

STATEMENT OF CHANGES IN FUND BALANCES
September 30, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	30,581,695.79	30,969,905.39	30,414,490.15
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	242,960.00	-	3,840.00
Wetlands Credits	-	-	56,250.00	-
Local Government Fund	283,560.16	2,442,198.74	2,287,253.09	2,239,769.52
Income from Operations	37,314.00	649,663.62	677,126.69	688,156.75
Investment Income	114,643.06	1,011,963.48	867,423.47	1,218,995.36
Donations, Sponsors, Bequests	90.00	13,855.15	750.01	1,290.85
Government Grants	-	2,845,571.95	2,331,041.31	139,902.54
Miscellaneous	46,141.90	241,056.49	87,663.45	105,783.41
Total Revenues	481,749.12	38,028,965.22	37,277,413.41	34,812,228.58
EXPENDITURES:³				
Operations	1,986,516.21	20,937,626.89	23,863,339.37	20,353,770.33
Capital Improvements	1,343,663.78	6,508,620.46	10,529,430.41	5,657,270.73
Land Acquisition	24,531.57	3,271,916.65	2,979,000.00	384,788.94
Total Expenditures	3,354,711.56	30,718,164.00	37,371,769.78	26,395,830.00
EXCESS OF REVENUES OVER EXPENDITURES	(2,872,962.44)	7,310,801.22	(94,356.37)	8,416,398.58
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	162,697.88	1,416,670.95	1,490,410.07	1,479,140.09
Operating Expenditures	105,712.43	1,119,383.68	1,405,396.87	1,080,970.24
Expenditures for Resale	16,675.18	115,953.78	0.00	107,739.15
Net Surplus/(Deficit)	40,310.27	181,333.49	85,013.20	290,430.70
BEGINNING FUNDS CASH BALANCE	38,194,217.16	27,673,430.28		28,601,689.09
Transfer from Columbus Foundation	0.00	196,000.00		
ENDING FUNDS CASH BALANCE	35,361,564.99	35,361,564.99		37,308,518.37
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	29,739,884.66	29,739,884.66		27,189,286.00
Encumbered	5,621,680.33	5,621,680.33		10,119,232.37
	35,361,564.99	35,361,564.99		37,308,518.37
Encumbrance Reconciliation:				
Beginning (previous period)	6,418,097.52	3,082,767.46		3,082,767.46
Ending (current month)	5,621,680.33	5,621,680.33		10,119,232.37
Net Change in Encumbrances	(796,417.19)	2,538,912.87		7,036,464.91
TRANSFERS:				
IN (Revenue)				
Operations	-	51,000.00		
Capital Improvements	1,000,000.00	5,145,000.00		7,900,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	1,000,000.00	5,196,000.00		7,900,000.00
OUT (Expenditure)				
Operations	1,000,000.00	5,000,000.00		7,900,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,000,000.00	5,000,000.00		7,900,000.00
NET EFFECT OF TRANSFERS	0.00	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

9/30/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,117,173	10,706,650	11,877,133	(9.9)%	14,996,355	71.4%
PERS	168,855	1,602,798	1,788,832	(10.4)%	2,252,582	71.2%
Medicare	15,552	150,929	170,988	(11.7)%	216,725	69.6%
Fringe Benefits	314,282	2,863,830	3,306,418	(13.4)%	4,152,241	69.0%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	10,105	97,766	106,996	(8.6)%	134,516	72.7%
Retirements	2,536	133,890	179,075	(25.2)%	225,000	59.5%
Subtotal Personnel Expenses	1,628,504	15,555,914	17,439,443	(10.8)%	21,987,419	70.7%
Administration	42,173	1,307,204	1,604,449	(18.5)%	1,873,719	69.8%
Educ/Interpretive Operations	35,198	210,830	286,408	(26.4)%	352,200	59.9%
Natural Resource Managemt	36,245	331,099	401,242	(17.5)%	535,879	61.8%
Park Maintenance	171,145	2,113,049	2,493,309	(15.3)%	3,068,719	68.9%
Promotion	12,426	182,210	327,953	(44.4)%	352,435	51.7%
Renovations	24,851	320,379	429,056	(25.3)%	568,881	56.3%
Rental Properties	(1,002)	141,017	166,127	(15.1)%	166,868	84.5%
Revenue Operations	6,814	73,152	81,682	(10.4)%	98,162	74.5%
Safety & Law Enforcement	12,668	563,019	464,278	21.3%	569,653	98.8%
Special Facilities	17,494	139,753	169,393	(17.5)%	216,750	64.5%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	358,012	5,381,712	6,423,897	(16.2)%	7,803,266	69.0%
TOTAL OPERATIONS	1,986,516	20,937,627	23,863,339	(12.3)%	29,790,685	70.3%
Building Construction	187,128	1,045,301	1,208,316	-	1,239,566	-
Equipment	-	-	-	-	-	-
Facility Improvements	77,894	1,173,198	1,301,391	-	1,490,141	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	12,337	130,945	708,750	-	945,000	-
Planning	26,939	466,904	168,944	-	168,944	-
Site Improvements	1,037,233	3,645,091	6,926,684	-	8,671,184	-
Utility Improvements	2,132	46,818	215,345	-	227,845	-
Administration, Service and Maintenance	-	364	-	-	-	-
Reimbursements	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMT	1,343,664	6,508,621	10,529,430	(38.2)%	12,742,680	51.1%
LAND ACQUISITION	24,532	3,271,917	2,979,000	9.8%	3,354,000	97.6%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,354,712	30,718,164	37,371,770	(17.8)%	45,887,365	66.9%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	122,388	1,235,337	1,405,397	(12.1)%	1,701,281	72.6%
TOTALS - ALL FUNDS	3,477,099	31,953,502	38,777,167	(17.6)%	47,588,646	67.1%

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.