

STATEMENT OF CHANGES IN FUND BALANCES  
October 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	1,728.95	30,416,219.10	30,777,923.28	30,643,205.54
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	3,840.00	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	225,883.12	2,465,652.64	2,489,085.38	2,617,566.62
Income from Operations	41,422.63	729,579.38	648,347.11	644,469.00
Investment Income	132,489.55	1,351,484.91	915,948.52	1,215,847.36
Donations, Sponsors, Bequests	100.00	1,390.85	2,000.00	598.41
Government Grants	8,750.00	148,652.54	1,736,666.66	2,100,225.11
Miscellaneous	8,218.75	114,002.16	98,748.73	94,353.44
<b>Total Revenues</b>	<b>418,593.00</b>	<b>35,230,821.58</b>	<b>36,668,719.68</b>	<b>37,316,265.48</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,925,039.40	22,278,809.73	25,278,831.91	20,952,163.96
Capital Improvements	582,881.11	6,240,151.84	11,900,393.13	9,874,657.72
Land Acquisition	6,427.50	391,216.44	2,298,500.00	2,525,464.66
<b>Total Expenditures</b>	<b>2,514,348.01</b>	<b>28,910,178.01</b>	<b>39,477,725.04</b>	<b>33,352,286.34</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,095,755.01)</b>	<b>6,320,643.57</b>	<b>(2,809,005.36)</b>	<b>3,963,979.14</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	149,458.39	1,628,598.48	1,469,576.20	1,458,412.39
Operating Expenditures	98,115.12	1,179,085.36	1,418,745.28	1,309,933.08
Expenditures for Resale	14,684.56	122,423.71	0.00	108,442.97
<b>Net Surplus/(Deficit)</b>	<b>36,658.71</b>	<b>327,089.41</b>	<b>50,830.92</b>	<b>40,036.34</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>37,308,518.37</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>35,249,422.07</b>	<b>35,249,422.07</b>		<b>33,012,366.17</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	24,840,105.45	24,840,105.45		27,244,858.43
Encumbered	10,409,316.62	10,409,316.62		5,767,507.74
	35,249,422.07	35,249,422.07		33,012,366.17
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	10,119,232.37	3,082,767.46		8,148,267.93
Ending (current month)	10,409,316.62	10,409,316.62		5,767,507.74
<b>Net Change in Encumbrances</b>	<b>290,084.25</b>	<b>7,326,549.16</b>		<b>(2,380,760.19)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	1,000,000.00	8,900,000.00		5,700,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>1,000,000.00</b>	<b>8,900,000.00</b>		<b>5,700,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	1,000,000.00	8,900,000.00		5,700,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>1,000,000.00</b>	<b>8,900,000.00</b>		<b>5,700,000.00</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

10/31/2024

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.	989,419	11,370,465	12,780,569	(11.0)%	14,569,396	78.0%
PERS	149,663	1,694,326	1,916,255	(11.6)%	2,189,429	77.4%
Medicare	13,673	158,785	183,920	(13.7)%	210,533	75.4%
Fringe Benefits	309,226	3,179,100	3,631,254	(12.5)%	4,112,764	77.3%
Unemployment	35	4,193	10,000	(58.1)%	10,000	41.9%
Workers Comp	8,934	103,086	114,369	(9.9)%	130,678	78.9%
Retirements	1,702	68,506	125,000	(45.2)%	150,000	45.7%
<b>Subtotal Personnel Expenses</b>	<b>1,472,652</b>	<b>16,578,461</b>	<b>18,761,368</b>	<b>(11.6)%</b>	<b>21,372,800</b>	<b>77.6%</b>
Administration	70,972	1,371,099	1,756,892	(22.0)%	1,940,306	70.7%
Educ/Interpretive Operations	26,970	241,950	308,848	(21.7)%	354,370	68.3%
Natural Resource Managemt	6,678	157,947	299,282	(47.2)%	361,276	43.7%
Park Maintenance	254,787	2,501,140	2,555,826	(2.1)%	2,951,475	84.7%
Promotion	28,068	276,132	344,136	(19.8)%	358,825	77.0%
Renovations	38,841	335,293	424,412	(21.0)%	506,095	66.3%
Rental Properties	54	161,912	146,007	10.9%	151,190	107.1%
Revenue Operations	4,398	56,213	71,571	(21.5)%	80,905	69.5%
Safety & Law Enforcement	9,522	456,600	450,791	1.3%	505,153	90.4%
Special Facilities	12,099	142,062	159,699	(11.0)%	182,805	77.7%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>452,387</b>	<b>5,700,349</b>	<b>6,517,464</b>	<b>(12.5)%</b>	<b>7,392,400</b>	<b>77.1%</b>
<b>TOTAL OPERATIONS</b>	<b>1,925,039</b>	<b>22,278,810</b>	<b>25,278,832</b>	<b>(11.9)%</b>	<b>28,765,200</b>	<b>77.5%</b>
Building Construction	80,318	1,223,704	1,821,894		1,845,227	
Equipment						
Facility Improvements	69,050	818,863	1,477,377		1,752,377	
Miscellaneous						
Natural Resource Improvemt	75	114,015	1,113,035		1,313,035	
Planning	15,445	258,715	155,343		155,343	
Site Improvements	417,193	3,714,233	6,925,964		8,170,964	
Utility Improvements	800	110,621	406,779		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>582,881</b>	<b>6,240,152</b>	<b>11,900,393</b>	<b>(47.6)%</b>	<b>13,722,060</b>	<b>45.5%</b>
<b>LAND ACQUISITION</b>	<b>6,428</b>	<b>391,216</b>	<b>2,298,500</b>	<b>(83.0)%</b>	<b>2,298,500</b>	<b>17.0%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,514,348</b>	<b>28,910,178</b>	<b>39,477,725</b>	<b>(26.8)%</b>	<b>44,785,759</b>	<b>64.6%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>112,800</b>	<b>1,301,509</b>	<b>1,418,745</b>	<b>(8.3)%</b>	<b>1,562,144</b>	<b>83.3%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,627,148</b>	<b>30,211,687</b>	<b>40,896,470</b>	<b>(26.1)%</b>	<b>46,347,903</b>	<b>65.2%</b>

Current Encumbrances

10,409,317

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.