

STATEMENT OF CHANGES IN FUND BALANCES
November 30, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	30,416,219.10	30,796,227.42	30,643,205.54
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	3,840.00	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	253,383.11	2,719,035.75	2,738,364.69	2,880,072.80
Income from Operations	66,086.50	795,665.88	689,260.24	781,852.63
Investment Income	111,565.94	1,463,050.85	1,005,480.85	1,327,318.35
Donations, Sponsors, Bequests	187.71	1,578.56	3,000.00	599.41
Government Grants	-	148,652.54	1,903,333.33	2,600,225.11
Miscellaneous	21,169.90	135,172.06	106,337.34	129,055.37
Total Revenues	452,393.16	35,683,214.74	37,242,003.87	38,362,329.21
EXPENDITURES:³				
Operations	2,508,112.62	24,786,922.35	26,838,704.04	22,835,819.56
Capital Improvements	2,160,248.71	8,400,400.55	13,211,226.47	11,257,697.99
Land Acquisition	793,094.22	1,184,310.66	3,093,500.00	2,526,713.66
Total Expenditures	5,461,455.55	34,371,633.56	43,143,430.51	36,620,231.21
EXCESS OF REVENUES OVER EXPENDITURES	(5,009,062.39)	1,311,581.18	(5,901,426.64)	1,742,098.00
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	55,308.26	1,683,906.74	1,505,424.29	1,523,848.90
Operating Expenditures	104,298.61	1,298,068.53	1,482,841.20	1,396,343.05
Expenditures for Resale	14,684.56	122,423.71	0.00	133,690.81
Net Surplus/(Deficit)	(63,674.91)	263,414.50	22,583.09	13,815.04
BEGINNING FUNDS CASH BALANCE	35,249,422.07	28,601,689.09		29,008,350.69
ENDING FUNDS CASH BALANCE	30,176,684.77	30,176,684.77		30,764,263.73
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	22,311,311.34	22,311,311.34		26,102,773.35
Encumbered	7,865,373.43	7,865,373.43		4,661,490.38
	30,176,684.77	30,176,684.77		30,764,263.73
Encumbrance Reconciliation:				
Beginning (previous period)	10,409,316.62	3,082,767.46		8,148,267.93
Ending (current month)	7,865,373.43	7,865,373.43		4,661,490.38
Net Change in Encumbrances	(2,543,943.19)	4,782,605.97		(3,486,777.55)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	1,100,000.00	10,000,000.00		5,900,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	1,100,000.00	10,000,000.00		5,900,000.00
OUT (Expenditure)				
Operations	1,100,000.00	10,000,000.00		5,900,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,100,000.00	10,000,000.00		5,900,000.00
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

11/30/2024

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,561,739	12,932,204	13,524,805	(4.4)%	14,569,396	88.8%
PERS	227,768	1,922,094	2,026,369	(5.1)%	2,189,429	87.8%
Medicare	22,204	180,990	194,597	(7.0)%	210,533	86.0%
Fringe Benefits	323,744	3,502,844	3,881,101	(9.7)%	4,112,764	85.2%
Unemployment	20	4,213	10,000	(57.9)%	10,000	42.1%
Workers Comp	14,256	117,342	120,918	(3.0)%	130,678	89.8%
Retirements	20,764	89,270	137,500	(35.1)%	150,000	59.5%
Subtotal Personnel Expenses	2,170,495	18,748,956	19,895,290	(5.8)%	21,372,800	87.7%
Administration	16,090	1,387,188	1,836,740	(24.5)%	1,940,306	71.5%
Educ/Interpretive Operations	17,273	259,223	332,906	(22.1)%	354,370	73.2%
Natural Resource Managemt	9,586	167,533	336,814	(50.3)%	361,276	46.4%
Park Maintenance	149,424	2,650,565	2,745,733	(3.5)%	2,951,475	89.8%
Promotion	3,032	279,164	348,498	(19.9)%	358,825	77.8%
Renovations	99,649	434,942	465,253	(6.5)%	506,095	85.9%
Rental Properties	54	161,966	151,116	7.2%	151,190	107.1%
Revenue Operations	4,654	60,867	77,268	(21.2)%	80,905	75.2%
Safety & Law Enforcement	25,935	482,536	475,228	1.5%	505,153	95.5%
Special Facilities	11,921	153,983	173,858	(11.4)%	182,805	84.2%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	337,618	6,037,967	6,943,414	(13.0)%	7,392,400	81.7%
TOTAL OPERATIONS	2,508,113	24,786,922	26,838,704	(7.6)%	28,765,200	86.2%
Building Construction	52,767	1,276,471	1,833,561		1,845,227	
Equipment						
Facility Improvements	256,809	1,075,672	1,614,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	-	114,015	1,213,035		1,313,035	
Planning	30,103	288,818	155,343		155,343	
Site Improvements	1,551,060	5,265,293	7,948,464		8,170,964	
Utility Improvements	269,509	380,131	445,946		485,113	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	2,160,249	8,400,401	13,211,226	(36.4)%	14,122,060	59.5%
LAND ACQUISITION	793,094	1,184,311	3,093,500	(61.7)%	3,093,500	38.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	5,461,456	34,371,634	43,143,431	(20.3)%	45,980,759	74.8%
SPECIAL COVID RELIEF (FUND 28)	-	-	-			
GOLF COURSE BUDGET(FUND 30):	118,983	1,420,492	1,482,841	(4.2)%	1,562,144	90.9%
TOTALS - ALL FUNDS	5,580,439	35,792,126	44,626,272	(19.8)%	47,542,903	75.3%

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.