

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	3,250,000.00	27,758,454.37	24,974,525.28	27,236,940.17
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	301,112.22	1,852,880.34	2,064,556.88	1,835,824.36
Income from Operations	48,734.00	507,057.25	583,889.58	478,821.25
Investment Income	144,439.54	800,469.20	463,236.35	88,822.39
Donations, Sponsors, Bequests	-	423.43	3,070.36	2,664.22
Government Grants	999.75	2,059,195.86	2,278,386.13	2,227,175.01
Miscellaneous	3,750.00	56,841.50	95,789.32	466,307.76
Total Revenues	3,749,035.51	33,035,321.95	30,463,453.90	32,459,176.16
EXPENDITURES:³				
Operations	2,007,601.26	14,827,836.04	16,649,090.24	13,708,576.97
Capital Improvements	738,053.85	5,983,758.31	4,521,416.75	2,334,894.19
Land Acquisition	9,640.00	507,313.15	3,208,333.35	17,394.16
Total Expenditures	2,755,295.11	21,318,907.50	24,378,840.34	16,060,865.32
EXCESS OF REVENUES OVER EXPENDITURES	993,740.40	11,716,414.45	6,084,613.56	16,398,310.84
Special Covid Relief Fund				
Revenues	0.00	121,273.82		246,374.66
Expenditures	0.00	121,273.82		246,374.66
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	255,316.23	942,160.61	815,757.08	751,232.06
Operating Expenditures	161,212.87	837,141.44	1,011,963.22	616,939.24
Expenditures for Resale	13,279.60	63,689.40	0.00	52,378.35
Net Surplus/(Deficit)	80,823.76	41,329.77	(196,206.14)	81,914.47
BEGINNING FUNDS CASH BALANCE	39,691,530.75	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	40,766,094.91	40,766,094.91		40,942,061.88
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	29,808,438.96	29,808,438.96		32,923,269.10
Encumbered	10,957,655.95	10,957,655.95		8,018,792.78
	40,766,094.91	40,766,094.91		40,942,061.88
Encumbrance Reconciliation:				
Beginning (previous period)	10,876,961.61	8,148,267.93		3,422,816.09
Ending (current month)	10,957,655.95	10,957,655.95		8,018,792.78
Net Change in Encumbrances	80,694.34	2,809,388.02		4,595,976.69
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	1,000,000.00	4,700,000.00		500,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	1,000,000.00	4,700,000.00		500,000.00
OUT (Expenditure)				
Operations	1,000,000.00	4,700,000.00		500,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,000,000.00	4,700,000.00		500,000.00
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

7/31/2023

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	1,181,575	7,420,430	8,243,868	(10.0)%	13,133,729	56.5%
PERS	175,042	1,097,336	1,228,776	(10.7)%	1,971,001	55.7%
Medicare	16,493	103,267	118,002	(12.5)%	189,203	54.6%
Fringe Benefits	297,505	2,062,094	2,309,275	(10.7)%	3,671,451	56.2%
Unemployment	-	460	20,000	(97.7)%	20,000	2.3%
Workers Comp	10,667	67,070	74,016	(9.4)%	117,441	57.1%
Retirements	2,164	22,494	105,000	(78.6)%	180,000	12.5%
Subtotal Personnel Expenses	1,683,446	10,773,150	12,098,938	(11.0)%	19,282,824	55.9%
Administration	57,223	921,398	1,213,860	(24.1)%	1,896,745	48.6%
Educ/Interpretive Operations	21,504	107,671	195,150	(44.8)%	357,033	30.2%
Natural Resource Managemt	6,688	197,168	199,206	(1.0)%	399,371	49.4%
Park Maintenance	177,902	1,864,352	1,708,777	9.1%	2,936,580	63.5%
Promotion	3,024	173,528	243,124	(28.6)%	350,200	49.6%
Renovations	35,676	215,637	277,083	(22.2)%	519,269	41.5%
Rental Properties	(26,296)	134,595	133,378	0.9%	151,190	89.0%
Revenue Operations	6,255	56,132	54,841	2.4%	85,255	65.8%
Safety & Law Enforcement	21,337	260,611	354,526	(26.5)%	534,724	48.7%
Special Facilities	20,843	123,595	170,208	(27.4)%	288,230	42.9%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	324,156	4,054,686	4,550,153	(10.9)%	7,518,598	53.9%
TOTAL OPERATIONS	2,007,601	14,827,836	16,649,090	(10.9)%	26,801,423	55.3%
Building Construction	426,675	1,674,779	224,583		4,070,592	
Equipment						
Facility Improvements	28,458	308,655	217,000		492,433	
Miscellaneous						
Natural Resource Improvemnt	4,574	647,792	665,000		2,328,233	
Planning	19,709	216,022	233,333		699,555	
Site Improvements	187,784	3,051,002	3,035,667		7,834,773	
Utility Improvements	70,854	85,508	145,833		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	738,054	5,983,758	4,521,417	32.3%	15,702,193	38.1%
LAND ACQUISITION	9,640	507,313	3,208,333	(84.2)%	5,995,000	8.5%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,755,295	21,318,907	24,378,840	(12.6)%	48,498,615	44.0%
SPECIAL COVID RELIEF (FUND 28)		121,274	-			
GOLF COURSE BUDGET(FUND 30):	174,492	900,831	1,011,963	(11.0)%	1,783,842	50.5%
TOTALS - ALL FUNDS	2,929,788	22,341,012	25,390,804	(12.0)%	50,282,457	44.4%

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.