



Spokane Park Board Finance Committee
3 p.m. Tuesday, June 9, 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: 2486 481 9533
Rich Lentz – Parks Finance/Budget Director

Committee members

Bob Anderson – Chair
Greta Gilman
Gerry Sperling
Lindsey Shaw
Lee Williams

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, June 9, 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 **2486 481 9533**, when prompted.

Written public comments may be submitted via email or mail. Comments must be received no later than 11 a.m. June 9, by email to: 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. [Continuation of Parks Enterprise Fleet Program](#) – Rich Lentz
2. [Naming Rights List Update](#) – Fianna Dickson

Discussion items

1. None

Standing Report items

1. [May Financials](#) – Rich Lentz

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. 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.

Spokane Park Board

Briefing Paper



Committee	Finance		Committee meeting date: June 09, 2026
Requester	Rich Lentz		Phone number: 625-6544
Type of agenda item	<input type="radio"/> Consent <input type="radio"/> Discussion <input type="radio"/> Information <input checked="" type="radio"/> Action		
Type of contract/agreement	<input type="radio"/> New <input type="radio"/> Renewal/ext. <input type="radio"/> Lease <input checked="" type="radio"/> Amendment/change order <input type="radio"/> Other		
City Clerks file (OPR or policy #)	OPR 2025-0483		
Master Plan Goal, Objective, Strategy (Click HERE for link to the adopted plan)	Goal K (Maintain and Care)	Master Plan Priority Tier: (pg. 171-175)	Second Tier
Item title: (Use exact language noted on the agenda)	Continuation of Parks Enterprise Fleet Program		
Begin/end dates	Begins: 07/01/2026	Ends: 06/30/2027	<input type="checkbox"/> 06/01/2525
Background/history:			
<p>In March of 2019, Parks commenced a pilot program of lease-to-own vehicles. The division had approximately 50 light duty vehicles with an average fleet age of 14.9 years of age prior to beginning this program. Parks was spending over \$150,000 per year on maintenance and repair costs for the existing fleet, prior to the pilot. Parks currently has 33 vehicles in the Enterprise fleet program. The average holding period is 5 years with an average annual acquisition rate of 6.6 vehicles per year (includes new vehicles and trade-ins). The resale market has been extremely strong throughout this period. In 2026, Parks has sold 6 vehicles with 4 of the 6 vehicles selling for more than the purchase price.</p>			
Motion wording:			
Approve the continuation of the Parks fleet replacement program in 2026-2027 for additional lease-to-own payments not to exceed \$180,000.			
Approvals/signatures outside Parks: <input checked="" type="radio"/> Yes <input type="radio"/> No			
If so, who/what department, agency or company: Enterprise Fleet			
Name: Cody Bykonen		Email address: cody.rbykonen@efleets.com	Phone: (425) 917-6308
Distribution:			
Parks – Accounting			
Parks – Sarah Deatrach			
Requester: Rich Lentz			
Grant Management Department/Name:			
Fiscal impact: <input type="radio"/> Expenditure <input type="radio"/> Revenue			
Amount: \$180,000		Budget code: Existing fleet budgets	
Vendor: <input checked="" type="radio"/> Existing vendor <input type="radio"/> New vendor			
Supporting documents:			
<input type="checkbox"/> Quotes/solicitation (RFP, RFQ, RFB)	<input type="checkbox"/> W-9 (for new contractors/consultants/vendors)		
<input type="checkbox"/> Contractor is on the City's A&E Roster - City of Spokane	<input type="checkbox"/> ACH Forms (for new contractors/consultants/vendors)		
<input type="checkbox"/> UBI: Business license expiration date:	<input type="checkbox"/> Insurance Certificate (min. \$1 million in General Liability)		

**Potential Parks & Recreation Assets
Available for Naming Sponsorship**
Updated for Park Board review: June 2026
Updated items in green
Original Board-approved version: April 2022



Places

Sports fields or courts

- Soccer
- Football
- Softball/Baseball
- Tennis/Pickleball
- Futsal
- Basketball (those not sponsored by Hooptown USA)
- Other sports to include volleyball, bocce, horseshoe, etc.

Facilities within parks

- Pools
- Splash pads
- Ponds
- Bridges
- Picnic shelters
- Benches/tables
- Drinking fountains
- Community gardens or flowerbeds
- Playgrounds
- Pathways
- Pavers
- Meadows
- Trails and trailheads
- Parking lots

Specialty parks

- Skate parks
- Dog parks
- Disc golf and youth disc golf courses

Specific assets in parks & joint Together Spokane assets

- Finch Arboretum conference rooms inside the Woodland Center
- Corbin Art Center classrooms or porch
- Shadle Park performance stage

- Redband Park river put-in
- Manito Park loop drive
- Merkel RV lot
- Merkel BMX track
- ~~Merkel Synthetic Turf Fields~~ Note: covered in the Fields section
- ~~Camp Sekani parking area~~ Note: covered in the Facilities section
- Madison Elementary/Franklin Park indoor recreation center
- Indoor pool at Spokane Community College
- Outdoor learning centers

Park Operations

- Complex
- Conference rooms

Golf

- Courses (course would maintain the name, but add after name, "Presented by")
- Patios
- Pavers
- Sponsor items could include flags, sticks, tee markers, range balls/targets, score cards

Riverfront Park **Indicates Park Board has already approved naming (2019)*

- U.S. Pavilion*
- U.S. Pavilion conference rooms* (1 SkyRoom, 2 meeting rooms) (Family name only)
- U.S. Pavilion terraced seating* (10) (Family name only)
- Numerica Skate Ribbon party room* (Family name only)
- Loeff Carrousel (Carrousel would maintain name, but add after name, "Presented by")
- Loeff Carrousel animals* (54) (adoption recognition only, not naming of animals)
- Loeff Carrousel party rooms* (4) (Family name only) & patio
- Boardwalks at Red Wagon Meadow or Loeff Carrousel
- Clock tower stairwell & observation deck
- Dog park*
- Plazas & overlooks
- Promenade
- Picnic shelters* (North, Post St.)
- Meadows
- Bridges
- Butterfly*
- Engraved pavers & fence tags*
- Art markers

Programs, Projects & Equipment

Recreation

- Scholarship program
- Category sponsor, like Outdoor, Wellness & Enrichment, etc.
- Program sponsor, like Mobile Rec, TRS Powderhounds, youth golf, open gym volleyball, etc.
- Leagues or tournaments, like e-sports or adult athletics
- Winter grooming
- Aquatics swimming lessons, lifeguard training, free swim days
- Aquatics events like family nights or Youth Fishing Frenzy
- Adaptive equipment
- Outdoor recreation equipment (SUPs) & trailers (SUP, wine tour, kayak)
- Aquatics pool covers and funbrellas
- Transportation van
- Cornhole targets
- Recreation Activity Guide or Summer Camps Guide printing & distribution

Riverfront Park

- Community Engagement programs, like Storytime at the Carrousel, free yoga & spin classes
- Community Engagement category, like Health & Wellness
- Light up the Night holiday tree walk & trail of lights
- Spring or Winter Market
- NYE and 4th of July Fireworks
- Ice Skating lessons, DJ nights, Cheap Skate nights, etc.
- Event venue grant program
- Community concerts

Maintenance

- Annual garden planting program
- Adopt-a-park program
- Water conservation “water wise” replacement project area
- Goat grazing project area
- SpoCanopy tree planting project
- Art maintenance project
- Interpretive sign project
- Fleet and utility vehicles, including lawn mowers, etc.

Other/Misc.

- Banners at ~~Merkel & SE Sports Complex~~ sports fields
- Volunteer appreciation program
- Employee recognition program
- Employee uniforms



May '26 Financials



Natural Resources - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 59,000	\$ 49,502	\$ 9,677	\$ 1,990	\$ (7,687)	\$ 16,595	\$ 9,498	\$ (7,097)	20.24%	16.10%	-4.14%
Operating Transfers	\$ 66,000	\$ -			\$ -	\$ 66,000	\$ 66,000	\$ -	100.00%	100.00%	
Total Revenue	\$ 125,000	\$ 49,502	\$ 9,677	\$ 1,990	\$ (7,687)	\$ 82,595	\$ 75,498	\$ (7,097)	55.81%	60.40%	4.59%
Expenditures											
Salaries and Wages	\$ 650,368	\$ 405,310	\$ 71,499	\$ 67,281	\$ 4,218	\$ 244,501	\$ 245,058	\$ (557)	33.52%	37.68%	4.16%
Temp/Seasonal	\$ 88,582	\$ 71,282	\$ 16,092	\$ 9,688	\$ 6,404	\$ 31,960	\$ 17,300	\$ 14,660	36.08%	19.53%	-16.55%
Personnel Benefits	\$ 243,016	\$ 155,388	\$ 23,793	\$ 20,239	\$ 3,554	\$ 90,849	\$ 87,628	\$ 3,221	31.01%	36.06%	5.05%
Supplies	\$ 35,600	\$ 25,312	\$ 3,754	\$ 3,898	\$ (144)	\$ 15,688	\$ 10,288	\$ 5,400	44.07%	28.90%	-15.17%
Services and Charges	\$ 192,800	\$ 170,720	\$ 10,650	\$ 3,275	\$ 7,375	\$ 79,120	\$ 22,080	\$ 57,040	56.60%	11.45%	-45.14%
Interfund Payments	\$ 49,840	\$ 35,393	\$ 5,590	\$ 6,468	\$ (878)	\$ 19,584	\$ 14,447	\$ 5,137	57.45%	28.99%	-28.46%
Subtotal Op. Expense	\$ 1,260,206	\$ 863,403	\$ 131,378	\$ 110,849	\$ 20,529	\$ 481,702	\$ 396,803	\$ 84,899	36.48%	31.49%	-5.00%
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,206	\$ 863,403	\$ 131,378	\$ 110,849	\$ 20,529	\$ 481,702	\$ 396,803	\$ 84,899	36.48%	31.49%	-5.00%
Net Gain/(Loss)	\$ (1,135,206)		\$ (121,701)	\$ (108,860)	\$ 12,841	\$ (399,107)	\$ (321,305)	\$ 77,802			

Riverfront Park - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 4,900,000	\$ 3,349,130	\$ 302,942	\$ 367,403	\$ 64,461	\$ 1,376,782	\$ 1,550,870	\$ 174,088	29.49%	31.65%	2.16%
Total Revenue	\$ 4,900,000	\$ 3,349,130	\$ 302,942	\$ 367,403	\$ 64,461	1,376,782	\$ 1,550,870	\$ 174,088	29.49%	31.65%	2.16%
Expenditures											
Salaries and Wages	\$ 1,881,056	\$ 1,206,506	\$ 178,275	\$ 203,262	\$ (24,987)	\$ 574,401	\$ 674,550	\$ (100,149)	32.22%	35.86%	3.64%
Temp/Seasonal	\$ 914,562	\$ 597,440	\$ 97,942	\$ 94,770	\$ 3,172	\$ 354,003	\$ 317,122	\$ 36,881	41.04%	34.67%	-6.37%
Personnel Benefits	\$ 836,413	\$ 557,611	\$ 65,940	\$ 72,495	\$ (6,555)	\$ 250,161	\$ 278,802	\$ (28,641)	34.48%	33.33%	-1.15%
Supplies	\$ 552,000	\$ 439,864	\$ 27,129	\$ 17,678	\$ 9,451	\$ 99,499	\$ 112,136	\$ (12,637)	18.03%	20.31%	2.29%
Services and Charges	\$ 1,824,725	\$ 1,435,387	\$ 92,463	\$ 92,593	\$ (130)	\$ 498,970	\$ 389,338	\$ 109,632	31.45%	21.34%	-10.11%
Interfund Payments	\$ -	\$ -	\$ 510		\$ 510	\$ 2,550		\$ 2,550	41.7%		-41.67%
Subtotal Op. Expense	\$ 6,008,756	\$ 4,236,809	\$ 462,259	\$ 480,797	\$ (18,538)	\$ 1,779,584	\$ 1,771,947	\$ 7,637	32.26%	29.49%	-2.78%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
Total Expenditures	\$ 6,172,443	\$ 4,400,496	\$ 462,259	\$ 480,797	\$ (18,538)	\$ 1,779,584	\$ 1,771,947	\$ 7,637	30.71%	28.71%	-2.00%
Net Gain/(Loss)	\$ (1,272,443)		\$ (159,317)	\$ (113,395)	\$ 45,922	\$ (402,802)	\$ (221,077)	\$ 181,725			

Recreation - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 1,940,400	\$ 1,324,433	\$ 209,322	\$ 194,697	\$ (14,625)	\$ 619,883	\$ 615,967	\$ (3,916)	33.07%	31.74%	-1.33%
Total Revenue	\$ 1,940,400	\$ 1,324,433	\$ 209,322	\$ 194,697	\$ (14,625)	\$ 619,883	\$ 615,967	\$ (3,916)	33.07%	31.74%	-1.33%
Expenditures											
Salaries and Wages	\$ 848,202	\$ 520,353	\$ 89,569	\$ 98,017	\$ (8,448)	\$ 309,720	\$ 327,849	\$ (18,129)	37.26%	38.65%	1.39%
Temp/Seasonal	\$ 1,335,640	\$ 1,112,755	\$ 113,062	\$ 113,211	\$ (149)	\$ 249,608	\$ 222,885	\$ 26,723	20.64%	16.69%	-3.96%
Personnel Benefits	\$ 438,253	\$ 273,019	\$ 43,861	\$ 47,970	\$ (4,109)	\$ 151,815	\$ 165,234	\$ (13,419)	39.25%	37.70%	-1.55%
Supplies	\$ 371,820	\$ 268,020	\$ 46,499	\$ 27,491	\$ 19,008	\$ 137,542	\$ 103,800	\$ 33,742	42.63%	27.92%	-14.72%
Services and Charges	\$ 1,720,923	\$ 1,260,510	\$ 95,358	\$ 127,411	\$ (32,053)	\$ 397,458	\$ 460,413	\$ (62,955)	26.44%	26.75%	0.32%
Interfund Payments	\$ 16,950	\$ 5,503		\$ 5,724	\$ (5,724)	\$ 11,577	\$ 11,447	\$ 130	68.3%	67.5%	-0.76%
Subtotal Op. Expense	\$ 4,731,788	\$ 3,440,161	\$ 388,349	\$ 419,825	\$ (31,476)	1,257,720	\$ 1,291,627	\$ (33,907)	29.46%	27.30%	-2.16%
Transfers Out	127,568	127,568			\$ -			\$ -			
Total Expenditures	\$ 4,859,356	\$ 3,567,729	\$ 388,349	\$ 419,825	\$ (31,476)	1,257,720	\$ 1,291,627	\$ (33,907)	28.60%	26.58%	-2.02%
Net Gain/(Loss)	\$ (2,918,956)		\$ (179,027)	\$ (225,127)	\$ (46,100)	\$ (637,837)	\$ (675,660)	\$ (37,823)			

Facility Usage Fees Collected YTD:	\$25,339
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Park Operations - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 220,430	\$ 185,212	\$ 31,626	\$ 21,996	\$ (9,630)	\$ 46,729	\$ 35,218	\$ (11,511)	21.20%	15.98%	-5.22%
Total Revenue	\$ 220,430	\$ 185,212	\$ 31,626	\$ 21,996	\$ (9,630)	46,729	\$ 35,218	\$ (11,511)	21.20%	15.98%	-5.22%
Expenditures											
Salaries and Wages	\$ 2,596,516	\$ 1,609,457	\$ 261,681	\$ 283,994	\$ (22,313)	\$ 904,519	\$ 987,059	\$ (82,540)	35.87%	38.01%	2.14%
Temp/Seasonal	\$ 845,210	\$ 670,365	\$ 138,995	\$ 110,778	\$ 28,217	\$ 203,080	\$ 174,845	\$ 28,235	25.07%	20.69%	-4.38%
Personnel Benefits	\$ 1,055,757	\$ 639,787	\$ 105,667	\$ 111,829	\$ (6,162)	\$ 371,836	\$ 415,970	\$ (44,134)	38.16%	39.40%	1.24%
Supplies	\$ 225,830	\$ 120,250	\$ 21,781	\$ 10,143	\$ 11,638	\$ 83,944	\$ 105,580	\$ (21,636)	50.62%	46.75%	-3.87%
Services and Charges	\$ 1,706,734	\$ 1,356,269	\$ 85,535	\$ 86,423	\$ (888)	\$ 359,609	\$ 350,465	\$ 9,144	28.59%	20.53%	-8.06%
Interfund Payments	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 6,430,047	\$ 4,396,130	\$ 613,659	\$ 603,167	\$ 10,492	\$ 1,922,988	\$ 2,033,917	\$ (110,929)	33.56%	31.63%	-1.93%
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
Total Expenditures	\$ 6,430,047	\$ 4,396,130	\$ 613,659	\$ 603,167	\$ 10,492	\$ 1,922,988	\$ 2,033,917	\$ (110,929)	33.56%	31.63%	-1.93%
Net Gain/(Loss)	\$ (6,209,617)		\$ (582,033)	\$ (581,171)	\$ 862	\$ (1,876,259)	\$ (1,998,699)	\$ (122,440)			

Capital/Park Planning/Fleet/Interfund/Admin - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 790,370	\$ 703,218	\$ 17,077	\$ 92	\$ (16,985)	\$ 625,227	\$ 87,152	\$ (538,075)	80.64%	11.03%	-69.61%
Operating Transfers	\$ 19,919,496	\$ 10,952,612	\$ 2,195,178	\$ 2,298,402	\$ 103,224	\$ 8,059,896	\$ 8,966,884	\$ 906,988	42.22%	45.02%	2.80%
Total Revenue	\$ 20,709,866	\$ 11,655,830	\$ 2,212,255	\$ 2,298,494	\$ 86,239	\$ 8,685,123	\$ 9,054,036	\$ 368,913	43.72%	43.72%	0.00%
Expenditures											
Salaries and Wages	\$ 3,015,560	\$ 1,887,438	\$ 316,799	\$ 334,448	\$ (17,649)	\$ 1,087,484	\$ 1,128,122	\$ (40,638)	37.85%	37.41%	-0.44%
Temp/Seasonal	\$ 94,558	\$ 68,585	\$ 10,781	\$ 11,175	\$ (394)	\$ 33,993	\$ 25,973	\$ 8,020	35.95%	27.47%	-8.48%
Personnel Benefits	\$ 1,002,525	\$ 634,891	\$ 90,831	\$ 95,989	\$ (5,158)	\$ 358,551	\$ 367,634	\$ (9,083)	38.17%	36.67%	-1.50%
Supplies	\$ 226,000	\$ 176,711	\$ 18,191	\$ 278	\$ 17,913	\$ 36,546	\$ 49,289	\$ (12,743)	16.80%	21.81%	5.01%
Services and Charges	\$ 1,189,370	\$ 692,506	\$ 103,011	\$ 62,481	\$ 40,530	\$ 506,023	\$ 496,864	\$ 9,159	42.92%	41.78%	-1.15%
Interfund Services	\$ 3,130,336	\$ 1,790,098	\$ 93,752	\$ 95,087	\$ (1,335)	\$ 1,088,500	\$ 1,340,238	\$ (251,738)	39.95%	42.81%	2.87%
Subtotal Op. Expense	\$ 8,658,349	\$ 5,250,228	\$ 633,365	\$ 599,458	\$ 33,907	\$ 3,111,097	\$ 3,408,121	\$ (297,024)	38.75%	39.36%	0.61%
Transfers Out/Capital Outlay	\$ 577,300	\$ 262,000			\$ -	\$ 500,000	\$ 315,300	\$ 184,700	33.93%	54.62%	20.69%
Total Expenditures	\$ 9,235,649	\$ 5,512,228	\$ 633,365	\$ 599,458	\$ 33,907	\$ 3,611,097	\$ 3,723,421	\$ (112,324)	38.00%	40.32%	2.31%
Net Gain/(Loss)	\$ 11,474,217		\$ 1,578,890	\$ 1,699,036	\$ 120,146	\$ 5,074,026	\$ 5,330,615	\$ 256,589			

Parks Fund - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Operating Revenue											
Program Revenue	\$ 7,936,200	\$ 5,061,080	\$ 597,689	\$ 608,095	\$ 10,406	\$ 2,775,619	\$ 2,875,120	\$ 99,501	36.31%	36.23%	-0.08%
Operating Transfers	\$ 19,985,496	\$ 11,484,982	\$ 2,195,178	\$ 2,298,402	\$ 103,224	\$ 8,131,585	\$ 8,500,514	\$ 368,929	42.59%	42.53%	-0.06%
Total Operating Revenue	\$ 27,921,696	\$ 16,546,062	\$ 2,792,867	\$ 2,906,497	\$ 113,630	\$ 10,907,204	\$ 11,375,635	\$ 468,431	40.8%	40.7%	-0.06%
Operating Expenses											
Salaries and Wages	\$ 8,991,703	\$ 5,629,065	\$ 917,825	\$ 987,003	\$ (69,178)	\$ 3,120,624	\$ 3,362,638	\$ (242,014)	35.71%	37.40%	1.68%
Temp/Seasonal	\$ 3,278,552	\$ 2,520,428	\$ 376,872	\$ 339,622	\$ 37,250	\$ 872,644	\$ 758,124	\$ 114,520	28.47%	23.12%	-5.35%
Personnel Benefits	\$ 3,575,961	\$ 2,260,693	\$ 330,092	\$ 348,522	\$ (18,430)	\$ 1,223,649	\$ 1,315,268	\$ (91,619)	36.87%	36.78%	-0.09%
Supplies	\$ 1,411,250	\$ 1,029,584	\$ 127,411	\$ 59,489	\$ 67,922	\$ 389,401	\$ 381,666	\$ 7,735	30.10%	27.04%	-3.06%
Services and Charges	\$ 6,624,552	\$ 4,897,935	\$ 382,546	\$ 375,750	\$ 6,796	\$ 1,902,508	\$ 1,726,617	\$ 175,891	33.63%	26.06%	-7.57%
Interfund Payments	\$ 3,194,036	\$ 1,827,903	\$ 99,853	\$ 107,278	\$ (7,425)	\$ 1,122,211	\$ 1,366,133	\$ (243,922)	40.34%	42.77%	2.43%
Total Operating Expenses	\$ 27,076,054	\$ 18,165,607	\$ 2,234,599	\$ 2,217,664	\$ 16,936	\$ 8,631,037	\$ 8,910,447	\$ (279,410)	34.73%	32.91%	-1.82%
Net Operating Income (Loss)	\$ 845,642	\$ (1,619,546)	\$ 558,268	\$ 688,833	\$ 130,565	\$ 2,276,167	\$ 2,465,188	\$ 189,021	120.98%	291.52%	170.54%
Other Financial Activity											
Capital Outlay	\$ 300,000	\$ (15,300)				\$ 500,000	\$ 315,300	\$ 184,700	42.73%	105.10%	62.37%
Transfers Out	\$ 318,555	\$ 318,555			\$ -			\$ -			
Budget Reserve	\$ 250,000	\$ 250,000									
Total Other Activity	\$ 868,555	\$ 553,255	\$ -	\$ -	\$ -	\$ 500,000	\$ 315,300	\$ 184,700	26.58%	36.30%	9.73%
Total Expenditures	\$ 27,944,609	\$ 18,718,862	\$ 2,234,599	\$ 2,217,664	\$ 16,936	\$ 9,131,037	\$ 9,225,747	\$ (94,710)	34.15%	33.01%	-1.14%
Net Gain/(Loss)	\$ (22,913)		\$ 558,268	\$ 688,833	\$ 130,565	\$ 1,776,167	\$ 2,149,888	\$ 373,721			

Beginning Fund Balance	\$ 4,288,049	*Updated 3/3/26
5% Reserve Requirement	\$ (1,397,230)	
Revenue Stabilization Reserve	\$ (400,000)	
Reserve for Special Projects	\$ (583,048)	
Beginning Reserves	\$ 1,907,771	
YTD Net Revenue (Expense)	\$ 2,149,888	
Ending Fund Balance	\$ 4,057,659	

Golf Fund - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2025 May Actual	2026 May 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
Revenue											
Program Revenue	\$ 6,837,435	\$ 3,824,862	\$ 1,004,679	\$ 1,130,851	\$ 126,172	\$ 2,579,863	\$ 3,012,573	\$ 432,710			
Facility Improvement Fee	\$ -		\$ (136,359)	\$ (137,334)	\$ (975)	\$ (308,280)	\$ (326,339)	\$ (18,059)			
Other Transfers-In	\$ -	\$ -			\$ -						
Total Revenue	\$ 6,837,435	\$ (4,151,201)	\$ 868,320	\$ 993,517	\$ 125,197	\$ 2,271,583	\$ 2,686,234	\$ 414,651	38.30%	39.29%	0.98%
Expenditures											
Salaries and Wages	\$ 1,321,259	\$ 824,591	\$ 134,072	\$ 149,202	\$ (15,131)	\$ 448,542	\$ 496,668	\$ (48,126)	35.51%	37.59%	2.08%
Temp/Seasonal	\$ 742,629	\$ 578,335	\$ 111,554	\$ 111,082	\$ 472	\$ 166,114	\$ 164,294	\$ 1,820	23.00%	22.12%	-0.88%
Personnel Benefits	\$ 546,376	\$ 334,779	\$ 58,331	\$ 63,206	\$ (4,875)	\$ 197,025	\$ 211,597	\$ (14,571)	39.09%	38.73%	-0.37%
Supplies	\$ 626,693	\$ 493,806	\$ 49,343	\$ 42,561	\$ 6,783	\$ 141,016	\$ 132,887	\$ 8,129	25.10%	21.20%	-3.89%
Services and Charges	\$ 2,275,850	\$ 1,997,021	\$ 189,727	\$ 81,524	\$ 108,203	\$ 358,336	\$ 278,829	\$ 79,507	24.35%	12.25%	-12.10%
Interfund Payments	\$ 360,641	\$ 186,373	\$ 7,728	\$ 5,650	\$ 2,078	\$ 154,887	\$ 174,268	\$ (19,381)	43.46%	48.32%	4.86%
Subtotal Op. Expense	\$ 5,873,448	\$ 4,414,905	\$ 550,755	\$ 453,226	\$ 97,529	\$ 1,465,921	\$ 1,458,543	\$ 7,378	30.05%	24.83%	-5.21%
Capital Outlay	\$ 1,000,000	\$ 969,343	\$ 225,455	\$ 15,514	\$ 209,941	\$ 382,056	\$ 30,657	\$ 351,399	38.21%	3.07%	-35.14%
Transfers Out		\$ -									
Total Expenditures	\$ 6,873,448	\$ 5,384,248	\$ 776,210	\$ 468,740	\$ 307,470	\$ 1,847,976	\$ 1,489,200	\$ (358,776)	31.43%	21.67%	-9.77%
Net Gain/(Loss)	\$ (36,013)		\$ 92,111	\$ 524,778	\$ 432,667	\$ 423,607	\$ 1,197,034	\$ 773,428			

* Beginning Fund Balance	\$ (383,970)
Less 7% Reserve	\$ (535,879)
Less Current Lease Payments	\$ (86,334)
Beginning Year Reserves	\$ (1,006,183)
YTD Change in Cash	\$ 1,197,034
YTD Available Cash	\$ 190,851

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

Facility Improvement Fee - May 2026



	2025 May Actual	2026 May Actual	2025-2026 Monthly Difference	2025 YTD Actual	2026 YTD Actual	2025-2026 Monthly Difference
Revenue	\$ 136,359	\$ 137,334	\$ 975	\$ 308,280	\$ 326,339	\$ 18,059
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Facility Improvement Fee - Fund Balance	
Beginning Fund Balance	\$ 1,129,009
YTD Revenues	\$ 326,339
YTD Loan Payments	\$ -
Ending Fund Balance	\$ 1,455,348


Levy Fund - May 2026



	Adopted Budget 2026	2026 Remaining Budget Balance	2026 May Actual	2026 YTD Actual	2026 YTD % Of Budget
Operating Revenue					
Levy Revenue	\$ 9,575,850	\$ 4,787,925	\$ 4,787,925	\$ 4,787,925	50.00%
Other Revenue		\$ -			
Total Operating Revenue	\$ 9,575,850	\$ 4,787,925	\$ 4,787,925	\$ 4,787,925	50.0%
Operating Expenses					
Salaries and Wages	\$ 1,044,500	\$ 1,044,500			
Personnel Benefits	\$ -	\$ -			
Supplies	\$ 230,000	\$ 230,000			
Services and Charges	\$ -	\$ (10,669)		\$ 10,669	
Interfund Payments	\$ -	\$ -			
Total Operating Expenses	\$ 1,274,500	\$ 1,263,831	\$ -	\$ 10,669	0.84%
Capital Expenses					
Total Capital Expenses	\$ 7,000,000	\$ 6,819,704	\$ 29,457	\$ 180,296	2.58%
Total Expenditures	\$ 8,274,500	\$ 8,083,535	\$ 29,457	\$ 190,965	2.31%
Net Gain/(Loss)	\$ 1,301,350		\$ 4,758,468	\$ 4,596,960	
Required Reserves				\$ 1,197,947	
Available Fund Balance				\$ 3,399,013	

Capital Reserves and CIP - Fund 1950

January 1, 2026 - May 31, 2026

		BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE	OUTSTANDING ENCUMBRANCES	REMAINING BALANCE
Undesignated	General Operating	\$ 134,937	\$ (6,897)	\$ -	\$ 128,041		\$ 128,041
Designated	Capital and Other Designated Reserves	\$ 642,219	\$ 213,228	\$ 69,837	\$ 785,610	\$ 348,712	\$ 436,898
	CIP Projects	\$ 3,546,575	\$ 4,614,319	\$ 523,352	\$ 7,637,542	\$ 10,756,751	\$ (3,119,208)
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	\$ 178,149	\$ 7,878		\$ 186,026		\$ 186,026
Total		\$ 4,692,131	\$ 4,828,528	\$ 593,188	\$ 8,927,471	\$ 11,105,463	\$ (2,177,992)



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	\$ 8,241	\$ 2,046,884	\$ 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	48013	\$ 1,746	\$ 975	\$ 2,721	\$ 31,669	\$ 109,291	\$ 140,960	(138,239.00)
Underhill Park Sport Court Renovation	48093	\$ 33,000		\$ 33,000	\$ -	\$ -	\$ -	33,000.18
RFP Post St Parking Lot Renovation	48096	\$ 287,089		\$ 287,089	\$ -	\$ 855,091	\$ 855,091	(568,001.71)
Meadowglen Park Development	48025	\$ 292,038		\$ 292,038	\$ 146,686	\$ 6,758,666	\$ 6,905,352	(6,613,314.28)
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	\$ 13,534	\$ 7,563	\$ 21,097	(14,892.00)
High Drive Bluff Rocket Gulch Stairs		\$ (444)		\$ (444)	\$ -	\$ -	\$ -	(444.25)
Duncan Garden, Manito		\$ -	\$ -	\$ -	\$ 6,420	\$ -	\$ 6,420	(6,420.00)
Grant Park		\$ -		\$ -	\$ -	\$ -	\$ -	-
Cannon Hill Park	48010	\$ (3,321)		\$ (3,321)	\$ 9,980	\$ -	\$ 9,980	(13,301.15)
Franklin Park Sports Complex	48092	\$ (1,477)		\$ (1,477)	\$ 80,765	\$ 282,000	\$ 362,765	(364,242.10)
City-wide Restroom design	48040	\$ 45,870		\$ 45,870	\$ 62,927	\$ 6,728	\$ 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)	\$ 13,157	\$ 184,249	\$ 197,406	(212,005.26)
Byrne Park	48074	\$ -		\$ -	\$ 4,082	\$ -	\$ 4,082	(4,082.42)
Harmon Park	48041	\$ -		\$ -	\$ 17,804	\$ 144,606	\$ 162,410	(162,410.00)
AM Cannon Park	48004	\$ -		\$ -	\$ -	\$ 64,435	\$ 64,435	(64,435.00)
Minnehaha Park	48081	\$ -		\$ -	\$ 10,069	\$ 13,531	\$ 23,600	(23,600.00)
Wyskin Park	48208	\$ -	\$ -	\$ -	\$ 11,092	\$ -	\$ 11,092	(11,092.00)
Comstock Park	48019	\$ -		\$ -	\$ 44,226	\$ 42,006	\$ 86,231	(86,231.37)
Friendship Park- Murdock Fountain	48032	\$ -	\$ 12,624	\$ 12,624	\$ 6,741	\$ -	\$ 6,741	5,883.05
Liberty Park- roof	48057	\$ -	\$ 22,000	\$ 22,000	\$ 33,605	\$ 24,458	\$ 58,063	(36,062.55)
Manito Park- roof	48067	\$ -		\$ -	\$ 14,360	\$ -	\$ 14,360	(14,359.59)
BA Clark Park	48006	\$ -		\$ -	\$ -	\$ 151,403	\$ 151,403	(151,403.17)
Cliff Park	48012	\$ -		\$ -	\$ -	\$ 14,200	\$ 14,200	(14,200.00)
Sky Prairie park	48017	\$ -		\$ -	\$ -	\$ 15,664	\$ 15,664	(15,664.10)
Park-wide Irrigation		\$ (4,468)		\$ (4,468)	\$ -	\$ -	\$ -	(4,468.36)
6-year CIP Capital Projects		\$ 740,891	\$ 178,045	\$ 918,936	\$ -	\$ -	\$ -	918,936.27
Levy funds		\$ -	\$ 4,150,675	\$ 4,150,675	\$ -	\$ -	\$ -	4,150,675.00
Net Deficit from PY projects		\$ 6,775		\$ 6,775	\$ -	\$ 6,775	\$ 6,775	-
Total		\$ 3,546,575	\$ 4,614,319	\$ 8,160,894	\$ 523,352	\$ 10,756,751	\$ 11,280,102	(3,119,208)