

STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	7,875,000.00	24,508,454.37	21,653,074.87	23,736,940.17
Rmbrs Land Acquisition	-	-		118,850.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	292,836.98	1,551,768.12	1,720,576.65	1,544,847.62
Income from Operations	57,748.75	458,323.25	519,659.44	433,587.50
Investment Income	119,218.43	656,029.66	366,478.75	52,985.69
Donations, Sponsors, Bequests	198.68	423.43	3,064.82	2,664.22
Government Grants	-	2,058,196.11	2,278,386.13	2,227,175.01
Miscellaneous	2,518.49	53,091.50	84,591.29	461,451.18
Total Revenues	8,347,521.33	29,286,286.44	26,625,831.95	28,578,501.39
EXPENDITURES:³				
Operations	2,921,130.16	12,820,234.78	13,598,867.38	11,066,683.90
Capital Improvements	2,297,921.06	5,245,704.46	3,875,500.10	1,796,708.47
Land Acquisition	457.00	497,673.15	2,750,000.02	12,394.16
Total Expenditures	5,219,508.22	18,563,612.39	20,224,367.50	12,875,786.53
EXCESS OF REVENUES OVER EXPENDITURES	3,128,013.11	10,722,674.05	6,401,464.45	15,702,714.86
Special Covid Relief Fund				
Revenues	121,273.82	121,273.82		246,374.66
Expenditures	121,273.82	121,273.82		246,374.66
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	214,656.91	686,844.38	583,368.64	550,306.91
Operating Expenditures	235,851.74	675,928.57	813,370.03	450,067.91
Expenditures for Resale	14,342.74	50,409.80	0.00	40,701.70
Net Surplus/(Deficit)	(35,537.57)	(39,493.99)	(230,001.39)	59,537.30
BEGINNING FUNDS CASH BALANCE	36,599,055.21	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	39,691,530.75	39,691,530.75		40,224,088.73
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	28,814,569.14	28,814,569.14		32,215,119.33
Encumbered	10,876,961.61	10,876,961.61		8,008,969.40
	39,691,530.75	39,691,530.75		40,224,088.73
Encumbrance Reconciliation:				
Beginning (previous period)	13,241,646.48	8,148,267.93		3,422,816.09
Ending (current month)	10,876,961.61	10,876,961.61		8,008,969.40
Net Change in Encumbrances	(2,364,684.87)	2,728,693.68		4,586,153.31
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	500,000.00	3,700,000.00		
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	500,000.00	3,700,000.00		
OUT (Expenditure)				
Operations	500,000.00	3,700,000.00		
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	500,000.00	3,700,000.00		
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

6/30/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,653,695	6,238,855	6,340,620	(1.6)%	13,133,729	47.5%
PERS	245,466	922,294	950,948	(3.0)%	1,971,001	46.8%
Medicare	23,449	86,774	90,516	(4.1)%	189,203	45.9%
Fringe Benefits	291,870	1,764,589	1,975,997	(10.7)%	3,671,451	48.1%
Unemployment	-	460	20,000	(97.7)%	20,000	2.3%
Workers Comp	14,997	56,402	58,386	(3.4)%	117,441	48.0%
Retirements	11,200	20,330	90,000	(77.4)%	180,000	11.3%
Subtotal Personnel Expenses	2,240,677	9,089,704	9,526,467	(4.6)%	19,282,824	47.1%
Administration	102,155	864,176	1,137,594	(24.0)%	1,896,745	45.6%
Educ/Interpretive Operations	20,080	86,166	166,452	(48.2)%	357,033	24.1%
Natural Resource Managemt	15,139	190,479	187,354	1.7%	399,371	47.7%
Park Maintenance	322,657	1,686,450	1,480,938	13.9%	2,936,580	57.4%
Promotion	48,788	170,503	230,404	(26.0)%	350,200	48.7%
Renovations	29,082	179,961	237,500	(24.2)%	519,269	34.7%
Rental Properties	72,016	160,891	131,314	22.5%	151,190	106.4%
Revenue Operations	3,901	49,877	47,789	4.4%	85,255	58.5%
Safety & Law Enforcement	57,276	239,274	308,351	(22.4)%	534,724	44.7%
Special Facilities	9,358	102,753	144,704	(29.0)%	288,230	35.6%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	680,453	3,730,531	4,072,400	(8.4)%	7,518,598	49.6%
TOTAL OPERATIONS	2,921,130	12,820,235	13,598,867	(5.7)%	26,801,423	47.8%
Building Construction	617,042	1,248,104	192,500		4,070,592	
Equipment						
Facility Improvements	67,221	280,198	186,000		492,433	
Miscellaneous						
Natural Resource Improvemnt	80,633	643,217	570,000		2,328,233	
Planning	67,583	196,313	200,000		699,555	
Site Improvements	1,465,368	2,863,218	2,602,000		7,834,773	
Utility Improvements	75	14,654	125,000		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	2,297,921	5,245,704	3,875,500	35.4%	15,702,193	33.4%
LAND ACQUISITION	457	497,673	2,750,000	(81.9)%	5,995,000	8.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	5,219,508	18,563,612	20,224,368	(8.2)%	48,498,615	38.3%
SPECIAL COVID RELIEF (FUND 28)	121,274	121,274	-			
GOLF COURSE BUDGET(FUND 30):	250,194	726,338	813,370	(10.7)%	1,783,842	40.7%
TOTALS - ALL FUNDS	5,590,977	19,411,224	21,037,738	(7.7)%	50,282,457	38.6%

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.