

STATEMENT OF CHANGES IN FUND BALANCES
September 30, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	5,845.77	30,488,500.92	30,259,895.88	30,151,447.02
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	287,648.31	2,365,667.67	2,677,105.84	2,321,769.24
Income from Operations	34,082.25	604,512.00	662,139.34	586,973.25
Investment Income	132,000.02	1,088,937.35	624,186.32	211,415.91
Donations, Sponsors, Bequests	25.00	598.41	3,263.22	2,664.22
Government Grants	40,710.25	2,099,906.11	3,562,596.91	2,493,575.80
Miscellaneous	25,714.51	83,856.01	113,093.21	474,037.55
Total Revenues	526,026.11	36,731,978.47	37,902,280.72	36,364,503.99
EXPENDITURES:³				
Operations	1,999,540.71	19,091,861.07	21,251,443.25	17,509,594.12
Capital Improvements	781,586.16	8,039,820.98	5,813,250.05	3,076,565.08
Land Acquisition	7,512.50	2,518,216.04	4,125,000.01	38,414.19
Total Expenditures	2,788,639.37	29,649,898.09	31,189,693.31	20,624,573.39
EXCESS OF REVENUES OVER EXPENDITURES	(2,262,613.26)	7,082,080.38	6,712,587.41	15,739,930.60
Special Covid Relief Fund				
Revenues	0.00	121,273.82		384,800.00
Expenditures	0.00	121,273.82		384,800.00
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	182,744.78	1,336,013.68	1,038,724.42	1,095,410.98
Operating Expenditures	87,204.98	1,034,907.54	1,308,881.78	803,613.94
Expenditures for Resale	16,971.41	98,617.13	0.00	76,428.06
Net Surplus/(Deficit)	78,568.39	202,489.01	(270,157.36)	215,368.98
BEGINNING FUNDS CASH BALANCE	38,476,964.95	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	36,292,920.08	36,292,920.08		40,417,136.15
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	28,995,778.15	28,995,778.15		29,902,206.59
Encumbered	7,297,141.93	7,297,141.93		10,514,929.56
	36,292,920.08	36,292,920.08		40,417,136.15
Encumbrance Reconciliation:				
Beginning (previous period)	7,652,307.70	8,148,267.93		3,422,816.09
Ending (current month)	7,297,141.93	7,297,141.93		10,514,929.56
Net Change in Encumbrances	(355,165.77)	(851,126.00)		7,092,113.47
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	500,000.00	5,200,000.00		3,600,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	500,000.00	5,200,000.00		3,600,000.00
OUT (Expenditure)				
Operations	500,000.00	5,200,000.00		3,600,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	500,000.00	5,200,000.00		3,600,000.00
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

CATEGORY ²	9/30/2023					
	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	995,915	9,522,907	10,527,366	(9.5)%	13,133,729	72.5%
PERS	149,581	1,411,412	1,574,701	(10.4)%	1,971,001	71.6%
Medicare	13,798	132,657	151,269	(12.3)%	189,203	70.1%
Fringe Benefits	299,886	2,663,804	2,916,506	(8.7)%	3,671,451	72.6%
Unemployment	-	460	20,000	(97.7)%	20,000	2.3%
Workers Comp	8,994	86,161	94,165	(8.5)%	117,441	73.4%
Retirements	1,949	38,376	135,000	(71.6)%	180,000	21.3%
Subtotal Personnel Expenses	1,470,122	13,855,777	15,419,008	(10.1)%	19,282,824	71.9%
Administration	34,251	1,206,051	1,566,718	(23.0)%	1,896,745	63.6%
Educ/Interpretive Operations	31,628	202,255	265,327	(23.8)%	357,033	56.6%
Natural Resource Managemt	23,494	227,484	254,137	(10.5)%	399,371	57.0%
Park Maintenance	300,273	2,389,860	2,198,035	8.7%	2,936,580	81.4%
Promotion	52,994	230,957	312,054	(26.0)%	350,200	66.0%
Renovations	48,243	331,853	356,250	(6.8)%	519,269	63.9%
Rental Properties	29	138,343	146,061	(5.3)%	151,190	91.5%
Revenue Operations	6,896	70,549	68,121	3.6%	85,255	82.8%
Safety & Law Enforcement	22,115	291,456	443,275	(34.2)%	534,724	54.5%
Special Facilities	9,495	147,277	222,456	(33.8)%	288,230	51.1%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	529,419	5,236,084	5,832,436	(10.2)%	7,518,598	69.6%
TOTAL OPERATIONS	1,999,541	19,091,861	21,251,443	(10.2)%	26,801,423	71.2%
Building Construction	12,975	2,092,882	288,750		4,070,592	
Equipment						
Facility Improvements	17,119	388,076	279,000		492,433	
Miscellaneous						
Natural Resource Improvemt	119,607	767,575	855,000		2,328,233	
Planning	85,168	341,698	300,000		699,555	
Site Improvements	504,224	4,207,724	3,903,000		7,834,773	
Utility Improvements	42,493	241,865	187,500		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	781,586	8,039,821	5,813,250	38.3%	15,702,193	51.2%
LAND ACQUISITION	7,513	2,518,216	4,125,000	(39.0)%	5,995,000	42.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,788,639	29,649,898	31,189,693	(4.9)%	48,498,615	61.1%
SPECIAL COVID RELIEF (FUND 28)	-	121,274	-			
GOLF COURSE BUDGET(FUND 30):	104,176	1,133,525	1,308,882	(13.4)%	1,783,842	63.5%
TOTALS - ALL FUNDS	2,892,816	30,904,696	32,498,575	(4.9)%	50,282,457	61.5%

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.