

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	120,798.36	30,702,494.15	31,023,384.29	30,416,219.10
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	242,960.00	-	3,840.00
Wetlands Credits	-	-	62,500.00	-
Local Government Fund	246,947.21	2,689,145.95	2,542,959.11	2,465,652.64
Income from Operations	28,668.63	678,332.25	706,479.09	729,579.38
Investment Income	101,913.47	1,113,876.95	991,066.43	1,351,484.91
Donations, Sponsors, Bequests	-	13,855.15	833.34	1,390.85
Government Grants	2,073.36	2,847,645.31	2,587,365.08	148,652.54
Miscellaneous	17,232.77	258,289.26	95,449.73	114,002.16
Total Revenues	517,633.80	38,546,599.02	38,010,037.07	35,230,821.58
EXPENDITURES:³				
Operations	2,659,371.03	23,596,997.92	26,122,105.58	22,278,809.73
Capital Improvements	271,025.78	6,779,646.24	11,267,180.42	6,240,151.84
Land Acquisition	3,978.28	3,275,894.93	3,104,000.00	391,216.44
Total Expenditures	2,934,375.09	33,652,539.09	40,493,286.00	28,910,178.01
EXCESS OF REVENUES OVER EXPENDITURES	(2,416,741.29)	4,894,059.93	(2,483,248.93)	6,320,643.57
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	132,300.43	1,548,971.38	1,590,992.55	1,628,598.48
Operating Expenditures	130,880.63	1,250,264.31	1,540,478.59	1,179,085.36
Expenditures for Resale	8,203.01	124,156.79	0.00	122,423.71
Net Surplus/(Deficit)	(6,783.21)	174,550.28	50,513.96	327,089.41
BEGINNING FUNDS CASH BALANCE	35,361,564.99	27,673,430.28		28,601,689.09
Transfer from Columbus Foundation	0.00	196,000.00		
ENDING FUNDS CASH BALANCE	32,938,040.49	32,938,040.49		35,249,422.07
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	27,471,582.25	27,471,582.25		24,840,105.45
Encumbered	5,466,458.24	5,466,458.24		10,409,316.62
	32,938,040.49	32,938,040.49		35,249,422.07
Encumbrance Reconciliation:				
Beginning (previous period)	5,621,680.33	3,082,767.46		3,082,767.46
Ending (current month)	5,466,458.24	5,466,458.24		10,409,316.62
Net Change in Encumbrances	(155,222.09)	2,383,690.78		7,326,549.16
TRANSFERS:				
IN (Revenue)				
Operations	-	51,000.00		
Capital Improvements	-	5,145,000.00		8,900,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	-	5,196,000.00		8,900,000.00
OUT (Expenditure)				
Operations	-	5,000,000.00		8,900,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	5,000,000.00		8,900,000.00
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

10/31/2025

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,546,128	12,252,778	13,116,643	(6.6)%	14,996,355	81.7%
PERS	233,938	1,836,736	1,967,484	(6.6)%	2,252,582	81.5%
Medicare	21,741	172,669	187,964	(8.1)%	216,725	79.7%
Fringe Benefits	319,908	3,183,738	3,676,533	(13.4)%	4,152,241	76.7%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	13,981	111,746	117,543	(4.9)%	134,516	83.1%
Retirements	4,205	138,095	199,318	(30.7)%	225,000	61.4%
Subtotal Personnel Expenses	2,139,901	17,695,815	19,275,485	(8.2)%	21,987,419	80.5%
Administration	71,084	1,378,288	1,664,798	(17.2)%	1,873,719	73.6%
Educ/Interpretive Operations	32,758	243,588	312,856	(22.1)%	352,200	69.2%
Natural Resource Managemt	19,583	350,682	432,820	(19.0)%	535,879	65.4%
Park Maintenance	186,126	2,299,175	2,689,548	(14.5)%	3,068,719	74.9%
Promotion	49,747	231,957	336,087	(31.0)%	352,435	65.8%
Renovations	92,903	413,282	475,664	(13.1)%	568,881	72.6%
Rental Properties	112	141,129	166,532	(15.3)%	166,868	84.6%
Revenue Operations	6,196	79,349	88,915	(10.8)%	98,162	80.8%
Safety & Law Enforcement	47,208	610,227	498,236	22.5%	569,653	107.1%
Special Facilities	13,752	153,505	181,166	(15.3)%	216,750	70.8%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	519,470	5,901,183	6,846,621	(13.8)%	7,803,266	75.6%
TOTAL OPERATIONS	2,659,371	23,596,998	26,122,106	(9.7)%	29,790,685	79.2%
Building Construction	194	1,045,495	1,218,732	-	1,239,566	-
Equipment	-	-	-	-	-	-
Facility Improvements	16,079	1,189,276	1,364,308	-	1,490,141	-
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	28,500	159,445	787,500	-	945,000	-
Planning	48,571	515,475	168,944	-	168,944	-
Site Improvements	142,583	3,787,675	7,508,184	-	8,671,184	-
Utility Improvements	35,099	81,917	219,512	-	227,845	-
Administration, Service and Maintenance	-	364	-	-	-	-
Reimbursements	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMT	271,026	6,779,646	11,267,180	(39.8)%	12,742,680	53.2%
LAND ACQUISITION	3,978	3,275,895	3,104,000	5.5%	3,354,000	97.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,934,375	33,652,539	40,493,286	(16.9)%	45,887,365	73.3%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	139,084	1,374,421	1,540,479	(10.8)%	1,701,281	80.8%
TOTALS - ALL FUNDS	3,073,459	35,026,960	42,033,765	(16.7)%	47,588,646	73.6%

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.