ -
Susie's Trail (18-30)	\$ 93,593		\$ 93,593	\$ 80,480		\$ 80,480	\$ 13,112.14
Liberty Park Improvements, Library Fund	\$ 223,146	\$ 1,611	\$ 224,757	\$ 211,583		\$ 211,583	\$ 13,173.49
North Suspension Bridge, Arterial Street Fund	\$ 91,230		\$ 91,230	\$ 10,685		\$ 10,685	\$ 80,544.61
South Suspension Bridge	\$ 20,249	\$ 2,387,567	\$ 2,407,816	\$ 2,400,081		\$ 2,400,081	\$ 7,735.13
2022 ARPA Deferred Capital Projects	\$ 750,000	\$ (250,129)	\$ 499,871	\$ 18,181		\$ 18,181	\$ 481,689.95
Make Beacon Hill Public, Phase 2, County		\$ 305,000	\$ 305,000	\$ 54,547		\$ 54,547	\$ 250,453.33
Peaceful Valley Neighborhood			\$ -	\$ -		\$ -	\$ -
Franklin Park Irrigation		\$ 66,807	\$ 66,807	\$ 66,807		\$ 66,807	\$ -
Ops Playground Replacements (Wildhorse)		\$ 19,939	\$ 19,939	\$ 19,939		\$ 19,939	\$ -
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)	\$ -	\$ -		\$ -	\$ -
BC Pavilion, Tribal Center design, Innovia	\$ 8,955	\$ (8,955)	\$ -	\$ -		\$ -	\$ -
Stepwell Handrails, Spokane Arts	\$ (1,250)	\$ 1,250	\$ -	\$ -		\$ -	\$ -
Don Kardong Bridge	\$ 278,856		\$ 278,856	\$ 120,285		\$ 120,285	\$ 158,571.04
City-Wide Dog Park	\$ 440	\$ 22,440	\$ 22,880	\$ 17,040		\$ 17,040	\$ 5,839.86
Corbin Park Sport Court	\$ -	\$ 257,785	\$ 257,785	\$ 128,338		\$ 128,338	\$ 129,447.41
CDA Park Irrigation	\$ -	\$ 5,320	\$ 5,320	\$ 5,320		\$ 5,320	\$ -
Trolley Trail Land Acquisition, Spokane County	\$ -	\$ 263,278	\$ 263,278	\$ 262,420		\$ 262,420	\$ 858.38
Rec Facilities Renovation,	\$ -	\$ 6,475	\$ 6,475	\$ 6,475		\$ 6,475	\$ -
Underhill Park Sport Court Renovation		\$ 5,204	\$ 5,204	\$ 5,204		\$ 5,204	\$ -
6-year CIP Capital Projects	\$ 42,559	\$ 206,722	\$ 249,281	\$ -		\$ -	\$ 249,281.27
Net Deficit from PY projects	\$ 7,686	\$ (911)	\$ 6,775	\$ -		\$ -	\$ 6,775.20
<b>Total</b>	<b>\$ 2,048,084</b>	<b>\$ 4,348,050</b>	<b>\$ 6,396,134</b>	<b>\$ 4,591,707</b>	<b>\$ -</b>	<b>\$ 4,591,707</b>	<b>\$ 1,804,426.10</b>



*February '24  
Financials*

## Natural Resources - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 91,000	\$ 63,835	\$ 3,414	\$ 1,246	\$ (2,168)	\$ 8,899	\$ 27,165	\$ 18,266	9.78%	29.85%	20.07%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 157,000</b>	<b>\$ 63,835</b>	<b>\$ 3,414</b>	<b>\$ 1,246</b>	<b>\$ (2,168)</b>	<b>\$ 74,899</b>	<b>\$ 93,165</b>	<b>\$ 18,266</b>	<b>47.71%</b>	<b>59.34%</b>	<b>11.63%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 647,136	\$ 568,939	\$ 43,203	\$ 45,770	\$ (2,567)	\$ 75,316	\$ 78,197	\$ (2,880)	13.47%	12.08%	-1.39%
Temp/Seasonal	\$ 85,839	\$ 85,839	\$ 5,921	\$ -	\$ 5,921	\$ 7,496	\$ -	\$ 7,496	8.33%		-8.33%
Personnel Benefits	\$ 246,719	\$ 214,342	\$ 17,036	\$ 17,421	\$ (385)	\$ 31,749	\$ 32,377	\$ (628)	15.58%	13.12%	-2.46%
Supplies	\$ 35,600	\$ 31,226	\$ 1,796	\$ 2,683	\$ (887)	\$ 2,151	\$ 4,374	\$ (2,223)	6.04%	12.29%	6.24%
Services and Charges	\$ 222,200	\$ 212,885	\$ 14,494	\$ 6,418	\$ 8,076	\$ 14,752	\$ 9,315	\$ 5,437	6.79%	4.19%	-2.59%
Interfund Payments	\$ 23,000	\$ 20,690	\$ 1,192	\$ 2,310	\$ (1,118)	\$ 1,192	\$ 2,310	\$ (1,118)	5.18%	10.05%	4.86%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,494</b>	<b>\$ 1,133,921</b>	<b>\$ 83,642</b>	<b>\$ 74,601</b>	<b>\$ 9,041</b>	<b>\$ 132,656</b>	<b>\$ 126,573</b>	<b>\$ 6,083</b>	<b>11.75%</b>	<b>10.04%</b>	<b>-1.71%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,494</b>	<b>\$ 1,133,921</b>	<b>\$ 83,642</b>	<b>\$ 74,601</b>	<b>\$ 9,041</b>	<b>\$ 132,656</b>	<b>\$ 126,573</b>	<b>\$ 6,083</b>	<b>11.75%</b>	<b>10.04%</b>	<b>-1.71%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,103,494)</b>		<b>\$ (80,228)</b>	<b>\$ (73,355)</b>	<b>\$ 6,873</b>	<b>\$ (57,757)</b>	<b>\$ (33,409)</b>	<b>\$ 24,348</b>			

## Riverfront Park - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,178,000	\$ 3,945,998	\$ 158,012	\$ 124,786	\$ (33,226)	\$ 316,290	\$ 232,002	\$ (84,288)	8.40%	5.55%	-2.84%
<b>Total Revenue</b>	<b>\$ 4,178,000</b>	<b>\$ 3,945,998</b>	<b>\$ 158,012</b>	<b>\$ 124,786</b>	<b>\$ (33,226)</b>	<b>\$ 316,290</b>	<b>\$ 232,002</b>	<b>\$ (84,288)</b>	8.40%	5.55%	-2.84%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,663,184	\$ 1,475,532	\$ 108,207	\$ 109,307	\$ (1,100)	\$ 190,669	\$ 187,652	\$ 3,017	11.95%	11.28%	-0.66%
Temp/Seasonal	\$ 946,445	\$ 815,932	\$ 59,128	\$ 75,618	\$ (16,491)	\$ 101,137	\$ 130,513	\$ (29,376)	9.80%	13.79%	3.99%
Personnel Benefits	\$ 722,105	\$ 630,243	\$ 48,662	\$ 50,009	\$ (1,347)	\$ 91,361	\$ 91,862	\$ (501)	14.77%	12.72%	-2.05%
Supplies	\$ 610,500	\$ 565,525	\$ 21,740	\$ 34,352	\$ (12,612)	\$ 22,328	\$ 44,975	\$ (22,647)	5.01%	7.37%	2.36%
Services and Charges	\$ 1,301,275	\$ 1,210,720	\$ 150,487	\$ 262,425	\$ (111,938)	\$ 84,041	\$ 90,555	\$ (6,514)	8.05%	6.96%	-1.09%
Interfund Payments		\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,243,509</b>	<b>\$ 4,697,951</b>	<b>\$ 388,224</b>	<b>\$ 531,711</b>	<b>\$ (143,487)</b>	<b>\$ 489,536</b>	<b>\$ 545,558</b>	<b>\$ (56,022)</b>	10.29%	10.40%	0.11%
Transfers Out	\$ 285,067	\$ 285,067			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 5,528,576</b>	<b>\$ 4,983,018</b>	<b>\$ 388,224</b>	<b>\$ 531,711</b>	<b>\$ (143,487)</b>	<b>\$ 489,536</b>	<b>\$ 545,558</b>	<b>\$ (56,022)</b>	9.81%	9.87%	0.06%
<b>Net Gain/(Loss)</b>	<b>\$ (1,350,576)</b>		<b>\$ (230,212)</b>	<b>\$ (406,926)</b>	<b>\$ (176,714)</b>	<b>\$ (173,246)</b>	<b>\$ (313,556)</b>	<b>\$ (140,310)</b>			



## Recreation - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,691,257	\$ 1,534,528	\$ 48,352	\$ 71,314	\$ 22,962	\$ 154,805	\$ 156,729	\$ 1,924	9.99%	9.27%	-0.72%
<b>Total Revenue</b>	<b>\$ 1,691,257</b>	<b>\$ 1,534,528</b>	<b>\$ 48,352</b>	<b>\$ 71,314</b>	<b>\$ 22,962</b>	<b>154,805</b>	<b>\$ 156,729</b>	<b>\$ 1,924</b>	<b>9.99%</b>	<b>9.27%</b>	<b>-0.72%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 809,062	\$ 707,005	\$ 59,752	\$ 58,913	\$ 838	\$ 106,139	\$ 102,057	\$ 4,083	12.08%	12.61%	0.54%
Temp/Seasonal	\$ 1,287,427	\$ 1,256,609	\$ 17,768	\$ 18,126	\$ (358)	\$ 31,349	\$ 30,818	\$ 530	3.03%	2.39%	-0.64%
Personnel Benefits	\$ 390,572	\$ 344,739	\$ 24,572	\$ 24,595	\$ (23)	\$ 46,805	\$ 45,833	\$ 972	14.86%	11.73%	-3.12%
Supplies	\$ 309,720	\$ 263,856	\$ 9,900	\$ 25,295	\$ (15,395)	\$ 23,596	\$ 45,864	\$ (22,268)	7.96%	14.81%	6.85%
Services and Charges	\$ 1,328,016	\$ 1,231,263	\$ 91,795	\$ 81,404	\$ 10,391	\$ 82,892	\$ 96,753	\$ (13,861)	6.52%	7.29%	0.77%
Interfund Payments	\$ 16,950	\$ 11,226		\$ 5,724	\$ (5,724)		\$ 5,724	\$ (5,724)		33.8%	33.77%
<b>Subtotal Op. Expense</b>	<b>\$ 4,141,747</b>	<b>\$ 3,814,698</b>	<b>\$ 203,787</b>	<b>\$ 214,058</b>	<b>\$ (10,271)</b>	<b>290,781</b>	<b>\$ 327,049</b>	<b>\$ (36,268)</b>	<b>7.63%</b>	<b>7.90%</b>	<b>0.27%</b>
Transfers Out	127,568	127,568	-	-	\$ -	-	-	\$ -			
<b>Total Expenditures</b>	<b>\$ 4,269,315</b>	<b>\$ 3,942,266</b>	<b>\$ 203,787</b>	<b>\$ 214,058</b>	<b>\$ (10,271)</b>	<b>290,781</b>	<b>\$ 327,049</b>	<b>\$ (36,268)</b>	<b>7.63%</b>	<b>7.66%</b>	<b>0.03%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,578,058)</b>		<b>\$ (155,435)</b>	<b>\$ (142,743)</b>	<b>\$ 12,692</b>	<b>\$ (135,976)</b>	<b>\$ (170,320)</b>	<b>\$ (34,344)</b>			

Merkel Facility Usage Fees Collected YTD:	\$1,957.50
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## Park Operations - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 200,430	\$ 175,319		\$ 30,477	\$ 30,477	\$ 9,467	\$ 25,111	\$ 15,644	4.72%	12.53%	7.81%
<b>Total Revenue</b>	<b>\$ 200,430</b>	<b>\$ 175,319</b>	<b>\$ -</b>	<b>\$ 30,477</b>	<b>\$ 30,477</b>	<b>\$ 9,467</b>	<b>\$ 25,111</b>	<b>\$ 15,644</b>	<b>4.72%</b>	<b>12.53%</b>	<b>7.81%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,271,451	\$ 1,984,998	\$ 133,237	\$ 166,244	\$ (33,008)	\$ 238,942	\$ 286,453	\$ (47,511)	10.85%	12.61%	1.76%
Temp/Seasonal	\$ 940,261	\$ 939,703	\$ 4,789	\$ 558	\$ 4,231	\$ 9,572	\$ 558	\$ 9,013	1.03%	0.06%	-0.98%
Personnel Benefits	\$ 940,261	\$ 819,030	\$ 51,261	\$ 64,916	\$ (13,655)	\$ 97,431	\$ 121,231	\$ (23,800)	11.98%	12.89%	0.91%
Supplies	\$ 190,800	\$ 151,609	\$ 5,817	\$ 38,312	\$ (32,495)	\$ 8,026	\$ 39,191	\$ (31,165)	4.21%	20.54%	16.33%
Services and Charges	\$ 1,174,884	\$ 1,061,577	\$ 90,402	\$ 73,393	\$ 17,009	\$ 80,211	\$ 113,307	\$ (33,096)	6.82%	9.64%	2.82%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 5,517,657</b>	<b>\$ 4,956,916</b>	<b>\$ 285,506</b>	<b>\$ 343,423</b>	<b>\$ (57,917)</b>	<b>\$ 434,182</b>	<b>\$ 560,741</b>	<b>\$ (126,559)</b>	<b>8.18%</b>	<b>10.16%</b>	<b>1.98%</b>
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 5,517,657</b>	<b>\$ 4,956,916</b>	<b>\$ 285,506</b>	<b>\$ 343,423</b>	<b>\$ (57,917)</b>	<b>\$ 434,182</b>	<b>\$ 560,741</b>	<b>\$ (126,559)</b>	<b>8.18%</b>	<b>10.16%</b>	<b>1.98%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (5,317,227)</b>		<b>\$ (285,506)</b>	<b>\$ (312,946)</b>	<b>\$ (27,440)</b>	<b>\$ (424,715)</b>	<b>\$ (535,630)</b>	<b>\$ (110,915)</b>			

## Administration - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 617,616	\$ 528,799	\$ 1,056	\$ 149	\$ (907)	\$ 92,930	\$ 88,817	\$ (4,113)	66.62%	14.38%	-52.24%
Operating Transfers	\$ 18,770,703	\$ 15,380,117	\$ 1,796,140	\$ 1,946,686	\$ 150,546	\$ 3,103,664	\$ 3,390,586	\$ 286,922	17.75%	18.06%	0.31%
<b>Total Revenue</b>	<b>\$ 19,388,319</b>	<b>\$ 15,908,917</b>	<b>\$ 1,797,196</b>	<b>\$ 1,946,834</b>	<b>\$ 149,638</b>	<b>\$ 3,196,594</b>	<b>\$ 3,479,402</b>	<b>\$ 282,808</b>	<b>18.14%</b>	<b>17.95%</b>	<b>-0.19%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,674,644	\$ 2,331,377	\$ 175,758	\$ 206,404	\$ (30,645)	\$ 325,347	\$ 343,267	\$ (17,920)	12.79%	12.83%	0.04%
Temp/Seasonal	\$ 70,610	\$ 65,447	\$ 3,482	\$ 3,340	\$ 141	\$ 5,567	\$ 5,163	\$ 403	6.67%	7.31%	0.65%
Personnel Benefits	\$ 839,875	\$ 715,595	\$ 60,357	\$ 67,937	\$ (7,580)	\$ 113,704	\$ 124,280	\$ (10,576)	13.69%	14.80%	1.11%
Supplies	\$ 418,400	\$ 417,224	\$ 1,320	\$ 1,176	\$ 144	\$ 1,177	\$ 1,176	\$ 1	0.70%	0.28%	-0.42%
Services and Charges	\$ 994,693	\$ 810,393	\$ 89,927	\$ 102,672	\$ (12,745)	\$ 142,472	\$ 184,300	\$ (41,828)	16.17%	18.53%	2.35%
Interfund Services	\$ 2,489,230	\$ 2,375,556	\$ 224,556	\$ 113,674	\$ 110,882	\$ 224,622	\$ 113,674	\$ 110,948	7.88%	4.57%	-3.31%
<b>Subtotal Op. Expense</b>	<b>\$ 7,487,452</b>	<b>\$ 6,715,591</b>	<b>\$ 555,400</b>	<b>\$ 495,204</b>	<b>\$ 60,196</b>	<b>\$ 812,889</b>	<b>\$ 771,861</b>	<b>\$ 41,028</b>	<b>11.05%</b>	<b>10.31%</b>	<b>-0.74%</b>
Transfers Out/Capital Outlay	\$ 1,605,912	\$ 1,405,912			\$ -		\$ 200,000	\$ (200,000)		12.45%	12.45%
<b>Total Expenditures</b>	<b>\$ 9,093,364</b>	<b>\$ 8,121,503</b>	<b>\$ 555,400</b>	<b>\$ 495,204</b>	<b>\$ 60,196</b>	<b>\$ 812,889</b>	<b>\$ 971,861</b>	<b>\$ (158,972)</b>	<b>9.96%</b>	<b>10.69%</b>	<b>0.73%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 10,294,955</b>		<b>\$ 1,241,796</b>	<b>\$ 1,451,631</b>	<b>\$ 209,835</b>	<b>\$ 2,383,705</b>	<b>\$ 2,507,541</b>	<b>\$ 123,836</b>			

## Parks Fund - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 6,299,687	\$ 5,819,863	\$ 211,422	\$ 193,968	\$ (17,454)	\$ 583,562	\$ 479,824	\$ (103,738)	10.15%	7.62%	-2.54%
Operating Transfers	\$ 19,325,319	\$ 15,800,402	\$ 1,796,140	\$ 1,991,686	\$ 195,546	\$ 3,169,664	\$ 3,524,917	\$ 355,253	18.06%	18.24%	0.18%
<b>Total Operating Revenue</b>	<b>\$ 25,625,006</b>	<b>\$ 21,620,265</b>	<b>\$ 2,007,562</b>	<b>\$ 2,185,654</b>	<b>\$ 178,092</b>	<b>\$ 3,753,226</b>	<b>\$ 4,004,741</b>	<b>\$ 251,515</b>	<b>16.1%</b>	<b>15.6%</b>	<b>-0.47%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,198,691	\$ 7,201,065	\$ 520,158	\$ 586,637	\$ (66,479)	\$ 936,416	\$ 997,626	\$ (61,210)	12.04%	12.17%	0.13%
Temp/Seasonal	\$ 3,232,559	\$ 3,065,477	\$ 91,088	\$ 97,674	\$ (6,586)	\$ 155,118	\$ 167,082	\$ (11,964)	4.90%	5.17%	0.27%
Personnel Benefits	\$ 3,139,532	\$ 2,723,946	\$ 201,887	\$ 224,880	\$ (22,993)	\$ 381,050	\$ 415,586	\$ (34,536)	13.70%	13.24%	-0.47%
Supplies	\$ 1,565,020	\$ 1,429,216	\$ 41,000	\$ 102,041	\$ (61,041)	\$ 57,706	\$ 135,804	\$ (78,098)	5.07%	8.68%	3.60%
Services and Charges	\$ 5,031,168	\$ 4,527,235	\$ 437,105	\$ 536,014	\$ (98,909)	\$ 404,909	\$ 503,933	\$ (99,024)	8.80%	10.02%	1.21%
Interfund Payments	\$ 2,529,180	\$ 2,407,471	\$ 225,748	\$ 121,709	\$ 104,039	\$ 225,814	\$ 121,709	\$ 104,105	7.76%	4.81%	-2.94%
<b>Total Operating Expenses</b>	<b>\$ 23,696,150</b>	<b>\$ 21,354,410</b>	<b>\$ 1,516,986</b>	<b>\$ 1,668,955</b>	<b>\$ (151,969)</b>	<b>\$ 2,161,013</b>	<b>\$ 2,341,740</b>	<b>\$ (180,727)</b>	<b>9.66%</b>	<b>9.88%</b>	<b>0.22%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 1,928,856</b>	<b>\$ 265,855</b>	<b>\$ 490,576</b>	<b>\$ 516,699</b>	<b>\$ 26,123</b>	<b>\$ 1,592,213</b>	<b>\$ 1,663,001</b>	<b>\$ 70,788</b>	<b>170.04%</b>	<b>86.22%</b>	<b>-83.82%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 1,337,427	\$ 1,137,427			\$ -		\$ 200,000	\$ (200,000)			
Transfers Out	\$ 466,429	\$ 466,429			\$ -			\$ -			
Budget Reserve	\$ 125,000	\$ 125,000									
<b>Total Other Activity</b>	<b>\$ 1,928,856</b>	<b>\$ 1,728,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ (200,000)</b>	<b>0.00%</b>	<b>10.37%</b>	<b>10.37%</b>
<b>Total Expenditures</b>	<b>\$ 25,625,006</b>	<b>\$ 23,083,266</b>	<b>\$ 1,516,986</b>	<b>\$ 1,668,955</b>	<b>\$ (151,969)</b>	<b>\$ 2,161,013</b>	<b>\$ 2,541,740</b>	<b>\$ (380,727)</b>	<b>9.17%</b>	<b>9.92%</b>	<b>0.75%</b>
<b>Net Gain/(Loss)</b>	<b>\$ -</b>		<b>\$ 490,576</b>	<b>\$ 516,699</b>	<b>\$ 26,123</b>	<b>\$ 1,592,213</b>	<b>\$ 1,463,001</b>	<b>\$ (129,212)</b>			

<b>Beginning Fund Balance</b>	<b>\$ 3,737,657</b>
5% Reserve Requirement	\$ (1,341,475)
Revenue Stabilization Reserve	\$ (400,000)
Reserve for Special Projects	\$ (359,831)
<b>Beginning Reserves</b>	<b>\$ 1,636,350</b>
YTD Net Revenue (Expense)	\$ 1,463,001
<b>Ending Fund Balance</b>	<b>\$ 3,099,352</b>

## Golf Fund - February 2024



	Adopted Budget 2024	2024 Remaining Budget Balance	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 YTD Difference	2023 YTD % Of Budget	2024 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 5,374,077	\$ 5,336,879	\$ 4,561	\$ 29,736	\$ 25,175	\$ 12,399	\$ 37,198	\$ 24,799	0.29%	0.69%	0.40%
Pre-Sale Revenue		\$ (216,362)			\$ -	174,793	216,362	\$ 41,569			
Facility Improvement Fee	\$ -		\$ (483)	\$ (1,013)	\$ (530)	\$ (11,778)	\$ (18,029)	\$ (6,251)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 5,374,077</b>	<b>\$ (5,138,546)</b>	<b>\$ 4,078</b>	<b>\$ 28,723</b>	<b>\$ 24,644</b>	<b>\$ 175,414</b>	<b>\$ 235,531</b>	<b>\$ 60,117</b>	<b>4.08%</b>	<b>4.38%</b>	<b>0.30%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,127,824	\$ 983,169	\$ 68,154	\$ 93,657	\$ (25,502)	\$ 118,639	\$ 155,853	\$ (37,214)	10.42%	13.82%	3.40%
Temp/Seasonal	\$ 651,762	\$ 652,500	\$ 120	\$ -	\$ 120	\$ 120	\$ -	\$ 120	0.02%		-0.02%
Personnel Benefits	\$ 467,123	\$ 259,281	\$ 26,897	\$ 34,786	\$ (7,890)	\$ 50,663	\$ 63,756	\$ (13,094)	15.68%	13.65%	-2.03%
Supplies	\$ 531,900	\$ 404,803	\$ 6,080	\$ 5,192	\$ 888	\$ 6,775	\$ 5,947	\$ 827	1.65%	1.12%	-0.53%
Services and Charges	\$ 1,435,756	\$ 1,166,925	\$ 174,902	\$ 52,371	\$ 122,531	\$ 30,367	\$ (113,857)	\$ 144,224	2.88%	-7.93%	-10.81%
Interfund Payments	\$ 237,008	\$ 288,000	\$ 29,388	\$ 9,677	\$ 19,711	\$ 29,388	\$ 9,677	\$ 19,711	9.87%	4.08%	-5.79%
<b>Subtotal Op. Expense</b>	<b>\$ 4,451,373</b>	<b>\$ 4,329,996</b>	<b>\$ 305,541</b>	<b>\$ 195,683</b>	<b>\$ 109,858</b>	<b>\$ 235,951</b>	<b>\$ 121,377</b>	<b>\$ 114,575</b>	<b>6.09%</b>	<b>2.73%</b>	<b>-3.36%</b>
Capital Outlay	\$ 714,650	\$ 707,500	\$ 124,800	\$ 83,326	\$ 41,474	\$ 254,800	\$ 7,150	\$ 247,650	62.15%	1.00%	-61.15%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 5,166,023</b>	<b>\$ 5,037,496</b>	<b>\$ 430,341</b>	<b>\$ 279,009</b>	<b>\$ 151,332</b>	<b>\$ 490,751</b>	<b>\$ 128,527</b>	<b>\$ (362,224)</b>	<b>11.45%</b>	<b>2.49%</b>	<b>-8.96%</b>
<b>Net Gain/(Loss)</b>	<b>\$ 208,054</b>		<b>\$ (426,262)</b>	<b>\$ (250,286)</b>	<b>\$ 175,976</b>	<b>\$ (315,337)</b>	<b>\$ 107,004</b>	<b>\$ 422,341</b>			

* Beginning Fund Balance	\$ 468,130
Less 7% Reserve	\$ (404,883)
<b>Beginning Year Reserves</b>	<b>\$ 63,247</b>
YTD Change in Cash	\$ 107,004
<b>YTD Available Cash</b>	<b>\$ 170,251</b>

\* 2024 Beginning Fund Balance does not include the FIF reserve of \$2,218,214

## Facility Improvement Fee - February 2024




	2023 February Actual	2024 February Actual	2023-2024 Monthly Difference	2023 YTD Actual	2024 YTD Actual	2023-2024 Monthly Difference
<b>Revenue</b>	\$ 483	\$ 1,013	\$ 530	\$ 11,778	\$ 18,029	\$ 6,251
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -			\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 2,218,214
YTD Revenues	\$ 18,029
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 2,236,243

Golf SIP Loan Amortization		
Period Ending	Payment	Principal Balance
12/1/2023	\$ 308,666	\$ 6,349,397
6/1/2024	\$ 309,417	\$ 6,071,552
12/1/2024	\$ 308,608	\$ 5,793,183


## Capital Reserves and CIP - Fund 1950

January 1, 2024 - February 29, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
<b>Undesignated</b>	General Operating	\$ 179,945	\$ 14,360	\$ -	\$ 194,305		\$ 194,305
<b>Designated</b>	Capital and Other Designated Reserves	\$ 924,539	\$ -	\$ 52,583	\$ 871,956	\$ 50,479	\$ 821,477
	CIP Projects	\$ 1,804,426	\$ 204,000	\$ 37,741	\$ 1,970,685	\$ 668,872	\$ 1,301,813
<b>Restricted</b>	Reserved for Property Donations	\$ 29,651	\$ -	\$ 9,530	\$ 20,122		\$ 20,122
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	2021 Windstorm Damage Recovery	\$ 17,612	\$ -	\$ -	\$ 17,612	\$ 27,678	\$ (10,066)
<b>Total</b>		<b>\$ 3,126,302</b>	<b>\$ 218,360</b>	<b>\$ 99,854</b>	<b>\$ 3,244,809</b>	<b>\$ 747,029</b>	<b>\$ 2,497,780</b>

## Capital and Other Reserves

January 1, 2024 - February 29, 2024

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
	Specialized Fleet	\$ 383,844	\$ -	\$ -	\$ 383,844		\$ 383,844
	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	\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
	RFP Capital Reserve	\$ -	\$ -	\$ -	\$ -		\$ -
	Recreation Capital Reserve	\$ 29,638	\$ -	\$ -	\$ 29,638		\$ 29,638
	Ops Capital Reserve	\$ 61,873	\$ -	\$ 52,583	\$ 9,290		\$ 9,290
	"Coca-Cola" Reserve				\$ -		\$ -
	Riverfront Park	\$ 55,645	\$ -	\$ -	\$ 55,645	\$ 36,420	\$ 19,225
	Golf	\$ 31,246	\$ -	\$ -	\$ 31,246		\$ 31,246
	Aquatics	\$ 4,000	\$ -	\$ -	\$ 4,000		\$ 4,000
<b>Total</b>		<b>\$ 924,539</b>	<b>\$ -</b>	<b>\$ 52,583</b>	<b>\$ 871,956</b>	<b>\$ 50,479</b>	<b>\$ 821,477</b>



## Active CIP Projects - Fund 1950

PROJECT	2024 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
Turf Replacement	\$ (119,004)		\$ (119,004)	\$ -		\$ -	\$ (119,003.78)
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
Susie's Trail (18-30)	\$ 13,112		\$ 13,112	\$ -	\$ 13,112	\$ 13,112	\$ -
Liberty Park Improvements, Library Fund	\$ 13,173		\$ 13,173	\$ -	\$ 2,059	\$ 2,059	\$ 11,114.17
North Suspension Bridge, Arterial Street Fund	\$ 80,545		\$ 80,545	\$ -	\$ 80,545	\$ 80,545	\$ -
South Suspension Bridge	\$ 7,735		\$ 7,735	\$ 6,588	\$ 240,111	\$ 246,699	\$ (238,964.20)
2022 ARPA Deferred Capital Projects	\$ 481,690		\$ 481,690	\$ -		\$ -	\$ 481,689.95
Make Beacon Hill Public, Phase 2, County	\$ 250,453	\$ 4,000	\$ 254,453	\$ -	\$ 2,425	\$ 2,425	\$ 252,028.33
Franklin Park Irrigation	\$ -		\$ -	\$ -		\$ -	\$ -
Ops Playground Replacements (Wildhorse)	\$ -		\$ -	\$ -	\$ 800	\$ 800	\$ (800.00)
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
Don Kardong Bridge	\$ 158,571		\$ 158,571	\$ -	\$ 61,872	\$ 61,872	\$ 96,699.42
City-Wide Dog Park	\$ 5,840		\$ 5,840	\$ -	\$ 1,960	\$ 1,960	\$ 3,879.86
Corbin Park Sport Court	\$ 129,447		\$ 129,447	\$ -	\$ 130,753	\$ 130,753	\$ (1,305.74)
CDA Park Irrigation	\$ -		\$ -	\$ 6,027	\$ 95,000	\$ 101,027	\$ (101,027.11)
Trolley Trail Land Acquisition, Spokane County	\$ 858		\$ 858	\$ -		\$ -	\$ 858.38
Rec Facilities Renovation,	\$ -		\$ -	\$ -		\$ -	\$ -
Underhill Park Sport Court Renovation	\$ -		\$ -	\$ 1,794	\$ 7,960	\$ 9,754	\$ (9,754.30)
RFP Post St Parking Lot Renovation	\$ -		\$ -	\$ -	\$ 25,500	\$ 25,500	\$ (25,500.00)
6-year CIP Capital Projects	\$ 249,281	\$ 200,000	\$ 449,281	\$ 23,331		\$ 23,331	\$ 425,949.82
Net Deficit from PY projects	\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	\$ -
<b>Total</b>	<b>\$ 1,804,426</b>	<b>\$ 204,000</b>	<b>\$ 2,008,426</b>	<b>\$ 37,741</b>	<b>\$ 668,872</b>	<b>\$ 706,613</b>	<b>\$ 1,301,812.87</b>