

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2024

	CURRENT MONTH	2024 YR-TO-DATE	2024 YR-TO-DATE BUDGET	2023 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	12,826,000.00	16,556,759.71	16,475,055.38
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	231,845.86	730,931.33	764,136.44	764,970.21
Income from Operations	225,020.75	385,099.25	237,240.90	306,037.50
Investment Income	137,785.52	358,560.10	231,611.67	279,082.15
Donations, Sponsors, Bequests	20.00	484.46	1,000.00	224.75
Government Grants	500.00	63,048.49	530,068.84	1,558,196.11
Miscellaneous	1,142.62	58,717.32	42,697.46	35,434.94
Total Revenues	596,314.75	14,422,840.95	18,363,515.02	19,419,001.04
EXPENDITURES:³				
Operations	2,150,743.65	6,181,413.03	7,218,858.85	5,678,483.69
Capital Improvements	143,406.24	706,040.10	5,524,559.77	1,255,942.59
Land Acquisition	-	67,979.88	48,500.00	490,615.29
Total Expenditures	2,294,149.89	6,955,433.01	12,791,918.62	7,425,041.57
EXCESS OF REVENUES OVER EXPENDITURES	(1,697,835.14)	7,467,407.94	5,571,596.40	11,993,959.47
Special Covid Relief Fund				
Revenues	0.00	0.00		0.00
Expenditures	0.00	0.00		0.00
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	91,782.32	136,644.54	111,922.92	121,641.62
Operating Expenditures	102,546.32	297,145.10	320,406.62	234,593.94
Expenditures for Resale	4,508.85	7,600.42	0.00	4,595.51
Net Surplus/(Deficit)	(15,272.85)	(168,100.98)	(208,483.70)	(117,547.83)
BEGINNING FUNDS CASH BALANCE	37,614,104.04	28,601,689.09		29,008,350.69
ENDING FUNDS CASH BALANCE	35,900,996.05	35,900,996.05		40,884,762.33
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	28,664,657.31	28,664,657.31		26,593,118.02
Encumbered	7,236,338.74	7,236,338.74		14,291,644.31
	35,900,996.05	35,900,996.05		40,884,762.33
Encumbrance Reconciliation:				
Beginning (previous period)	6,532,576.55	3,082,767.46		8,148,267.93
Ending (current month)	7,236,338.74	7,236,338.74		14,291,644.31
Net Change in Encumbrances	703,762.19	4,153,571.28		6,143,376.38
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		2,400,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	-		2,400,000.00
OUT (Expenditure)				
Operations	-	-		2,400,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		2,400,000.00
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, 2024 was \$28,601,689.09

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

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

3/31/2024

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	970,816	2,981,685	3,260,186	(8.5)%	14,569,396	20.5%
PERS	146,159	438,504	497,126	(11.8)%	2,189,429	20.0%
Medicare	13,415	41,424	47,465	(12.7)%	210,533	19.7%
Fringe Benefits	315,022	940,131	1,089,884	(13.7)%	4,112,764	22.9%
Unemployment	438	3,064	-	#DIV/0!	10,000	30.6%
Workers Comp	8,777	27,079	30,718	(11.8)%	130,678	20.7%
Retirements	2,727	22,382	37,500	(40.3)%	150,000	14.9%
Subtotal Personnel Expenses	1,457,354	4,454,269	4,962,878	(10.2)%	21,372,800	20.8%
Administration	55,219	303,184	636,030	(52.3)%	1,940,306	15.6%
Educ/Interpretive Operations	13,558	40,159	79,969	(49.8)%	354,370	11.3%
Natural Resource Managemt	10,468	56,212	148,952	(62.3)%	361,276	15.6%
Park Maintenance	465,594	826,149	778,921	6.1%	2,951,475	28.0%
Promotion	55,494	107,668	157,076	(31.5)%	358,825	30.0%
Renovations	21,308	33,219	138,520	(76.0)%	506,095	6.6%
Rental Properties	51	91,458	74,763	22.3%	151,190	60.5%
Revenue Operations	5,526	16,980	22,733	(25.3)%	80,905	21.0%
Safety & Law Enforcement	55,165	205,253	172,469	19.0%	505,153	40.6%
Special Facilities	11,007	46,862	46,546	0.7%	182,805	25.6%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	693,390	1,727,144	2,255,981	(23.4)%	7,392,400	23.4%
TOTAL OPERATIONS	2,150,744	6,181,413	7,218,859	(14.4)%	28,765,200	21.5%
Building Construction	204	312,732	1,740,227		1,845,227	
Equipment						
Facility Improvements	18,473	105,195	514,877		1,752,377	
Miscellaneous						
Natural Resource Improvemt	830	830	413,035		1,313,035	
Planning	47,743	84,902	155,343		155,343	
Site Improvements	67,746	191,507	2,568,464		8,170,964	
Utility Improvements	8,410	10,875	132,612		485,113	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	143,406	706,040	5,524,560	(87.2)%	13,722,060	5.1%
LAND ACQUISITION	-	67,980	48,500	40.2%	4,048,500	1.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,294,150	6,955,433	12,791,919	(45.6)%	46,535,759	14.9%
SPECIAL COVID RELIEF (FUND 28)	-	-	-			
GOLF COURSE BUDGET(FUND 30):	107,055	304,746	320,407	(4.9)%	1,562,144	19.5%
TOTALS - ALL FUNDS	2,401,205	7,260,179	13,112,325	(44.6)%	48,097,903	15.1%

Footnotes:

¹The 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.

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 2024) 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.