

FISCAL YEAR 2027 BUDGET

Fund Summary

Fund Name : Park Special Revenue Fund
Business Area : Parks and Recreation
Fund No./Bus. Area No. : 2100 / 3600

	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Beginning Fund Balance	3,914,486	3,914,486	3,589,729
Current Revenues	3,501,800	3,714,527	3,292,500
Total Available Resources	<u>7,416,286</u>	<u>7,629,013</u>	<u>6,882,229</u>
Maintenance and Operations	4,287,726	4,039,284	4,260,139
Other Interfund Transfers	0	0	0
Total Expenditures	<u>4,287,726</u>	<u>4,039,284</u>	<u>4,260,139</u>
Planned Ending Fund Balance	<u>3,128,560</u>	<u>3,589,729</u>	<u>2,622,090</u>
Total Budget	<u><u>7,416,286</u></u>	<u><u>7,629,013</u></u>	<u><u>6,882,229</u></u>
Fund Balance Distribution			
Non-Spendable	0	0	0
Restricted	871,243	871,243	871,243
Committed	2,257,317	2,718,486	1,750,847
Assigned	0	0	0
Unassigned	0	0	0

The above summarizes the FY2026 Budget, the FY2026 Estimate and the FY2027 Budget for the Park Special Revenue Fund. Also included are the beginning and ending fund balances, total revenues and total expenditures.

In 1981, City Council directed that revenues from revenue-generating activities should be deposited in a "Park Special Revenue Fund." These funds should be used for repairs, equipment replacement, and renovation of parks revenue producing facilities.

Presently, revenue-generating activities include, but are not limited to:

- . Adult sports league registrations and ballfield rentals.
- . Park Concessions.
- . Tennis and Fitness Centers.
- . Youth Summer Enrichment Programs.
- . Lake Houston Wilderness Park entrance fees, cabin rentals and campsite reservations.
- . Tree Ordinance revenue derived from litigation of replacement/replanting trees.