

STATEMENT OF CHANGES IN FUND BALANCES
December 31, 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	30,377,797.92	30,154,059.01
Rmbrs Land Acquisition	-	-		122,621.00
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	276,061.62	3,156,134.42	3,219,416.04	3,082,266.57
Income from Operations	36,410.96	818,263.59	765,000.00	791,036.34
Investment Income	104,063.79	1,431,382.14	1,116,350.00	443,793.11
Donations, Sponsors, Bequests	200.00	799.41	4,000.00	3,859.22
Government Grants	876,603.65	3,476,828.76	4,123,925.00	2,920,131.59
Miscellaneous	3,486.01	132,541.38	134,200.00	503,730.36
Total Revenues	1,296,826.03	39,659,155.24	39,740,688.96	38,021,497.20
EXPENDITURES:³				
Operations	2,356,860.70	25,192,680.26	26,801,421.81	23,379,176.49
Capital Improvements	1,034,253.89	12,291,951.88	15,702,194.00	6,442,123.92
Land Acquisition	3,510.50	2,530,224.16	5,845,000.00	3,776,550.77
Total Expenditures	3,394,625.09	40,014,856.30	48,348,615.81	33,597,851.18
EXCESS OF REVENUES OVER EXPENDITURES	(2,097,799.06)	(355,701.06)	(8,607,926.85)	4,423,646.02
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	38,361.48	1,562,210.38	1,204,500.00	1,280,380.18
Operating Expenditures	101,179.38	1,497,522.43	1,783,842.00	1,068,873.69
Expenditures for Resale	1,957.68	115,648.49	0.00	89,440.89
Net Surplus/(Deficit)	(64,775.58)	(50,960.54)	(579,342.00)	122,065.60
BEGINNING FUNDS CASH BALANCE	30,764,263.73	29,008,350.69		24,461,836.57
				802.50
ENDING FUNDS CASH BALANCE	28,601,689.09	28,601,689.09		29,008,350.69
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	25,518,921.63	25,518,921.63		20,860,082.76
Encumbered	3,082,767.46	3,082,767.46		8,148,267.93
	28,601,689.09	28,601,689.09		29,008,350.69
Encumbrance Reconciliation:				
Beginning (previous period)	4,661,490.38	8,148,267.93		3,422,816.09
Ending (current month)	3,082,767.46	3,082,767.46		8,148,267.93
Net Change in Encumbrances	(1,578,722.92)	(5,065,500.47)		4,725,451.84
TRANSFERS:				
IN (Revenue)				
Operations	-	-		802.50
Capital Improvements	3,050,000.00	8,950,000.00		10,000,000.00
Enterprise	150,000.00	150,000.00		100,000.00
Enterprise - Interfund Loan				
Total	3,200,000.00	9,100,000.00		10,100,802.50
OUT (Expenditure)				
Operations	3,200,000.00	9,100,000.00		10,100,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	3,200,000.00	9,100,000.00		10,100,000.00
NET EFFECT OF TRANSFERS	0.00	0.00		802.50

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

12/31/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,407,701	12,839,601	13,133,729	(2.2)%	13,133,729	97.8%
PERS	211,801	1,900,747	1,971,001	(3.6)%	1,971,001	96.4%
Medicare	25,922	185,076	189,203	(2.2)%	189,203	97.8%
Fringe Benefits	284,502	3,534,521	3,671,451	(3.7)%	3,671,451	96.3%
Unemployment	1,094	1,991	20,000	(90.0)%	20,000	10.0%
Workers Comp	12,810	116,242	117,441	(1.0)%	117,441	99.0%
Retirements	14,010	59,191	180,000	(67.1)%	180,000	32.9%
Subtotal Personnel Expenses	1,957,842	18,637,370	19,282,824	(3.3)%	19,282,824	96.7%
Administration	92,140	1,400,216	1,896,745	(26.2)%	1,896,745	73.8%
Educ/Interpretive Operations	37,177	285,383	357,033	(20.1)%	357,033	79.9%
Natural Resource Managemt	19,981	296,074	399,371	(25.9)%	399,371	74.1%
Park Maintenance	160,927	3,028,535	2,936,580	3.1%	2,936,580	103.1%
Promotion	10,773	272,896	350,200	(22.1)%	350,200	77.9%
Renovations	38,189	488,547	519,269	(5.9)%	519,269	94.1%
Rental Properties	102	137,563	151,190	(9.0)%	151,190	91.0%
Revenue Operations	10,989	88,909	85,255	4.3%	85,255	104.3%
Safety & Law Enforcement	17,065	368,518	534,724	(31.1)%	534,724	68.9%
Special Facilities	11,675	188,669	288,230	(34.5)%	288,230	65.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	399,019	6,555,310	7,518,598	(12.8)%	7,518,598	87.2%
TOTAL OPERATIONS	2,356,861	25,192,680	26,801,422	(6.0)%	26,801,423	94.0%
Building Construction	332,094	3,283,104	4,070,592		4,070,592	
Equipment						
Facility Improvements	35,765	502,149	492,433		492,433	
Miscellaneous						
Natural Resource Improvemt	78,594	1,241,234	2,328,233		2,328,233	
Planning	8,453	358,698	699,555		699,555	
Site Improvements	577,606	6,638,986	7,834,773		7,834,773	
Utility Improvements	1,743	267,780	276,608		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,034,254	12,291,952	15,702,194	(21.7)%	15,702,193	78.3%
LAND ACQUISITION	3,511	2,530,224	5,845,000	(56.7)%	5,845,000	43.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,394,625	40,014,856	48,348,616	(17.2)%	48,348,615	82.8%
SPECIAL COVID RELIEF (FUND 28)	-	121,274	-			
GOLF COURSE BUDGET(FUND 30):	103,137	1,613,171	1,783,842	(9.6)%	1,783,842	90.4%
TOTALS - ALL FUNDS	3,497,762	41,749,301	50,132,457	(16.7)%	50,132,457	83.3%

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.