

STATEMENT OF CHANGES IN FUND BALANCES
December 31, 2025

	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,810.32	30,704,304.47	31,023,384.29	30,416,219.10
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	246,640.00	-	16,440.00
Wetlands Credits	-	-	75,000.00	-
Local Government Fund	317,866.09	3,293,697.51	3,088,079.88	3,016,517.55
Income from Operations	27,661.96	767,390.71	820,000.00	839,341.84
Investment Income	97,512.18	1,299,946.80	1,178,614.00	1,570,096.97
Donations, Sponsors, Bequests	800.00	14,655.15	1,000.00	2,481.00
Government Grants	14,703.11	2,862,348.42	3,092,238.10	1,089,550.19
Miscellaneous	35,482.25	303,380.51	115,500.00	157,523.08
Total Revenues	495,835.91	39,492,363.57	39,393,816.27	37,108,169.73
EXPENDITURES:³				
Operations	1,942,608.86	27,575,976.42	29,790,685.00	26,712,007.77
Capital Improvements	963,651.69	9,006,598.32	12,742,680.44	10,344,044.81
Land Acquisition	1,599.00	3,291,605.06	3,354,000.00	1,186,165.66
Total Expenditures	2,907,859.55	39,874,179.80	45,887,365.44	38,242,218.24
EXCESS OF REVENUES OVER EXPENDITURES	(2,412,023.64)	(381,816.23)	(6,493,549.17)	(1,134,048.51)
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	29,105.02	1,620,912.62	1,650,300.00	1,713,996.06
Operating Expenditures	124,114.88	1,490,198.61	1,701,281.00	1,376,926.88
Expenditures for Resale	1,133.79	128,308.67	0.00	131,279.47
Net Surplus/(Deficit)	(96,143.65)	2,405.34	(50,981.00)	205,789.71
BEGINNING FUNDS CASH BALANCE	29,998,186.68	27,673,430.28		28,601,689.09
Transfer from Columbus Foundation	0.00	196,000.00		
ENDING FUNDS CASH BALANCE	27,490,019.39	27,490,019.39		27,673,430.28
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	23,688,379.25	23,688,379.25		21,786,356.84
Encumbered	3,801,640.14	3,801,640.14		5,887,073.44
	27,490,019.39	27,490,019.39		27,673,430.28
Encumbrance Reconciliation:				
Beginning (previous period)	4,288,478.89	3,082,767.46		3,082,767.46
Ending (current month)	3,801,640.14	3,801,640.14		5,887,073.44
Net Change in Encumbrances	(486,838.75)	718,872.68		2,804,305.98
TRANSFERS:				
IN (Revenue)				
Operations	-	51,000.00		
Capital Improvements	-	9,145,000.00		10,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	9,196,000.00		10,000,000.00
OUT (Expenditure)				
Operations	-	9,000,000.00		10,000,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	9,000,000.00		10,000,000.00
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

12/31/2025

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	1,021,864	14,390,567	14,996,355	(4.0)%	14,996,355	96.0%
PERS	155,214	2,150,594	2,252,582	(4.5)%	2,252,582	95.5%
Medicare	14,166	202,325	216,725	(6.6)%	216,725	93.4%
Fringe Benefits	323,395	3,836,921	4,152,241	(7.6)%	4,152,241	92.4%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	9,231	131,061	134,516	(2.6)%	134,516	97.4%
Retirements	422	139,932	225,000	(37.8)%	225,000	62.2%
Subtotal Personnel Expenses	1,524,292	20,851,454	21,987,419	(5.2)%	21,987,419	94.8%
Administration	79,668	1,472,234	1,873,719	(21.4)%	1,873,719	78.6%
Educ/Interprete Operations	25,504	290,109	352,200	(17.6)%	352,200	82.4%
Natural Resource Managmt	20,787	393,083	535,879	(26.6)%	535,879	73.4%
Park Maintenance	202,885	2,690,381	3,068,719	(12.3)%	3,068,719	87.7%
Promotion	4,879	253,707	352,435	(28.0)%	352,435	72.0%
Renovations	26,027	530,274	568,881	(6.8)%	568,881	93.2%
Rental Properties	56	141,241	166,868	(15.4)%	166,868	84.6%
Revenue Operations	5,269	91,079	98,162	(7.2)%	98,162	92.8%
Safety & Law Enforcement	25,817	656,488	569,653	15.2%	569,653	115.2%
Special Facilities	27,425	205,926	216,750	(5.0)%	216,750	95.0%
Capital Support	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Subtotal Operating Expenses	418,317	6,724,523	7,803,266	(13.8)%	7,803,266	86.2%
TOTAL OPERATIONS	1,942,609	27,575,976	29,790,685	(7.4)%	29,790,685	92.6%
Building Construction	85,745	1,134,690	1,239,566		1,239,566	
Equipment	-	-	-	-	-	-
Facility Improvements	78,339	1,401,160	1,490,141		1,490,141	
Miscellaneous	-	-	-	-	-	-
Natural Resource Improvemt	164,286	323,731	945,000		945,000	
Planning	2,206	670,149	168,944		168,944	
Site Improvements	626,978	5,390,491	8,671,184		8,671,184	
Utility Improvements	6,098	86,015	227,845		227,845	
Administration, Service and Maintenance	-	364	-	-	-	-
Reimbursements	-	-	-	-	-	-
TOTAL CAPITAL IMPROVEMT	963,652	9,006,598	12,742,680	(29.3)%	12,742,680	70.7%
LAND ACQUISITION	1,599	3,291,605	3,354,000	(1.9)%	3,354,000	98.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,907,860	39,874,180	45,887,365	(13.1)%	45,887,365	86.9%
SPECIAL COVID RELIEF (FUND 28)	-	-	-	-	-	-
GOLF COURSE BUDGET(FUND 30):	125,249	1,618,507	1,701,281	(4.9)%	1,701,281	95.1%
TOTALS - ALL FUNDS	3,033,108	41,492,687	47,588,646	(12.8)%	47,588,646	87.2%

Current Encumbrances	3,801,640
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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.