

STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,210,356.10	17,644,343.69	16,882,850.36	16,455,705.00
Rmbrs Land Acquisition	-	-	0.00	
Groundwater Credits	-	18,760.00	0.00	
Wetlands Credits	-	-	31,250.00	
Local Government Fund	281,963.46	1,278,122.90	1,198,460.52	1,168,572.61
Income from Operations	44,773.50	470,468.50	452,173.21	475,874.00
Investment Income	96,332.49	526,391.90	379,080.86	632,316.76
Donations, Sponsors, Bequests	10,000.00	11,137.00	416.69	640.46
Government Grants	-	2,717,672.42	1,271,829.73	67,864.89
Miscellaneous	28,160.50	180,230.46	60,767.49	88,000.34
Total Revenues	1,671,586.05	22,847,126.87	20,276,828.86	18,888,974.06
EXPENDITURES:³				
Operations	2,777,317.55	11,978,678.25	12,736,960.38	11,287,032.43
Capital Improvements	821,168.54	2,589,232.21	7,578,430.37	2,326,227.85
Land Acquisition	9,996.00	3,211,601.53	2,479,000.00	75,419.88
Total Expenditures	3,608,482.09	17,779,511.99	22,794,390.75	13,688,680.16
EXCESS OF REVENUES OVER EXPENDITURES	(1,936,896.04)	5,067,614.88	(2,517,561.89)	5,200,293.90
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	219,355.87	513,132.48	525,120.19	548,848.48
Operating Expenditures	156,732.71	579,919.02	655,229.08	547,076.27
Expenditures for Resale	15,757.49	43,733.90	0.00	44,123.86
Net Surplus/(Deficit)	46,865.67	(110,520.44)	(130,108.89)	(42,351.65)
BEGINNING FUNDS CASH BALANCE	34,520,555.09	27,673,430.28		28,601,689.09
ENDING FUNDS CASH BALANCE	32,630,524.72	32,630,524.72		33,759,631.34
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	25,896,884.84	25,896,884.84		26,735,435.93
Encumbered	6,733,639.88	6,733,639.88		7,024,195.41
	32,630,524.72	32,630,524.72		33,759,631.34
Encumbrance Reconciliation:				
Beginning (previous period)	7,437,306.56	3,082,767.46		3,082,767.46
Ending (current month)	6,733,639.88	6,733,639.88		7,024,195.41
Net Change in Encumbrances	(703,666.68)	3,650,872.42		3,941,427.95
TRANSFERS:				
IN (Revenue)				
Operations	-	-		0.00
Capital Improvements	-	2,000,000.00		800,000.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				
Total	-	2,000,000.00		800,000.00
OUT (Expenditure)				
Operations	-	2,000,000.00		800,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
Total	-	2,000,000.00		800,000.00
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, 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

5/31/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,610,203	5,788,699	5,921,170	(2.2)%	14,996,355	38.6%
PERS	242,462	865,106	884,034	(2.1)%	2,252,582	38.4%
Medicare	23,330	81,900	84,341	(2.9)%	216,725	37.8%
Fringe Benefits	316,336	1,620,948	1,810,933	(10.5)%	4,152,241	39.0%
Unemployment	-	53	-	#DIV/0!	10,000	0.5%
Workers Comp	14,958	53,180	54,213	(1.9)%	134,516	39.5%
Retirements	48,710	104,702	110,002	(4.8)%	225,000	46.5%
Subtotal Personnel Expenses	2,256,000	8,514,587	8,864,692	(3.9)%	21,987,419	38.7%
Administration	136,967	948,137	1,112,677	(14.8)%	1,873,719	50.6%
Educ/Interpretive Operations	29,548	89,285	121,172	(26.3)%	352,200	25.4%
Natural Resource Managemt	40,560	269,251	259,840	3.6%	535,879	50.2%
Park Maintenance	250,201	1,271,434	1,417,328	(10.3)%	3,068,719	41.4%
Promotion	113	101,368	187,339	(45.9)%	352,435	28.8%
Renovations	23,784	124,801	242,623	(48.6)%	568,881	21.9%
Rental Properties	54	82,554	99,701	(17.2)%	166,868	49.5%
Revenue Operations	6,930	41,688	51,992	(19.8)%	98,162	42.5%
Safety & Law Enforcement	17,713	466,517	281,682	65.6%	569,653	81.9%
Special Facilities	15,446	69,057	97,914	(29.5)%	216,750	31.9%
Capital Support						
Reimbursements	-	-				
Subtotal Operating Expenses	521,317	3,464,091	3,872,269	(10.5)%	7,803,266	44.4%
TOTAL OPERATIONS	2,777,318	11,978,678	12,736,960	(6.0)%	29,790,685	40.2%
Building Construction	134,167	486,561	1,166,649		1,239,566	
Equipment						
Facility Improvements	353,372	697,800	1,049,725		1,490,141	
Miscellaneous	-	-				
Natural Resource Improvemt	6,440	7,189	393,750		945,000	
Planning	9,614	245,129	168,944		168,944	
Site Improvements	317,575	1,111,677	4,600,684		8,671,184	
Utility Improvements	-	40,876	198,678		227,845	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	821,169	2,589,232	7,578,430	(65.8)%	12,742,680	20.3%
LAND ACQUISITION	9,996	3,211,602	2,479,000	29.6%	3,354,000	95.8%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,608,482	17,779,512	22,794,391	(22.0)%	45,887,365	38.7%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	172,490	623,653	655,229	(4.8)%	1,701,281	36.7%
TOTALS - ALL FUNDS	3,780,972	18,403,165	23,449,620	(21.5)%	47,588,646	38.7%

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.