

STATEMENT OF CHANGES IN FUND BALANCES  
May 31, 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	-	16,455,705.00	16,729,637.40	16,633,454.37
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	263,473.56	1,168,572.61	1,245,104.77	1,258,931.14
Income from Operations	48,665.75	475,874.00	384,124.50	400,574.50
Investment Income	136,547.21	632,316.76	356,289.37	536,811.23
Donations, Sponsors, Bequests	50.00	640.46	1,000.00	224.75
Government Grants	-	67,864.89	863,402.17	2,058,196.11
Miscellaneous	2,242.70	88,000.34	72,193.92	50,573.01
<b>Total Revenues</b>	<b>450,979.22</b>	<b>18,888,974.06</b>	<b>19,651,752.13</b>	<b>20,938,765.11</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,576,646.37	11,287,032.43	12,144,832.36	9,899,104.62
Capital Improvements	1,266,037.50	2,326,227.85	7,346,226.43	2,947,783.40
Land Acquisition	7,440.00	75,419.88	48,500.00	497,216.15
<b>Total Expenditures</b>	<b>3,850,123.87</b>	<b>13,688,680.16</b>	<b>19,539,558.79</b>	<b>13,344,104.17</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(3,399,144.65)</b>	<b>5,200,293.90</b>	<b>112,193.34</b>	<b>7,594,660.94</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	219,466.70	548,848.48	467,547.15	472,187.47
Operating Expenditures	141,910.52	547,076.27	609,266.37	440,076.83
Expenditures for Resale	16,907.95	44,123.86	0.00	36,067.06
<b>Net Surplus/(Deficit)</b>	<b>60,648.23</b>	<b>(42,351.65)</b>	<b>(141,719.22)</b>	<b>(3,956.42)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>37,098,127.76</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>33,759,631.34</b>	<b>33,759,631.34</b>		<b>36,599,055.21</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	26,735,435.93	26,735,435.93		23,357,408.73
Encumbered	7,024,195.41	7,024,195.41		13,241,646.48
	33,759,631.34	33,759,631.34		36,599,055.21
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	7,803,932.38	3,082,767.46		8,148,267.93
Ending (current month)	7,024,195.41	7,024,195.41		13,241,646.48
<b>Net Change in Encumbrances</b>	<b>(779,736.97)</b>	<b>3,941,427.95</b>		<b>5,093,378.55</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	700,000.00	800,000.00		3,200,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
<b>Total</b>	<b>700,000.00</b>	<b>800,000.00</b>		<b>3,200,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	700,000.00	800,000.00		3,200,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>700,000.00</b>	<b>800,000.00</b>		<b>3,200,000.00</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

5/31/2024

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.	1,564,478	5,524,513	5,590,517	(1.2)%	14,569,396	37.9%
PERS	234,268	819,830	839,449	(2.3)%	2,189,429	37.4%
Medicare	22,005	77,150	80,055	(3.6)%	210,533	36.6%
Fringe Benefits	323,914	1,572,585	1,813,014	(13.3)%	4,112,764	38.2%
Unemployment	1,094	4,158	-	#DIV/0!	10,000	41.6%
Workers Comp	14,124	50,168	50,902	(1.4)%	130,678	38.4%
Retirements	3,264	42,007	62,500	(32.8)%	150,000	28.0%
<b>Subtotal Personnel Expenses</b>	<b>2,163,148</b>	<b>8,090,411</b>	<b>8,436,437</b>	<b>(4.1)%</b>	<b>21,372,800</b>	<b>37.9%</b>
Administration	39,478	915,146	1,108,728	(17.5)%	1,940,306	47.2%
Educ/Interpretive Operations	19,556	73,611	131,303	(43.9)%	354,370	20.8%
Natural Resource Managemt	9,038	82,818	189,446	(56.3)%	361,276	22.9%
Park Maintenance	244,061	1,390,602	1,399,823	(0.7)%	2,951,475	47.1%
Promotion	18,458	130,979	192,591	(32.0)%	358,825	36.5%
Renovations	46,036	119,324	220,203	(45.8)%	506,095	23.6%
Rental Properties	(930)	90,579	80,792	12.1%	151,190	59.9%
Revenue Operations	4,977	29,978	40,651	(26.3)%	80,905	37.1%
Safety & Law Enforcement	23,265	295,097	263,420	12.0%	505,153	58.4%
Special Facilities	9,559	68,486	81,437	(15.9)%	182,805	37.5%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>413,498</b>	<b>3,196,622</b>	<b>3,708,395</b>	<b>(13.8)%</b>	<b>7,392,400</b>	<b>43.2%</b>
<b>TOTAL OPERATIONS</b>	<b>2,576,646</b>	<b>11,287,032</b>	<b>12,144,832</b>	<b>(7.1)%</b>	<b>28,765,200</b>	<b>39.2%</b>
Building Construction	452,778	847,489	1,763,561		1,845,227	
Equipment						
Facility Improvements	11,867	168,719	789,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	85,969	106,365	613,035		1,313,035	
Planning	19,650	124,043	155,343		155,343	
Site Improvements	695,493	1,067,762	3,813,464		8,170,964	
Utility Improvements	280	11,850	210,946		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>1,266,038</b>	<b>2,326,228</b>	<b>7,346,226</b>	<b>(68.3)%</b>	<b>13,722,060</b>	<b>17.0%</b>
<b>LAND ACQUISITION</b>	<b>7,440</b>	<b>75,420</b>	<b>48,500</b>	<b>55.5%</b>	<b>4,048,500</b>	<b>1.9%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,850,124</b>	<b>13,688,680</b>	<b>19,539,559</b>	<b>(29.9)%</b>	<b>46,535,759</b>	<b>29.4%</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>158,818</b>	<b>591,200</b>	<b>609,266</b>	<b>(3.0)%</b>	<b>1,562,144</b>	<b>37.8%</b>
<b>TOTALS - ALL FUNDS</b>	<b>4,008,942</b>	<b>14,279,880</b>	<b>20,148,825</b>	<b>(29.1)%</b>	<b>48,097,903</b>	<b>29.7%</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.