

STATEMENT OF CHANGES IN FUND BALANCES
November 30, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	30,643,205.54	30,353,924.92	30,154,059.01
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	262,506.18	2,880,072.80	3,032,660.11	2,815,674.72
Income from Operations	137,383.63	781,852.63	742,187.57	656,607.88
Investment Income	111,470.99	1,327,318.35	664,703.83	371,703.80
Donations, Sponsors, Bequests	1.00	599.41	3,626.25	3,709.22
Government Grants	500,000.00	2,600,225.11	4,063,925.00	2,503,458.80
Miscellaneous	34,701.93	129,055.37	124,033.70	501,554.17
Total Revenues	1,046,063.73	38,362,329.21	38,985,061.38	37,129,388.60
EXPENDITURES:³				
Operations	1,883,655.60	22,835,819.56	24,724,238.23	20,879,093.41
Capital Improvements	1,383,040.27	11,257,697.99	7,105,083.35	5,524,359.86
Land Acquisition	1,249.00	2,526,713.66	5,041,666.67	47,933.33
Total Expenditures	3,267,944.87	36,620,231.21	36,870,988.25	26,451,386.60
EXCESS OF REVENUES OVER EXPENDITURES	(2,221,881.14)	1,742,098.00	2,114,073.13	10,678,002.00
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	65,436.51	1,523,848.90	1,193,301.51	1,259,287.21
Operating Expenditures	86,409.97	1,396,343.05	1,544,422.23	967,528.52
Expenditures for Resale	5,247.84	113,690.81	0.00	87,587.27
Net Surplus/(Deficit)	(26,221.30)	13,815.04	(351,120.72)	204,171.42
BEGINNING FUNDS CASH BALANCE	33,012,366.17	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	30,764,263.73	30,764,263.73		35,344,009.99
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	26,102,773.35	26,102,773.35		22,270,971.63
Encumbered	4,661,490.38	4,661,490.38		13,073,038.36
	30,764,263.73	30,764,263.73		35,344,009.99
Encumbrance Reconciliation:				
Beginning (previous period)	5,767,507.74	8,148,267.93		3,422,816.09
Ending (current month)	4,661,490.38	4,661,490.38		13,073,038.36
Net Change in Encumbrances	(1,106,017.36)	(3,486,777.55)		9,650,222.27
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	200,000.00	5,900,000.00		9,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	200,000.00	5,900,000.00		9,000,000.00
OUT (Expenditure)				
Operations	200,000.00	5,900,000.00		9,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	200,000.00	5,900,000.00		9,000,000.00
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

11/30/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	971,857	11,431,900	12,244,704	(6.6)%	13,133,729	87.0%
PERS	137,707	1,688,946	1,830,735	(7.7)%	1,971,001	85.7%
Medicare	13,495	159,154	175,574	(9.4)%	189,203	84.1%
Fringe Benefits	295,769	3,250,019	3,457,791	(6.0)%	3,671,451	88.5%
Unemployment	-	897	20,000	(95.5)%	20,000	4.5%
Workers Comp	8,785	103,431	109,473	(5.5)%	117,441	88.1%
Retirements	2,596	45,181	165,000	(72.6)%	180,000	25.1%
Subtotal Personnel Expenses	1,430,207	16,679,528	18,003,277	(7.4)%	19,282,824	86.5%
Administration	24,882	1,308,077	1,716,425	(23.8)%	1,896,745	69.0%
Educ/Interpretive Operations	14,165	248,206	320,058	(22.4)%	357,033	69.5%
Natural Resource Managemt	35,125	276,092	305,300	(9.6)%	399,371	69.1%
Park Maintenance	248,639	2,867,607	2,621,644	9.4%	2,936,580	97.7%
Promotion	19,662	262,124	336,407	(22.1)%	350,200	74.8%
Renovations	57,194	450,358	435,417	3.4%	519,269	86.7%
Rental Properties	51	137,461	151,166	(9.1)%	151,190	90.9%
Revenue Operations	3,418	77,920	79,731	(2.3)%	85,255	91.4%
Safety & Law Enforcement	35,454	351,452	487,521	(27.9)%	534,724	65.7%
Special Facilities	14,858	176,994	267,291	(33.8)%	288,230	61.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	453,448	6,156,291	6,720,961	(8.4)%	7,518,598	81.9%
TOTAL OPERATIONS	1,883,656	22,835,820	24,724,238	(7.6)%	26,801,423	85.2%
Building Construction	306,159	2,951,010	352,917		4,070,592	
Equipment						
Facility Improvements	48,178	466,384	341,000		492,433	
Miscellaneous						
Natural Resource Improvemt	28,200	1,162,640	1,045,000		2,328,233	
Planning	6,417	350,245	366,667		699,555	
Site Improvements	979,959	6,061,380	4,770,333		7,834,773	
Utility Improvements	14,128	266,038	229,167		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,383,040	11,257,698	7,105,083	58.4%	15,702,193	71.7%
LAND ACQUISITION	1,249	2,526,714	5,041,667	(49.9)%	5,995,000	42.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,267,945	36,620,231	36,870,988	(0.7)%	48,498,615	75.5%
SPECIAL COVID RELIEF (FUND 28)	-	121,274	-			
GOLF COURSE BUDGET(FUND 30):	91,658	1,510,034	1,544,422	(2.2)%	1,783,842	84.7%
TOTALS - ALL FUNDS	3,359,603	38,251,539	38,415,410	(0.4)%	50,282,457	76.1%

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.