

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	6,875,055.38	16,475,055.38	16,241,694.76	16,313,516.10
Rmbrs Land Acquisition	-	-		
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	221,709.96	764,970.21	855,668.22	726,511.43
Income from Operations	202,740.00	306,037.50	302,964.74	306,608.50
Investment Income	109,067.50	279,082.15	194,486.02	13,934.93
Donations, Sponsors, Bequests	-	224.75	1,972.92	1,669.22
Government Grants	1,558,196.11	1,558,196.11	1,528,386.13	2,211,498.73
Miscellaneous	16,601.35	35,434.94	42,767.72	81,292.09
Total Revenues	8,983,370.30	19,419,001.04	19,167,940.51	19,655,031.00
EXPENDITURES:³				
Operations	2,126,669.07	5,678,483.69	6,704,089.31	5,423,473.89
Capital Improvements	444,864.31	1,255,942.59	1,937,750.10	775,734.89
Land Acquisition	484,368.00	490,615.29	1,375,000.02	3,117.50
Total Expenditures	3,055,901.38	7,425,041.57	10,016,839.43	6,202,326.28
EXCESS OF REVENUES OVER EXPENDITURES	5,927,468.92	11,993,959.47	9,151,101.08	13,452,704.72
Special Covid Relief Fund				
Revenues	0.00	0.00		140,925.41
Expenditures	0.00	0.00		140,925.41
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	67,541.90	121,641.62	95,787.71	81,597.96
Operating Expenditures	91,363.22	234,593.94	348,787.86	186,404.53
Expenditures for Resale	3,205.72	4,595.51	0.00	8,158.61
Net Surplus/(Deficit)	(27,027.04)	(117,547.83)	(253,000.15)	(112,965.18)
BEGINNING FUNDS CASH BALANCE	34,984,320.45	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	40,884,762.33	40,884,762.33		37,801,576.11
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	26,593,118.02	26,593,118.02		32,051,357.43
Encumbered	14,291,644.31	14,291,644.31		5,750,218.68
	40,884,762.33	40,884,762.33		37,801,576.11
Encumbrance Reconciliation:				
Beginning (previous period)	12,334,826.21	8,148,267.93		3,422,816.09
Ending (current month)	14,291,644.31	14,291,644.31		5,750,218.68
Net Change in Encumbrances	1,956,818.10	6,143,376.38		2,327,402.59
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	1,500,000.00	2,400,000.00		
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	1,500,000.00	2,400,000.00		
OUT (Expenditure)				
Operations	1,500,000.00	2,400,000.00		
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,500,000.00	2,400,000.00		
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, 2023 was \$29,008,350.69

(Unenc, \$20,860,082.76 + Enc \$8,148,267.93 = \$29,008,350.69)

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

3/31/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	889,670	2,707,088	3,033,147	(10.7)%	13,133,729	20.6%
PERS	133,389	402,044	467,031	(13.9)%	1,971,001	20.4%
Medicare	12,308	37,373	44,564	(16.1)%	189,203	19.8%
Fringe Benefits	293,923	883,167	986,854	(10.5)%	3,671,451	24.1%
Unemployment	-	460	-	#DIV/0!	20,000	2.3%
Workers Comp	8,063	24,455	30,203	(19.0)%	117,441	20.8%
Retirements	4,771	6,831	45,000	(84.8)%	180,000	3.8%
Subtotal Personnel Expenses	1,342,124	4,061,417	4,606,799	(11.8)%	19,282,824	21.1%
Administration	332,608	414,139	608,336	(31.9)%	1,896,745	21.8%
Educ/Interpretive Operations	10,207	42,069	81,351	(48.3)%	357,033	11.8%
Natural Resource Managemt	40,165	57,366	60,779	(5.6)%	399,371	14.4%
Park Maintenance	260,627	659,270	779,358	(15.4)%	2,936,580	22.5%
Promotion	57,294	107,639	154,714	(30.4)%	350,200	30.7%
Renovations	16,883	43,362	118,750	(63.5)%	519,269	8.4%
Rental Properties	(1,251)	91,018	78,308	16.2%	151,190	60.2%
Revenue Operations	21,030	33,283	22,562	47.5%	85,255	39.0%
Safety & Law Enforcement	34,686	132,784	115,115	15.3%	534,724	24.8%
Special Facilities	12,297	36,136	78,019	(53.7)%	288,230	12.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	784,545	1,617,066	2,097,290	(22.9)%	7,518,598	21.5%
TOTAL OPERATIONS	2,126,669	5,678,484	6,704,089	(15.3)%	26,801,423	21.2%
Building Construction	264,953	610,782	96,250		4,070,592	
Equipment						
Facility Improvements	20,801	53,709	93,000		492,433	
Miscellaneous						
Natural Resource Improvemnt	82,473	349,554	285,000		2,328,233	
Planning	43,686	76,556	100,000		699,555	
Site Improvements	32,951	165,342	1,301,000		7,834,773	
Utility Improvements		-	62,500		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	444,864	1,255,942	1,937,750	(35.2)%	15,702,193	8.0%
LAND ACQUISITION	484,368	490,615	1,375,000	(64.3)%	5,995,000	8.2%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,055,901	7,425,041	10,016,839	(25.9)%	48,498,615	15.3%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	94,569	239,189	348,788	(31.4)%	1,783,842	13.4%
TOTALS - ALL FUNDS	3,150,470	7,664,231	10,365,627	(26.1)%	50,282,457	15.2%

Footnotes:

¹The 2023 Budget has been amended to include carry-over purchase orders from 2022 in the amount of \$8,148,267.93 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 2023) 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.