



**Spokane Park Board
Finance Committee Minutes**
3 p.m. Tuesday, April 7, 2026
WebEx meeting
Rich Lentz – Parks Finance/Budget Director

Committee members

- X Bob Anderson – Chair (absent)
- X Greta Gilman
- X Gerry Sperling
- X Lindsey Shaw
- X Lee Williams

**Additional Park Board
members**

Parks staff

- Jason Conley
- Jon Moog
- Nick Hamad
- Jennifer Papich
- Fianna Dickson
- Mark Poirier
- Megan Dyson
- Jerry Stacy

Guests

- Barbara Richey

Summary

- The March Financials were presented by Jason Conley

MINUTES

The meeting was called to order at 3:03 p.m. by Gerry Sperling in Bob Anderson's absence.

Action items:

1. None

Discussion items:

1. None

Standing report items:

1. [March Financials](#) – Jason Conley presented.
 - a) Natural Resources – Revenues are at \$2,647 less than last year, with expenditures at \$201,485 less than last year.
 - b) Riverfront – Revenues are at \$330,391 greater than last year, with expenditures at \$29,690 less than last year.
 - c) Recreation – Revenues are at \$39,277 less than last year, with expenditures at \$10,331 greater than last year.
 - d) Park Ops – Revenues are at \$4,254 less than last year, with expenditures at \$74,969 greater than last year.
 - e) Parks Fund 1400 – Revenues are at \$489,688 greater than last year, with expenditures at \$29,095 greater than last year. Mr. Conley noted, a \$500,000 transfer was made to the 1950 Capital Fund.
 - f) Golf – Revenues are at \$246,011 greater than last year, with expenditures at \$12,837 greater than last year.
 - g) Facility Improvement Fee – YTD revenues are at \$88,455, with an Ending Fund Balance of about \$1.2 million.
 - h) Capital Fund 1950 – A spreadsheet which listed Capital spending and Capital projects was presented. Nick Hamad noted, there 8 of 10 Capital projects that have completed the bidding process for Spring. By May, capital funding allocations will be spent, as per the Parks goal. Parks levy spending allocations are going as planned.

Adjournment: The meeting adjourned at 3:30 p.m.

The next regularly scheduled meeting is 3 p.m. April 7, 2026, at the Finch Woodland Center - Ponderosa Room and via WebEx.



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
Revenue											
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%	
Total Revenue	\$ 125,000	\$ 56,227	\$ 759	\$ 1,466	\$ 707	\$ 71,420	\$ 68,773	\$ (2,647)	48.26%	55.02%	6.76%
Expenditures											
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%
Subtotal Op. Expense	\$ 1,260,206	\$ 1,058,721	\$ 86,838	\$ 76,154	\$ 10,684	\$ 232,725	\$ 201,485	\$ 31,240	17.63%	15.99%	-1.64%
Transfers Out	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,260,206	\$ 1,058,721	\$ 86,838	\$ 76,154	\$ 10,684	\$ 232,725	\$ 201,485	\$ 31,240	17.63%	15.99%	-1.64%
Net Gain/(Loss)	\$ (1,135,206)		\$ (86,079)	\$ (74,688)	\$ 11,391	\$ (161,305)	\$ (132,712)	\$ 28,593			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 6,008,756	\$ 5,102,401	\$ 334,255	\$ 316,127	\$ 18,128	\$ 936,045	\$ 906,355	\$ 29,690	16.97%	15.08%	-1.89%
Transfers Out	\$ 163,687	\$ 163,687			\$ -			\$ -			
Total Expenditures	\$ 6,172,443	\$ 5,266,088	\$ 334,255	\$ 316,127	\$ 18,128	\$ 936,045	\$ 906,355	\$ 29,690	16.15%	14.68%	-1.47%
Net Gain/(Loss)	\$ (1,272,443)		\$ (126,644)	\$ (74,595)	\$ 52,049	\$ (415,116)	\$ (55,035)	\$ 360,081			

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
Revenue											
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%
Total 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%
Expenditures											
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%
Subtotal Op. Expense	\$ 4,731,788	\$ 4,130,110	\$ 266,021	\$ 272,034	\$ (6,013)	591,347	\$ 601,678	\$ (10,331)	13.85%	12.72%	-1.13%
Transfers Out	127,568	127,568			\$ -			\$ -			
Total Expenditures	\$ 4,859,356	\$ 4,257,678	\$ 266,021	\$ 272,034	\$ (6,013)	591,347	\$ 601,678	\$ (10,331)	13.45%	12.38%	-1.07%
Net Gain/(Loss)	\$ (2,918,956)		\$ (199,477)	\$ (211,382)	\$ (11,905)	\$ (344,453)	\$ (394,061)	\$ (49,608)			

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
Revenue											
Program Revenue	\$ 220,430	\$ 215,296	\$ 14,254	\$ 1,381	\$ (12,873)	\$ 9,388	\$ 5,134	\$ (4,254)	4.26%	2.33%	-1.93%
Total Revenue	\$ 220,430	\$ 215,296	\$ 14,254	\$ 1,381	\$ (12,873)	\$ 9,388	\$ 5,134	\$ (4,254)	4.26%	2.33%	-1.93%
Expenditures											
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	\$ -	\$ -			\$ -			\$ -			
Subtotal Op. Expense	\$ 6,430,047	\$ 5,449,905	\$ 332,303	\$ 401,901	\$ (69,598)	\$ 905,173	\$ 980,142	\$ (74,969)	15.80%	15.24%	-0.55%
Transfers Out	\$ -	\$ -		\$ -	\$ -			\$ -			
Total Expenditures	\$ 6,430,047	\$ 5,449,905	\$ 332,303	\$ 401,901	\$ (69,598)	\$ 905,173	\$ 980,142	\$ (74,969)	15.80%	15.24%	-0.55%
Net Gain/(Loss)	\$ (6,209,617)		\$ (318,049)	\$ (400,520)	\$ (82,471)	\$ (895,785)	\$ (975,007)	\$ (79,222)			

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
Revenue											
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%
Total Revenue	\$20,709,866	\$15,493,734	\$2,127,435	\$ 2,064,660	\$ (62,775)	\$ 4,998,373	\$ 5,216,132	\$ 217,759	25.16%	25.19%	0.03%
Expenditures											
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%
Subtotal Op. Expense	\$ 8,658,349	\$ 6,996,897	\$ 448,971	\$ 531,038	\$ (82,067)	\$ 1,473,818	\$ 1,661,452	\$ (187,634)	18.36%	19.19%	0.83%
Transfers Out/Capital Outlay	\$ 577,300	\$ 277,300	\$ 500,000		\$ 500,000	\$ 500,000	\$ 300,000	\$ 200,000	33.93%	51.97%	18.04%
Total Expenditures	\$ 9,235,649	\$ 7,274,197	\$ 948,971	\$ 531,038	\$ 417,933	\$ 1,973,818	\$ 1,961,452	\$ 12,366	20.77%	21.24%	0.47%
Net Gain/(Loss)	\$11,474,217		\$1,178,464	\$ 1,533,622	\$ 355,158	\$ 3,024,555	\$ 3,254,680	\$ 230,125			

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
Operating Revenue											
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%
Total Operating Revenue	\$ 27,921,696	\$ 21,537,396	\$ 2,425,852	\$ 2,396,266	\$ (29,586)	\$ 5,894,612	\$ 6,384,300	\$ 489,688	22.0%	22.9%	0.82%
Operating Expenses											
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%
Total Operating Expenses	\$ 27,076,054	\$ 22,724,253	\$ 1,487,590	\$ 1,597,827	\$ (110,237)	\$ 4,180,896	\$ 4,351,801	\$ (170,905)	16.82%	16.07%	-0.75%
Net Operating Income (Loss)	\$ 845,642	\$ (1,186,857)	\$ 938,262	\$ 798,439	\$ (139,823)	\$ 1,713,716	\$ 2,032,499	\$ 318,783	91.09%	240.35%	149.26%
Other Financial Activity											
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									
Total Other Activity	\$ 868,555	\$ 568,555	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ 300,000	\$ 200,000	26.58%	34.54%	7.96%
Total Expenditures	\$ 27,944,609	\$ 23,292,808	\$ 1,987,590	\$ 1,597,827	\$ 389,763	\$ 4,680,896	\$ 4,651,801	\$ 29,095	17.51%	16.65%	-0.86%
Net Gain/(Loss)	\$ (22,913)		\$ 438,262	\$ 798,439	\$ 360,177	\$ 1,213,716	\$ 1,732,499	\$ 518,783			

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)	\$ 1,732,499	
Ending Fund Balance	\$ 3,640,270	

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
Revenue											
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	\$ -	\$ -			\$ -						
Total Revenue	\$ 6,837,435	\$ (5,895,486)	\$ 527,896	\$ 757,901	\$ 230,005	\$ 695,938	\$ 941,949	\$ 246,011	11.74%	13.78%	2.04%
Expenditures											
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%
Subtotal Op. Expense	\$ 5,873,448	\$ 5,307,029	\$ 218,984	\$ 218,055	\$ 929	\$ 503,185	\$ 566,419	\$ (63,235)	10.31%	9.64%	-0.67%
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		\$ -									
Total Expenditures	\$ 6,873,448	\$ 6,306,069	\$ 246,489	\$ 219,015	\$ 27,474	\$ 580,216	\$ 567,379	\$ (12,837)	9.87%	8.25%	-1.61%
Net Gain/(Loss)	\$ (36,013)		\$ 281,407	\$ 538,887	\$ 257,480	\$ 115,722	\$ 374,570	\$ 258,848			

* 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	\$ 374,570
YTD Available Cash	\$ (631,613)

* 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
Revenue	\$ 55,037	\$ 75,477	\$ 20,440	\$ 65,383	\$ 88,455	\$ 23,072
Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
Total		\$ 4,690,550	\$ 627,193	\$ 251,295	\$ 5,066,449	\$ 2,845,735	\$ 2,220,714

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
Total		\$ 842,219	\$ 47,928	\$ 62,796.65	\$ 827,350	\$ 348,712	\$ 478,638



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