

STATEMENT OF CHANGES IN FUND BALANCES  
May 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	158,398.99	16,633,454.37	16,438,016.19	16,486,940.17
Rmbrs Land Acquisition	-	-		118,850.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	291,922.33	1,258,931.14	1,399,704.93	1,280,889.68
Income from Operations	53,179.50	400,574.50	458,914.38	386,788.25
Investment Income	140,544.16	536,811.23	286,176.08	28,016.33
Donations, Sponsors, Bequests	-	224.75	2,578.67	2,364.22
Government Grants	-	2,058,196.11	1,528,386.13	2,223,195.73
Miscellaneous	6,855.73	50,573.01	79,730.07	452,890.82
<b>Total Revenues</b>	<b>650,900.71</b>	<b>20,938,765.11</b>	<b>20,193,506.45</b>	<b>20,979,935.20</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,173,714.73	9,899,104.62	11,221,421.25	9,173,196.02
Capital Improvements	1,419,625.47	2,947,783.40	3,229,583.45	1,128,184.17
Land Acquisition	5,870.06	497,216.15	2,291,666.69	7,185.40
<b>Total Expenditures</b>	<b>3,599,210.26</b>	<b>13,344,104.17</b>	<b>16,742,671.39</b>	<b>10,308,565.59</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,948,309.55)</b>	<b>7,594,660.94</b>	<b>3,450,835.06</b>	<b>10,671,369.61</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		246,374.66
Expenditures	0.00	0.00		246,374.66
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	200,429.66	472,187.47	374,573.10	359,042.37
Operating Expenditures	111,763.91	440,076.83	661,532.04	357,049.78
Expenditures for Resale	17,676.64	36,067.06	0.00	27,444.92
<b>Net Surplus/(Deficit)</b>	<b>70,989.11</b>	<b>(3,956.42)</b>	<b>(286,958.94)</b>	<b>(25,452.33)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>39,476,375.65</b>	<b>29,008,350.69</b>		<b>24,461,836.57</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>36,599,055.21</b>	<b>36,599,055.21</b>		<b>35,107,753.85</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	23,357,408.73	23,357,408.73		26,599,555.72
Encumbered	13,241,646.48	13,241,646.48		8,508,198.13
	36,599,055.21	36,599,055.21		35,107,753.85
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	14,578,155.62	8,148,267.93		3,422,816.09
Ending (current month)	13,241,646.48	13,241,646.48		8,508,198.13
<b>Net Change in Encumbrances</b>	<b>(1,336,509.14)</b>	<b>5,093,378.55</b>		<b>5,085,382.04</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	300,000.00	3,200,000.00		
Enterprise	-	-		
Enterprise - Interfund Loan				
<b>Total</b>	<b>300,000.00</b>	<b>3,200,000.00</b>		
<b>OUT (Expenditure)</b>				
Operations	300,000.00	3,200,000.00		
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>300,000.00</b>	<b>3,200,000.00</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, 2023 was \$29,008,350.69

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

<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

5/31/2023

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.	973,626	4,585,160	5,177,791	(11.4)%	13,133,729	34.9%
PERS	139,270	676,828	777,733	(13.0)%	1,971,001	34.3%
Medicare	13,489	63,326	74,149	(14.6)%	189,203	33.5%
Fringe Benefits	298,265	1,472,719	1,643,155	(10.4)%	3,671,451	40.1%
Unemployment	-	460	-	#DIV/0!	20,000	2.3%
Workers Comp	8,792	41,405	48,725	(15.0)%	117,441	35.3%
Retirements	1,773	9,130	75,000	(87.8)%	180,000	5.1%
<b>Subtotal Personnel Expenses</b>	<b>1,435,214</b>	<b>6,849,027</b>	<b>7,796,554</b>	<b>(12.2)%</b>	<b>19,282,824</b>	<b>35.5%</b>
Administration	46,945	762,021	1,058,175	(28.0)%	1,896,745	40.2%
Educ/Interpretive Operations	13,798	66,086	131,878	(49.9)%	357,033	18.5%
Natural Resource Managemt	22,724	175,340	145,156	20.8%	399,371	43.9%
Park Maintenance	486,109	1,363,793	1,231,039	10.8%	2,936,580	46.4%
Promotion	13,313	121,715	175,962	(30.8)%	350,200	34.8%
Renovations	73,428	150,879	197,917	(23.8)%	519,269	29.1%
Rental Properties	(175)	88,875	89,167	(0.3)%	151,190	58.8%
Revenue Operations	7,061	45,977	41,095	11.9%	85,255	53.9%
Safety & Law Enforcement	31,906	181,998	232,686	(21.8)%	534,724	34.0%
Special Facilities	43,392	93,394	121,792	(23.3)%	288,230	32.4%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>738,500</b>	<b>3,050,078</b>	<b>3,424,867</b>	<b>(10.9)%</b>	<b>7,518,598</b>	<b>40.6%</b>
<b>TOTAL OPERATIONS</b>	<b>2,173,715</b>	<b>9,899,105</b>	<b>11,221,421</b>	<b>(11.8)%</b>	<b>26,801,423</b>	<b>36.9%</b>
Building Construction	8,231	631,062	160,417		4,070,592	
Equipment						
Facility Improvements	83,163	212,977	155,000		492,433	
Miscellaneous						
Natural Resource Improvemt	197,866	562,585	475,000		2,328,233	
Planning	31,530	128,730	166,667		699,555	
Site Improvements	1,084,416	1,397,851	2,168,333		7,834,773	
Utility Improvements	14,420	14,579	104,167		276,608	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>1,419,625</b>	<b>2,947,783</b>	<b>3,229,583</b>	<b>(8.7)%</b>	<b>15,702,193</b>	<b>18.8%</b>
<b>LAND ACQUISITION</b>	<b>5,870</b>	<b>497,216</b>	<b>2,291,667</b>	<b>(78.3)%</b>	<b>5,995,000</b>	<b>8.3%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,599,210</b>	<b>13,344,104</b>	<b>16,742,671</b>	<b>(20.3)%</b>	<b>48,498,615</b>	<b>27.5%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>129,441</b>	<b>476,144</b>	<b>661,532</b>	<b>(28.0)%</b>	<b>1,783,842</b>	<b>26.7%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,728,651</b>	<b>13,820,248</b>	<b>17,404,203</b>	<b>(20.6)%</b>	<b>50,282,457</b>	<b>27.5%</b>

## Footnotes:

<sup>1</sup>The 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.

<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 2023) 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.