

STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2025

| | CURRENT MONTH | 2025 YR-TO-DATE | 2025 YR-TO-DATE BUDGET | 2024 YR-TO-DATE |
|---|-----------------------|----------------------|---------------------------|----------------------|
| REVENUES:³ | | | | |
| Property Tax Levy | 2,846,000.00 | 20,490,343.69 | 24,588,231.79 | 23,960,705.00 |
| Rmbrs Land Acquisition | - | - | 0.00 | |
| Groundwater Credits | 168,840.00 | 187,600.00 | 0.00 | |
| Wetlands Credits | - | - | 37,500.00 | |
| Local Government Fund | 307,664.65 | 1,585,787.55 | 1,484,194.73 | 1,450,521.68 |
| Income from Operations | 42,307.87 | 512,776.37 | 508,598.36 | 528,164.50 |
| Investment Income | 106,122.01 | 632,513.91 | 473,241.72 | 764,710.34 |
| Donations, Sponsors, Bequests | 2,200.00 | 13,337.00 | 500.02 | 640.46 |
| Government Grants | - | 2,717,672.42 | 1,524,266.24 | 67,864.89 |
| Miscellaneous | 2,458.66 | 182,689.12 | 67,172.52 | 90,758.99 |
| Total Revenues | 3,475,593.19 | 26,322,720.06 | 28,683,705.38 | 26,863,365.86 |
| EXPENDITURES:³ | | | | |
| Operations | 2,455,674.33 | 14,434,352.58 | 15,749,182.09 | 13,685,573.91 |
| Capital Improvements | 1,341,103.85 | 3,930,336.06 | 8,316,180.38 | 2,882,821.68 |
| Land Acquisition | 10,140.00 | 3,221,741.53 | 2,604,000.00 | 81,312.38 |
| Total Expenditures | 3,806,918.18 | 21,586,430.17 | 26,669,362.47 | 16,649,707.97 |
| EXCESS OF REVENUES OVER EXPENDITURES | (331,324.99) | 4,736,289.89 | 2,014,342.91 | 10,213,567.89 |
| Special Covid Relief Fund | | | | |
| Revenues | 0.00 | 0.00 | | 0.00 |
| Expenditures | 0.00 | 0.00 | | 0.00 |
| Net Surplus (Deficit) | 0.00 | 0.00 | | 0.00 |
| Golf Course | | | | |
| Revenues | 239,229.42 | 752,361.90 | 776,992.46 | 805,028.80 |
| Operating Expenditures | 147,493.97 | 727,412.99 | 859,260.32 | 666,403.89 |
| Expenditures for Resale | 22,785.63 | 66,519.53 | 0.00 | 56,913.10 |
| Net Surplus/(Deficit) | 68,949.82 | (41,570.62) | (82,267.86) | 81,711.81 |
| BEGINNING FUNDS CASH BALANCE | 32,630,524.72 | 27,673,430.28 | | 28,601,689.09 |
| ENDING FUNDS CASH BALANCE | 32,368,149.55 | 32,368,149.55 | | 38,897,058.79 |
| | Notes 1&2 | | | |
| ANALYSIS OF ENDING BALANCE: | | | | |
| Unencumbered Fund Equity | 27,054,287.90 | 27,054,287.90 | | 31,121,428.99 |
| Encumbered | 5,313,861.65 | 5,313,861.65 | | 7,775,629.80 |
| | 32,368,149.55 | 32,368,149.55 | | 38,897,058.79 |
| Encumbrance Reconciliation: | | | | |
| Beginning (previous period) | 6,733,639.88 | 3,082,767.46 | | 3,082,767.46 |
| Ending (current month) | 5,313,861.65 | 5,313,861.65 | | 7,775,629.80 |
| Net Change in Encumbrances | (1,419,778.23) | 2,231,094.19 | | 4,692,862.34 |
| TRANSFERS: | | | | |
| IN (Revenue) | | | | |
| Operations | - | - | | 0.00 |
| Capital Improvements | - | 2,000,000.00 | | 2,300,000.00 |
| Enterprise | - | - | | 0.00 |
| Enterprise - Interfund Loan | | | | |
| Total | - | 2,000,000.00 | | 2,300,000.00 |
| OUT (Expenditure) | | | | |
| Operations | - | 2,000,000.00 | | 2,300,000.00 |
| Operations - Interfund Loan | | | | |
| Capital Improvements | - | - | | 0.00 |
| Enterprise | - | - | | 0.00 |
| Total | - | 2,000,000.00 | | 2,300,000.00 |
| NET EFFECT OF TRANSFERS | 0.00 | 0.00 | | 0.00 |

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

²The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2025 was \$27,673,430.28

(Unenc, \$21,786,356.84 + Enc \$5,887,073.44 = \$27,673,430.28)

³Interfund transfers are offset in Revenues and Expenditures, because the funds activities are consolidated. Revenues and Expenditures are a total of funds 27 and 29.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

6/30/2025

| CATEGORY ² | CURRENT MO ACTUAL ³ | YTD ACTUAL ¹ | YTD BUDGET | YTD % VAR | ANNUAL BUDGET ¹ | % ANN. SPENT |
|--|-----------------------------------|----------------------------|-------------------|----------------|-------------------------------|-----------------|
| Personnel Services-Distr. | 1,268,352 | 7,057,051 | 7,507,705 | (6.0)% | 14,996,355 | 47.1% |
| PERS | 190,034 | 1,055,140 | 1,124,761 | (6.2)% | 2,252,582 | 46.8% |
| Medicare | 17,743 | 99,643 | 107,499 | (7.3)% | 216,725 | 46.0% |
| Fringe Benefits | 312,741 | 1,933,689 | 2,177,208 | (11.2)% | 4,152,241 | 46.6% |
| Unemployment | - | 53 | 10,000 | (99.5)% | 10,000 | 0.5% |
| Workers Comp | 11,449 | 64,629 | 68,266 | (5.3)% | 134,516 | 48.0% |
| Retirements | 2,134 | 106,836 | 135,606 | (21.2)% | 225,000 | 47.5% |
| Subtotal Personnel Expenses | 1,802,453 | 10,317,039 | 11,131,045 | (7.3)% | 21,987,419 | 46.9% |
| Administration | 50,909 | 999,047 | 1,225,121 | (18.5)% | 1,873,719 | 53.3% |
| Educ/Interpretive Operations | 26,921 | 116,206 | 157,922 | (26.4)% | 352,200 | 33.0% |
| Natural Resource Managemt | 6,708 | 275,958 | 299,446 | (7.8)% | 535,879 | 51.5% |
| Park Maintenance | 308,876 | 1,580,309 | 1,732,094 | (8.8)% | 3,068,719 | 51.5% |
| Promotion | 49,697 | 151,065 | 253,401 | (40.4)% | 352,435 | 42.9% |
| Renovations | 100,925 | 225,726 | 289,231 | (22.0)% | 568,881 | 39.7% |
| Rental Properties | 59,410 | 141,963 | 157,018 | (9.6)% | 166,868 | 85.1% |
| Revenue Operations | 8,616 | 50,304 | 59,445 | (15.4)% | 98,162 | 51.2% |
| Safety & Law Enforcement | 26,798 | 493,316 | 330,258 | 49.4% | 569,653 | 86.6% |
| Special Facilities | 14,363 | 83,420 | 114,200 | (27.0)% | 216,750 | 38.5% |
| Capital Support | - | - | - | - | - | - |
| Reimbursements | - | - | - | - | - | - |
| Subtotal Operating Expenses | 653,222 | 4,117,313 | 4,618,137 | (10.8)% | 7,803,266 | 52.8% |
| TOTAL OPERATIONS | 2,455,674 | 14,434,353 | 15,749,182 | (8.3)% | 29,790,685 | 48.5% |
| Building Construction | 211,349 | 697,910 | 1,177,066 | - | 1,239,566 | - |
| Equipment | - | - | - | - | - | - |
| Facility Improvements | 158,785 | 856,584 | 1,112,641 | - | 1,490,141 | - |
| Miscellaneous | - | - | - | - | - | - |
| Natural Resource Improvemt | 38,548 | 45,737 | 472,500 | - | 945,000 | - |
| Planning | 69,229 | 314,358 | 168,944 | - | 168,944 | - |
| Site Improvements | 861,011 | 1,972,688 | 5,182,184 | - | 8,671,184 | - |
| Utility Improvements | 2,183 | 43,059 | 202,845 | - | 227,845 | - |
| Administration, Service and Maintenance | - | - | - | - | - | - |
| Reimbursements | - | - | - | - | - | - |
| TOTAL CAPITAL IMPROVEMT | 1,341,104 | 3,930,336 | 8,316,180 | (52.7)% | 12,742,680 | 30.8% |
| LAND ACQUISITION | 10,140 | 3,221,742 | 2,604,000 | 23.7% | 3,354,000 | 96.1% |
| TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS | 3,806,918 | 21,586,430 | 26,669,362 | (19.1)% | 45,887,365 | 47.0% |
| SPECIAL COVID RELIEF (FUND 28) | - | - | - | - | - | - |
| GOLF COURSE BUDGET(FUND 30): | 170,280 | 793,933 | 859,260 | (7.6)% | 1,701,281 | 46.7% |
| TOTALS - ALL FUNDS | 3,977,198 | 22,380,363 | 27,528,623 | (18.7)% | 47,588,646 | 47.0% |

Footnotes:

¹The 2025 Budget has been amended to include carry-over purchase orders from 2024 in the amount of \$5,887,073.44 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

²Expenditures are reported by category in this report. Each category appears under only one fund, e.g. "Administration" appears only under "Operating Expenses," which is Fund 27 and "Site Improvements" appears only under "Capital Improvements," which is Fund 29. However, in a small number of instances, purchases have been made from each fund under a category listed under the other fund. The net effect of these purchases causes Operations Expenses to be overstated by a small amount (est. to be less than \$500 for 2025) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

³Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.