

STATEMENT OF CHANGES IN FUND BALANCES  
November 30, 2025

	<b>CURRENT MONTH</b>	<b>2025 YR-TO-DATE</b>	<b>2025 YR-TO-DATE BUDGET</b>	<b>2024 YR-TO-DATE</b>
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	-	30,702,494.15	31,023,384.29	30,416,219.10
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	3,680.00	246,640.00	-	3,840.00
Wetlands Credits	-	-	68,750.00	-
Local Government Fund	286,685.47	2,975,831.42	2,802,317.40	2,719,035.75
Income from Operations	61,396.50	739,728.75	763,404.34	795,665.88
Investment Income	88,557.67	1,202,434.62	1,091,435.48	1,463,050.85
Donations, Sponsors, Bequests	-	13,855.15	916.67	1,578.56
Government Grants	-	2,847,645.31	2,839,801.59	148,652.54
Miscellaneous	9,609.00	267,898.26	111,568.89	135,172.06
<b>Total Revenues</b>	<b>449,928.64</b>	<b>38,996,527.66</b>	<b>38,701,578.66</b>	<b>35,683,214.74</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,036,369.64	25,633,367.56	27,724,976.69	24,786,922.35
Capital Improvements	1,263,300.39	8,042,946.63	12,004,930.43	8,400,400.55
Land Acquisition	14,111.13	3,290,006.06	3,229,000.00	1,184,310.66
<b>Total Expenditures</b>	<b>3,313,781.16</b>	<b>36,966,320.25</b>	<b>42,958,907.12</b>	<b>34,371,633.56</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,863,852.52)</b>	<b>2,030,207.41</b>	<b>(4,257,328.46)</b>	<b>1,311,581.18</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	0.00		0.00
Expenditures	0.00	0.00		0.00
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	42,836.22	1,591,807.60	1,631,100.61	1,683,906.74
Operating Expenditures	115,819.42	1,366,083.73	1,613,342.64	1,298,068.53
Expenditures for Resale	3,018.09	127,174.88	0.00	122,423.71
<b>Net Surplus/(Deficit)</b>	<b>(76,001.29)</b>	<b>98,548.99</b>	<b>17,757.97</b>	<b>263,414.50</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>32,938,040.49</b>	<b>27,673,430.28</b>		<b>28,601,689.09</b>
Transfer from Columbus Foundation	0.00	196,000.00		
<b>ENDING FUNDS CASH BALANCE</b>	<b>29,998,186.68</b>	<b>29,998,186.68</b>		<b>30,176,684.77</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	25,709,707.79	25,709,707.79		22,311,311.34
Encumbered	4,288,478.89	4,288,478.89		7,865,373.43
	29,998,186.68	29,998,186.68		30,176,684.77
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	5,466,458.24	3,082,767.46		3,082,767.46
Ending (current month)	4,288,478.89	4,288,478.89		7,865,373.43
<b>Net Change in Encumbrances</b>	<b>(1,177,979.35)</b>	<b>1,205,711.43</b>		<b>4,782,605.97</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	51,000.00		
Capital Improvements	4,000,000.00	9,145,000.00		10,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan				
<b>Total</b>	<b>4,000,000.00</b>	<b>9,196,000.00</b>		<b>10,000,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	4,000,000.00	9,000,000.00		10,000,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>4,000,000.00</b>	<b>9,000,000.00</b>		<b>10,000,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>196,000.00</b>		<b>0.00</b>

**Footnotes:**

<sup>1</sup>This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

<sup>2</sup>The 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)

<sup>3</sup>Interfund 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

11/30/2025

CATEGORY <sup>2</sup>	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL <sup>3</sup>	ACTUAL <sup>1</sup>	BUDGET	% VAR	BUDGET <sup>1</sup>	SPENT
Personnel Services-Distr.	1,115,926	13,368,703	13,891,869	(3.8)%	14,996,355	89.1%
PERS	158,644	1,995,380	2,080,130	(4.1)%	2,252,582	88.6%
Medicare	15,490	188,160	199,194	(5.5)%	216,725	86.8%
Fringe Benefits	329,788	3,513,526	3,917,066	(10.3)%	4,152,241	84.6%
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%
Workers Comp	10,084	121,830	124,336	(2.0)%	134,516	90.6%
Retirements	1,415	139,510	203,328	(31.4)%	225,000	62.0%
<b>Subtotal Personnel Expenses</b>	<b>1,631,347</b>	<b>19,327,162</b>	<b>20,425,923</b>	<b>(5.4)%</b>	<b>21,987,419</b>	<b>87.9%</b>
Administration	14,278	1,392,566	1,756,895	(20.7)%	1,873,719	74.3%
Educ/Interpretive Operations	21,017	264,605	329,803	(19.8)%	352,200	75.1%
Natural Resource Managemt	21,613	372,295	487,147	(23.6)%	535,879	69.5%
Park Maintenance	188,321	2,487,496	2,866,526	(13.2)%	3,068,719	81.1%
Promotion	16,871	248,828	343,072	(27.5)%	352,435	70.6%
Renovations	90,965	504,247	522,273	(3.5)%	568,881	88.6%
Rental Properties	56	141,185	166,737	(15.3)%	166,868	84.6%
Revenue Operations	6,462	85,811	93,655	(8.4)%	98,162	87.4%
Safety & Law Enforcement	20,444	630,671	533,428	18.2%	569,653	110.7%
Special Facilities	24,995	178,501	199,517	(10.5)%	216,750	82.4%
Capital Support						
Reimbursements	-	-	-			
<b>Subtotal Operating Expenses</b>	<b>405,023</b>	<b>6,306,205</b>	<b>7,299,054</b>	<b>(13.6)%</b>	<b>7,803,266</b>	<b>80.8%</b>
<b>TOTAL OPERATIONS</b>	<b>2,036,370</b>	<b>25,633,368</b>	<b>27,724,977</b>	<b>(7.5)%</b>	<b>29,790,685</b>	<b>86.0%</b>
Building Construction	3,450	1,048,945	1,229,149		1,239,566	
Equipment						
Facility Improvements	133,544	1,322,820	1,427,225		1,490,141	
Miscellaneous	-	-	-			
Natural Resource Improvemt	-	159,445	866,250		945,000	
Planning	152,469	667,943	168,944		168,944	
Site Improvements	975,838	4,763,512	8,089,684		8,671,184	
Utility Improvements	(2,000)	79,917	223,678		227,845	
Administration, Service and Maintenance	-	364				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>1,263,300</b>	<b>8,042,947</b>	<b>12,004,930</b>	<b>(33.0)%</b>	<b>12,742,680</b>	<b>63.1%</b>
<b>LAND ACQUISITION</b>	<b>14,111</b>	<b>3,290,006</b>	<b>3,229,000</b>	<b>1.9%</b>	<b>3,354,000</b>	<b>98.1%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,313,781</b>	<b>36,966,320</b>	<b>42,958,907</b>	<b>(13.9)%</b>	<b>45,887,365</b>	<b>80.6%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>118,838</b>	<b>1,493,259</b>	<b>1,613,343</b>	<b>(7.4)%</b>	<b>1,701,281</b>	<b>87.8%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,432,619</b>	<b>38,459,579</b>	<b>44,572,250</b>	<b>(13.7)%</b>	<b>47,588,646</b>	<b>80.8%</b>

## Footnotes:

<sup>1</sup>The 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.

<sup>2</sup>Expenditures 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.

<sup>3</sup>Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.