

STATEMENT OF CHANGES IN FUND BALANCES  
April 30, 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	-	12,439,840.00	16,713,493.40	16,433,987.59
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	32,800.00	32,800.00	-	18,760.00
Wetlands Credits	-	-	25,000.00	-
Local Government Fund	212,180.44	1,053,634.13	1,011,295.72	996,159.44
Income from Operations	41,695.76	430,931.51	471,016.55	425,695.00
Investment Income	91,742.07	343,608.57	322,045.19	430,059.41
Donations, Sponsors, Bequests	20.00	910.53	192.58	1,137.00
Government Grants	-	199,732.84	495,588.91	2,717,672.42
Miscellaneous	41,005.22	445,237.20	58,491.07	152,069.96
<b>Total Revenues</b>	<b>419,443.49</b>	<b>14,946,694.78</b>	<b>19,097,123.42</b>	<b>21,175,540.82</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,514,701.59	9,295,282.31	10,478,077.92	9,201,360.70
Capital Improvements	616,668.69	1,701,234.94	6,488,061.11	1,768,063.67
Land Acquisition	762,725.83	769,916.83	746,000.00	3,201,605.53
<b>Total Expenditures</b>	<b>3,894,096.11</b>	<b>11,766,434.08</b>	<b>17,712,139.03</b>	<b>14,171,029.90</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(3,474,652.62)</b>	<b>3,180,260.70</b>	<b>1,384,984.39</b>	<b>7,004,510.92</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	164,715.84	286,455.92	273,993.60	293,776.61
Operating Expenditures	187,352.21	542,681.06	489,584.83	437,256.27
Expenditures for Resale	21,863.36	31,341.06	0.00	13,906.45
<b>Net Surplus/(Deficit)</b>	<b>(44,499.73)</b>	<b>(287,566.20)</b>	<b>(215,591.23)</b>	<b>(157,386.11)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>33,901,866.24</b>	<b>27,490,019.39</b>		<b>27,673,430.28</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>30,382,713.89</b>	<b>30,382,713.89</b>		<b>34,520,555.09</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	21,188,028.18	21,188,028.18		27,083,248.53
Encumbered	9,194,685.71	9,194,685.71		7,437,306.56
	30,382,713.89	30,382,713.89		34,520,555.09
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	6,118,685.91	3,801,640.14		3,082,767.46
Ending (current month)	9,194,685.71	9,194,685.71		7,437,306.56
<b>Net Change in Encumbrances</b>	<b>3,075,999.80</b>	<b>5,393,045.57</b>		<b>4,354,539.10</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	3,000,000.00	3,000,000.00		2,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>		<b>2,000,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	3,000,000.00	3,000,000.00		2,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>		<b>2,000,000.00</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

4/30/2026

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.	1,045,956	4,281,588	4,819,405	(11.2)%	15,759,323	27.2%
PERS	158,220	633,347	728,769	(13.1)%	2,369,432	26.7%
Medicare	14,480	59,764	69,460	(14.0)%	227,784	26.2%
Fringe Benefits	370,534	1,295,431	1,555,768	(16.7)%	4,341,545	29.8%
Unemployment	-	-	1,667	(100.0)%	5,000	0.0%
Workers Comp	9,506	38,971	43,678	(10.8)%	141,384	27.6%
Retirements	3,312	24,343	45,705	(46.7)%	143,000	17.0%
<b>Subtotal Personnel Expenses</b>	<b>1,602,007</b>	<b>6,333,443</b>	<b>7,264,452</b>	<b>(12.8)%</b>	<b>22,987,468</b>	<b>27.6%</b>
Administration	429,948	677,087	885,405	(23.5)%	1,958,176	34.6%
Educ/Interpretive Operations	32,694	91,184	110,661	(17.6)%	392,350	23.2%
Natural Resource Managemt	8,251	135,899	186,160	(27.0)%	362,302	37.5%
Park Maintenance	313,256	1,278,116	1,310,274	(2.5)%	3,307,728	38.6%
Promotion	2,394	106,365	151,020	(29.6)%	334,675	31.8%
Renovations	60,234	139,682	179,659	(22.3)%	502,992	27.8%
Rental Properties	(1,388)	69,447	83,364	(16.7)%	151,868	45.7%
Revenue Operations	24,776	59,669	46,441	28.5%	119,962	49.7%
Safety & Law Enforcement	20,563	312,693	180,946	72.8%	503,710	62.1%
Special Facilities	21,967	91,697	79,697	15.1%	221,950	41.3%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
<b>Subtotal Operating Expenses</b>	<b>912,695</b>	<b>2,961,839</b>	<b>3,213,626</b>	<b>(7.8)%</b>	<b>7,855,713</b>	<b>37.7%</b>
<b>TOTAL OPERATIONS</b>	<b>2,514,702</b>	<b>9,295,282</b>	<b>10,478,078</b>	<b>(11.3)%</b>	<b>30,843,181</b>	<b>30.1%</b>
Building Construction	2,601	188,108	346,492	-	493,158	-
Equipment	-	-	-	-	-	-
Facility Improvements	43,770	49,343	78,792	-	205,459	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	-	500	932,961	-	1,770,294	-
Planning	8,223	82,635	93,377	-	93,377	-
Site Improvements	562,074	1,289,604	4,874,270	-	9,353,604	-
Utility Improvements	-	91,045	162,169	-	168,836	-
Administration, Service and Maintenance	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>616,669</b>	<b>1,701,235</b>	<b>6,488,061</b>	<b>(73.8)%</b>	<b>12,084,728</b>	<b>14.1%</b>
<b>LAND ACQUISITION</b>	<b>762,726</b>	<b>769,917</b>	<b>746,000</b>	<b>3.2%</b>	<b>2,240,000</b>	<b>34.4%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,894,096</b>	<b>11,766,434</b>	<b>17,712,139</b>	<b>(33.6)%</b>	<b>45,167,909</b>	<b>26.1%</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>209,216</b>	<b>574,022</b>	<b>489,585</b>	<b>17.2%</b>	<b>1,685,500</b>	<b>34.1%</b>
<b>TOTALS - ALL FUNDS</b>	<b>4,103,312</b>	<b>12,340,456</b>	<b>18,201,724</b>	<b>(32.2)%</b>	<b>46,853,409</b>	<b>26.3%</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.