

STATEMENT OF CHANGES IN FUND BALANCES
September 30, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
REVENUES:³				
Property Tax Levy	116,429.50	30,414,490.15	30,776,323.64	30,488,500.92
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	3,840.00	3,840.00	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	277,976.78	2,239,769.52	2,311,014.24	2,365,667.67
Income from Operations	33,050.00	688,156.75	622,578.85	604,512.00
Investment Income	160,422.51	1,218,995.36	838,922.38	1,088,937.35
Donations, Sponsors, Bequests	160.00	1,290.85	2,000.00	598.41
Government Grants	-	139,902.54	1,569,382.96	2,099,906.11
Miscellaneous	4,005.37	105,783.41	88,678.47	83,856.01
Total Revenues	595,884.16	34,812,228.58	36,208,900.54	36,731,978.47
EXPENDITURES:³				
Operations	2,100,886.09	20,353,770.33	23,123,876.79	19,091,861.07
Capital Improvements	1,568,349.66	5,657,270.73	10,989,889.79	8,039,820.98
Land Acquisition	7,622.50	384,788.94	2,298,500.00	2,518,216.04
Total Expenditures	3,676,858.25	26,395,830.00	36,412,266.58	29,649,898.09
EXCESS OF REVENUES OVER EXPENDITURES	(3,080,974.09)	8,416,398.58	(203,366.04)	7,082,080.38
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	180,636.18	1,479,140.09	1,365,164.50	1,336,013.68
Operating Expenditures	151,261.37	1,080,970.24	1,310,469.05	1,034,907.54
Expenditures for Resale	13,182.73	107,739.15	0.00	98,617.13
Net Surplus/(Deficit)	16,192.08	290,430.70	54,695.45	202,489.01
BEGINNING FUNDS CASH BALANCE	40,373,300.38	28,601,689.09		29,008,350.69
ENDING FUNDS CASH BALANCE	37,308,518.37	37,308,518.37		36,292,920.08
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	27,189,286.00	27,189,286.00		28,995,778.15
Encumbered	10,119,232.37	10,119,232.37		7,297,141.93
	<u>37,308,518.37</u>	<u>37,308,518.37</u>		<u>36,292,920.08</u>
Encumbrance Reconciliation:				
Beginning (previous period)	8,733,856.46	3,082,767.46		8,148,267.93
Ending (current month)	10,119,232.37	10,119,232.37		7,297,141.93
Net Change in Encumbrances	1,385,375.91	7,036,464.91		(851,126.00)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	3,000,000.00	7,900,000.00		5,200,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	3,000,000.00	7,900,000.00		5,200,000.00
OUT (Expenditure)				
Operations	3,000,000.00	7,900,000.00		5,200,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	3,000,000.00	7,900,000.00		5,200,000.00
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

CATEGORY ²	9/30/2024		YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
	CURRENT MO ACTUAL ³	YTD ACTUAL ¹				
Personnel Services-Distr.	1,097,757	10,381,046	11,598,530	(10.5)%	14,569,396	71.3%
PERS	166,100	1,544,663	1,743,863	(11.4)%	2,189,429	70.6%
Medicare	15,301	145,112	167,359	(13.3)%	210,533	68.9%
Fringe Benefits	327,251	2,869,874	3,275,768	(12.4)%	4,112,764	69.8%
Unemployment	-	4,158	10,000	(58.4)%	10,000	41.6%
Workers Comp	9,960	94,152	104,029	(9.5)%	130,678	72.0%
Retirements	4,790	66,804	112,500	(40.6)%	150,000	44.5%
Subtotal Personnel Expenses	1,621,159	15,105,809	17,012,048	(11.2)%	21,372,800	70.7%
Administration	35,786	1,300,127	1,670,217	(22.2)%	1,940,306	67.0%
Educ/Interpretive Operations	53,940	214,980	274,937	(21.8)%	354,370	60.7%
Natural Resource Managemt	40,383	151,269	282,527	(46.5)%	361,276	41.9%
Park Maintenance	186,570	2,246,354	2,372,924	(5.3)%	2,951,475	76.1%
Promotion	57,702	248,064	334,516	(25.8)%	358,825	69.1%
Renovations	77,550	296,452	383,570	(22.7)%	506,095	58.6%
Rental Properties	(748)	161,858	145,684	11.1%	151,190	107.1%
Revenue Operations	3,649	51,815	66,583	(22.2)%	80,905	64.0%
Safety & Law Enforcement	9,717	447,078	431,086	3.7%	505,153	88.5%
Special Facilities	15,179	129,963	149,784	(13.2)%	182,805	71.1%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	479,727	5,247,961	6,111,829	(14.1)%	7,392,400	71.0%
TOTAL OPERATIONS	2,100,886	20,353,770	23,123,877	(12.0)%	28,765,200	70.8%
Building Construction	1,813	1,143,386	1,810,557		1,845,227	
Equipment						
Facility Improvements	154,835	749,813	1,339,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	-	113,940	1,013,035		1,313,035	
Planning	10,941	243,271	155,343		155,343	
Site Improvements	1,368,019	3,297,040	6,303,464		8,170,964	
Utility Improvements	32,742	109,821	367,612		485,113	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,568,350	5,657,271	10,989,890	(48.5)%	13,722,060	41.2%
LAND ACQUISITION	7,623	384,789	2,298,500	(83.3)%	2,298,500	16.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,676,858	26,395,830	36,412,267	(27.5)%	44,785,759	58.9%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	164,444	1,188,709	1,310,469	(9.3)%	1,562,144	76.1%
TOTALS - ALL FUNDS	3,841,302	27,584,539	37,722,736	(26.9)%	46,347,903	59.5%

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.