

STATEMENT OF CHANGES IN FUND BALANCES
January 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,950,000.00	1,950,000.00	3,058,924.77	2,509,000.00
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	-	0.00	
Wetlands Credits	-	-	6,250.00	
Local Government Fund	257,497.91	257,497.91	217,077.71	220,643.67
Income from Operations	56,412.00	56,412.00	70,809.42	76,313.00
Investment Income	74,436.51	74,436.51	58,683.37	93,094.56
Donations, Sponsors, Bequests	137.00	137.00	83.34	100.00
Government Grants	1,000.00	1,000.00	253,561.39	0.00
Miscellaneous	138,084.90	138,084.90	7,880.89	43,946.94
Total Revenues	2,477,568.32	2,477,568.32	3,673,270.89	2,943,098.17
EXPENDITURES:³				
Operations	2,142,026.09	2,142,026.09	2,439,637.22	2,041,777.56
Capital Improvements	184,432.16	184,432.16	4,627,430.42	334,680.76
Land Acquisition	1,307,862.00	1,307,862.00	1,979,000.00	58,489.88
Total Expenditures	3,634,320.25	3,634,320.25	9,046,067.64	2,434,948.20
EXCESS OF REVENUES OVER EXPENDITURES	(1,156,751.93)	(1,156,751.93)	(5,372,796.75)	508,149.97
Special Covid Relief Fund				
Revenues	0.00	0.00		
Expenditures	0.00	0.00		
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	29,513.79	29,513.79	25,903.77	22,579.37
Operating Expenditures	86,105.31	86,105.31	88,341.21	79,263.79
Expenditures for Resale	710.66	710.66	0.00	924.44
Net Surplus/(Deficit)	(57,302.18)	(57,302.18)	(62,437.44)	(57,608.86)
BEGINNING FUNDS CASH BALANCE	27,673,430.28	27,673,430.28		28,601,689.09
ENDING FUNDS CASH BALANCE	26,459,376.17	26,459,376.17		29,052,230.20
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	17,733,119.08	17,733,119.08		23,897,891.44
Encumbered	8,726,257.09	8,726,257.09		5,154,338.76
	26,459,376.17	26,459,376.17		29,052,230.20
Encumbrance Reconciliation:				
Beginning (previous period)	5,887,073.44	3,082,767.46		3,082,767.46
Ending (current month)	8,726,257.09	8,726,257.09		5,154,338.76
Net Change in Encumbrances	2,839,183.65	5,643,489.63		2,071,571.30
TRANSFERS:				
IN (Revenue)				
Operations	-	-		0.00
Capital Improvements	1,000,000.00	1,000,000.00		0.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				
Total	1,000,000.00	1,000,000.00		0.00
OUT (Expenditure)				
Operations	1,000,000.00	1,000,000.00		0.00
Operations - Interfund Loan				
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
Total	1,000,000.00	1,000,000.00		0.00
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, 2025 was \$27,673,430.28

(Unenc, \$21,786,356.84 + Enc \$5,887,073.44 = \$27,673,430.28)

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

1/31/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,115,874	1,115,874	1,036,622	7.6%	14,996,355	7.4%
PERS	158,026	158,026	165,885	(4.7)%	2,252,582	7.0%
Medicare	15,441	15,441	16,496	(6.4)%	216,725	7.1%
Fringe Benefits	331,963	331,963	360,309	(7.9)%	4,152,241	8.0%
Unemployment	25	25	-	#DIV/0!	10,000	0.2%
Workers Comp	10,063	10,063	11,155	(9.8)%	134,516	7.5%
Retirements	638	638	46,534	(98.6)%	225,000	0.3%
Subtotal Personnel Expenses	1,632,029	1,632,029	1,637,001	(0.3)%	21,987,419	7.4%
Administration	64,665	64,665	157,582	(59.0)%	1,873,719	3.5%
Educ/Interpretive Operations	14,471	14,471	21,715	(33.4)%	352,200	4.1%
Natural Resource Managemt	16,124	16,124	93,329	(82.7)%	535,879	3.0%
Park Maintenance	162,200	162,200	270,141	(40.0)%	3,068,719	5.3%
Promotion	50,552	50,552	54,263	(6.8)%	352,435	14.3%
Renovations	6,727	6,727	56,189	(88.0)%	568,881	1.2%
Rental Properties	73,205	73,205	72,995	0.3%	166,868	43.9%
Revenue Operations	8,590	8,590	7,473	15.0%	98,162	8.8%
Safety & Law Enforcement	100,563	100,563	50,037	101.0%	569,653	17.7%
Special Facilities	12,900	12,900	18,911	(31.8)%	216,750	6.0%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	509,997	509,997	802,636	(36.5)%	7,803,266	6.5%
TOTAL OPERATIONS	2,142,026	2,142,026	2,439,637	(12.2)%	29,790,685	7.2%
Building Construction	33,052	33,052	1,124,982	-	1,239,566	-
Equipment	-	-	-	-	-	-
Facility Improvements	124,330	124,330	798,058	-	1,490,141	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	-	-	78,750	-	945,000	-
Planning	6,707	6,707	168,944	-	168,944	-
Site Improvements	20,343	20,343	2,274,684	-	8,671,184	-
Utility Improvements	-	-	182,012	-	227,845	-
Administration, Service and Maintenance	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMT	184,432	184,432	4,627,430	(96.0)%	12,742,680	1.4%
LAND ACQUISITION	1,307,862	1,307,862	1,979,000	(33.9)%	3,354,000	39.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,634,320	3,634,320	9,046,068	(59.8)%	45,887,365	7.9%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	86,816	86,816	88,341	(1.7)%	1,701,281	5.1%
TOTALS - ALL FUNDS	3,721,136	3,721,136	9,134,409	(59.3)%	47,588,646	7.8%

Footnotes:

- ¹The 2025 Budget has been amended to include carry-over purchase orders from 2024 in the amount of \$5,887,073.44 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 2025) 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.