

**FISCAL YEAR 2026**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARKS AND RECREATION FUND**

	<b>ACTUAL FY 2022/23</b>	<b>ACTUAL FY 2023/24</b>	<b>ADOPTED BUDGET FY 2024/25</b>	<b>REVISED BUDGET FY 2024/25</b>	<b>PROPOSED BUDGET FY 2026</b>
<b><u>REVENUES</u></b>					
<b>OPERATING</b>					
Sales Tax	\$6,909,918	\$6,995,252	\$7,223,071	\$7,300,152	\$7,503,261
Tennis Center Revenue	531,249	570,813	546,000	596,000	510,000
Athletic Program Revenue	111,640	147,002	145,000	145,000	155,000
Youth Association Fees	21,174	28,778	16,300	16,300	20,300
Other Income	215,376	581,302	427,150	267,450	434,050
<b>TOTAL OPERATING</b>	<b>\$7,789,356</b>	<b>\$8,323,146</b>	<b>\$8,357,521</b>	<b>\$8,324,902</b>	<b>\$8,622,611</b>
<b>NRH CENTRE</b>					
Memberships / Drop-In Passes	\$1,565,128	\$1,510,323	\$1,550,000	\$1,550,000	\$1,500,000
Fitness	461,293	505,594	478,000	512,000	505,000
Recreation / Sports	441,095	449,959	462,000	462,000	465,000
Grand Hall Rental	501,898	491,551	427,500	427,500	383,500
Catering & Event Fees	27,887	27,772	20,000	20,000	20,000
Aquatic Programs	248,975	245,204	250,000	250,000	250,000
Pool Rental	4,705	3,960	5,000	5,000	5,000
Gym Rental	60	40	0	0	0
Concessions / Merchandise	47,563	44,745	50,000	50,000	45,000
Special Events	10,500	11,798	11,000	11,000	13,000
Other	120,947	99,697	108,300	86,300	71,600
General Fund	487,102	487,102	0	0	0
Park Fund	0	0	487,102	487,102	487,102
<b>TOTAL NRH CENTRE</b>	<b>\$3,917,154</b>	<b>\$3,877,744</b>	<b>\$3,848,902</b>	<b>\$3,860,902</b>	<b>\$3,745,202</b>
<b>PARK IMPACT FEES</b>					
Park Impact Fees	\$12,154	\$32,841	\$45,000	\$45,000	\$20,000
<b>TOTAL IMPACT FEE REVENUES</b>	<b>\$12,153</b>	<b>\$32,840</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$20,000</b>
<b>APPROPRIATION OF FUND BALANCE</b>					
Appropriation of Park Impact Fee Reserves	\$0	\$0	\$0	\$0	\$0
Appropriation of NRH Centre Reserves	0	0	61,228	149,515	554,822
Appropriation of Sales Tax Reserves	0	0	1,690,214	1,574,902	0
<b>TOTAL APPROPRIATION OF FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,751,442</b>	<b>\$1,724,417</b>	<b>\$554,822</b>
<b>TOTAL RESOURCES</b>	<b>\$11,718,663</b>	<b>\$12,233,732</b>	<b>\$14,002,865</b>	<b>\$13,955,221</b>	<b>\$12,942,635</b>

**FISCAL YEAR 2026**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARKS AND RECREATION FUND**

	<b>ACTUAL FY 2022/23</b>	<b>ACTUAL FY 2023/24</b>	<b>ADOPTED BUDGET FY 2024/25</b>	<b>REVISED BUDGET FY 2024/25</b>	<b>PROPOSED BUDGET FY 2026</b>
<b><u>EXPENDITURES</u></b>					
<b>OPERATING</b>					
Park Facilities Development Admin.	\$760,641	\$760,349	\$752,111	\$783,958	\$734,812
Parks & Public Grounds	2,112,482	2,224,041	2,348,574	2,290,742	2,821,674
Athletic Program Services	151,109	159,499	176,225	175,904	176,029
Tennis Center Operations	642,095	674,376	707,622	739,496	815,823
Non-Departmental	75,567	71,162	159,264	91,567	128,623
<b>TOTAL OPERATING</b>	<b>\$3,741,895</b>	<b>\$3,889,426</b>	<b>\$4,143,796</b>	<b>\$4,081,667</b>	<b>\$4,676,961</b>
<b>NRH CENTRE</b>					
Center Management	\$1,033,342	\$1,051,861	\$1,128,922	\$1,125,727	\$1,118,712
Fitness	393,344	420,583	398,718	421,367	424,169
Building Operations	306,901	299,842	294,120	295,768	347,377
Aquatic	803,528	825,986	818,260	817,241	828,962
Recreation Sports	356,745	365,721	395,122	391,544	395,384
Grand Hall	343,773	321,825	344,574	340,627	380,996
Building Services	315,123	414,017	455,143	455,143	455,143
<b>TOTAL NRH CENTRE</b>	<b>\$3,552,756</b>	<b>\$3,699,833</b>	<b>\$3,834,859</b>	<b>\$3,847,417</b>	<b>\$3,950,743</b>
<b>OTHER &amp; RESERVES</b>					
Debt Service	\$442,005	\$431,505	\$421,005	\$421,005	\$410,505
Indirect Costs	501,201	506,404	469,207	469,207	469,207
Transfers					
Parks Capital Projects	1,168,000	1,494,795	2,611,319	2,611,319	1,199,150
Parks NRH Centre	200	0	487,102	487,102	487,102
Aquatic Park Capital Projects	0	0	1,810,000	1,810,000	1,000,000
Impact Fee Capital Projects	0	0	34,000	34,000	0
Economic Development Transfer	172,748	174,441	180,577	182,504	187,582
Planned Contribution to Fund Balance					
Parks Fund Reserves	0	0	0	0	0
NRH Centre Fund Reserves	0	0	0	0	0
Impact Fee Reserves	0	0	11,000	11,000	0
<b>TOTAL OTHER &amp; RESERVES</b>	<b>\$2,284,154</b>	<b>\$2,607,144</b>	<b>\$6,024,210</b>	<b>\$6,026,137</b>	<b>\$3,753,546</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,578,805</b>	<b>\$10,196,403</b>	<b>\$14,002,865</b>	<b>\$13,955,221</b>	<b>\$12,381,250</b>
<b>BALANCE</b>	<b>\$2,139,859</b>	<b>\$2,037,329</b>	<b>\$0</b>	<b>\$0</b>	<b>\$561,385</b>

<b>Revenue Increases Already Included in the Proposed Budget:</b>		<b><u>Recurring</u></b>	<b><u>One-Time</u></b>	<b><u>Total</u></b>
	<b>Subtotal of the Changes Above</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditure Increases Already Included in the Proposed Budget:</b>		<b><u>Recurring</u></b>	<b><u>One-Time</u></b>	<b><u>Total</u></b>
Compensation Increases for General Government Employees		\$142,036	\$0	\$142,036
Replacement Mowers for Parks Maintenance and Operations		0	70,000	70,000
Grand Hall Audio Video Control System Replacement		0	42,000	42,000
Purchase of Paint Robot		0	29,500	29,500
CPI Increase for Mowing and Landscaping Contract Renewals		28,501	0	28,501
Transfer Sales and Marketing Manager from Fund 125 to Fund 430		(103,366)	0	(103,381)
	<b>Subtotal of the Changes Above</b>	<b>\$67,171</b>	<b>\$141,500</b>	<b>\$208,656</b>
<b>FY 2026 Proposed Budget Balance Without Any "Council Consideration" Items Below</b>				<b>\$561,385</b>
<b>Items for Council Consideration:</b>		<b><u>Recurring</u></b>	<b><u>One-Time</u></b>	<b><u>Total</u></b>
Park Fund's Share of Oncor's Proposed Rate Increase		25,607	0	25,607