

STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
REVENUES:³				
Property Tax Levy	7,505,000.00	23,960,705.00	24,342,531.32	24,508,454.37
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	281,949.07	1,450,521.68	1,526,135.02	1,551,768.12
Income from Operations	52,290.50	528,164.50	444,118.86	458,323.25
Investment Income	132,393.58	764,710.34	466,567.34	656,029.66
Donations, Sponsors, Bequests	-	640.46	1,000.00	423.43
Government Grants	-	67,864.89	1,030,068.84	2,058,196.11
Miscellaneous	2,758.65	90,758.99	74,300.49	53,091.50
Total Revenues	7,974,391.80	26,863,365.86	27,884,721.87	29,286,286.44
EXPENDITURES:³				
Operations	2,398,541.48	13,685,573.91	15,050,468.87	12,820,234.78
Capital Improvements	556,593.83	2,882,821.68	8,257,059.77	5,245,704.46
Land Acquisition	5,892.50	81,312.38	48,500.00	497,673.15
Total Expenditures	2,961,027.81	16,649,707.97	23,356,028.64	18,563,612.39
EXCESS OF REVENUES OVER EXPENDITURES	5,013,363.99	10,213,657.89	4,528,693.23	10,722,674.05
Special Covid Relief Fund				
Revenues	0.00	0.00		121,273.82
Expenditures	0.00	0.00		121,273.82
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	256,180.32	805,028.80	694,323.71	686,844.38
Operating Expenditures	119,327.62	666,403.89	854,028.24	675,928.57
Expenditures for Resale	12,789.24	56,913.10	0.00	50,409.80
Net Surplus/(Deficit)	124,063.46	81,711.81	(159,704.53)	(39,493.99)
BEGINNING FUNDS CASH BALANCE	33,759,631.34	28,601,689.09		29,008,350.69
ENDING FUNDS CASH BALANCE	38,897,058.79	38,897,058.79		39,691,530.75
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	31,121,428.99	31,121,428.99		28,814,569.14
Encumbered	7,775,629.80	7,775,629.80		10,876,961.61
	38,897,058.79	38,897,058.79		39,691,530.75
Encumbrance Reconciliation:				
Beginning (previous period)	7,024,195.41	3,082,767.46		8,148,267.93
Ending (current month)	7,775,629.80	7,775,629.80		10,876,961.61
Net Change in Encumbrances	751,434.39	4,692,862.34		2,728,693.68
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	1,500,000.00	2,300,000.00		3,700,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	1,500,000.00	2,300,000.00		3,700,000.00
OUT (Expenditure)				
Operations	1,500,000.00	2,300,000.00		3,700,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,500,000.00	2,300,000.00		3,700,000.00
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, 2024 was \$28,601,689.09

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

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

6/30/2024

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,255,475	6,779,988	7,157,336	(5.3)%	14,569,396	46.5%
PERS	185,236	1,005,066	1,075,410	(6.5)%	2,189,429	45.9%
Medicare	17,671	94,822	102,672	(7.6)%	210,533	45.0%
Fringe Benefits	323,257	1,895,842	2,178,222	(13.0)%	4,112,764	46.1%
Unemployment	-	4,158	10,000	(58.4)%	10,000	41.6%
Workers Comp	11,420	61,588	64,626	(4.7)%	130,678	47.1%
Retirements	12,367	54,374	75,000	(27.5)%	150,000	36.2%
Subtotal Personnel Expenses	1,805,427	9,895,838	10,663,265	(7.2)%	21,372,800	46.3%
Administration	55,713	970,859	1,226,283	(20.8)%	1,940,306	50.0%
Educ/Interpretive Operations	30,231	103,843	169,889	(38.9)%	354,370	29.3%
Natural Resource Managemt	12,102	94,920	212,535	(55.3)%	361,276	26.3%
Park Maintenance	269,678	1,660,280	1,674,043	(0.8)%	2,951,475	56.3%
Promotion	51,513	182,492	264,404	(31.0)%	358,825	50.9%
Renovations	27,199	146,524	261,045	(43.9)%	506,095	29.0%
Rental Properties	72,027	162,606	125,502	29.6%	151,190	107.6%
Revenue Operations	6,800	36,778	47,325	(22.3)%	80,905	45.5%
Safety & Law Enforcement	57,345	352,442	310,714	13.4%	505,153	69.8%
Special Facilities	10,507	78,993	95,464	(17.3)%	182,805	43.2%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	593,114	3,789,736	4,387,203	(13.6)%	7,392,400	51.3%
TOTAL OPERATIONS	2,398,541	13,685,574	15,050,469	(9.1)%	28,765,200	47.6%
Building Construction	278,235	1,125,724	1,775,227		1,845,227	
Equipment						
Facility Improvements	147,218	315,937	927,377		1,752,377	
Miscellaneous						
Natural Resource Improvemt	-	106,365	713,035		1,313,035	
Planning	16,485	140,529	155,343		155,343	
Site Improvements	68,243	1,136,005	4,435,964		8,170,964	
Utility Improvements	46,413	58,263	250,112		485,113	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	556,594	2,882,822	8,257,060	(65.1)%	13,722,060	21.0%
LAND ACQUISITION	5,893	81,312	48,500	67.7%	2,298,500	3.5%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,961,028	16,649,708	23,356,029	(28.7)%	44,785,759	37.2%
SPECIAL COVID RELIEF (FUND 28)	-	-	-			
GOLF COURSE BUDGET(FUND 30):	132,117	723,317	854,028	(15.3)%	1,562,144	46.3%
TOTALS - ALL FUNDS	3,093,145	17,373,025	24,210,057	(28.2)%	46,347,903	37.5%

Footnotes:

- ¹The 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.
- 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 2024) 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.