

STATEMENT OF CHANGES IN FUND BALANCES  
August 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	2,283,355.65	30,298,060.65	30,658,159.59	30,482,655.15
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	227,915.36	1,961,792.74	2,039,761.88	2,078,019.36
Income from Operations	72,589.00	655,106.75	580,977.21	570,429.75
Investment Income	145,707.12	1,058,572.85	725,516.60	956,937.33
Donations, Sponsors, Bequests	490.39	1,130.85	2,000.00	573.41
Government Grants	72,037.65	139,902.54	1,373,146.88	2,059,195.86
Miscellaneous	7,067.05	101,778.04	88,295.27	58,141.50
<b>Total Revenues</b>	<b>2,809,162.22</b>	<b>34,216,344.42</b>	<b>35,467,857.43</b>	<b>36,205,952.36</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,338,199.29	18,252,884.24	20,891,060.51	17,092,320.36
Capital Improvements	563,183.30	4,088,921.07	10,078,726.45	7,258,234.82
Land Acquisition	2,692.08	377,166.44	2,000,000.00	2,510,703.54
<b>Total Expenditures</b>	<b>2,904,074.67</b>	<b>22,718,971.75</b>	<b>32,969,786.96</b>	<b>26,861,258.72</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(94,912.45)</b>	<b>11,497,372.67</b>	<b>2,498,070.47</b>	<b>9,344,693.64</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	228,986.23	1,298,503.91	1,171,252.21	1,153,268.90
Operating Expenditures	102,997.34	967,352.19	1,185,334.67	947,702.56
Expenditures for Resale	12,789.24	56,913.10	0.00	81,645.72
<b>Net Surplus/(Deficit)</b>	<b>113,199.65</b>	<b>274,238.62</b>	<b>(14,082.46)</b>	<b>123,920.62</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>40,355,013.18</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>40,373,300.38</b>	<b>40,373,300.38</b>		<b>38,476,964.95</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	31,639,443.92	31,639,443.92		30,824,657.25
Encumbered	8,733,856.46	8,733,856.46		7,652,307.70
	40,373,300.38	40,373,300.38		38,476,964.95
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	8,054,908.32	3,082,767.46		8,148,267.93
Ending (current month)	8,733,856.46	8,733,856.46		7,652,307.70
<b>Net Change in Encumbrances</b>	<b>678,948.14</b>	<b>5,651,089.00</b>		<b>(495,960.23)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	1,500,000.00	4,900,000.00		4,700,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>1,500,000.00</b>	<b>4,900,000.00</b>		<b>4,700,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	1,500,000.00	4,900,000.00		4,700,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>1,500,000.00</b>	<b>4,900,000.00</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

8/31/2024

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.	1,215,838	9,283,289	10,421,518	(10.9)%	14,569,396	63.7%
PERS	181,681	1,378,563	1,560,359	(11.7)%	2,189,429	63.0%
Medicare	16,970	129,811	150,046	(13.5)%	210,533	61.7%
Fringe Benefits	323,574	2,542,624	2,910,396	(12.6)%	4,112,764	61.8%
Unemployment	-	4,158	10,000	(58.4)%	10,000	41.6%
Workers Comp	10,975	84,192	93,259	(9.7)%	130,678	64.4%
Retirements	2,948	62,013	100,000	(38.0)%	150,000	41.3%
<b>Subtotal Personnel Expenses</b>	<b>1,751,985</b>	<b>13,484,650</b>	<b>15,245,578</b>	<b>(11.6)%</b>	<b>21,372,800</b>	<b>63.1%</b>
Administration	207,940	1,264,341	1,601,271	(21.0)%	1,940,306	65.2%
Educ/Interpretive Operations	34,708	161,040	238,644	(32.5)%	354,370	45.4%
Natural Resource Managemt	9,378	110,887	243,609	(54.5)%	361,276	30.7%
Park Maintenance	208,612	2,059,783	2,193,135	(6.1)%	2,951,475	69.8%
Promotion	3,100	190,362	290,767	(34.5)%	358,825	53.1%
Renovations	32,336	218,903	342,728	(36.1)%	506,095	43.3%
Rental Properties	-	162,606	145,123	12.0%	151,190	107.6%
Revenue Operations	6,889	48,166	62,116	(22.5)%	80,905	59.5%
Safety & Law Enforcement	65,269	437,361	392,419	11.5%	505,153	86.6%
Special Facilities	17,983	114,784	135,671	(15.4)%	182,805	62.8%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>586,214</b>	<b>4,768,234</b>	<b>5,645,483</b>	<b>(15.5)%</b>	<b>7,392,400</b>	<b>64.5%</b>
<b>TOTAL OPERATIONS</b>	<b>2,338,199</b>	<b>18,252,884</b>	<b>20,891,061</b>	<b>(12.6)%</b>	<b>28,765,200</b>	<b>63.5%</b>
Building Construction	1,906	1,141,573	1,798,561		1,845,227	
Equipment						
Facility Improvements	166,452	594,979	1,202,377		1,752,377	
Miscellaneous						
Natural Resource Improvemt	75	113,940	913,035		1,313,035	
Planning	67,856	232,330	155,343		155,343	
Site Improvements	326,895	1,929,021	5,680,964		8,170,964	
Utility Improvements	-	77,079	328,446		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>563,183</b>	<b>4,088,921</b>	<b>10,078,726</b>	<b>(59.4)%</b>	<b>13,722,060</b>	<b>29.8%</b>
<b>LAND ACQUISITION</b>	<b>2,692</b>	<b>377,166</b>	<b>2,000,000</b>	<b>(81.1)%</b>	<b>2,298,500</b>	<b>16.4%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,904,075</b>	<b>22,718,972</b>	<b>32,969,787</b>	<b>(31.1)%</b>	<b>44,785,759</b>	<b>50.7%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>115,787</b>	<b>1,024,265</b>	<b>1,185,335</b>	<b>(13.6)%</b>	<b>1,562,144</b>	<b>65.6%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,019,861</b>	<b>23,743,237</b>	<b>34,155,122</b>	<b>(30.5)%</b>	<b>46,347,903</b>	<b>51.2%</b>

Current Encumbrances

8,733,856

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.