

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	154,704.62	30,643,205.54	30,335,869.94	30,154,059.01
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	251,898.95	2,617,566.62	2,852,637.50	2,570,665.99
Income from Operations	39,957.00	644,469.00	702,586.42	622,606.75
Investment Income	126,910.01	1,215,847.36	643,830.84	285,445.78
Donations, Sponsors, Bequests	-	598.41	3,583.26	2,664.22
Government Grants	319.00	2,100,225.11	4,063,925.00	2,503,458.80
Miscellaneous	10,497.43	94,353.44	113,800.19	498,513.55
Total Revenues	584,287.01	37,316,265.48	38,716,233.15	36,760,035.10
EXPENDITURES:³				
Operations	1,860,302.89	20,952,163.96	23,310,527.58	19,152,569.75
Capital Improvements	1,834,836.74	9,874,657.72	6,459,166.70	3,750,892.67
Land Acquisition	7,248.62	2,525,464.66	4,583,333.34	38,718.33
Total Expenditures	3,702,388.25	33,352,286.34	34,353,027.62	22,942,180.75
EXCESS OF REVENUES OVER EXPENDITURES	(3,118,101.24)	3,963,979.14	4,363,205.53	13,817,854.35
Special Covid Relief Fund				
Revenues	0.00	121,273.82		594,700.41
Expenditures	0.00	121,273.82		594,700.41
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	122,398.71	1,458,412.39	1,119,360.91	1,211,163.78
Operating Expenditures	275,025.54	1,309,933.08	1,445,175.61	887,632.89
Expenditures for Resale	9,825.84	108,442.97	0.00	85,553.16
Net Surplus/(Deficit)	(162,452.67)	40,036.34	(325,814.70)	237,977.73
BEGINNING FUNDS CASH BALANCE	36,292,920.08	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	33,012,366.17	33,012,366.17		38,517,668.65
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	27,244,858.43	27,244,858.43		24,234,971.49
Encumbered	5,767,507.74	5,767,507.74		14,282,697.16
	33,012,366.17	33,012,366.17		38,517,668.65
Encumbrance Reconciliation:				
Beginning (previous period)	7,297,141.93	8,148,267.93		3,422,816.09
Ending (current month)	5,767,507.74	5,767,507.74		14,282,697.16
Net Change in Encumbrances	(1,529,634.19)	(2,380,760.19)		10,859,881.07
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	500,000.00	5,700,000.00		8,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	500,000.00	5,700,000.00		8,000,000.00
OUT (Expenditure)				
Operations	500,000.00	5,700,000.00		8,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	500,000.00	5,700,000.00		8,000,000.00
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

10/31/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	937,137	10,460,043	11,586,593	(9.7)%	13,133,729	79.6%
PERS	139,827	1,551,239	1,731,027	(10.4)%	1,971,001	78.7%
Medicare	13,002	145,659	166,229	(12.4)%	189,203	77.0%
Fringe Benefits	290,446	2,954,250	3,245,160	(9.0)%	3,671,451	80.5%
Unemployment	438	897	20,000	(95.5)%	20,000	4.5%
Workers Comp	8,485	94,647	103,487	(8.5)%	117,441	80.6%
Retirements	4,209	42,585	150,000	(71.6)%	180,000	23.7%
Subtotal Personnel Expenses	1,393,544	15,249,321	17,002,496	(10.3)%	19,282,824	79.1%
Administration	77,144	1,283,195	1,642,132	(21.9)%	1,896,745	67.7%
Educ/Interpretive Operations	31,787	234,041	296,020	(20.9)%	357,033	65.6%
Natural Resource Managemt	13,484	240,967	281,512	(14.4)%	399,371	60.3%
Park Maintenance	229,109	2,618,969	2,436,358	7.5%	2,936,580	89.2%
Promotion	11,504	242,461	323,548	(25.1)%	350,200	69.2%
Renovations	61,311	393,164	395,833	(0.7)%	519,269	75.7%
Rental Properties	(933)	137,410	146,102	(5.9)%	151,190	90.9%
Revenue Operations	3,952	74,502	75,558	(1.4)%	85,255	87.4%
Safety & Law Enforcement	24,542	315,998	463,469	(31.8)%	534,724	59.1%
Special Facilities	14,860	162,137	247,499	(34.5)%	288,230	56.3%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	466,759	5,702,843	6,308,032	(9.6)%	7,518,598	75.8%
TOTAL OPERATIONS	1,860,303	20,952,164	23,310,528	(10.1)%	26,801,423	78.2%
Building Construction	551,969	2,644,851	320,833		4,070,592	
Equipment						
Facility Improvements	30,130	418,206	310,000		492,433	
Miscellaneous						
Natural Resource Improvemt	366,866	1,134,440	950,000		2,328,233	
Planning	2,130	343,829	333,333		699,555	
Site Improvements	873,697	5,081,421	4,336,667		7,834,773	
Utility Improvements	10,045	251,910	208,333		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,834,837	9,874,658	6,459,167	52.9%	15,702,193	62.9%
LAND ACQUISITION	7,249	2,525,465	4,583,333	(44.9)%	5,995,000	42.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,702,388	33,352,286	34,353,028	(2.9)%	48,498,615	68.8%
SPECIAL COVID RELIEF (FUND 28)	-	121,274	-			
GOLF COURSE BUDGET(FUND 30):	284,851	1,418,376	1,445,176	(1.9)%	1,783,842	79.5%
TOTALS - ALL FUNDS	3,987,240	34,891,936	35,798,203	(2.5)%	50,282,457	69.4%

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.