

STATEMENT OF CHANGES IN FUND BALANCES  
July 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	6,800,000.00	27,290,343.69	28,268,916.09	28,014,705.00
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	187,600.00	0.00	
Wetlands Credits	-	-	43,750.00	
Local Government Fund	315,912.17	1,901,699.72	1,762,585.34	1,733,877.38
Income from Operations	43,090.25	555,866.62	562,132.53	582,517.75
Investment Income	130,528.97	763,042.88	588,041.47	912,865.73
Donations, Sponsors, Bequests	100.00	13,437.00	583.35	640.46
Government Grants	53,453.10	2,771,125.52	1,776,702.75	67,864.89
Miscellaneous	5,130.47	187,819.59	74,146.78	94,710.99
<b>Total Revenues</b>	<b>7,348,214.96</b>	<b>33,670,935.02</b>	<b>33,076,858.31</b>	<b>31,407,182.20</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,218,982.26	16,653,334.84	18,713,367.76	15,914,684.95
Capital Improvements	643,683.45	4,574,019.51	9,053,630.39	3,525,737.77
Land Acquisition	20,480.00	3,242,221.53	2,729,000.00	374,474.36
<b>Total Expenditures</b>	<b>2,883,145.71</b>	<b>24,469,575.88</b>	<b>30,495,998.15</b>	<b>19,814,897.08</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,465,069.25</b>	<b>9,201,359.14</b>	<b>2,580,860.16</b>	<b>11,592,285.12</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		0.00
Expenditures	0.00	0.00		0.00
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	250,623.89	1,002,985.79	1,051,859.41	1,069,517.68
Operating Expenditures	174,188.24	901,601.23	1,093,374.61	851,565.61
Expenditures for Resale	16,706.00	83,225.53	0.00	56,913.10
<b>Net Surplus/(Deficit)</b>	<b>59,729.65</b>	<b>18,159.03</b>	<b>(41,515.20)</b>	<b>161,038.97</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>32,368,149.55</b>	<b>27,673,430.28</b>		<b>28,601,689.09</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>36,892,948.45</b>	<b>36,892,948.45</b>		<b>40,355,013.18</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	31,496,795.30	31,496,795.30		32,300,104.87
Encumbered	5,396,153.15	5,396,153.15		8,054,908.32
	36,892,948.45	36,892,948.45		40,355,013.19
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	5,313,861.65	3,082,767.46		3,082,767.46
Ending (current month)	5,396,153.15	5,396,153.15		8,054,908.32
<b>Net Change in Encumbrances</b>	<b>82,291.50</b>	<b>2,313,385.69</b>		<b>4,972,140.86</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		0.00
Capital Improvements	2,000,000.00	4,000,000.00		3,400,000.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				
<b>Total</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>		<b>3,400,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	2,000,000.00	4,000,000.00		34,000,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
<b>Total</b>	<b>2,000,000.00</b>	<b>4,000,000.00</b>		<b>3,400,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

**Footnotes:**

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

<sup>2</sup>The 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)

<sup>3</sup>Interfund 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

7/31/2025

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	1,307,771	8,364,822	9,189,319	(9.0)%	14,996,355	55.8%
PERS	195,442	1,250,582	1,380,098	(9.4)%	2,252,582	55.5%
Medicare	18,379	118,022	132,264	(10.8)%	216,725	54.5%
Fringe Benefits	307,446	2,241,135	2,548,504	(12.1)%	4,152,241	54.0%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	11,830	76,459	83,364	(8.3)%	134,516	56.8%
Retirements	5,803	112,639	145,921	(22.8)%	225,000	50.1%
<b>Subtotal Personnel Expenses</b>	<b>1,846,671</b>	<b>12,163,710</b>	<b>13,489,472</b>	<b>(9.8)%</b>	<b>21,987,419</b>	<b>55.3%</b>
Administration	60,518	1,059,565	1,308,607	(19.0)%	1,873,719	56.5%
Educ/Interpretive Operations	28,718	144,924	197,242	(26.5)%	352,200	41.1%
Natural Resource Managemt	8,097	284,056	326,849	(13.1)%	535,879	53.0%
Park Maintenance	176,436	1,756,746	2,034,768	(13.7)%	3,068,719	57.2%
Promotion	15,174	166,238	262,348	(36.6)%	352,435	47.2%
Renovations	30,092	255,817	335,839	(23.8)%	568,881	45.0%
Rental Properties	-	141,963	164,466	(13.7)%	166,868	85.1%
Revenue Operations	7,624	57,928	66,865	(13.4)%	98,162	59.0%
Safety & Law Enforcement	29,912	523,228	389,097	34.5%	569,653	91.9%
Special Facilities	15,740	99,160	137,815	(28.0)%	216,750	45.7%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
<b>Subtotal Operating Expenses</b>	<b>372,311</b>	<b>4,489,624</b>	<b>5,223,896</b>	<b>(14.1)%</b>	<b>7,803,266</b>	<b>57.5%</b>
<b>TOTAL OPERATIONS</b>	<b>2,218,982</b>	<b>16,653,335</b>	<b>18,713,368</b>	<b>(11.0)%</b>	<b>29,790,685</b>	<b>55.9%</b>
Building Construction	41,548	739,458	1,187,482	-	1,239,566	-
Equipment	-	-	-	-	-	-
Facility Improvements	101,893	958,478	1,175,558	-	1,490,141	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	20,561	66,298	551,250	-	945,000	-
Planning	78,102	392,460	168,944	-	168,944	-
Site Improvements	401,579	2,374,267	5,763,384	-	8,671,184	-
Utility Improvements	-	43,059	207,012	-	227,845	-
Administration, Service and Maintenance	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>643,683</b>	<b>4,574,020</b>	<b>9,053,630</b>	<b>(49.5)%</b>	<b>12,742,680</b>	<b>35.9%</b>
<b>LAND ACQUISITION</b>	<b>20,480</b>	<b>3,242,222</b>	<b>2,729,000</b>	<b>18.8%</b>	<b>3,354,000</b>	<b>96.7%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,883,146</b>	<b>24,469,576</b>	<b>30,495,998</b>	<b>(19.8)%</b>	<b>45,887,365</b>	<b>53.3%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>190,894</b>	<b>984,827</b>	<b>1,093,375</b>	<b>(9.9)%</b>	<b>1,701,281</b>	<b>57.9%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,074,040</b>	<b>25,454,403</b>	<b>31,589,373</b>	<b>(19.4)%</b>	<b>47,588,646</b>	<b>53.5%</b>

## Footnotes:

- <sup>1</sup>The 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.
- <sup>2</sup>Expenditures 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.
- <sup>3</sup>Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.