

STATEMENT OF CHANGES IN FUND BALANCES  
December 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	-	30,416,219.10	30,796,227.42	30,643,205.54
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	12,600.00	16,440.00	0.00	
Wetlands Credits	-	-	0.00	
Local Government Fund	297,481.80	3,016,517.55	3,070,498.86	3,156,134.42
Income from Operations	43,675.96	839,341.84	742,990.00	818,263.59
Investment Income	107,046.12	1,570,096.97	1,100,000.00	1,431,382.14
Donations, Sponsors, Bequests	902.44	2,481.00	3,000.00	799.41
Government Grants	940,897.65	1,089,550.19	2,652,908.40	3,476,828.76
Miscellaneous	22,351.02	157,523.08	107,200.00	132,541.38
<b>Total Revenues</b>	<b>1,424,954.99</b>	<b>37,108,169.73</b>	<b>38,472,824.68</b>	<b>39,659,155.24</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,925,085.42	26,712,007.77	28,765,199.65	25,192,680.26
Capital Improvements	1,943,644.26	10,344,044.81	14,704,968.21	12,291,951.88
Land Acquisition	1,855.00	1,186,165.66	3,093,500.00	2,530,224.16
<b>Total Expenditures</b>	<b>3,870,584.68</b>	<b>38,242,218.24</b>	<b>46,563,667.86</b>	<b>40,014,856.30</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,445,629.69)</b>	<b>(1,134,048.51)</b>	<b>(8,090,843.18)</b>	<b>(355,701.06)</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		121,273.82
Expenditures	0.00	0.00		121,273.82
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	30,089.31	1,713,996.05	1,525,000.00	1,562,210.38
Operating Expenditures	84,819.76	1,376,926.88	1,562,144.00	1,497,522.43
Expenditures for Resale	2,894.35	131,279.47	0.00	115,648.49
<b>Net Surplus/(Deficit)</b>	<b>(57,624.80)</b>	<b>205,789.70</b>	<b>(37,144.00)</b>	<b>(50,960.54)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>30,176,684.77</b>	<b>28,601,689.09</b>		<b>29,008,350.69</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>27,673,430.28</b>	<b>27,673,430.28</b>		<b>28,601,689.09</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	21,786,356.84	21,786,356.84		25,518,921.63
Encumbered	5,887,073.44	5,887,073.44		3,082,767.46
	27,673,430.28	27,673,430.28		28,601,689.09
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	7,865,373.43	3,082,767.46		8,148,267.93
Ending (current month)	5,887,073.44	5,887,073.44		3,082,767.46
<b>Net Change in Encumbrances</b>	<b>(1,978,299.99)</b>	<b>2,804,305.98</b>		<b>(5,065,500.47)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	-	10,000,000.00		8,950,000.00
Enterprise	-	-		150,000.00
Enterprise - Interfund Loan				
<b>Total</b>	<b>-</b>	<b>10,000,000.00</b>		<b>9,100,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	10,000,000.00		9,100,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>10,000,000.00</b>		<b>9,100,000.00</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

12/31/2024

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	984,861	13,917,065	14,569,396	(4.5)%	14,569,396	95.5%
PERS	149,933	2,072,027	2,189,429	(5.4)%	2,189,429	94.6%
Medicare	13,585	194,574	210,533	(7.6)%	210,533	92.4%
Fringe Benefits	320,289	3,823,133	4,112,764	(7.0)%	4,112,764	93.0%
Unemployment	(107)	4,106	10,000	(58.9)%	10,000	41.1%
Workers Comp	8,884	126,227	130,678	(3.4)%	130,678	96.6%
Retirements	742	90,012	150,000	(40.0)%	150,000	60.0%
<b>Subtotal Personnel Expenses</b>	<b>1,478,187</b>	<b>20,227,143</b>	<b>21,372,800</b>	<b>(5.4)%</b>	<b>21,372,800</b>	<b>94.6%</b>
Administration	129,894	1,517,082	1,940,306	(21.8)%	1,940,306	78.2%
Educ/Interpretive Operations	30,123	289,345	354,370	(18.3)%	354,370	81.7%
Natural Resource Managemt	12,526	180,059	361,276	(50.2)%	361,276	49.8%
Park Maintenance	164,906	2,815,471	2,951,475	(4.6)%	2,951,475	95.4%
Promotion	149	279,313	358,825	(22.2)%	358,825	77.8%
Renovations	45,326	480,268	506,095	(5.1)%	506,095	94.9%
Rental Properties	499	162,465	151,190	7.5%	151,190	107.5%
Revenue Operations	4,008	64,875	80,905	(19.8)%	80,905	80.2%
Safety & Law Enforcement	36,325	518,861	505,153	2.7%	505,153	102.7%
Special Facilities	23,142	177,126	182,805	(3.1)%	182,805	96.9%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>446,898</b>	<b>6,484,865</b>	<b>7,392,400</b>	<b>(12.3)%</b>	<b>7,392,400</b>	<b>87.7%</b>
<b>TOTAL OPERATIONS</b>	<b>1,925,085</b>	<b>26,712,008</b>	<b>28,765,200</b>	<b>(7.1)%</b>	<b>28,765,200</b>	<b>92.9%</b>
Building Construction	87,895	1,364,366	1,845,227		1,845,227	
Equipment						
Facility Improvements	244,239	1,319,911	1,752,377		1,752,377	
Miscellaneous						
Natural Resource Improvemt	273,055	387,070	1,313,035		1,313,035	
Planning	33,040	321,858	155,343		155,343	
Site Improvements	1,252,427	6,517,720	9,153,873		9,153,873	
Utility Improvements	1,552	381,683	485,113		485,113	
Administration, Service and Maintenance	51,436	51,436				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>1,943,644</b>	<b>10,344,045</b>	<b>14,704,968</b>	<b>(29.7)%</b>	<b>14,704,968</b>	<b>70.3%</b>
<b>LAND ACQUISITION</b>	<b>1,855</b>	<b>1,186,166</b>	<b>3,093,500</b>	<b>(61.7)%</b>	<b>3,093,500</b>	<b>38.3%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,870,585</b>	<b>38,242,218</b>	<b>46,563,668</b>	<b>(17.9)%</b>	<b>46,563,668</b>	<b>82.1%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>87,714</b>	<b>1,508,206</b>	<b>1,562,144</b>	<b>(3.5)%</b>	<b>1,562,144</b>	<b>96.5%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,958,299</b>	<b>39,750,425</b>	<b>48,125,812</b>	<b>(17.4)%</b>	<b>48,125,812</b>	<b>82.6%</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.