

STATEMENT OF CHANGES IN FUND BALANCES  
April 30, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	3,629,705.00	16,455,705.00	16,676,307.48	16,475,055.38
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	174,167.72	905,099.05	956,703.37	967,008.81
Income from Operations	42,109.00	427,208.25	329,457.67	347,395.00
Investment Income	137,209.45	495,769.55	291,443.09	396,267.07
Donations, Sponsors, Bequests	106.00	590.46	1,000.00	224.75
Government Grants	4,816.40	67,864.89	696,735.50	2,058,196.11
Miscellaneous	27,040.32	85,757.64	55,875.27	43,717.28
<b>Total Revenues</b>	<b>4,015,153.89</b>	<b>18,437,994.84</b>	<b>19,007,522.38</b>	<b>20,287,864.40</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,528,973.03	8,710,386.06	9,776,730.12	7,725,389.89
Capital Improvements	354,150.25	1,060,190.35	6,435,393.09	1,528,157.93
Land Acquisition	-	67,979.88	48,500.00	491,346.09
<b>Total Expenditures</b>	<b>2,883,123.28</b>	<b>9,838,556.29</b>	<b>16,260,623.21</b>	<b>9,744,893.91</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,132,030.61</b>	<b>8,599,438.55</b>	<b>2,746,899.17</b>	<b>10,542,970.49</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	192,737.24	329,381.78	264,795.05	271,757.81
Operating Expenditures	108,020.65	405,165.75	467,397.36	342,107.83
Expenditures for Resale	19,615.49	27,215.91	0.00	4,595.51
<b>Net Surplus/(Deficit)</b>	<b>65,101.10</b>	<b>(102,999.88)</b>	<b>(202,602.31)</b>	<b>(74,945.53)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>35,900,996.05</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>37,098,127.76</b>	<b>37,098,127.76</b>		<b>39,476,375.65</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	29,294,195.38	29,294,195.38		24,898,220.03
Encumbered	7,803,932.38	7,803,932.38		14,578,155.62
	37,098,127.76	37,098,127.76		39,476,375.65
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	7,236,338.74	3,082,767.46		8,148,267.93
Ending (current month)	7,803,932.38	7,803,932.38		14,578,155.62
<b>Net Change in Encumbrances</b>	<b>567,593.64</b>	<b>4,721,164.92</b>		<b>6,429,887.69</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	100,000.00	100,000.00		2,900,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
<b>Total</b>	<b>100,000.00</b>	<b>100,000.00</b>		<b>2,900,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	100,000.00	100,000.00		2,900,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>100,000.00</b>	<b>100,000.00</b>		<b>2,900,000.00</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, 2024 was \$28,601,689.09

(Unenc, \$25,518,921.63 + Enc \$3,082,767.46 = \$28,601,689.09)

<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

4/30/2024

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	4/30/2024 YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	978,349	3,960,035	4,393,899	(9.9)%	14,569,396	27.2%
PERS	147,058	585,562	666,248	(12.1)%	2,189,429	26.7%
Medicare	13,721	55,145	63,483	(13.1)%	210,533	26.2%
Fringe Benefits	308,541	1,248,671	1,448,761	(13.8)%	4,112,764	30.4%
Unemployment	-	3,064	-	#DIV/0!	10,000	30.6%
Workers Comp	8,965	36,044	41,037	(12.2)%	130,678	27.6%
Retirements	16,361	38,743	50,000	(22.5)%	150,000	25.8%
<b>Subtotal Personnel Expenses</b>	<b>1,472,994</b>	<b>5,927,263</b>	<b>6,663,427</b>	<b>(11.0)%</b>	<b>21,372,800</b>	<b>27.7%</b>
Administration	572,485	875,669	1,019,910	(14.1)%	1,940,306	45.1%
Educ/Interpretive Operations	13,896	54,055	107,725	(49.8)%	354,370	15.3%
Natural Resource Managemt	17,568	73,780	167,050	(55.8)%	361,276	20.4%
Park Maintenance	320,392	1,146,541	1,088,146	5.4%	2,951,475	38.8%
Promotion	4,853	112,521	164,489	(31.6)%	358,825	31.4%
Renovations	40,070	73,288	179,362	(59.1)%	506,095	14.5%
Rental Properties	51	91,509	80,340	13.9%	151,190	60.5%
Revenue Operations	8,020	25,000	33,092	(24.5)%	80,905	30.9%
Safety & Law Enforcement	66,579	271,832	212,377	28.0%	505,153	53.8%
Special Facilities	12,065	58,927	60,812	(3.1)%	182,805	32.2%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>1,055,979</b>	<b>2,783,123</b>	<b>3,113,303</b>	<b>(10.6)%</b>	<b>7,392,400</b>	<b>37.6%</b>
<b>TOTAL OPERATIONS</b>	<b>2,528,973</b>	<b>8,710,386</b>	<b>9,776,730</b>	<b>(10.9)%</b>	<b>28,765,200</b>	<b>30.3%</b>
Building Construction	81,979	394,711	1,751,894		1,845,227	
Equipment						
Facility Improvements	51,656	156,852	652,377		1,752,377	
Miscellaneous						
Natural Resource Improvemt	19,566	20,396	513,035		1,313,035	
Planning	19,491	104,393	155,343		155,343	
Site Improvements	180,762	372,269	3,190,964		8,170,964	
Utility Improvements	695	11,570	171,779		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>354,150</b>	<b>1,060,190</b>	<b>6,435,393</b>	<b>(83.5)%</b>	<b>13,722,060</b>	<b>7.7%</b>
<b>LAND ACQUISITION</b>	<b>-</b>	<b>67,980</b>	<b>48,500</b>	<b>40.2%</b>	<b>4,048,500</b>	<b>1.7%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,883,123</b>	<b>9,838,556</b>	<b>16,260,623</b>	<b>(39.5)%</b>	<b>46,535,759</b>	<b>21.1%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>127,636</b>	<b>432,382</b>	<b>467,397</b>	<b>(7.5)%</b>	<b>1,562,144</b>	<b>27.7%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,010,759</b>	<b>10,270,938</b>	<b>16,728,021</b>	<b>(38.6)%</b>	<b>48,097,903</b>	<b>21.4%</b>

## Footnotes:

<sup>1</sup>The 2024 Budget has been amended to include carry-over purchase orders from 2023 in the amount of \$3,082,767.46 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 2024) 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.