

STATEMENT OF CHANGES IN FUND BALANCES  
January 31, 2026

	CURRENT MONTH	2026 YR-TO-DATE	2026 YR-TO-DATE BUDGET	2025 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	-	-	2,727,402.33	1,950,000.00
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	-	-	-
Wetlands Credits	-	-	6,250.00	-
Local Government Fund	282,637.55	282,637.55	270,857.24	257,497.91
Income from Operations	61,293.00	61,293.00	81,905.83	56,412.00
Investment Income	69,487.48	69,487.48	58,579.80	74,436.51
Donations, Sponsors, Bequests	209.85	209.85	74.67	137.00
Government Grants	-	0.00	3,042.29	1,000.00
Miscellaneous	75,186.72	75,186.72	29,130.60	138,084.90
<b>Total Revenues</b>	<b>488,814.60</b>	<b>488,814.60</b>	<b>3,177,242.76</b>	<b>2,477,568.32</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,130,548.07	2,130,548.07	2,548,669.16	2,142,026.09
Capital Improvements	37,410.18	37,410.18	4,389,311.09	184,432.16
Land Acquisition	741.00	741.00	186,500.00	1,307,862.00
<b>Total Expenditures</b>	<b>2,168,699.25</b>	<b>2,168,699.25</b>	<b>7,124,480.25</b>	<b>3,634,320.25</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(1,679,884.65)</b>	<b>(1,679,884.65)</b>	<b>(3,947,237.49)</b>	<b>(1,156,751.93)</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	33,810.90	33,810.90	33,633.29	29,513.79
Operating Expenditures	80,894.26	80,894.26	90,929.74	86,105.31
Expenditures for Resale	1,067.86	1,067.86	0.00	710.66
<b>Net Surplus/(Deficit)</b>	<b>(48,151.22)</b>	<b>(48,151.22)</b>	<b>(57,296.45)</b>	<b>(57,302.18)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>27,490,019.39</b>	<b>27,490,019.39</b>		<b>27,673,430.28</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>25,761,983.52</b>	<b>25,761,983.52</b>		<b>26,459,376.17</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	19,001,906.14	19,001,906.14		17,733,119.08
Encumbered	6,760,077.38	6,760,077.38		8,726,257.09
	25,761,983.52	25,761,983.52		26,459,376.17
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,801,640.14	3,801,640.14		3,082,767.46
Ending (current month)	6,760,077.38	6,760,077.38		8,726,257.09
<b>Net Change in Encumbrances</b>	<b>2,958,437.24</b>	<b>2,958,437.24</b>		<b>5,643,489.63</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	-	-		1,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		<b>1,000,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	-		1,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		<b>1,000,000.00</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 \$27,490,019.39

(Unenc, \$23,688,379.25 + Enc \$3,801,640.14 = \$27,490,019.39)

<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

1/31/2026

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.	1,132,317	1,132,317	1,129,892	0.2%	15,759,323	7.2%
PERS	158,981	158,981	181,681	(12.5)%	2,369,432	6.7%
Medicare	16,160	16,160	18,052	(10.5)%	227,784	7.1%
Fringe Benefits	166,118	166,118	390,034	(57.4)%	4,341,545	3.8%
Unemployment	-	-	417	(100.0)%	5,000	0.0%
Workers Comp	10,355	10,355	11,568	(10.5)%	141,384	7.3%
Retirements	14,994	14,994	11,155	34.4%	143,000	10.5%
<b>Subtotal Personnel Expenses</b>	<b>1,498,924</b>	<b>1,498,924</b>	<b>1,742,798</b>	<b>(14.0)%</b>	<b>22,987,468</b>	<b>6.5%</b>
Administration	176,526	176,526	196,268	(10.1)%	1,958,176	9.0%
Educ/Interpretive Operations	15,347	15,347	24,749	(38.0)%	392,350	3.9%
Natural Resource Managemt	37,217	37,217	74,803	(50.2)%	362,302	10.3%
Park Maintenance	244,155	244,155	252,797	(3.4)%	3,307,728	7.4%
Promotion	54,052	54,052	49,921	8.3%	334,675	16.2%
Renovations	10,944	10,944	58,409	(81.3)%	502,992	2.2%
Rental Properties	-	-	67,104	(100.0)%	151,868	0.0%
Revenue Operations	9,922	9,922	10,762	(7.8)%	119,962	8.3%
Safety & Law Enforcement	61,584	61,584	50,976	20.8%	503,710	12.2%
Special Facilities	21,877	21,877	20,083	8.9%	221,950	9.9%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
<b>Subtotal Operating Expenses</b>	<b>631,624</b>	<b>631,624</b>	<b>805,871</b>	<b>(21.6)%</b>	<b>7,855,713</b>	<b>8.0%</b>
<b>TOTAL OPERATIONS</b>	<b>2,130,548</b>	<b>2,130,548</b>	<b>2,548,669</b>	<b>(16.4)%</b>	<b>30,843,181</b>	<b>6.9%</b>
Building Construction	21	21	291,492		493,158	
Equipment	-	-	-		-	
Facility Improvements	3,979	3,979	31,292		205,459	
Miscellaneous	-	-	-		-	
Natural Resource Improvemt	-	-	618,961		1,770,294	
Planning	2,719	2,719	93,377		93,377	
Site Improvements	24,874	24,874	3,194,520		9,353,604	
Utility Improvements	5,818	5,818	159,669		168,836	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>37,410</b>	<b>37,410</b>	<b>4,389,311</b>	<b>(99.1)%</b>	<b>12,084,728</b>	<b>0.3%</b>
<b>LAND ACQUISITION</b>	<b>741</b>	<b>741</b>	<b>186,500</b>	<b>(99.6)%</b>	<b>2,240,000</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,168,699</b>	<b>2,168,699</b>	<b>7,124,480</b>	<b>(69.6)%</b>	<b>45,167,909</b>	<b>4.8%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>81,962</b>	<b>81,962</b>	<b>90,930</b>	<b>(9.9)%</b>	<b>1,685,500</b>	<b>4.9%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,250,661</b>	<b>2,250,661</b>	<b>7,215,410</b>	<b>(68.8)%</b>	<b>46,853,409</b>	<b>4.8%</b>

## Footnotes:

- <sup>1</sup>The 2026 Budget has been amended to include carry-over purchase orders from 2025 in the amount of \$3,801,640.14 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 2026) 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.