



**Spokane Park Board Finance Committee**  
**3 p.m. Tuesday, April 7, 2026**

**In-person:** Ponderosa Room – Woodland Center  
Finch Arboretum  
3404 W Woodland Blvd.  
Spokane, WA 99224

**Webex virtual meeting:**

Call-in: 408-418-9388; Access code: 2491 134 2749  
Rich Lentz – Parks Finance/Budget Director

**Committee members**

Bob Anderson – Chair  
Greta Gilman  
Gerry Sperling

The Finance Committee meeting will be held in-person in the Ponderosa Room – Woodland Center, 3404 W Woodland Blvd., Spokane, WA 99224 and virtually via WebEx at 3 p.m. Tuesday, April 7, 2026. Committee members, staff, and presenters still have the option to participate virtually via WebEx during all meetings.

The public may listen to the meeting by calling 408-418-9388 and entering access code **2491 134 2749**, when prompted.

Written public comment may be submitted via email or mail. Comments must be received no later than 11 a.m. April 7, by email to: [spokaneparks@spokanecity.org](mailto:spokaneparks@spokanecity.org) or mail to: Spokane Park Board, 5th floor City Hall, 808 West Spokane Falls Blvd., Spokane, Washington 99201. Submitted public comments will be presented to committee members prior to the meeting.

**Agenda**

**Action items**

1. None

**Discussion items**

1. None

**Standing Report items**

1. [March Financials](#) – Jason Conley

Agenda Subject to Change

**AMERICANS WITH DISABILITIES ACT (ADA) INFORMATION:** The City of Spokane is committed to providing equal access to its facilities, programs and services for persons with disabilities. Individuals requesting reasonable accommodations or further information may call, write, or email Human Resources at 509.625.6373, 808 W. Spokane Falls Blvd, Spokane, WA, 99201; or [ddecorde@spokanecity.org](mailto:ddecorde@spokanecity.org). Persons who are deaf or hard of hearing may contact Human Resources through the Washington Relay Service at 7-1-1. Please contact us forty-eight (48) hours before the meeting date.



*March '26 Financials*



## Natural Resources - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 59,000	\$ 56,227	\$ 759	\$ 1,466	\$ 707	\$ 5,420	\$ 2,773	\$ (2,647)	6.61%	4.70%	-1.91%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
<b>Total Revenue</b>	<b>\$ 125,000</b>	<b>\$ 56,227</b>	<b>\$ 759</b>	<b>\$ 1,466</b>	<b>\$ 707</b>	<b>\$ 71,420</b>	<b>\$ 68,773</b>	<b>\$ (2,647)</b>	<b>48.26%</b>	<b>55.02%</b>	<b>6.76%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 650,368	\$ 522,016	\$ 47,530	\$ 49,209	\$ (1,679)	\$ 125,460	\$ 128,352	\$ (2,892)	17.20%	19.74%	2.53%
Temp/Seasonal	\$ 88,582	\$ 87,718	\$ 2,898	\$ 864	\$ 2,034	\$ 10,502	\$ 864	\$ 9,638	11.86%	0.98%	-10.88%
Personnel Benefits	\$ 243,016	\$ 193,875	\$ 17,617	\$ 17,601	\$ 16	\$ 49,867	\$ 49,141	\$ 726	17.02%	20.22%	3.20%
Supplies	\$ 35,600	\$ 31,334	\$ 4,340	\$ 1,581	\$ 2,759	\$ 9,514	\$ 4,266	\$ 5,248	26.72%	11.98%	-14.74%
Services and Charges	\$ 192,800	\$ 180,000	\$ 7,018	\$ 4,967	\$ 2,051	\$ 26,376	\$ 12,800	\$ 13,576	18.87%	6.64%	-12.23%
Interfund Payments	\$ 49,840	\$ 43,777	\$ 7,435	\$ 1,932	\$ 5,503	\$ 11,006	\$ 6,063	\$ 4,943	32.29%	12.16%	-20.12%
<b>Subtotal Op. Expense</b>	<b>\$ 1,260,206</b>	<b>\$ 1,058,721</b>	<b>\$ 86,838</b>	<b>\$ 76,154</b>	<b>\$ 10,684</b>	<b>\$ 232,725</b>	<b>\$ 201,485</b>	<b>\$ 31,240</b>	<b>17.63%</b>	<b>15.99%</b>	<b>-1.64%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total Expenditures</b>	<b>\$ 1,260,206</b>	<b>\$ 1,058,721</b>	<b>\$ 86,838</b>	<b>\$ 76,154</b>	<b>\$ 10,684</b>	<b>\$ 232,725</b>	<b>\$ 201,485</b>	<b>\$ 31,240</b>	<b>17.63%</b>	<b>15.99%</b>	<b>-1.64%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (1,135,206)</b>		<b>\$ (86,079)</b>	<b>\$ (74,688)</b>	<b>\$ 11,391</b>	<b>\$ (161,305)</b>	<b>\$ (132,712)</b>	<b>\$ 28,593</b>			

## Riverfront Park - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 4,900,000	\$ 4,048,680	\$ 207,611	\$ 241,532	\$ 33,921	\$ 520,929	\$ 851,320	\$ 330,391	11.16%	17.37%	6.22%
<b>Total Revenue</b>	<b>\$ 4,900,000</b>	<b>\$ 4,048,680</b>	<b>\$ 207,611</b>	<b>\$ 241,532</b>	<b>\$ 33,921</b>	<b>520,929</b>	<b>\$ 851,320</b>	<b>\$ 330,391</b>	11.16%	17.37%	6.22%
<b>Expenditures</b>											
Salaries and Wages	\$ 1,881,056	\$ 1,547,586	\$ 107,483	\$ 127,272	\$ (19,789)	\$ 281,498	\$ 333,470	\$ (51,972)	15.79%	17.73%	1.94%
Temp/Seasonal	\$ 914,562	\$ 751,968	\$ 66,648	\$ 54,716	\$ 11,932	\$ 194,233	\$ 162,594	\$ 31,639	22.52%	17.78%	-4.74%
Personnel Benefits	\$ 836,413	\$ 685,751	\$ 49,544	\$ 53,266	\$ (3,722)	\$ 134,325	\$ 150,662	\$ (16,337)	18.52%	18.01%	-0.50%
Supplies	\$ 552,000	\$ 496,836	\$ 23,880	\$ 21,886	\$ 1,994	\$ 44,228	\$ 55,164	\$ (10,936)	8.01%	9.99%	1.98%
Services and Charges	\$ 1,824,725	\$ 1,620,260	\$ 86,190	\$ 58,987	\$ 27,203	\$ 280,741	\$ 204,465	\$ 76,276	17.69%	11.21%	-6.49%
Interfund Payments	\$ -	\$ -	\$ 510		\$ 510	\$ 1,020		\$ 1,020	16.7%		-16.67%
<b>Subtotal Op. Expense</b>	<b>\$ 6,008,756</b>	<b>\$ 5,102,401</b>	<b>\$ 334,255</b>	<b>\$ 316,127</b>	<b>\$ 18,128</b>	<b>\$ 936,045</b>	<b>\$ 906,355</b>	<b>\$ 29,690</b>	16.97%	15.08%	-1.89%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 6,172,443</b>	<b>\$ 5,266,088</b>	<b>\$ 334,255</b>	<b>\$ 316,127</b>	<b>\$ 18,128</b>	<b>\$ 936,045</b>	<b>\$ 906,355</b>	<b>\$ 29,690</b>	16.15%	14.68%	-1.47%
<b>Net Gain/(Loss)</b>	<b>\$ (1,272,443)</b>		<b>\$ (126,644)</b>	<b>\$ (74,595)</b>	<b>\$ 52,049</b>	<b>\$ (415,116)</b>	<b>\$ (55,035)</b>	<b>\$ 360,081</b>			

## Recreation - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 1,940,400	\$ 1,732,783	\$ 66,544	\$ 60,651	\$ (5,893)	\$ 246,894	\$ 207,617	\$ (39,277)	13.17%	10.70%	-2.47%
<b>Total Revenue</b>	<b>\$ 1,940,400</b>	<b>\$ 1,732,783</b>	<b>\$ 66,544</b>	<b>\$ 60,651</b>	<b>\$ (5,893)</b>	<b>246,894</b>	<b>\$ 207,617</b>	<b>\$ (39,277)</b>	<b>13.17%</b>	<b>10.70%</b>	<b>-2.47%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 848,202	\$ 682,495	\$ 60,089	\$ 63,810	\$ (3,721)	\$ 161,473	\$ 165,707	\$ (4,234)	19.43%	19.54%	0.11%
Temp/Seasonal	\$ 1,335,640	\$ 1,276,539	\$ 45,337	\$ 32,043	\$ 13,294	\$ 80,117	\$ 59,101	\$ 21,016	6.63%	4.42%	-2.20%
Personnel Benefits	\$ 438,253	\$ 357,201	\$ 27,791	\$ 30,113	\$ (2,322)	\$ 74,642	\$ 81,052	\$ (6,410)	19.30%	18.49%	-0.81%
Supplies	\$ 371,820	\$ 310,846	\$ 21,732	\$ 21,614	\$ 118	\$ 64,008	\$ 60,974	\$ 3,034	19.84%	16.40%	-3.44%
Services and Charges	\$ 1,720,923	\$ 1,491,803	\$ 105,348	\$ 124,453	\$ (19,105)	\$ 205,254	\$ 229,120	\$ (23,866)	13.65%	13.31%	-0.34%
Interfund Payments	\$ 16,950	\$ 11,226	\$ 5,724		\$ 5,724	\$ 5,853	\$ 5,724	\$ 129	34.5%	33.8%	-0.76%
<b>Subtotal Op. Expense</b>	<b>\$ 4,731,788</b>	<b>\$ 4,130,110</b>	<b>\$ 266,021</b>	<b>\$ 272,034</b>	<b>\$ (6,013)</b>	<b>591,347</b>	<b>\$ 601,678</b>	<b>\$ (10,331)</b>	<b>13.85%</b>	<b>12.72%</b>	<b>-1.13%</b>
Transfers Out	127,568	127,568			\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 4,859,356</b>	<b>\$ 4,257,678</b>	<b>\$ 266,021</b>	<b>\$ 272,034</b>	<b>\$ (6,013)</b>	<b>591,347</b>	<b>\$ 601,678</b>	<b>\$ (10,331)</b>	<b>13.45%</b>	<b>12.38%</b>	<b>-1.07%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (2,918,956)</b>		<b>\$ (199,477)</b>	<b>\$ (211,382)</b>	<b>\$ (11,905)</b>	<b>\$ (344,453)</b>	<b>\$ (394,061)</b>	<b>\$ (49,608)</b>			

Facility Usage Fees Collected YTD:	\$2,412
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## Park Operations - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 220,430	\$ 215,296	\$ 14,254	\$ 1,381	\$ (12,873)	\$ 9,388	\$ 5,134	\$ (4,254)	4.26%	2.33%	-1.93%
<b>Total Revenue</b>	<b>\$ 220,430</b>	<b>\$ 215,296</b>	<b>\$ 14,254</b>	<b>\$ 1,381</b>	<b>\$ (12,873)</b>	<b>\$ 9,388</b>	<b>\$ 5,134</b>	<b>\$ (4,254)</b>	<b>4.26%</b>	<b>2.33%</b>	<b>-1.93%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 2,596,516	\$ 2,082,989	\$ 175,478	\$ 209,977	\$ (34,499)	\$ 468,599	\$ 513,527	\$ (44,928)	18.58%	19.78%	1.19%
Temp/Seasonal	\$ 845,210	\$ 834,880	\$ 4,185	\$ 7,202	\$ (3,017)	\$ 12,899	\$ 10,330	\$ 2,569	1.59%	1.22%	-0.37%
Personnel Benefits	\$ 1,055,757	\$ 839,107	\$ 67,414	\$ 77,742	\$ (10,328)	\$ 193,318	\$ 216,650	\$ (23,332)	19.84%	20.52%	0.68%
Supplies	\$ 225,830	\$ 161,428	\$ 21,663	\$ 30,923	\$ (9,260)	\$ 39,671	\$ 64,402	\$ (24,731)	23.92%	28.52%	4.60%
Services and Charges	\$ 1,706,734	\$ 1,531,501	\$ 63,563	\$ 76,056	\$ (12,493)	\$ 190,686	\$ 175,233	\$ 15,453	15.16%	10.27%	-4.89%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
<b>Subtotal Op. Expense</b>	<b>\$ 6,430,047</b>	<b>\$ 5,449,905</b>	<b>\$ 332,303</b>	<b>\$ 401,901</b>	<b>\$ (69,598)</b>	<b>\$ 905,173</b>	<b>\$ 980,142</b>	<b>\$ (74,969)</b>	<b>15.80%</b>	<b>15.24%</b>	<b>-0.55%</b>
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
<b>Total Expenditures</b>	<b>\$ 6,430,047</b>	<b>\$ 5,449,905</b>	<b>\$ 332,303</b>	<b>\$ 401,901</b>	<b>\$ (69,598)</b>	<b>\$ 905,173</b>	<b>\$ 980,142</b>	<b>\$ (74,969)</b>	<b>15.80%</b>	<b>15.24%</b>	<b>-0.55%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (6,209,617)</b>		<b>\$ (318,049)</b>	<b>\$ (400,520)</b>	<b>\$ (82,471)</b>	<b>\$ (895,785)</b>	<b>\$ (975,007)</b>	<b>\$ (79,222)</b>			

## Capital/Park Planning/Fleet/Interfund/Admin - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 790,370	\$ 171,042	\$ 517,638	\$ 532,392	\$ 14,754	\$ 608,017	\$ 619,328	\$ 11,311	78.42%	78.36%	-0.06%
Operating Transfers	\$19,919,496	\$ 15,322,692	\$ 1,609,797	\$ 1,532,268	\$ (77,529)	\$ 4,390,356	\$ 4,596,804	\$ 206,448	23.00%	23.08%	0.08%
<b>Total Revenue</b>	<b>\$20,709,866</b>	<b>\$ 15,493,734</b>	<b>\$ 2,127,435</b>	<b>\$ 2,064,660</b>	<b>\$ (62,775)</b>	<b>\$ 4,998,373</b>	<b>\$ 5,216,132</b>	<b>\$ 217,759</b>	<b>25.16%</b>	<b>25.19%</b>	<b>0.03%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 3,015,560	\$ 2,445,061	\$ 213,753	\$ 222,177	\$ (8,424)	\$ 558,486	\$ 570,499	\$ (12,013)	19.44%	18.92%	-0.52%
Temp/Seasonal	\$ 94,558	\$ 84,679	\$ 5,329	\$ 5,744	\$ (415)	\$ 16,049	\$ 9,879	\$ 6,170	16.97%	10.45%	-6.53%
Personnel Benefits	\$ 1,002,525	\$ 804,977	\$ 71,153	\$ 72,398	\$ (1,245)	\$ 196,398	\$ 197,548	\$ (1,150)	20.91%	19.71%	-1.20%
Supplies	\$ 226,000	\$ 198,656	\$ 959	\$ 6,558	\$ (5,599)	\$ 3,002	\$ 27,344	\$ (24,342)	1.38%	12.10%	10.72%
Services and Charges	\$ 1,189,370	\$ 862,163	\$ 73,357	\$ 76,950	\$ (3,593)	\$ 292,150	\$ 327,207	\$ (35,057)	24.78%	27.51%	2.73%
Interfund Services	\$ 3,130,336	\$ 2,601,360	\$ 84,420	\$ 147,211	\$ (62,791)	\$ 407,733	\$ 528,976	\$ (121,243)	14.96%	16.90%	1.94%
<b>Subtotal Op. Expense</b>	<b>\$ 8,658,349</b>	<b>\$ 6,996,897</b>	<b>\$ 448,971</b>	<b>\$ 531,038</b>	<b>\$ (82,067)</b>	<b>\$ 1,473,818</b>	<b>\$ 1,661,452</b>	<b>\$ (187,634)</b>	<b>18.36%</b>	<b>19.19%</b>	<b>0.83%</b>
Transfers Out/Capital Outlay	\$ 577,300	\$ 277,300	\$ 500,000		\$ 500,000	\$ 500,000	\$ 300,000	\$ 200,000	33.93%	51.97%	18.04%
<b>Total Expenditures</b>	<b>\$ 9,235,649</b>	<b>\$ 7,274,197</b>	<b>\$ 948,971</b>	<b>\$ 531,038</b>	<b>\$ 417,933</b>	<b>\$ 1,973,818</b>	<b>\$ 1,961,452</b>	<b>\$ 12,366</b>	<b>20.77%</b>	<b>21.24%</b>	<b>0.47%</b>
<b>Net Gain/(Loss)</b>	<b>\$11,474,217</b>		<b>\$ 1,178,464</b>	<b>\$ 1,533,622</b>	<b>\$ 355,158</b>	<b>\$ 3,024,555</b>	<b>\$ 3,254,680</b>	<b>\$ 230,125</b>			

## Parks Fund - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Operating Revenue</b>											
Program Revenue	\$ 7,936,200	\$ 6,214,704	\$ 816,056	\$ 863,998	\$ 47,942	\$ 1,438,256	\$ 1,721,496	\$ 283,240	18.81%	21.69%	2.88%
Operating Transfers	\$ 19,985,496	\$ 15,322,692	\$ 1,609,796	\$ 1,532,268	\$ (77,528)	\$ 4,456,356	\$ 4,662,804	\$ 206,448	23.34%	23.33%	-0.01%
<b>Total Operating Revenue</b>	<b>\$ 27,921,696</b>	<b>\$ 21,537,396</b>	<b>\$ 2,425,852</b>	<b>\$ 2,396,266</b>	<b>\$ (29,586)</b>	<b>\$ 5,894,612</b>	<b>\$ 6,384,300</b>	<b>\$ 489,688</b>	<b>22.0%</b>	<b>22.9%</b>	<b>0.82%</b>
<b>Operating Expenses</b>											
Salaries and Wages	\$ 8,991,703	\$ 7,280,149	\$ 604,333	\$ 672,445	\$ (68,112)	\$ 1,595,517	\$ 1,711,555	\$ (116,038)	18.26%	19.03%	0.77%
Temp/Seasonal	\$ 3,278,552	\$ 3,035,784	\$ 124,396	\$ 100,569	\$ 23,827	\$ 313,800	\$ 242,768	\$ 71,032	10.24%	7.40%	-2.83%
Personnel Benefits	\$ 3,575,961	\$ 2,880,909	\$ 233,519	\$ 251,120	\$ (17,601)	\$ 648,551	\$ 695,052	\$ (46,501)	19.54%	19.44%	-0.10%
Supplies	\$ 1,411,250	\$ 1,198,526	\$ 83,262	\$ 83,138	\$ 124	\$ 166,504	\$ 212,724	\$ (46,220)	12.87%	15.07%	2.20%
Services and Charges	\$ 6,624,552	\$ 5,675,613	\$ 343,991	\$ 341,413	\$ 2,578	\$ 1,030,912	\$ 948,939	\$ 81,973	18.23%	14.32%	-3.90%
Interfund Payments	\$ 3,194,036	\$ 2,653,273	\$ 98,089	\$ 149,142	\$ (51,053)	\$ 425,612	\$ 540,763	\$ (115,151)	15.30%	16.93%	1.63%
<b>Total Operating Expenses</b>	<b>\$ 27,076,054</b>	<b>\$ 22,724,253</b>	<b>\$ 1,487,590</b>	<b>\$ 1,597,827</b>	<b>\$ (110,237)</b>	<b>\$ 4,180,896</b>	<b>\$ 4,351,801</b>	<b>\$ (170,905)</b>	<b>16.82%</b>	<b>16.07%</b>	<b>-0.75%</b>
<b>Net Operating Income (Loss)</b>	<b>\$ 845,642</b>	<b>\$ (1,186,857)</b>	<b>\$ 938,262</b>	<b>\$ 798,439</b>	<b>\$ (139,823)</b>	<b>\$ 1,713,716</b>	<b>\$ 2,032,499</b>	<b>\$ 318,783</b>	<b>91.09%</b>	<b>240.35%</b>	<b>149.26%</b>
<b>Other Financial Activity</b>											
Capital Outlay	\$ 300,000	\$ -	\$ 500,000		\$ 500,000	\$ 500,000	\$ 300,000	\$ 200,000	42.73%	100.00%	57.27%
Transfers Out	\$ 318,555	\$ 318,555			\$ -			\$ -			
Budget Reserve	\$ 250,000	\$ 250,000									
<b>Total Other Activity</b>	<b>\$ 868,555</b>	<b>\$ 568,555</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>26.58%</b>	<b>34.54%</b>	<b>7.96%</b>
<b>Total Expenditures</b>	<b>\$ 27,944,609</b>	<b>\$ 23,292,808</b>	<b>\$ 1,987,590</b>	<b>\$ 1,597,827</b>	<b>\$ 389,763</b>	<b>\$ 4,680,896</b>	<b>\$ 4,651,801</b>	<b>\$ 29,095</b>	<b>17.51%</b>	<b>16.65%</b>	<b>-0.86%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (22,913)</b>		<b>\$ 438,262</b>	<b>\$ 798,439</b>	<b>\$ 360,177</b>	<b>\$ 1,213,716</b>	<b>\$ 1,732,499</b>	<b>\$ 518,783</b>			

<b>Beginning Fund Balance</b>	<b>\$ 4,288,049</b>	*Updated 3/3/26
5% Reserve Requirement	\$ (1,397,230)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (583,048)	
<b>Beginning Reserves</b>	<b>\$ 1,907,771</b>	
YTD Net Revenue (Expense)	\$ 1,732,499	
<b>Ending Fund Balance</b>	<b>\$ 3,640,270</b>	

## Golf Fund - March 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 YTD Difference	2025 YTD % Of Budget	2026 YTD % Of Budget	YOY % Change
<b>Revenue</b>											
Program Revenue	\$ 6,837,435	\$ 5,807,031	\$ 582,933	\$ 833,378	\$ 250,446	\$ 761,321	\$ 1,030,404	\$ 269,083			
Facility Improvement Fee	\$ -		\$ (55,037)	\$ (75,477)	\$ (20,440)	\$ (65,383)	\$ (88,455)	\$ (23,072)			
Other Transfers-In	\$ -	\$ -			\$ -						
<b>Total Revenue</b>	<b>\$ 6,837,435</b>	<b>\$ (5,895,486)</b>	<b>\$ 527,896</b>	<b>\$ 757,901</b>	<b>\$ 230,005</b>	<b>\$ 695,938</b>	<b>\$ 941,949</b>	<b>\$ 246,011</b>	<b>11.74%</b>	<b>13.78%</b>	<b>2.04%</b>
<b>Expenditures</b>											
Salaries and Wages	\$ 1,321,259	\$ 1,069,923	\$ 81,759	\$ 97,279	\$ (15,520)	\$ 227,267	\$ 251,336	\$ (24,068)	17.99%	19.02%	1.03%
Temp/Seasonal	\$ 742,629	\$ 735,695	\$ 6,826	\$ 6,934	\$ (108)	\$ 6,826	\$ 6,934	\$ (108)	0.95%	0.93%	-0.01%
Personnel Benefits	\$ 546,376	\$ 445,715	\$ 33,948	\$ 36,692	\$ (2,743)	\$ 94,750	\$ 100,661	\$ (5,910)	18.80%	18.42%	-0.38%
Supplies	\$ 626,693	\$ 590,526	\$ 31,683	\$ 25,607	\$ 6,076	\$ 40,757	\$ 36,167	\$ 4,590	7.25%	5.77%	-1.48%
Services and Charges	\$ 2,275,850	\$ 2,171,890	\$ 57,040	\$ 39,815	\$ 17,225	\$ 80,745	\$ 103,960	\$ (23,214)	5.49%	4.57%	-0.92%
Interfund Payments	\$ 360,641	\$ 293,279	\$ 7,728	\$ 11,728	\$ (4,000)	\$ 52,838	\$ 67,362	\$ (14,524)	14.83%	18.68%	3.85%
<b>Subtotal Op. Expense</b>	<b>\$ 5,873,448</b>	<b>\$ 5,307,029</b>	<b>\$ 218,984</b>	<b>\$ 218,055</b>	<b>\$ 929</b>	<b>\$ 503,185</b>	<b>\$ 566,419</b>	<b>\$ (63,235)</b>	<b>10.31%</b>	<b>9.64%</b>	<b>-0.67%</b>
Capital Outlay	\$ 1,000,000	\$ 999,040	\$ 27,505	\$ 960	\$ 26,545	\$ 77,031	\$ 960	\$ 76,071	7.70%	0.10%	-7.61%
Transfers Out		\$ -									
<b>Total Expenditures</b>	<b>\$ 6,873,448</b>	<b>\$ 6,306,069</b>	<b>\$ 246,489</b>	<b>\$ 219,015</b>	<b>\$ 27,474</b>	<b>\$ 580,216</b>	<b>\$ 567,379</b>	<b>\$ (12,837)</b>	<b>9.87%</b>	<b>8.25%</b>	<b>-1.61%</b>
<b>Net Gain/(Loss)</b>	<b>\$ (36,013)</b>		<b>\$ 281,407</b>	<b>\$ 538,887</b>	<b>\$ 257,480</b>	<b>\$ 115,722</b>	<b>\$ 374,570</b>	<b>\$ 258,848</b>			

<b>* Beginning Fund Balance</b>	\$ (383,970)
Less 7% Reserve	\$ (535,879)
Less Current Lease Payments	\$ (86,334)
<b>Beginning Year Reserves</b>	<b>\$ (1,006,183)</b>
YTD Change in Cash	\$ 374,570
<b>YTD Available Cash</b>	<b>\$ (631,613)</b>

\* 2026 Beginning Fund Balance does not include the FIF reserve of \$1,129,009

## Facility Improvement Fee - March 2026




	2025 March Actual	2026 March Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 Monthly Difference
<b>Revenue</b>	\$ 55,037	\$ 75,477	\$ 20,440	\$ 65,383	\$ 88,455	\$ 23,072
<b>Debt Service Payments</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Facility Improvement Fee - Fund Balance

Beginning Fund Balance	\$ 1,129,009
YTD Revenues	\$ 88,455
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 1,217,464


## Capital Reserves and CIP - Fund 1950

January 1, 2026 - March 31, 2026

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 134,771	\$ 11,465	\$ -	\$ 146,236		\$ 146,236
Designated	Capital and Other Designated Reserves	\$ 842,219	\$ 47,928	\$ 62,797	\$ 827,350	\$ 348,712	\$ 478,638
	CIP Projects	\$ 3,576,090	\$ 563,862	\$ 188,498	\$ 3,951,453	\$ 2,497,023	\$ 1,454,430
	Non-revenue central acct. adjustment	\$ (229,515)			\$ (229,515)		\$ (229,515)
Restricted	Reserved for Property Donations	\$ 20,122			\$ 20,122		\$ 20,122
	Merkel Field Turf Loan	\$ -			\$ -		\$ -
	Riverfront Conservation Futures Loan	\$ 170,129	\$ -	\$ -	\$ 170,129		\$ 170,129
	Cowley Park	\$ 176,734	\$ 3,939		\$ 180,673		\$ 180,673
<b>Total</b>		<b>\$ 4,690,550</b>	<b>\$ 627,193</b>	<b>\$ 251,295</b>	<b>\$ 5,066,449</b>	<b>\$ 2,845,735</b>	<b>\$ 2,220,714</b>

## Capital and Other Reserves

January 1, 2025 - March 31, 2026

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Specialized Fleet		\$ 490,004	\$ -	\$ 15,300	\$ 474,704	\$ 264,208	\$ 210,495
Capital Equipment Maintenance		\$ 256,861	\$ 47,928	\$ 47,497	\$ 257,292	\$ 84,504	\$ 172,789
Sky Prairie/5-Mile		\$ 40,666	\$ -	\$ -	\$ 40,666		\$ 40,666
RFP Capital Reserve		\$ -	\$ -	\$ -	\$ -		\$ -
Tree Trot Playground Reserve		\$ 3,814	\$ -	\$ -	\$ 3,814		\$ 3,814
Park-wide Fuels Reduction		\$ -			\$ -		\$ -
"Coca-Cola" Reserve							
	Riverfront Park	\$ 20,357	\$ -	\$ -	\$ 20,357		\$ 20,357
	Golf	\$ 18,632	\$ -	\$ -	\$ 18,632		\$ 18,632
	Aquatics	\$ 7,040	\$ -	\$ -	\$ 7,040		\$ 7,040
<b>Total</b>		<b>\$ 842,219</b>	<b>\$ 47,928</b>	<b>\$ 62,796.65</b>	<b>\$ 827,350</b>	<b>\$ 348,712</b>	<b>\$ 478,638</b>



## Active CIP Projects - Fund 1950

PROJECT	DETAIL CODE	2026 BEGINNING BUDGET	CURRENT YEAR CONTRIBUTIONS	CURRENT BUDGET	EXPENDED	ENCUMBERED	TOTAL EXPENDED AND COMMITTED TO DATE	BUDGET REMAINING
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	\$ -	\$ 1,960	\$ 1,960	11,152.14
Make Beacon Hill Public, Phase 2, County	48082	\$ 815,635		\$ 815,635	\$ 2,787	\$ 2,052,339	\$ 2,055,125	(1,239,490.30)
Public Works funded Water Conservation projects		\$ 1,235,367	\$ 250,000	\$ 1,485,367	\$ -	\$ -	\$ -	1,485,366.66
Don Kardong Bridge	48063	\$ 52,371		\$ 52,371	\$ -	\$ 10,542	\$ 10,542	41,829.50
City-Wide Dog Park	48062	\$ 6,410		\$ 6,410	\$ 3,755	\$ 2,655	\$ 6,410	-
Corbin Park Sport Court	48091	\$ 0		\$ 0	\$ -	\$ -	\$ -	0.00
CDA Park Irrigation	48061	\$ (5,481)		\$ (5,481)	\$ 121	\$ -	\$ 121	(5,601.71)
CDA Park Playground		\$ 1,746		\$ 1,746	\$ -	\$ -	\$ -	1,746.00
Underhill Park Sport Court Renovation	48093	\$ 33,000		\$ 33,000	\$ -	\$ -	\$ -	33,000.18
RFP Post St Parking Lot Renovation	48096	\$ 287,089		\$ 287,089	\$ -	\$ 22,980	\$ 22,980	264,109.24
Meadowglen Park Development	48025	\$ 292,038		\$ 292,038	\$ 131,351	\$ 43,484	\$ 174,835	117,203.01
Manito Bridge Railing		\$ 11,570		\$ 11,570	\$ -	\$ 11,570	\$ 11,570	-
Dwight Merkel Field Study	48044	\$ 2,475		\$ 2,475	\$ -	\$ 2,475	\$ 2,475	-
High Bridge Park Disc Golf design	48068	\$ 6,205		\$ 6,205	\$ 11,012	\$ 7,563	\$ 18,575	(12,370.00)
High Drive Bluff Rocket Gulch Stairs		\$ (444)		\$ (444)	\$ -	\$ -	\$ -	(444.25)
Grant Park		\$ -		\$ -	\$ -	\$ -	\$ -	-
Cannon Hill Park	48010	\$ (3,321)		\$ (3,321)	\$ 4,599	\$ -	\$ 4,599	(7,919.55)
Franklin Park Sports Complex	48079	\$ (1,477)		\$ (1,477)	\$ -	\$ -	\$ -	(1,476.80)
City-wide Restroom design	48040	\$ 45,870		\$ 45,870	\$ 18,466	\$ 51,189	\$ 69,655	(23,785.44)
Whittier Park	48216	\$ (4,490)		\$ (4,490)	\$ 4,118	\$ -	\$ 4,118	(8,607.87)
Lincoln Park	48058	\$ (14,600)		\$ (14,600)	\$ 6,299	\$ 191,106	\$ 197,406	(212,005.26)
Byrne Park	48074	\$ -		\$ -	\$ 4,082	\$ -	\$ 4,082	(4,082.42)
Harmon Park	48041	\$ -		\$ -	\$ 532	\$ 57,128	\$ 57,660	(57,660.00)
AM Cannon Park	48004	\$ -		\$ -	\$ -	\$ 13,035	\$ 13,035	(13,035.00)
Minnehaha Park	48081	\$ -		\$ -	\$ 1,376	\$ 22,224	\$ 23,600	(23,600.00)
Park-wide Irrigation		\$ (4,468)		\$ (4,468)	\$ -	\$ -	\$ -	(4,468.36)
6-year CIP Capital Projects		\$ 770,406	\$ 313,862	\$ 1,084,268	\$ -	\$ -	\$ -	1,084,267.88
Net Deficit from PY projects		\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	-
Total		\$ 3,576,090	\$ 563,862	\$ 4,139,952	\$ 188,498	\$ 2,497,023	\$ 2,685,521	1,454,430