

STATEMENT OF CHANGES IN FUND BALANCES  
January 31, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	2,509,000.00	2,509,000.00	4,427,950.27	3,600,000.00
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	220,643.67	220,643.67	249,089.11	251,028.00
Income from Operations	76,313.00	76,313.00	48,158.30	60,731.50
Investment Income	93,094.56	93,094.56	112,621.76	75,606.10
Donations, Sponsors, Bequests	100.00	100.00	0.00	100.00
Government Grants	-	0.00	166,712.94	0.00
Miscellaneous	43,946.94	43,946.94	23,384.83	18,108.10
<b>Total Revenues</b>	<b>2,943,098.17</b>	<b>2,943,098.17</b>	<b>5,027,917.21</b>	<b>4,005,573.70</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,041,777.56	2,041,777.56	2,359,438.71	1,692,895.27
Capital Improvements	334,680.76	334,680.76	3,702,893.13	319,076.23
Land Acquisition	58,489.88	58,489.88	48,500.00	44.29
<b>Total Expenditures</b>	<b>2,434,948.20</b>	<b>2,434,948.20</b>	<b>6,110,831.84</b>	<b>2,012,015.79</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>508,149.97</b>	<b>508,149.97</b>	<b>(1,082,914.63)</b>	<b>1,993,557.91</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		0.00
Expenditures	0.00	0.00		0.00
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	22,579.37	22,579.37	21,383.72	31,965.14
Operating Expenditures	79,263.79	79,263.79	120,014.91	65,833.13
Expenditures for Resale	924.44	924.44	0.00	562.10
<b>Net Surplus/(Deficit)</b>	<b>(57,608.86)</b>	<b>(57,608.86)</b>	<b>(98,631.19)</b>	<b>(34,430.09)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>28,601,689.09</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>29,052,230.20</b>	<b>29,052,230.20</b>		<b>30,967,478.51</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	23,897,891.44	23,897,891.44		19,772,290.19
Encumbered	5,154,338.76	5,154,338.76		11,195,188.32
	29,052,230.20	29,052,230.20		30,967,478.51
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,082,767.46	3,082,767.46		8,148,267.93
Ending (current month)	5,154,338.76	5,154,338.76		11,195,188.32
<b>Net Change in Encumbrances</b>	<b>2,071,571.30</b>	<b>2,071,571.30</b>		<b>3,046,920.39</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		
<b>OUT (Expenditure)</b>				
Operations	-	-		
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

**Footnotes:**

<sup>1</sup>This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

<sup>2</sup>The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2024 was \$28,601,689.09

(Unenc, \$25,518,921.63 + Enc \$3,082,767.46 = \$28,601,689.09)

<sup>3</sup>Interfund 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

1/31/2024

CATEGORY <sup>2</sup>	CURRENT MO	1/31/2024	YTD	YTD	ANNUAL	% ANN.
	ACTUAL <sup>3</sup>	ACTUAL <sup>1</sup>	BUDGET	% VAR	BUDGET <sup>1</sup>	SPENT
Personnel Services-Distr.	1,028,318	1,028,318	1,030,483	(0.2)%	14,569,396	7.1%
PERS	144,228	144,228	164,283	(12.2)%	2,189,429	6.6%
Medicare	14,474	14,474	16,007	(9.6)%	210,533	6.9%
Fringe Benefits	312,270	312,270	363,821	(14.2)%	4,112,764	7.6%
Unemployment	1,751	1,751	-	#DIV/0!	10,000	17.5%
Workers Comp	9,438	9,438	10,908	(13.5)%	130,678	7.2%
Retirements	18,858	18,858	12,500	50.9%	150,000	12.6%
<b>Subtotal Personnel Expenses</b>	<b>1,529,337</b>	<b>1,529,337</b>	<b>1,598,002</b>	<b>(4.3)%</b>	<b>21,372,800</b>	<b>7.2%</b>
Administration	138,093	138,093	170,496	(19.0)%	1,940,306	7.1%
Educ/Interpretive Operations	10,803	10,803	26,414	(59.1)%	354,370	3.0%
Natural Resource Managemt	8,017	8,017	83,661	(90.4)%	361,276	2.2%
Park Maintenance	143,705	143,705	215,512	(33.3)%	2,951,475	4.9%
Promotion	52,174	52,174	54,169	(3.7)%	358,825	14.5%
Renovations	4,365	4,365	56,837	(92.3)%	506,095	0.9%
Rental Properties	71,976	71,976	62,100	15.9%	151,190	47.6%
Revenue Operations	5,708	5,708	4,727	20.8%	80,905	7.1%
Safety & Law Enforcement	63,037	63,037	70,913	(11.1)%	505,153	12.5%
Special Facilities	14,564	14,564	16,608	(12.3)%	182,805	8.0%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>512,441</b>	<b>512,441</b>	<b>761,436</b>	<b>(32.7)%</b>	<b>7,392,400</b>	<b>6.9%</b>
<b>TOTAL OPERATIONS</b>	<b>2,041,778</b>	<b>2,041,778</b>	<b>2,359,439</b>	<b>(13.5)%</b>	<b>28,765,200</b>	<b>7.1%</b>
Building Construction	264,938	264,938	1,716,894		1,845,227	
Equipment						
Facility Improvements	20,742	20,742	239,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	-		213,035		1,313,035	
Planning	2,632	2,632	155,343		155,343	
Site Improvements	45,859	45,859	1,323,464		8,170,964	
Utility Improvements	510	510	54,279		485,113	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>334,681</b>	<b>334,681</b>	<b>3,702,893</b>	<b>(91.0)%</b>	<b>13,722,060</b>	<b>2.4%</b>
<b>LAND ACQUISITION</b>	<b>58,490</b>	<b>58,490</b>	<b>48,500</b>	<b>20.6%</b>	<b>4,048,500</b>	<b>1.4%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,434,948</b>	<b>2,434,948</b>	<b>6,110,832</b>	<b>(60.2)%</b>	<b>46,535,759</b>	<b>5.2%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>80,188</b>	<b>80,188</b>	<b>120,015</b>	<b>(33.2)%</b>	<b>1,562,144</b>	<b>5.1%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,515,136</b>	<b>2,515,136</b>	<b>6,230,847</b>	<b>(59.6)%</b>	<b>48,097,903</b>	<b>5.2%</b>

## Footnotes:

<sup>1</sup>The 2024 Budget has been amended to include carry-over purchase orders from 2023 in the amount of \$3,082,767.46 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

<sup>2</sup>Expenditures 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 2024) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

<sup>3</sup>Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.