

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	16,475,055.38	16,362,469.07	16,486,940.17
Rmbrs Land Acquisition	-	-		
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	202,038.60	967,008.81	1,075,753.69	927,225.97
Income from Operations	41,357.50	347,395.00	402,924.28	348,849.75
Investment Income	117,184.92	396,267.07	252,042.50	19,183.59
Donations, Sponsors, Bequests	-	224.75	2,163.42	1,669.22
Government Grants	500,000.00	2,058,196.11	1,528,386.13	2,223,195.73
Miscellaneous	8,282.34	43,717.28	56,432.46	87,826.83
Total Revenues	868,863.36	20,287,864.40	19,680,171.55	20,094,891.26
EXPENDITURES:³				
Operations	2,046,906.20	7,725,389.89	9,085,582.89	7,313,991.28
Capital Improvements	272,215.34	1,528,157.93	2,583,666.80	898,797.12
Land Acquisition	730.80	491,346.09	1,833,333.36	11,205.40
Total Expenditures	2,319,852.34	9,744,893.91	13,502,583.05	8,223,993.80
EXCESS OF REVENUES OVER EXPENDITURES	(1,450,988.98)	10,542,970.49	6,177,588.50	11,870,897.46
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	150,116.19	271,757.81	198,468.10	193,867.74
Operating Expenditures	104,308.17	342,107.83	521,790.51	269,353.71
Expenditures for Resale	3,205.72	4,595.51	0.00	17,350.71
Net Surplus/(Deficit)	42,602.30	(74,945.53)	(323,322.41)	(92,836.68)
BEGINNING FUNDS CASH BALANCE	40,884,762.33	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	39,476,375.65	39,476,375.65		36,239,897.35
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	24,898,220.03	24,898,220.03		30,481,496.92
Encumbered	14,578,155.62	14,578,155.62		5,758,400.43
	39,476,375.65	39,476,375.65		36,239,897.35
Encumbrance Reconciliation:				
Beginning (previous period)	14,291,644.31	8,148,267.93		3,422,816.09
Ending (current month)	14,578,155.62	14,578,155.62		5,758,400.43
Net Change in Encumbrances	286,511.31	6,429,887.69		2,335,584.34
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	500,000.00	2,900,000.00		
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	500,000.00	2,900,000.00		
OUT (Expenditure)				
Operations	500,000.00	2,900,000.00		
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	500,000.00	2,900,000.00		
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, 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

4/30/2023

CATEGORY ²	CURRENT MO	4/30/2023	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT	
Personnel Services-Distr.	904,447	3,611,535	4,083,883	(11.6)%	13,133,729	27.5%	
PERS	135,514	537,558	621,076	(13.4)%	1,971,001	27.3%	
Medicare	12,463	49,836	59,328	(16.0)%	189,203	26.3%	
Fringe Benefits	291,287	1,174,454	1,313,060	(10.6)%	3,671,451	32.0%	
Unemployment	-	460	-	#DIV/0!	20,000	2.3%	
Workers Comp	8,158	32,613	39,721	(17.9)%	117,441	27.8%	
Retirements	526	7,357	60,000	(87.7)%	180,000	4.1%	
Subtotal Personnel Expenses	1,352,395	5,413,813	6,177,068	(12.4)%	19,282,824	28.1%	
Administration	300,937	715,076	978,504	(26.9)%	1,896,745	37.7%	
Educ/Interpretive Operations	10,219	52,288	105,073	(50.2)%	357,033	14.6%	
Natural Resource Managemt	95,250	152,616	122,575	24.5%	399,371	38.2%	
Park Maintenance	218,414	877,684	1,021,197	(14.1)%	2,936,580	29.9%	
Promotion	762	108,402	163,324	(33.6)%	350,200	31.0%	
Renovations	34,090	77,451	158,333	(51.1)%	519,269	14.9%	
Rental Properties	(1,968)	89,050	88,682	0.4%	151,190	58.9%	
Revenue Operations	5,633	38,916	33,391	16.5%	85,255	45.6%	
Safety & Law Enforcement	17,308	150,092	139,179	7.8%	534,724	28.1%	
Special Facilities	13,866	50,002	98,257	(49.1)%	288,230	17.3%	
Capital Support							
Reimbursements							
Subtotal Operating Expenses	694,511	2,311,577	2,908,515	(20.5)%	7,518,598	30.7%	
TOTAL OPERATIONS	2,046,906	7,725,390	9,085,583	(15.0)%	26,801,423	28.8%	
Building Construction	12,049	622,831	128,333		4,070,592		
Equipment							
Facility Improvements	76,105	129,814	124,000		492,433		
Miscellaneous							
Natural Resource Improvemt	15,165	364,719	380,000		2,328,233		
Planning	20,644	97,200	133,333		699,555		
Site Improvements	148,093	313,435	1,734,667		7,834,773		
Utility Improvements	159	159	83,333		276,608		
Administration, Service and Maintenance							
Reimbursements							
TOTAL CAPITAL IMPROVEMT	272,215	1,528,158	2,583,667	(40.9)%	15,702,193	9.7%	
LAND ACQUISITION	731	491,346	1,833,333	(73.2)%	5,995,000	8.2%	
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,319,852	9,744,894	13,502,583	(27.8)%	48,498,615	20.1%	
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-	
GOLF COURSE BUDGET(FUND 30):	107,514	346,703	521,791	(33.6)%	1,783,842	19.4%	
TOTALS - ALL FUNDS	2,427,366	10,091,597	14,024,374	(28.0)%	50,282,457	20.1%	

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.