

STATEMENT OF CHANGES IN FUND BALANCES
February 28, 2026

	CURRENT MONTH	2026 YR-TO-DATE	2026 YR-TO-DATE BUDGET	2025 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,960,840.00	1,960,840.00	11,471,958.01	11,449,000.00
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	-	-	-
Wetlands Credits	-	-	12,500.00	-
Local Government Fund	323,308.87	605,946.42	580,176.91	558,589.64
Income from Operations	59,560.75	120,853.75	168,520.33	137,297.00
Investment Income	92,642.84	162,130.32	139,178.29	182,606.75
Donations, Sponsors, Bequests	352.58	562.43	175.65	137.00
Government Grants	199,732.84	199,732.84	25,660.39	12,683.82
Miscellaneous	327,269.71	402,456.43	35,870.25	144,186.90
Total Revenues	2,963,707.59	3,452,522.19	12,434,039.83	12,484,501.11
EXPENDITURES:³				
Operations	2,534,799.29	4,665,347.36	5,050,387.32	4,284,373.12
Capital Improvements	612,982.29	650,392.47	5,088,894.43	473,492.34
Land Acquisition	-	741.00	373,000.00	2,895,941.78
Total Expenditures	3,147,781.58	5,316,480.83	10,512,281.75	7,653,807.24
EXCESS OF REVENUES OVER EXPENDITURES	(184,073.99)	(1,863,958.64)	1,921,758.08	4,830,692.87
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	25,610.86	59,421.76	58,187.90	50,031.98
Operating Expenditures	129,848.99	210,743.25	197,925.20	167,680.45
Expenditures for Resale	2,108.64	3,176.50	0.00	2,671.65
Net Surplus/(Deficit)	(106,346.77)	(154,497.99)	(139,737.30)	(120,320.12)
BEGINNING FUNDS CASH BALANCE	25,761,983.52	27,490,019.39		27,673,430.28
ENDING FUNDS CASH BALANCE	25,471,562.76	25,471,562.76		32,383,803.03
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	19,068,193.95	19,068,193.95		24,367,496.71
Encumbered	6,403,368.81	6,403,368.81		8,016,306.32
	25,471,562.76	25,471,562.76		32,383,803.03
Encumbrance Reconciliation:				
Beginning (previous period)	6,760,077.38	3,801,640.14		3,082,767.46
Ending (current month)	6,403,368.81	6,403,368.81		8,016,306.32
Net Change in Encumbrances	(356,708.57)	2,601,728.67		4,933,538.86
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		2,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	-		2,000,000.00
OUT (Expenditure)				
Operations	-	-		2,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		2,000,000.00
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 \$27,490,019.39

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

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

2/28/2026

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,078,286	2,210,603	2,339,008	(5.5)%	15,759,323	14.0%
PERS	160,839	319,819	366,152	(12.7)%	2,369,432	13.5%
Medicare	14,939	31,099	35,462	(12.3)%	227,784	13.7%
Fringe Benefits	397,425	563,543	781,748	(27.9)%	4,341,545	13.0%
Unemployment	-	-	833	(100.0)%	5,000	0.0%
Workers Comp	9,792	20,147	22,323	(9.7)%	141,384	14.2%
Retirements	2,799	17,793	26,555	(33.0)%	143,000	12.4%
Subtotal Personnel Expenses	1,664,080	3,163,004	3,572,082	(11.5)%	22,987,468	13.8%
Administration	38,170	214,697	321,322	(33.2)%	1,958,176	11.0%
Educ/Interpretive Operations	15,987	31,675	62,730	(49.5)%	392,350	8.1%
Natural Resource Managemt	75,099	112,316	144,178	(22.1)%	362,302	31.0%
Park Maintenance	412,174	656,329	540,944	21.3%	3,307,728	19.8%
Promotion	1,292	55,344	74,950	(26.2)%	334,675	16.5%
Renovations	13,200	24,144	98,825	(75.6)%	502,992	4.8%
Rental Properties	70,219	70,219	79,800	(12.0)%	151,868	46.2%
Revenue Operations	7,055	16,977	22,241	(23.7)%	119,962	14.2%
Safety & Law Enforcement	209,851	271,435	91,374	197.1%	503,710	53.9%
Special Facilities	27,673	49,209	41,941	17.3%	221,950	22.2%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	870,719	1,502,343	1,478,305	1.6%	7,855,713	19.1%
TOTAL OPERATIONS	2,534,799	4,665,347	5,050,387	(7.6)%	30,843,181	15.1%
Building Construction	183,751	183,772	309,825		493,158	
Equipment	-	-	-		-	
Facility Improvements	1,594	5,573	47,126		205,459	
Miscellaneous	-	-	-		-	
Natural Resource Improvemt	-	-	723,627		1,770,294	
Planning	67,206	69,925	93,377		93,377	
Site Improvements	360,204	385,078	3,754,437		9,353,604	
Utility Improvements	227	6,045	160,503		168,836	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	612,982	650,392	5,088,894	(87.2)%	12,084,728	5.4%
LAND ACQUISITION	-	741	373,000	(99.8)%	2,240,000	0.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,147,782	5,316,481	10,512,282	(49.4)%	45,167,909	11.8%
SPECIAL COVID RELIEF (FUND 28)	-	-	-			
GOLF COURSE BUDGET(FUND 30):	131,958	213,920	197,925	8.1%	1,685,500	12.7%
TOTALS - ALL FUNDS	3,279,739	5,530,401	10,710,207	(48.4)%	46,853,409	11.8%

Footnotes:

- ¹The 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.
- 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 2026) 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.