

STATEMENT OF CHANGES IN FUND BALANCES
August 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	3,291,352.10	30,581,695.79	30,909,707.66	30,298,060.65
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	55,360.00	242,960.00	-	-
Wetlands Credits	-	-	50,000.00	-
Local Government Fund	256,938.86	2,158,638.58	1,991,391.89	1,961,792.74
Income from Operations	56,483.00	612,349.62	637,838.54	655,106.75
Investment Income	134,277.54	897,320.42	722,755.88	1,058,572.85
Donations, Sponsors, Bequests	328.15	13,765.15	666.68	1,130.85
Government Grants	74,446.43	2,845,571.95	2,046,753.60	139,902.54
Miscellaneous	7,095.00	194,914.59	81,651.65	101,778.04
Total Revenues	3,876,281.08	37,547,216.10	36,440,765.90	34,216,344.42
EXPENDITURES:³				
Operations	2,297,775.84	18,951,110.68	21,546,924.12	18,252,884.24
Capital Improvements	590,937.17	5,164,956.68	9,791,680.40	4,088,921.07
Land Acquisition	5,163.55	3,247,385.08	2,854,000.00	377,166.44
Total Expenditures	2,893,876.56	27,363,452.44	34,192,604.52	22,718,971.75
EXCESS OF REVENUES OVER EXPENDITURES	982,404.52	10,183,763.66	2,248,161.38	11,497,372.67
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	250,987.28	1,253,973.07	1,288,808.46	1,298,503.91
Operating Expenditures	112,160.02	1,013,761.25	1,253,911.60	967,352.19
Expenditures for Resale	15,963.07	99,188.60	0.00	56,913.10
Net Surplus/(Deficit)	122,864.19	141,023.22	34,896.86	274,238.62
BEGINNING FUNDS CASH BALANCE	36,892,948.45	27,673,430.28		28,601,689.09
Transfer from Columbus Foundation	196,000.00	196,000.00		
ENDING FUNDS CASH BALANCE	38,194,217.16	38,194,217.16		40,373,300.38
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	31,776,119.64	31,776,119.64		31,639,443.92
Encumbered	6,418,097.52	6,418,097.52		8,733,856.46
	38,194,217.16	38,194,217.16		40,373,300.38
Encumbrance Reconciliation:				
Beginning (previous period)	5,396,153.15	3,082,767.46		3,082,767.46
Ending (current month)	6,418,097.52	6,418,097.52		8,733,856.46
Net Change in Encumbrances	1,021,944.37	3,335,330.06		5,651,089.00
TRANSFERS:				
IN (Revenue)				
Operations	51,000.00	51,000.00		
Capital Improvements	145,000.00	4,145,000.00		4,900,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	196,000.00	4,196,000.00		4,900,000.00
OUT (Expenditure)				
Operations	-	4,000,000.00		4,900,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	4,000,000.00		4,900,000.00
NET EFFECT OF TRANSFERS	196,000.00	196,000.00		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

8/31/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,224,655	9,589,476	10,653,428	(10.0)%	14,996,355	63.9%
PERS	183,361	1,433,943	1,594,323	(10.1)%	2,252,582	63.7%
Medicare	17,355	135,376	152,741	(11.4)%	216,725	62.5%
Fringe Benefits	308,413	2,549,548	2,927,759	(12.9)%	4,152,241	61.4%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	11,201	87,660	95,765	(8.5)%	134,516	65.2%
Retirements	18,715	131,354	171,319	(23.3)%	225,000	58.4%
Subtotal Personnel Expenses	1,763,700	13,927,410	15,605,335	(10.8)%	21,987,419	63.3%
Administration	205,466	1,265,031	1,558,540	(18.8)%	1,873,719	67.5%
Educ/Interpretive Operations	30,709	175,632	239,169	(26.6)%	352,200	49.9%
Natural Resource Managemt	10,799	294,854	370,683	(20.5)%	535,879	55.0%
Park Maintenance	185,158	1,941,904	2,298,179	(15.5)%	3,068,719	63.3%
Promotion	3,546	169,784	266,666	(36.3)%	352,435	48.2%
Renovations	39,710	295,528	382,448	(22.7)%	568,881	51.9%
Rental Properties	56	142,019	165,678	(14.3)%	166,868	85.1%
Revenue Operations	8,410	66,338	73,821	(10.1)%	98,162	67.6%
Safety & Law Enforcement	27,124	550,351	428,180	28.5%	569,653	96.6%
Special Facilities	23,099	122,259	158,226	(22.7)%	216,750	56.4%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	534,076	5,023,700	5,941,589	(15.4)%	7,803,266	64.4%
TOTAL OPERATIONS	2,297,776	18,951,111	21,546,924	(12.0)%	29,790,685	63.6%
Building Construction	118,715	858,172	1,197,899	-	1,239,566	-
Equipment	-	-	-	-	-	-
Facility Improvements	136,826	1,095,304	1,238,475	-	1,490,141	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	52,310	118,608	630,000	-	945,000	-
Planning	47,505	439,965	168,944	-	168,944	-
Site Improvements	233,591	2,607,858	6,345,184	-	8,671,184	-
Utility Improvements	1,628	44,686	211,178	-	227,845	-
Administration, Service and Maintenance	364	364	-	-	-	-
Reimbursements	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMT	590,937	5,164,957	9,791,680	(47.3)%	12,742,680	40.5%
LAND ACQUISITION	5,164	3,247,385	2,854,000	13.8%	3,354,000	96.8%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,893,877	27,363,452	34,192,605	(20.0)%	45,887,365	59.6%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	128,123	1,112,950	1,253,912	(11.2)%	1,701,281	65.4%
TOTALS - ALL FUNDS	3,022,000	28,476,402	35,446,516	(19.7)%	47,588,646	59.8%

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.