

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	4,978,960.54	16,427,960.54	15,531,886.08	12,826,000.00
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	18,760.00	18,760.00	0.00	
Wetlands Credits	-	-	18,750.00	
Local Government Fund	235,250.63	793,840.27	733,606.42	730,931.33
Income from Operations	239,274.00	376,571.00	356,587.70	385,099.25
Investment Income	123,503.97	306,110.72	209,411.20	358,560.10
Donations, Sponsors, Bequests	-	137.00	250.02	484.46
Government Grants	593,905.60	606,589.42	766,956.72	63,048.49
Miscellaneous	5,633.06	149,819.96	22,439.39	58,717.32
Total Revenues	6,195,287.80	18,679,788.91	17,639,887.53	14,422,840.95
EXPENDITURES:³				
Operations	2,599,480.68	6,883,853.80	7,324,288.57	6,181,413.03
Capital Improvements	784,394.81	1,257,888.15	6,102,930.38	706,040.10
Land Acquisition	301,216.75	3,197,158.53	2,229,000.00	67,979.88
Total Expenditures	3,685,092.24	11,338,900.48	15,656,218.95	6,955,433.01
EXCESS OF REVENUES OVER EXPENDITURES	2,510,195.56	7,340,888.43	1,983,668.58	7,467,407.94
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	82,786.26	132,818.24	127,862.78	136,644.54
Operating Expenditures	88,866.80	256,547.25	332,748.72	297,145.10
Expenditures for Resale	11,234.80	13,906.45	0.00	7,600.42
Net Surplus/(Deficit)	(17,315.34)	(137,635.46)	(204,885.94)	(168,100.98)
BEGINNING FUNDS CASH BALANCE	32,383,803.03	27,673,430.28		28,601,689.09
ENDING FUNDS CASH BALANCE	34,876,683.25	34,876,683.25		35,900,996.05
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	27,867,531.25	27,867,531.25		28,664,657.31
Encumbered	7,009,152.00	7,009,152.00		7,236,338.74
	34,876,683.25	34,876,683.25		35,900,996.05
Encumbrance Reconciliation:				
Beginning (previous period)	8,016,306.32	3,082,767.46		3,082,767.46
Ending (current month)	7,009,152.00	7,009,152.00		7,236,338.74
Net Change in Encumbrances	(1,007,154.32)	3,926,384.54		4,153,571.28
TRANSFERS:				
IN (Revenue)				
Operations	-	-		0.00
Capital Improvements	-	2,000,000.00		0.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				
Total	-	2,000,000.00		0.00
OUT (Expenditure)				
Operations	-	2,000,000.00		0.00
Operations - Interfund Loan				
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
Total	-	2,000,000.00		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

3/31/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,000,855	3,159,066	3,298,938	(4.2)%	14,996,355	21.1%
PERS	151,910	468,037	503,292	(7.0)%	2,252,582	20.8%
Medicare	13,852	44,304	47,930	(7.6)%	216,725	20.4%
Fringe Benefits	318,355	979,308	1,084,109	(9.7)%	4,152,241	23.6%
Unemployment	8	53	-	#DIV/0!	10,000	0.5%
Workers Comp	9,057	28,905	31,358	(7.8)%	134,516	21.5%
Retirements	2,360	43,351	72,999	(40.6)%	225,000	19.3%
Subtotal Personnel Expenses	1,496,397	4,723,024	5,038,627	(6.3)%	21,987,419	21.5%
Administration	335,061	445,648	527,685	(15.5)%	1,873,719	23.8%
Educ/Interpretive Operations	13,051	49,229	77,114	(36.2)%	352,200	14.0%
Natural Resource Managemt	154,896	218,175	178,325	22.3%	535,879	40.7%
Park Maintenance	401,841	803,163	834,767	(3.8)%	3,068,719	26.2%
Promotion	923	52,697	148,100	(64.4)%	352,435	15.0%
Renovations	19,508	36,799	149,406	(75.4)%	568,881	6.5%
Rental Properties	(6,652)	83,353	92,732	(10.1)%	166,868	50.0%
Revenue Operations	9,410	27,845	29,632	(6.0)%	98,162	28.4%
Safety & Law Enforcement	160,627	402,751	188,212	114.0%	569,653	70.7%
Special Facilities	14,419	41,169	59,688	(31.0)%	216,750	19.0%
Capital Support						
Reimbursements	-	-				
Subtotal Operating Expenses	1,103,084	2,160,829	2,285,662	(5.5)%	7,803,266	27.7%
TOTAL OPERATIONS	2,599,481	6,883,854	7,324,289	(6.0)%	29,790,685	23.1%
Building Construction	224,462	294,029	1,145,816		1,239,566	
Equipment						
Facility Improvements	150,748	285,052	923,891		1,490,141	
Miscellaneous	-	-				
Natural Resource Improvemt	-	-	236,250		945,000	
Planning	102,499	130,429	168,944		168,944	
Site Improvements	306,686	508,922	3,437,684		8,671,184	
Utility Improvements	-	39,457	190,345		227,845	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	784,395	1,257,888	6,102,930	(79.4)%	12,742,680	9.9%
LAND ACQUISITION	301,217	3,197,159	2,229,000	43.4%	3,354,000	95.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,685,092	11,338,900	15,656,219	(27.6)%	45,887,365	24.7%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	100,102	270,454	332,749	(18.7)%	1,701,281	15.9%
TOTALS - ALL FUNDS	3,785,194	11,609,354	15,988,968	(27.4)%	47,588,646	24.4%

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.