

STATEMENT OF CHANGES IN FUND BALANCES  
July 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	4,054,000.00	28,014,705.00	27,917,945.31	27,758,454.37
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	283,355.70	1,733,877.38	1,815,374.69	1,852,880.34
Income from Operations	54,353.25	582,517.75	496,042.53	507,057.25
Investment Income	148,155.39	912,865.73	608,632.46	800,469.20
Donations, Sponsors, Bequests	-	640.46	2,000.00	423.43
Government Grants	-	67,864.89	1,206,480.21	2,059,195.86
Miscellaneous	3,952.00	94,710.99	81,154.41	56,841.50
<b>Total Revenues</b>	<b>4,543,816.34</b>	<b>31,407,182.20</b>	<b>32,127,629.61</b>	<b>33,035,321.95</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,229,111.04	15,914,684.95	18,141,301.88	14,827,836.04
Capital Improvements	642,916.09	3,525,737.77	9,167,893.11	5,983,758.31
Land Acquisition	293,161.98	374,474.36	48,500.00	507,313.15
<b>Total Expenditures</b>	<b>3,165,189.11</b>	<b>19,814,897.08</b>	<b>27,357,694.99</b>	<b>21,318,907.50</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,378,627.23</b>	<b>11,592,285.12</b>	<b>4,769,934.62</b>	<b>11,716,414.45</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		121,273.82
Expenditures	0.00	0.00		121,273.82
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	264,488.88	1,069,517.68	952,469.46	942,160.61
Operating Expenditures	172,372.48	851,565.61	1,039,712.83	837,141.44
Expenditures for Resale	12,789.24	56,913.10	0.00	63,689.40
<b>Net Surplus/(Deficit)</b>	<b>79,327.16</b>	<b>161,038.97</b>	<b>(87,243.37)</b>	<b>41,329.77</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>38,897,058.79</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>40,355,013.18</b>	<b>40,355,013.18</b>		<b>40,766,094.91</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	32,300,104.86	32,300,104.86		29,808,438.96
Encumbered	8,054,908.32	8,054,908.32		10,957,655.95
	40,355,013.18	40,355,013.18		40,766,094.91
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	7,775,629.80	3,082,767.46		8,148,267.93
Ending (current month)	8,054,908.32	8,054,908.32		10,957,655.95
<b>Net Change in Encumbrances</b>	<b>279,278.52</b>	<b>4,972,140.86</b>		<b>2,809,388.02</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	1,100,000.00	3,400,000.00		4,700,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>1,100,000.00</b>	<b>3,400,000.00</b>		<b>4,700,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	1,100,000.00	3,400,000.00		4,700,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>1,100,000.00</b>	<b>3,400,000.00</b>		<b>4,700,000.00</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

7/31/2024

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.	1,287,463	8,067,451	9,018,343	(10.5)%	14,569,396	55.4%
PERS	191,816	1,196,882	1,354,897	(11.7)%	2,189,429	54.7%
Medicare	18,019	112,841	130,079	(13.3)%	210,533	53.6%
Fringe Benefits	323,208	2,219,050	2,544,692	(12.8)%	4,112,764	54.0%
Unemployment	-	4,158	10,000	(58.4)%	10,000	41.6%
Workers Comp	11,629	73,217	80,764	(9.3)%	130,678	56.0%
Retirements	4,692	59,066	87,500	(32.5)%	150,000	39.4%
<b>Subtotal Personnel Expenses</b>	<b>1,836,827</b>	<b>11,732,665</b>	<b>13,226,275</b>	<b>(11.3)%</b>	<b>21,372,800</b>	<b>54.9%</b>
Administration	85,541	1,056,401	1,319,210	(19.9)%	1,940,306	54.4%
Educ/Interpretive Operations	22,490	126,333	202,367	(37.6)%	354,370	35.6%
Natural Resource Managemt	6,589	101,509	222,807	(54.4)%	361,276	28.1%
Park Maintenance	190,892	1,851,171	1,935,036	(4.3)%	2,951,475	62.7%
Promotion	4,770	187,262	278,426	(32.7)%	358,825	52.2%
Renovations	40,043	186,567	301,887	(38.2)%	506,095	36.9%
Rental Properties	-	162,606	132,228	23.0%	151,190	107.6%
Revenue Operations	4,500	41,277	55,474	(25.6)%	80,905	51.0%
Safety & Law Enforcement	19,650	372,093	348,311	6.8%	505,153	73.7%
Special Facilities	17,809	96,802	119,280	(18.8)%	182,805	53.0%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>392,284</b>	<b>4,182,020</b>	<b>4,915,027</b>	<b>(14.9)%</b>	<b>7,392,400</b>	<b>56.6%</b>
<b>TOTAL OPERATIONS</b>	<b>2,229,111</b>	<b>15,914,685</b>	<b>18,141,302</b>	<b>(12.3)%</b>	<b>28,765,200</b>	<b>55.3%</b>
Building Construction	13,944	1,139,667	1,786,894		1,845,227	
Equipment						
Facility Improvements	112,589	428,526	1,064,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	7,500	113,865	813,035		1,313,035	
Planning	23,946	164,474	155,343		155,343	
Site Improvements	466,121	1,602,126	5,058,464		8,170,964	
Utility Improvements	18,816	77,079	289,279		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>642,916</b>	<b>3,525,738</b>	<b>9,167,893</b>	<b>(61.5)%</b>	<b>13,722,060</b>	<b>25.7%</b>
<b>LAND ACQUISITION</b>	<b>293,162</b>	<b>374,474</b>	<b>48,500</b>	<b>672.1%</b>	<b>2,298,500</b>	<b>16.3%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,165,189</b>	<b>19,814,897</b>	<b>27,357,695</b>	<b>(27.6)%</b>	<b>44,785,759</b>	<b>44.2%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>185,162</b>	<b>908,479</b>	<b>1,039,713</b>	<b>(12.6)%</b>	<b>1,562,144</b>	<b>58.2%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,350,351</b>	<b>20,723,376</b>	<b>28,397,408</b>	<b>(27.0)%</b>	<b>46,347,903</b>	<b>44.7%</b>

Current Encumbrances

8,054,908

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.