

STATEMENT OF CHANGES IN FUND BALANCES
August 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	2,724,200.78	30,482,655.15	28,812,040.65	29,984,096.23
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	225,139.02	2,078,019.36	2,356,120.02	2,053,873.59
Income from Operations	63,372.50	570,429.75	645,810.96	544,803.75
Investment Income	156,468.13	956,937.33	540,576.02	145,838.40
Donations, Sponsors, Bequests	149.98	573.41	3,101.69	2,664.22
Government Grants	-	2,059,195.86	3,560,886.13	2,227,175.01
Miscellaneous	1,300.00	58,141.50	110,463.12	471,047.55
Total Revenues	3,170,630.41	36,205,952.36	36,028,998.59	35,552,119.75
EXPENDITURES:³				
Operations	2,264,484.32	17,092,320.36	19,079,576.85	15,763,993.72
Capital Improvements	1,274,476.51	7,258,234.82	5,167,333.40	2,788,619.94
Land Acquisition	2,003,390.39	2,510,703.54	3,666,666.68	29,815.94
Total Expenditures	5,542,351.22	26,861,258.72	27,913,576.93	18,582,429.60
EXCESS OF REVENUES OVER EXPENDITURES	(2,371,720.81)	9,344,693.64	8,115,421.66	16,969,690.15
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	211,108.29	1,153,268.90	936,172.88	929,623.83
Operating Expenditures	110,561.12	947,702.56	1,159,554.40	707,016.52
Expenditures for Resale	17,956.32	81,645.72	0.00	62,513.36
Net Surplus/(Deficit)	82,590.85	123,920.62	(223,381.52)	160,093.95
BEGINNING FUNDS CASH BALANCE	40,766,094.91	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	38,476,964.95	38,476,964.95		41,591,620.67
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	30,824,657.25	30,824,657.25		33,684,646.39
Encumbered	7,652,307.70	7,652,307.70		7,906,974.28
	38,476,964.95	38,476,964.95		41,591,620.67
Encumbrance Reconciliation:				
Beginning (previous period)	10,957,655.95	8,148,267.93		3,422,816.09
Ending (current month)	7,652,307.70	7,652,307.70		7,906,974.28
Net Change in Encumbrances	(3,305,348.25)	(495,960.23)		4,484,158.19
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	4,700,000.00		600,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	4,700,000.00		600,000.00
OUT (Expenditure)				
Operations	-	4,700,000.00		600,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	4,700,000.00		600,000.00
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

8/31/2023

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	1,106,562	8,526,992	9,468,886	(9.9)%	13,133,729	64.9%
PERS	164,495	1,261,831	1,410,452	(10.5)%	1,971,001	64.0%
Medicare	15,593	118,860	135,781	(12.5)%	189,203	62.8%
Fringe Benefits	301,824	2,363,918	2,579,373	(8.4)%	3,671,451	64.4%
Unemployment	-	460	20,000	(97.7)%	20,000	2.3%
Workers Comp	10,098	77,167	84,715	(8.9)%	117,441	65.7%
Retirements	13,934	36,427	120,000	(69.6)%	180,000	20.2%
Subtotal Personnel Expenses	1,612,505	12,385,655	13,819,207	(10.4)%	19,282,824	64.2%
Administration	250,402	1,171,800	1,440,267	(18.6)%	1,896,745	61.8%
Educ/Interpretive Operations	62,956	170,626	226,719	(24.7)%	357,033	47.8%
Natural Resource Managemt	6,822	203,990	209,787	(2.8)%	399,371	51.1%
Park Maintenance	225,234	2,089,586	1,974,813	5.8%	2,936,580	71.2%
Promotion	4,436	177,963	266,371	(33.2)%	350,200	50.8%
Renovations	67,973	283,610	316,667	(10.4)%	519,269	54.6%
Rental Properties	3,718	138,314	145,310	(4.8)%	151,190	91.5%
Revenue Operations	7,521	63,653	62,409	2.0%	85,255	74.7%
Safety & Law Enforcement	8,730	269,340	423,722	(36.4)%	534,724	50.4%
Special Facilities	14,186	137,782	194,305	(29.1)%	288,230	47.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	651,979	4,706,666	5,260,370	(10.5)%	7,518,598	62.6%
TOTAL OPERATIONS	2,264,484	17,092,320	19,079,577	(10.4)%	26,801,423	63.8%
Building Construction	405,129	2,079,908	256,667		4,070,592	
Equipment						
Facility Improvements	62,301	370,956	248,000		492,433	
Miscellaneous						
Natural Resource Improvemnt	176	647,968	760,000		2,328,233	
Planning	40,509	256,531	266,667		699,555	
Site Improvements	652,498	3,703,500	3,469,333		7,834,773	
Utility Improvements	113,865	199,373	166,667		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,274,477	7,258,235	5,167,333	40.5%	15,702,193	46.2%
LAND ACQUISITION	2,003,390	2,510,704	3,666,667	(31.5)%	5,995,000	41.9%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	5,542,351	26,861,259	27,913,577	(3.8)%	48,498,615	55.4%
SPECIAL COVID RELIEF (FUND 28)	-	121,274	-			
GOLF COURSE BUDGET(FUND 30):	128,517	1,029,348	1,159,554	(11.2)%	1,783,842	57.7%
TOTALS - ALL FUNDS	5,670,869	28,011,881	29,073,131	(3.7)%	50,282,457	55.7%

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.