

STARK COUNTY PARK DISTRICT

BOARD OF PARK COMMISSIONERS REGULAR MEETING AGENDA

Tuesday, April 7th, 2026, at 5:30 P.M.

Exploration Gateway, 5712 12th Street NW, Canton, Ohio 44708

1. CALL TO ORDER at time __:__ Pledge of Allegiance

- A. Roll Call of Members: K. Cerrone, S. Clark Chaddock, J. Clevinger, R. Dublikar, D. Regula
- B. Adoption of Agenda: **MOTION to approve the agenda.**
_____ MOVED _____SECONDED. **Discussion Vote**

2. PUBLIC COMMENT

3. STAFF PRESENTATION

- A. Dan Rice – OECA President and CEO Retirement Proclamation
- B. 10 Year Comprehensive Plan Update

4. APPROVAL OF MINUTES: MOTION to approve the March 10, 2026, Regular Meeting minutes as submitted.

_____ MOVED _____SECONDED. **Discussion Vote**

5. FINANCIAL REPORTS

- A. February 2026 **MOTION to approve and accept for audit the Financial Summary and Budget for the period ending February 28, 2026, as submitted.**

_____ MOVED _____SECONDED. **Discussion**

i. Financial Summary

ii. Budget

Vote

6. OLD BUSINESS

7. NEW BUSINESS

- A. Resolution: #26-04-024: Sippo Park Trail Paving Capital Project
MOTION _____ MOVED _____SECONDED. **Discussion Vote**

8. DIRECTOR'S REPORT

- A. Capital Project List and Budget
- B. Department Reports
- C. Director's Report

9. ADJOURNMENT MOTION at time __:__ _____ MOVED _____SECONDED. Discussion Vote

NEXT REGULAR SCHEDULED MEETING:

Tuesday, May 5, 2026, at 2:00 PM at the Exploration Gateway, 5712 12th Street NW, Canton, Ohio 44708



Whereas, Mr. Dan Rice has served in the role of President and Chief Executive Officer at the Ohio and Erie Canalway Coalition for thirty-two years, and

Whereas, the Ohio and Erie Canalway Coalition has experienced a period of significant growth under Dan's leadership, and

Whereas, Dan has served in a prominent role in the development and expansion of the Towpath Trail through Stark County and beyond, and

Whereas, the Stark County Park District has directly benefited from the resources made available through the Ohio and Erie Canalway Coalition and Dan's collaboration and support of the Park District, and

Therefore, let it be resolved, that the Stark County Park District Board of Commissioners does hereby recognize

Mr. Dan Rice

On this the 7th day, of April, 2026, for his commendable years of service to the Ohio and Erie Canalway Coalition and wish him health and happiness in his well-deserved retirement.

Dan Moeglin, Executive Director
Stark County Park District

David Regula, Chairperson
Board of Commissioners

Stark County Park District Board of Park Commissioners – Regular Meeting Minutes
Exploration Gateway, Room A, 5712 12th Street NW, Canton, OH 44708
Tuesday, March 10, 2026, at 2:00 PM

1. CALL TO ORDER – The regular meeting of the Stark County Park District Board of Park Commissioners was called to order by David Regula at 2:02 p.m.

A. Roll Call of Members

MEMBERS PRESENT:

Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

Absent: Katie Cerrone

STAFF PRESENT:

Dan Moeglin, Executive Director

Derek Gordon, Deputy Director

Raelene Mullins, Development Associate/Clerk to the Board

Angela Palomba, Community Engagement Manager

Rick Summers, Maintenance & Construction Manager

Michael Duplay, IT Manager

PUBLIC PRESENT:

NONE

B. Adoption of Agenda

Ralph Dublikar MOVED to adopt the agenda, which was SECONDED by Jennifer Clevinger

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

2. PUBLIC COMMENT: NONE

3. STAFF PRESENTATION: NONE

4. APPROVAL OF MINUTES

WHEREAS, minutes from the February 10, 2026, Regular Meeting of the Stark County Park District Board of Park Commissioners have been submitted for review.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to approve the minutes from the February 10, 2026, Regular Meeting of the Board as submitted.

Susan Clark Chaddock MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

5. FINANCIAL REPORTS

WHEREAS, the monthly Financial Summary and Budget for the period ending January 31, 2026, have been submitted to the Board for review.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to approve and accept for audit, the Financial Summary and Budget for the period ending January 31, 2026, as submitted.

Jennifer Clevinger MOVED to adopt this resolution, which was SECONDED by Susan Clark Chaddock

DISCUSSION:

- Dan Moeglin said that (financial manager) Barb Wells was not able to attend this meeting but everything is tracking as they should with no issues and nothing to note.
- Derek Gordon provided the financial packet that Barb put together, in case there were any questions from the board.

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

6. OLD BUSINESS: NONE

7. NEW BUSINESS:

A. RESOLUTION: #26-03-021: 2026 Budget: March Certificates of Resources

WHEREAS, the Stark County Park District receives funding from various reimbursable funding sources; and

WHEREAS, funds amounting to a total of Two Hundred Seventy-Five Thousand (\$275,000.00) are anticipated to be encumbered in March of 2026 from the following reimbursable funding sources:

- Sippo Valley Trail Skyland Avenue Parking Lot – State Capital Grant (Ohio Trail Partners) in the amount of Seventy-Five Thousand Dollars (\$75,000.00)
- Magnolia Flouring Mills – State Capital Grant (\$200,000.00)

WHEREAS, it is necessary to accept, certify, and amend the 2026 Budget by an amount not to exceed Two Hundred Seventy-Five Thousand (\$275,000.00) for Sippo Valley Trail Skyland Avenue Parking Lot and Magnolia Flouring Mills, with all to be included in the 2026 Capital List.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to accept, certify, and amend the 2026 Budget by an amount not to exceed Two Hundred Seventy-Five Thousand (\$275,000.00) for Sippo Valley Trail Skyland Avenue Parking Lot and Magnolia Flouring Mills, with all to be included in the 2026 Capital List.

Susan Clark Chaddock MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- Dan Moeglin said that is a pretty routine resolution, and that these are projects that are reimbursable through grants.

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

B. RESOLUTION: #26-03-022: ODOT Final Legislation – Sippo Valley Trail Bridge #8

Resolution #26-03-022 is presented below for the Board’s consideration and action in the standard format provided by the Ohio Department of Transportation.

(Resolution/Ordinance No. 25-03-4) PID No. 118602

FINAL RESOLUTION

The following Final Resolution enacted by the Stark County Park District, hereinafter referred to as the Legislative Authority/Local Public Agency or "LPA", in the matter of the stated described project:

WHEREAS, on the 9th day of September 2025, the LPA enacted legislation proposing cooperation with the Executive Director of Transportation for the described project:

The project consists of replacing the six-span timber beam Sippo Valley Trail Bridge No. SVT 3 along the Sippo Valley Trail with a prefabricated steel truss on pile supported continental connector style bridge (or equal) on concrete abutments over West Sippo Creek, including asphalt concrete surfacing, lying within the Stark County Park District; and

WHEREAS, the LPA shall cooperate with the Executive Director of Transportation in the above described project as follows:

The LPA agrees to assume and bear one hundred percent (100%) of the entire cost of the improvement, less the amount of Federal-Aid funds set aside by the Executive Director of Transportation for the financing of this improvement from funds allocated by the Federal Highway Administration, U.S. Department of Transportation.

The share of the cost of the LPA is now estimated in the amount of One Hundred Eighty-Seven Thousand and --- 00/100 Dollars, (\$187,000.00), but said estimated amount is to be adjusted in order that the LPA's ultimate share of said improvement shall correspond with said percentages of actual costs when said actual costs are determined; and

WHEREAS, The Executive Director of Transportation has approved said legislation proposing cooperation and has caused to be made plans and specifications and an estimate of cost and expense for improving the above described highway and has transmitted copies of the same to this legislative authority; and

WHEREAS, The LPA desires the Executive Director of Transportation to proceed with the aforesaid highway improvement;

Page 1 of 2

PID No. 118602

NOW, THEREFORE, be it resolved:

- i. That the estimated sum of One Hundred Eighty-Seven Thousand and --- 00/100 Dollars, (\$187,000.00) is hereby appropriated for the improvement described above and the fiscal officer is hereby authorized and directed to issue an order on the treasurer for said sum upon the requisition of the Executive Director of Transportation to pay the cost and expense of said improvement. We hereby agree to assume in the first instance, the share of the cost and expense over and above the amount to be paid from Federal funds.
- ii. That the LPA hereby requests the Executive Director of Transportation to proceed with the aforesaid highway improvement.
- iii. That the LPA enter into a contract with the State, and that the Executive Director be, and is hereby authorized to execute said contract, providing for the payment of the LPA the sum of money set forth herein above for improving the described project.
- iv. That the LPA transmit to the Executive Director of Transportation a fully executed copy of this Resolution.

This is to certify that we have compared the foregoing copy of Resolution with the original record thereof, found in the record of the proceedings of the LPA, and which Resolution was duly passed by the LPA on the 11th day of September, 2025, and that the same is a true and correct copy of the record of said Resolution and the action of said LPA thereon.

We further certify that said Resolution and the action of said LPA thereon is recorded in the journal of said LPA in Volume _____, at Page _____, and under date of _____, 2025.

Legislative Authority of the
Stark County Park District
Dan Moeglin
Executive Director
Ralph Dublikar
Clerk (Secretary Ex-Officio)

SEAL
(If Applicable)

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FD No. 118692

CONTRACT
(Chapter 5521, Ohio Revised Code)

FISCAL OFFICER'S CERTIFICATE
(Chapter 5521 and Section 6705.41, Ohio Revised Code)

I hereby certify that the money, to wit: **\$157,000.00** required for the payment of the cost other than that borne assumed by the Federal Government, for the improvement of that portion of the **SIPPO Valley Trail Bridge #3**, more particularly described as follows:

The project consists of replacing the six-span timber beam SIPPO Valley Trail Bridge No. SVT #3 along the SIPPO Valley Trail with a prehabricated steel truss on pile supported continental connector style bridge (or equal) on concrete abutments over West SIPPO Creek, including asphalt concrete surfacing, lying within the Stark County Park District; and

has been lawfully appropriated for such purpose and is in the treasury to the credit of, or has been levied, placed on the duplicate and in process of collection for the appropriate fund, and not appropriated for any other purpose; or is being obtained by sale of bonds issued on account of said improvement, which bonds are sold and in process of delivery.

I further certify that this certificate was made, sealed and filed with the legislative authority of the **Stark County Park District**, after said legislative authority passed the final resolution in connection with the within described project; and that this certificate was forthwith recorded in the record of the proceedings of said legislative authority, namely:

Legislative Authority's Journal, Volume _____, at Page _____.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal as said

Fiscal Officer, the 16th day of March, 2016.

(Fiscal Officer's Seal)
(If Applicable)

Barbara J. Willey
Fiscal Officer of the
Stark County Park District *Financial Manager*

FD No. 118692

FD No. 118692

SECTION II: LEGAL REFERENCES

This contract is established pursuant to Chapter 5521 of the Ohio Revised Code.

SECTION IV: SCOPE OF WORK

The work to be performed under this contract shall consist of the following:

The project consists of replacing the six-span timber beam SIPPO Valley Trail Bridge No. SVT #3 along the SIPPO Valley Trail with a prehabricated steel truss on pile supported continental connector style bridge (or equal) on concrete abutments over West SIPPO Creek, including asphalt concrete surfacing, lying within the Stark County Park District.

SECTION V: FINANCIAL PARTICIPATION

1. The STATE agrees to provide the necessary funds as enumerated in this section and altered by law for the financing of this project.
2. The STATE may allocate the money contributed by the LPA in whatever manner it deems necessary in financing the cost of construction, right-of-way, engineering, and incidental expenses, notwithstanding the percentage basis of contribution by the LPA.
3. The total cost and expenses for the project are only an estimate and the total cost and expense may be adjusted by the STATE. If any adjustments are required, payment of additional funds shall correspond with the percentages of actual costs when said actual costs are determined, and as requested, by the STATE.
4. The LPA agrees to pay to the STATE its share of the total estimated cost expense for the above Highway project in the amount of One Hundred Eighty-Seven Thousand and ----\$8199 Dollars, (\$187,000.00).
5. The LPA agrees to assume and bear one hundred percent (100%) of the entire cost of the improvement, less the amount of Federal-Aid funds set aside by the STATE for the financing of this improvement from funds allocated by the Federal Highway Administration, U.S. Department of Transportation.

This contract is made by and between the State of Ohio, Department of Transportation, acting through its Executive Director (hereinafter referred to as the "STATE"), 1800 West Broad Street, Columbus, Ohio 43223, and the **Stark County Park District**, (hereinafter referred to as the legislative authority/Local Public Agency or "LPA").

WITNESSETH:

WHEREAS, Chapter 5521 of the Ohio Revised Code provides that the legislative authority may cooperate with the STATE in a highway project made by and under the supervision of the STATE; and

WHEREAS, through the enactment of preliminary legislation, the LPA and the STATE have agreed to cooperate in the highway project described below; and

WHEREAS, through the enactment of final legislation, the LPA has committed to pay an estimated amount of money as its share of the total estimated cost and expense of the highway project described below; and

WHEREAS, the fiscal officer of the LPA has filed with the LPA a certificate stating that certain moneys are available, as required by Chapter 5521 and Section 6705.41 of the Ohio Revised Code. A duplicate certificate is attached hereto; and

WHEREAS, in accordance with the final legislation, the LPA hereby enters into this contract with the STATE to provide for payment of the agreed portion of the cost of the highway project and any additional obligations for the highway project described below.

NOW, THEREFORE, in consideration of the premises and the performances of mutual covenants hereinafter set forth, it is agreed by parties hereto as follows:

SECTION I: RECITALS

The foregoing recitals are hereby incorporated as a material part of this contract.

SECTION II: PURPOSE

The purpose of this contract is to set forth requirements associated with the highway project described below (hereinafter referred to as the "PROJECT") and to establish the responsibilities for the administration of the PROJECT by the LPA and the STATE.

6. The LPA agrees to assume and bear One Hundred Percent (100%) of the cost of any construction items required by the LPA on the entire project, which are not necessary for the improvement, as determined by the STATE and Federal Highway Administration.
7. The LPA agrees that change orders and extra work contracts required fulfilling the construction contracts shall be processed as needed. The STATE shall not approve a change order or extra work contract until it first gives notice, in writing, to the LPA. The LPA shall contribute its share of the cost of these items in accordance with other sections herein.

SECTION VI: RIGHT-OF-WAY AND UTILITIES

1. The LPA agrees that all right-of-way required for the described project will be acquired and/or made available in accordance with current State and Federal regulations. The LPA also understands that right-of-way costs include eligible utility costs.
2. The LPA agrees that all utility accommodation, relocation, and reimbursement will comply with the current provisions of 23 CFR 645 and the ODOT Utilities Manual, including that:
 - A. Arrangements have been or will be made with all utilities where facilities are affected by the described PROJECT, that the utilities have agreed to make all necessary removals and/or relocations to clear any construction called for by the plans of this PROJECT, and that the utilities have agreed to make the necessary removals and/or relocations after notification by the LPA or STATE.
 - B. The LPA shall, at its own expense, make all removals and/or relocations of publicly-owned utilities which do not comply with the reimbursement provisions of the ODOT Utilities Manual. Publicly-owned facilities which do comply with the reimbursement provisions of the ODOT Utilities Manual will be removed and/or relocated at project expense, exclusive of betterments.
 - C. The removals and/or relocation of all utilities shall be done in such a manner as not to interfere with the operation of the contractor constructing the PROJECT and that the utility removals and/or relocations shall be approved by the STATE and performed in accordance with the provisions of the ODOT Construction and Materials Specifications.

SECTION VII: ADDITIONAL PROJECT OBLIGATIONS

1. The STATE shall initiate the competitive bid letting process and award the PROJECT in accordance with ODOT's policies and procedures.

2. The LPA agrees

- A. To keep said highway open to traffic at all times;
- B. To maintain the PROJECT in accordance with the provisions of the statutes relating thereto, including, but not limited to, Title 23, U.S.C., Section 116;
- C. To make ample financial and other provisions for such maintenance of the PROJECT after its completion;
- D. To maintain the right-of-way and keep it free of obstructions in a manner satisfactory to the STATE and hold said right-of-way inviolate for public highway purposes;
- E. To place and maintain all traffic control devices conforming to the Ohio Manual of Uniform Traffic Control Devices on the project in compliance with the provisions of Section 4511.11 of the Ohio Revised Code;
- F. To regulate parking in accordance with Section 4511.66 of the Ohio Revised Code, unless otherwise controlled by local ordinance or resolution.

SECTION VII: DISPUTES

In the event that any disputes arise between the STATE and LPA concerning interruption of or performance pursuant to this contract, such disputes shall be resolved solely and finally by the STATE.

SECTION VIII: NOTICE

Notice under this contract shall be directed as follows:

Stark County Park District
5712 12th Street NW
Canton, Ohio
44708

Ohio Department of Transportation
Office of Contract Sales & Estimating
1980 West Broad Street, 4th Floor
Columbus, Ohio 43223

SECTION IX: FEDERAL REQUIREMENTS

- 1. In carrying out this contract, LPA shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, disability, or age. LPA will ensure that applicants are hired and that employees are treated during employment without regard to their race, religion, color, sex, national origin (ancestry), disability, genetic information, or age (40 years or older), sexual orientation, or military status (past, present, future). Such action shall include, but not be limited to, the following: Employment; Upgrading; Demotion; or Transfer; Recruitment or Recruitment Advertising; Layoff or Termination; Rates of Pay or other terms of Compensation; and Selection for Training including Apprenticeship.

- 2. To the extent necessary under Ohio law, LPA agree to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause. LPA will, in all solicitations or advertisements for employees placed by or on behalf of LPA, state that all qualified applicants will receive consideration for employment without regard to race, religion, color, sex, national origin (ancestry), disability, genetic information, age (40 years or older), sexual orientation, or military status (past, present, future). If applicable, the LPA shall incorporate the foregoing requirements of this paragraph in all of its contracts for any of the work prescribed herein (other than subcontracts for standard commercial supplies or raw materials) and will require all of its subcontractors for any part of such work to incorporate such requirements in all subcontracts for such work.
- 3. LPA agrees to fully comply with Title VI of the Civil Rights Act of 1964, 42 USC Sec. 2000. LPA shall not discriminate on the basis of race, color, or national origin in its programs or activities. The STATE may monitor the Contractor's compliance with Title VI.

SECTION X: GENERAL PROVISIONS

- 1. This contract constitutes the entire contract between the parties. All prior discussions and understandings between the parties are superseded by this contract.
- 2. Neither this contract nor any rights, duties or obligations described herein shall be assigned by either party hereto without the prior express written consent of the other party.
- 3. Any change to the provisions of this contract must be made in a written amendment executed by both parties.
- 4. This contract and any claims arising out of this contract shall be governed by the laws of the State of Ohio. Any provision of this contract prohibited by the law of Ohio shall be deemed void and of no effect. Any litigation arising out of or relating in any way to this contract or the performance thereunder shall be brought only in the courts of Ohio, and the LPA hereby irrevocably consents to such jurisdiction. To the extent that the STATE is a party to any litigation arising out of or relating in any way to this contract or the performance thereunder, such an action shall be brought only in a court of competent jurisdiction in Franklin County, Ohio.
- 5. All financial obligations of the State of Ohio, as provided in this contract, are subject to the provisions of Section 126.07 of the Ohio Revised Code. The financial obligations of the State of Ohio shall not be valid and enforceable unless funds are appropriated by the Ohio General Assembly and encumbered by the STATE. Additionally, it is understood that this financial obligation of the LPA shall not be valid and enforceable unless funds are appropriated by the LPA's legislative body.

- 6. This contract shall be deemed to have been substantially performed only when fully performed according to its terms and conditions and any modification thereof.
- 7. LPA agrees that it is currently in compliance and will continue to adhere to the requirements of Ohio Ethics law as provided by Section 102.03 and 102.04 of the Ohio Revised Code.

SECTION III: SIGNATURES

Any person executing this contract in a representative capacity hereby warrants that he/she has been duly authorized by his/her principal to execute this contract on such principal's behalf.

Facsimile Signatures: Any party hereto may deliver a copy of its counterpart signature page to this Agreement via fax or email. Each party hereto shall be entitled to rely upon a facsimile signature or any other party delivered in such a manner as if such signature were an original.

SEAL
(if Applicable)

OHIO DEPARTMENT OF
TRANSPORTATION

LOCAL PUBLIC AGENCY
Stark County Park District

Executive Director of Transportation

[Signature]

Executive Director

3/10/26

Date

Approved:
Dave Yost
Attorney General of Ohio

By: _____
Corinna Ekman
Unit Coordinator, Transportation
Executive Agencies Section

Jennifer Clevinger MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- Dan Moeglin said this is the second piece of legislation, and the first piece was shown last fall. We are trying to work out way through the Sippo Valley Bridges, doing one bridge per year. ODOT has a cost estimate which has our share at \$187,000. If this is approved we will submit a check to ODOT for that amount to get under construction later this year and a portion of that will be reimbursed by OTP.
- Ralph Dublikar asked if we have the money, and how much will be reimbursed.
- Dan said yes, we have the money, and he believes the reimbursement will be \$95,000 but he will need to confirm this. This amount was later confirmed as being \$70,000 currently approved by OTP, and was sent to the board via email.

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

C. RESOLUTION: #26-03-023: Information Technology Security and Acceptable Use Policy

WHEREAS, on September 29th, 2025, Ohio Revised Code (ORC) Section 9.64 went into effect, which offered a comprehensive cybersecurity framework for all political subdivisions in Ohio including counties, municipalities, public entities and school districts; and

WHEREAS, ORC 9.64 requires that a formal cybersecurity program be implemented by all political subdivisions by July 1, 2026; and

WHEREAS, the Stark County Park District viewed ORC 9.64 as an opportunity to introduce an Information Technology Security and Acceptable Use Policy to reassure the public and staff that cybersecurity is a core operational priority; and

WHEREAS, per the recommendations and requirements of ORC 9.64, the attached Information Technology Security and Acceptable Use Policy addresses the integrity of our information technology system, risk and threat assessment, incident response protocols, employee training, ransomware restrictions, mandatory reporting protocols, and record protections; and

WHEREAS, Park District staff recommends adoption of the Information Technology Security and Acceptable Use Policy attached to this resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that the Board hereby adopts the Information Technology Security and Acceptable Use Policy attached to this resolution.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners, that Daniel J. Moeglin, Executive Director, is hereby authorized to establish policies and procedures related to the implementation and administration of the Information Technology Security and Acceptable Use Policy.

Susan Clark Chaddock MOVED to adopt this resolution, which was SECONDED by Jennifer Clevinger

DISCUSSION:

- Derek Gordon said that this resolution has been a big effort on Mike Duplay's part, and is important for a lot of reasons. Mike has been working on a cyber security policy, and monitoring threats which are becoming more severe.
- There are new requirements as of this past September and a policy needs to be in effect as of July. Mike and Derek researched various policies to put together this document, and had an assessment done by the company (PEP Ohio) who carries our insurance and were told that we are in the top 10% of their clients in terms of preparedness.
- We had a ransomware attack in October that Mike was able to quickly deal with.
- We are documenting efforts that are primarily already in place, and putting them into one document. It follows best practices, and matches a checklist put together by the Auditor of State and Ohio PEP. This is a rapidly evolving field and we will likely need to make adjustments annually.
- Accompanying the policy is a sign off sheet that will need to be reviewed and signed by employees, as this is user responsibility and not just IT's responsibility to keep the park district safe from cyber attacks. It is important to make sure it is being taken seriously.
- David Regula asked if we have regular, for example monthly, training for employees.
- Mike said that his approach, especially with spam and with having employees that work in the field, is to provide information via email as situations present themselves, especially with screenshots showing examples.
- Derek said examples being shown like this helped the employees who found the ransomware attack in October, and reached out quickly.
- David asked if test emails are sent out to employees as well.
- Mike said that we have looked into it, but free services require the company be given all employee email addresses, and the services that have a cost have not been able to be justified for the cost they would be.
- David said that at his work, they do a monthly training which consists of a 10-15 minute video presentation and then a quiz afterwards that needs to be passed within a certain time limit, and doing this has made him more aware.
- Mike said he will bring that up at the next managers meeting, if more training is something worth taking the time to do cost-wise. He also mentioned that he wants to do training regarding the good and bad with AI.
- We have done videos before, but not quizzes. This would be good to implement to have a paper trail. Another option is there are services that send out fake spam, and those who click on it would have to do training.
- Susan Clark Chaddock said her son does this with his work and will ask what they use and if it is valuable, and will reach out if so. She added that Mike did a great job on this resolution.

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Jennifer Clevinger, Ralph Dublikar, and David Regula

8. DIRECTOR'S REPORT

- A. Capital Project List and Budget:
 - See corresponding board packet
- B. Department Reports:
 - See corresponding board packet
- C. Director's Report:

- Dan Moeglin said that we did an all staff training this past month which was coordinated by Angela Palomba and Chelsie Haupt, and was customer service and harassment training.
- Angela said that she received pretty positive feedback from employees. She lead the customer service portion of the training, which relates to all of our jobs as the public looks at the employees as a whole and not just part of a certain department. We did two trainings to accommodate schedules, which went well.
- Dan said that it is chamber and dinner time of year and are going to a lot of things, and specifically mentioned Louisville and Lake. Dan and Mary Grueber gave an update on the Quail Connector Trail and 100 Years at the Hollow, which was well received by the Hartville Lake community. We are working hard on the 100 Years at the Hollow campaign. There are grants that have applications due in two days, on March 12, and we got ours out a couple of days ago.
- In funding news, we turned in a \$2 million systemic grant request to ODOT for the Minerva connection between downtown and the Nickel Plate trail. We turned this in last year as well but got turned down, however we received good feedback on it so hopefully we have a good shot this year.
- Friends of Stark Parks have their Spring Peeper race on Saturday March 28 in Canal Fulton.
- Capital projects are continuous, getting NRAC and Clean Ohio funding to get things done.
- Rick Summers said that they are gearing up for the season, and are hopefully through the snow plowing and salt rationing. They are currently a bit short-handed as there are some guys on long term absences that will be back soon. There's a couple leaks they have been working on over the last couple of weeks, and want to improve signage when the weather breaks. There are two seasonal working from last year that will be returning.
- David Regula asked if we have seen any bats yet, as he has seen some around home and was wondering if they are coming out yet. Rick has not seen any, but has seen recent videos of others showing them out already.
- Derek Gordon said we have our second annual fundraiser at Fatheads on Monday April 6 to support the spotted turtle project, and we are grateful for their support. 10% of food purchased that night will also go to the purpose as well, in addition to \$1 for every beer poured until the brew is gone.
- Dan said that the 10 year comprehensive plan presentation was last week and had 30-40 people attend. It was a similar presentation to what the board saw, and there is a link on our website with the draft plan. There were a lot of good questions and conversations. There is still a plan to bring the formal document to the April board meeting. Sarah Buell has been leading that and doing a good job, we are comfortable with the direction it is going.
- Lots of good things are going on within the Community Engagement and Education teams. We recently bought a maple syrup evaporator that was funded by Friends of Stark Parks, and are doing an event with that on Saturday March 14 at Quail Hollow.
- Mike Duplay said that we have been installing cameras in house, so the rangers now have access to a majority of buildings from their smart phones where they can pull up a live video and see if something is going on. We are saving around \$100,000 doing it ourselves, and have already caught a domestic situation and backpack theft with the cameras. This both saved money and helps protect the staff and the public.

9. ADJOURNMENT

BE IT RESOLVED, to adjourn at 2:27 p.m. Next scheduled meeting: Tuesday, April 7, at 5:30 p.m. at the Exploration Gateway at Sippo Lake Park.

Ralph Dublikar MOVED to adjourn the meeting, which was SECONDED by Susan Clark Chaddock

MOTION CARRIED on a vote as follows:

Voting Aye: Susan Clark Chaddock, Ralph Dublikar, and David Regula
Abstained: Jennifer Clevinger

APPROVAL DATE: April 7, 2026

ATTEST:

David Regula, Chairperson
Stark County Park Commission

Daniel Moeglin, Executive Director/Secretary to the Board
Stark County Park District

Raelene Mullins, Development Associate/Clerk to the Board
Stark County Park District

Fund Summary by Date

Fund 072 - COUNTY PARKS
 Date Feb 28, 2026
 Run as PDF Run as Excel

Beginning Year Cash Balance	1,529,807.24		1,529,807.24
Prior Year Encumbrances	645,249.02		
Unencumbered Cash	884,558.22		
Current Year Estimated Resources	8,878,994.00	8,878,994.00	
Total Available Resources	9,763,552.22		
Year to Date Receipts		803,592.59	803,592.59
Uncollected Current Year Resources		8,075,401.41	
Prior Year Encumbrances	645,249.02		
Current Year Appropriations	9,550,492.89		
Total Available Appropriations	10,195,741.91	10,195,741.91	
Year to Date Expenditures		1,317,420.78	1,317,420.78
Outstanding Encumbrances		1,502,442.50	
Available Appropriation Balance		7,375,878.63	
Cash Balance			1,015,979.05
Unappropriated Available Resources	213,059.33		

Fund Summary by Date

Fund 529 - PARK PERMANENT IMPROVEMENT

Date Feb 28, 2026

Run as PDE Run as Excel

Beginning Year Cash Balance	763,658.72		763,658.72
Prior Year Encumbrances	76,998.20		
Unencumbered Cash	686,660.52		
Current Year Estimated Resources	34,145.00	34,145.00	
Total Available Resources	720,805.52		
Year to Date Receipts		91,929.33	91,929.33
Uncollected Current Year Resources		(57,784.33)	
Prior Year Encumbrances	76,998.20		
Current Year Appropriations	360,772.87		
Total Available Appropriations	437,771.07	437,771.07	
Year to Date Expenditures		0.00	0.00
Outstanding Encumbrances		250,998.20	
Available Appropriation Balance		186,772.87	
Cash Balance			855,588.05
Unappropriated Available Resources	360,032.65		

Fund Summary by Date

Fund 875 - LAW ENFORCEMENT TRUST FUND - S
 Date Feb 28, 2026
 Run as PDF Run as Excel

Beginning Year Cash Balance	2,897.73		2,897.73
Prior Year Encumbrances	0.00		
Unencumbered Cash	2,897.73		
Current Year Estimated Resources	0.00	0.00	
Total Available Resources	2,897.73		
Year to Date Receipts		0.00	0.00
Uncollected Current Year Resources		0.00	
Prior Year Encumbrances	0.00		
Current Year Appropriations	0.00		
Total Available Appropriations	0.00	0.00	
Year to Date Expenditures		0.00	0.00
Outstanding Encumbrances			
Available Appropriation Balance			
Cash Balance			2,897.73
Unappropriated Available Resources	2,897.73		

2026 Budget February

GENERAL FUND 072 COUNTY PARKS

Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Certificate of Resources	2026 Total Budget	2026 Monthly Receipts	2026 YTD Receipts	2026 Percentage of YTD Receipts	Variance
							Carry-Over	884,558.22	-	884,558.22	-	884,558.22	100.00%	-
							Previous Year Liquidations	-	170,311.88	170,311.88	83,066.09	170,311.88	100.00%	-
							REVENUE RECEIPTS:							
072	General	28	Park	0000	Master	5 1100	Taxes: Real Estate Property	6,867,494.00	-	6,867,494.00	662,560.00	662,560.00	9.65%	(6,204,934.00)
072	General	28	Park	0000	Master	5 1300	Taxes: Manufactured Home	9,000.00	-	9,000.00	-	-	0.00%	(9,000.00)
072	General	28	Park	0000	Master	5 2413	Charges for Services: Fees-User	110,000.00	-	110,000.00	3,300.84	7,791.27	7.08%	(102,208.73)
072	General	28	Park	0000	Master	5 2900	Charges for Services: Sales	115,000.00	-	115,000.00	273.98	1,136.38	0.99%	(113,863.62)
072	General	28	Park	0000	Master	5 5103	Intergovernmental: Grants-State Operating	-	640,000.00	640,000.00	-	2,267.89	0.35%	(637,732.11)
072	General	28	Park	0000	Master	5 5104	Intergovernmental: Grants-State Capital	60,000.00	-	60,000.00	-	5,111.60	8.52%	(54,888.40)
072	General	28	Park	0000	Master	5 5203	Intergovernmental: Payments in Lieu of Taxes	5,000.00	-	5,000.00	-	-	0.00%	(5,000.00)
072	General	28	Park	0000	Master	5 5300	Intergovernmental: State Government Shared Revenues	12,500.00	-	12,500.00	1,240.79	2,325.49	18.60%	(10,174.51)
072	General	28	Park	0000	Master	5 5301	Intergovernmental: State Government Shared Revenues-Real Property Rollbacks	800,000.00	-	800,000.00	-	-	0.00%	(800,000.00)
072	General	28	Park	0000	Master	5 5400	Intergovernmental: Reimbursements	-	-	-	4,837.50	4,837.50	0.00%	4,837.50
072	General	28	Park	0000	Master	5 5403	Intergovernmental: Reimbursements-County	135,000.00	-	135,000.00	-	-	0.00%	(135,000.00)
072	General	28	Park	0000	Master	5 7100	Investment Income: Depository and Investment	70,000.00	-	70,000.00	8,146.23	16,555.74	23.65%	(53,444.26)
072	General	28	Park	0000	Master	5 8400	Other Revenue: Miscellaneous	-	-	-	-	79,096.50	0.00%	79,096.50
072	General	28	Park	0000	Master	5 8401	Other Revenue: Miscellaneous-Gifts and Donations	-	-	-	1,000.00	11,700.00	0.00%	11,700.00
072	General	28	Park	0000	Master	5 9102	Other Revenue: Rentals/Leases-Royalties	5,000.00	-	5,000.00	359.47	593.86	11.88%	(4,406.14)
072	General	28	Park	0000	Master	7 3100	Non-Revenue Receipts: Sale of Fixed Assets-Personal Property	-	-	-	-	6,575.40	0.00%	6,575.40
072	General	28	Park	1008	EG	5 2413	Charges for Services: Fees-User-Exploration Gateway	50,000.00	-	50,000.00	1,681.15	3,040.96	6.08%	(46,959.04)
							TOTAL RECEIPTS	9,123,552.22	810,311.88	9,933,864.10	766,466.05	1,858,462.69	18.71%	(8,075,401.41) Uncollected Current Year Resources
							LEVY	7,676,494.00						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
35	072 COUNTY PARKS GENERAL FUND-EXPENDITURES																							
36	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
37	ADMINISTRATION																							
38	PERSONAL SERVICES - SALARIES & WAGES, 61000																							
39	072	General	28	Park	1000	Admin	6 1700	Salaries	694,728.80	-	-	694,728.80	-	110,319.20	57,551.20	110,319.20	15.88%	-	-	57,551.20	110,319.20	584,409.60		
40	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
41	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
42	072	General	28	Park	1000	Admin	6 2100	Medicare (1.45%)	10,073.57	-	-	10,073.57	-	1,505.48	787.43	1,505.48	14.94%	-	-	787.43	1,505.48	8,568.09		
43	072	General	28	Park	1000	Admin	6 2201	P.E.R.S. (14.00%)	97,262.03	-	-	97,262.03	-	15,444.68	8,057.16	15,444.68	15.88%	-	-	8,057.16	15,444.68	81,817.35		
44	072	General	28	Park	1000	Admin	6 2300	Unemployment	20,000.00	-	-	20,000.00	20,000.00	-	-	-	0.00%	-	-	-	-	-		
45	072	General	28	Park	1000	Admin	6 2400	Worker's Compensation	10,420.93	-	-	10,420.93	-	-	-	-	0.00%	-	-	-	-	10,420.93		
46	072	General	28	Park	1000	Admin	6 2501	Health Insurance	215,994.75	-	-	215,994.75	-	37,052.48	18,526.24	37,052.48	17.15%	-	-	18,526.24	37,052.48	178,942.27		
47	SUPPLIES & MATERIALS, 63000																							
48	SUPPLIES & MATERIALS, 63000																							
49	072	General	28	Park	1000	Admin	6 3101	Supplies & Materials: Office	2,000.00	-	-	2,000.00	2,000.00	-	225.94	225.94	11.30%	-	267.67	225.94	493.61	-		
50	072	General	28	Park	1000	Admin	6 3104	Supplies & Materials: General	500.00	-	-	500.00	245.00	-	8.50	8.50	1.70%	-	166.47	8.50	174.97	255.00		
51	072	General	28	Park	1000	Admin	6 3201	Supplies & Materials: Natural/Bottled Gas	25,000.00	-	-	25,000.00	23,750.00	-	2,695.27	2,812.06	11.25%	576.74	3,372.14	3,272.01	6,184.20	1,250.00		
52	072	General	28	Park	1000	Admin	6 3202	Supplies & Materials: Electric	125,000.00	-	-	125,000.00	125,000.00	-	10,445.00	10,705.10	8.56%	437.59	9,594.95	10,882.59	20,300.05	-		
53	072	General	28	Park	1000	Admin	6 3204	Supplies & Materials: Gasoline	161,500.00	-	-	161,500.00	37,000.00	20,226.80	8,568.25	21,066.99	13.04%	1,995.37	4,284.73	10,563.62	25,351.72	104,273.20		
54	PURCHASED SERVICES, 64000																							
55	PURCHASED SERVICES, 64000																							
56	072	General	28	Park	1000	Admin	6 4100	Purchased Services: Occupational	15,000.00	-	-	15,000.00	10,796.00	-	82.98	82.98	0.55%	-	147.08	82.98	230.06	4,204.00		
57	072	General	28	Park	1000	Admin	6 4101	Purchased Services: Legal	15,000.00	-	-	15,000.00	10,500.00	-	-	-	0.00%	1,728.00	2,430.00	1,728.00	2,430.00	4,500.00		
58	072	General	28	Park	1000	Admin	6 4102	Purchased Services: Medical	3,000.00	-	-	3,000.00	3,000.00	-	-	-	0.00%	-	-	-	-	-		
59	072	General	28	Park	1000	Admin	6 4104	Purchased Services: Data Processing	1,200.00	-	-	1,200.00	1,200.00	-	-	-	0.00%	-	-	-	-	-		
60	072	General	28	Park	1000	Admin	6 4105	Purchased Services: Financial	12,000.00	-	-	12,000.00	12,000.00	-	-	-	0.00%	-	-	-	-	-		
61	072	General	28	Park	1000	Admin	6 4201	Purchased Services: Water/Sewage	35,000.00	-	-	35,000.00	12,300.00	2,412.39	2,827.19	3,535.80	10.10%	60.30	1,317.47	2,887.49	4,853.27	20,287.61		
62	072	General	28	Park	1000	Admin	6 4202	Purchased Services: Repair/Maintenance	16,000.00	-	-	16,000.00	9,000.00	-	185.07	185.07	1.16%	68.23	327.80	253.30	512.87	7,000.00		
63	072	General	28	Park	1000	Admin	6 4203	Purchased Services: Property, Rental Equip/Veh	3,500.00	-	-	3,500.00	600.00	-	-	-	0.00%	-	-	-	-	2,900.00		
64	072	General	28	Park	1000	Admin	6 4204	Purchased Services: Property-Rental-Land/Buildings	1,004.00	-	1.00	1,005.00	1,003.00	-	2.00	1,003.00	99.80%	1.00	1,002.00	3.00	2,005.00	2.00		
65	072	General	28	Park	1000	Admin	6 4300	Purchased Services: Fees	116,200.00	-	(1.00)	116,199.00	6,200.00	22.84	550.00	572.84	0.49%	-	179.00	550.00	751.84	109,976.16		
66	072	General	28	Park	1000	Admin	6 4404	Purchased Services: Advertising	3,000.00	-	-	3,000.00	1,000.00	-	242.26	242.26	8.08%	-	-	242.26	242.26	2,000.00		
67	072	General	28	Park	1000	Admin	6 4405	Purchased Services: Printing & Binding	1,000.00	-	-	1,000.00	-	-	-	-	0.00%	-	-	-	-	1,000.00		
68	072	General	28	Park	1000	Admin	6 4407	Purchased Services: Insurance	132,000.00	-	-	132,000.00	132,000.00	-	-	-	0.00%	-	-	-	-	-		
69	072	General	28	Park	1000	Admin	6 4409	Purchased Services: Membership/Dues	16,500.00	-	-	16,500.00	7,559.00	5,900.00	849.00	7,194.00	43.60%	-	-	849.00	7,194.00	3,041.00		
70	072	General	28	Park	1000	Admin	6 4410	Purchased Services: Postage/Courier Service	2,000.00	-	-	2,000.00	2,000.00	-	-	-	0.00%	-	-	-	-	-		
71	CAPITAL OUTLAY, 65000																							
72	CAPITAL OUTLAY, 65000																							
73	072	General	28	Park	1000	Admin	6 5000	Previous Year Liquidations	-	170,311.88	-	170,311.88	-	-	-	-	0.00%	-	-	-	-	170,311.88		
74	072	General	28	Park	1000	Admin	6 5401	Capital Outlay: Data Processing	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	-	-	-	-	5,000.00		
75	072	General	28	Park	1000	Admin	6 5407	Capital Outlay: Furniture and Fixtures	-	-	-	-	-	-	-	-	0.00%	-	9,780.33	-	9,780.33	-		
76	OTHER ALLOCATIONS, 67000																							
77	OTHER ALLOCATIONS, 67000																							
78	072	General	28	Park	1000	Admin	6 7106	Other Allocations: Taxes	1,500.00	-	-	1,500.00	200.00	-	-	-	0.00%	-	-	-	-	1,300.00		
79	072	General	28	Park	1000	Admin	6 7112	Other Allocations: Public Records	500.00	-	-	500.00	-	47.25	-	47.25	9.45%	-	-	-	47.25	452.75		
80	072	General	28	Park	1000	Admin	6 7114	Other Allocations: Special Assessments	1,500.00	-	-	1,500.00	12.00	442.74	454.74	454.74	30.32%	-	-	454.74	454.74	1,045.26		
81	072	General	28	Park	1000	Admin	6 7116	Other Allocations: Reimbursements	12,000.00	-	-	12,000.00	10,000.00	-	1,576.68	2,864.29	23.87%	-	-	1,576.68	2,864.29	2,000.00		
82	072	General	28	Park	1000	Admin	6 7118	Other Allocations: Special Projects	15,000.00	-	-	15,000.00	13,500.00	-	494.95	3,214.15	21.43%	-	-	494.95	3,214.15	1,500.00		
83	072	General	28	Park	1000	Admin	6 7119	Other Allocations: Training/Travel	40,000.00	-	-	40,000.00	21,122.49	-	4,711.13	6,366.49	15.92%	-	170.00	4,711.13	6,536.49	18,877.51		
84	NON-OPERATING, 80000																							
85	NON-OPERATING, 80000																							
86	072	General	28	Park	0000	Admin	8 2100	Transfers Out	32,645.00	-	-	32,645.00	-	-	-	-	0.00%	-	-	-	-	32,645.00		
87	ADMINISTRATION TOTAL:								1,843,029.08	170,311.88	-	2,013,340.96	461,987.49	193,373.86	118,840.99	224,903.30	11.17%	4,867.23	33,039.64	123,708.22	257,942.94	1,357,979.61		

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
88	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
89	EXPLORATION GATEWAY																						
90	SUPPLIES & MATERIALS, 63000																						
91	072	General	28	Park	1008	EG	6	3104	Supplies & Materials: General	25,000.00	-	-	25,000.00	20,750.00	-	1,914.39	1,914.39	7.66%	-	20.77	1,914.39	1,935.16	4,250.00
92	072	General	28	Park	1008	EG	6	3202	Supplies & Materials: Electric	80,000.00	-	-	80,000.00	80,000.00	-	8,497.98	8,497.98	10.62%	-	7,159.46	8,497.98	15,657.44	-
93	PURCHASED SERVICES, 64000																						
94	PURCHASED SERVICES, 64000																						
95	072	General	28	Park	1008	EG	6	4100	Purchased Services: Occupational	1,200.00	-	-	1,200.00	-	-	-	-	0.00%	-	-	-	-	1,200.00
96	072	General	28	Park	1008	EG	6	4201	Purchased Services: Water/Sewage	15,800.00	-	-	15,800.00	5,000.00	1,601.96	2,026.11	2,026.11	12.82%	-	433.52	2,026.11	2,459.63	9,198.04
97	072	General	28	Park	1008	EG	6	4202	Purchased Services: Repair/Maintenance	6,000.00	-	-	6,000.00	3,978.00	-	194.00	194.00	3.23%	-	185.00	194.00	379.00	2,022.00
98	072	General	28	Park	1008	EG	6	4203	Purchased Services: Property, Rental Equip/Veh	2,400.00	-	-	2,400.00	2,376.00	-	-	-	0.00%	-	-	-	-	24.00
99	072	General	28	Park	1008	EG	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	21,000.00	-	-	21,000.00	17,955.00	-	458.00	458.00	2.18%	1,781.03	7,870.32	2,239.03	8,328.32	3,045.00
100	072	General	28	Park	1008	EG	6	4300	Purchased Services: Fees	200.00	-	-	200.00	-	-	-	-	0.00%	-	-	-	-	200.00
101	072	General	28	Park	1008	EG	6	4306	Purchased Services: Licenses and Permits	350.00	-	-	350.00	350.00	-	-	-	0.00%	-	-	-	-	-
102	072	General	28	Park	1008	EG	6	4404	Purchased Services: Advertising	2,000.00	-	-	2,000.00	600.00	-	-	-	0.00%	-	-	-	-	1,400.00
103	072	General	28	Park	1008	EG	6	4405	Purchased Services: Printing & Binding	2,500.00	-	-	2,500.00	28.20	-	-	-	0.00%	-	-	-	-	2,471.80
104	072	General	28	Park	1008	EG	6	4406	Purchased Services: Communication	1,220.00	-	-	1,220.00	763.00	-	149.85	149.85	12.28%	-	179.85	149.85	329.70	457.00
105	072	General	28	Park	1008	EG	6	4407	Purchased Services: Insurance	13,000.00	-	-	13,000.00	13,000.00	-	-	-	0.00%	-	-	-	-	-
106	CAPITAL OUTLAY, 65000																						
107	CAPITAL OUTLAY, 65000																						
108	072	General	28	Park	1008	EG	6	5200	Capital Outlay: Buildings	6,000.00	-	-	6,000.00	-	-	-	-	0.00%	-	-	-	-	6,000.00
109	072	General	28	Park	1008	EG	6	5405	Capital Outlay: Machinery/Equipment-Maintenance	15,000.00	-	-	15,000.00	5,000.00	-	-	-	0.00%	-	-	-	-	10,000.00
110	OTHER ALLOCATIONS, 67000																						
111	OTHER ALLOCATIONS, 67000																						
112	072	General	28	Park	1008	EG	6	7116	Other Allocations: Reimbursements	3,000.00	-	-	3,000.00	3,000.00	-	-	-	0.00%	-	-	-	-	-
113	072	General	28	Park	1008	EG	6	7118	Other Allocations: Special Projects	4,000.00	-	-	4,000.00	2,000.00	-	-	-	0.00%	-	-	-	-	2,000.00
114	EXPLORATION GATEWAY TOTAL:									198,670.00	-	-	198,670.00	154,800.20	194,975.82	13,240.33	13,240.33	6.66%	1,781.03	15,848.92	15,021.36	29,089.25	42,267.84

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
115	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
116	ENTERPRISES																						
117	PERSONAL SERVICES - SALARIES & WAGES, 61000																						
118	072	General	28	Park	1009	Enterprises	6	1700	Salaries	227,805.60	-	-	227,805.60	-	19,876.80	10,407.20	19,876.80	8.73%	-	-	10,407.20	19,876.80	207,928.80
119	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
120	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
121	072	General	28	Park	1009	Enterprises	6	2100	Medicare (1.45%)	3,303.18	-	-	3,303.18	-	267.35	140.48	267.35	8.09%	-	-	140.48	267.35	3,035.83
122	072	General	28	Park	1009	Enterprises	6	2201	P.E.R.S. (14.00%)	31,892.78	-	-	31,892.78	-	2,782.74	1,457.00	2,782.74	8.73%	-	-	1,457.00	2,782.74	29,110.04
123	072	General	28	Park	1009	Enterprises	6	2400	Worker's Compensation	3,417.08	-	-	3,417.08	-	-	-	-	0.00%	-	-	-	-	3,417.08
124	072	General	28	Park	1009	Enterprises	6	2501	Health Insurance	55,512.86	-	-	55,512.86	-	8,831.60	4,415.80	8,831.60	15.91%	-	-	4,415.80	8,831.60	46,681.26
125	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
126	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
127	072	General	28	Park	1009	Enterprises	6	3101	Supplies & Materials: Office	300.00	-	-	300.00	300.00	-	-	-	0.00%	-	-	-	-	-
128	072	General	28	Park	1009	Enterprises	6	3104	Supplies & Materials: General	35,000.00	-	-	35,000.00	35,000.00	-	217.69	217.69	0.62%	-	458.02	217.69	675.71	-
129	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
130	PURCHASED SERVICES, 64000																						
131	072	General	28	Park	1009	Enterprises	6	4300	Purchased Services: Fees	2,850.00	-	-	2,850.00	-	5.68	5.68	5.68	0.20%	-	-	5.68	5.68	2,844.32
132	072	General	28	Park	1009	Enterprises	6	4306	Purchased Services: Licenses and Permits	3,910.00	-	-	3,910.00	2,474.00	1,427.70	3,851.70	3,851.70	98.51%	-	-	3,851.70	3,851.70	8.30
133	072	General	28	Park	1009	Enterprises	6	4405	Purchased Services: Printing & Binding	600.00	-	-	600.00	-	-	-	-	0.00%	-	-	-	-	600.00
134	072	General	28	Park	1009	Enterprises	6	4409	Purchased Services: Membership/Dues	190.00	-	-	190.00	190.00	-	-	-	0.00%	-	-	-	-	-
135	072	General	28	Park	1009	Enterprises	6	4410	Purchased Services: Postage/Courier Service	500.00	-	-	500.00	500.00	-	-	-	0.00%	-	500.00	-	500.00	-
136	PURCHASED SERVICES, 64000																						
137	CAPITAL OUTLAY, 65000																						
138	072	General	28	Park	1009	Enterprises	6	5404	Capital Outlay: Machinery/Equipment-Recreational	11,000.00	-	-	11,000.00	-	-	-	-	0.00%	-	-	-	-	11,000.00
139	072	General	28	Park	1009	Enterprises	6	5407	Capital Outlay: Machinery/Equipment-Furniture and Fixtures	9,000.00	-	-	9,000.00	-	-	-	-	0.00%	-	-	-	-	9,000.00
140	CAPITAL OUTLAY, 65000																						
141	OTHER ALLOCATIONS, 67000																						
142	072	General	28	Park	1009	Enterprises	6	7100	Other Allocations: Miscellaneous	1,000.00	-	-	1,000.00	1,000.00	-	-	-	0.00%	-	-	-	-	-
143	072	General	28	Park	1009	Enterprises	6	7106	Other Allocations: Taxes	6,500.00	-	-	6,500.00	6,500.00	-	11.45	11.45	0.18%	-	57.34	11.45	68.79	-
144	072	General	28	Park	1009	Enterprises	6	7118	Other Allocations: Special Projects	6,000.00	-	-	6,000.00	6,000.00	-	411.18	411.18	6.85%	-	-	411.18	411.18	-
145	ENTERPRISES TOTAL:									398,781.50	-	-	398,781.50	51,964.00	33,191.87	20,918.18	36,256.19	9.09%	0.00	1,015.36	20,918.18	37,271.55	313,625.63

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
146	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
147	WILDLIFE CONSERVATION CENTER																						
148	PERSONAL SERVICES - SALARIES & WAGES, 61000																						
149	072	General	28	Park	1010	WCC	6	1700	Salaries	361,990.40	-	-	361,990.40	-	46,137.44	24,802.57	46,137.44	12.75%	-	-	24,802.57	46,137.44	315,852.96
150	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
151	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
152	072	General	28	Park	1010	WCC	6	2100	Medicare (1.45%)	5,248.86	-	-	5,248.86	-	625.81	338.04	625.81	11.92%	-	-	338.04	625.81	4,623.05
153	072	General	28	Park	1010	WCC	6	2201	P.E.R.S. (14.00%)	50,678.66	-	-	50,678.66	-	6,459.24	3,472.36	6,459.24	12.75%	-	-	3,472.36	6,459.24	44,219.42
154	072	General	28	Park	1010	WCC	6	2400	Worker's Compensation	5,429.86	-	-	5,429.86	-	-	-	-	0.00%	-	-	-	-	5,429.86
155	072	General	28	Park	1010	WCC	6	2501	Health Insurance	94,119.16	-	-	94,119.16	-	14,973.48	7,486.74	14,973.48	15.91%	-	-	7,486.74	14,973.48	79,145.68
156	SUPPLIES & MATERIALS, 63000																						
157	SUPPLIES & MATERIALS, 63000																						
158	072	General	28	Park	1010	WCC	6	3101	Supplies & Materials: Office	1,000.00	-	-	1,000.00	400.00	-	130.18	130.18	13.02%	-	-	130.18	130.18	600.00
159	072	General	28	Park	1010	WCC	6	3104	Supplies & Materials: General	42,500.00	-	-	42,500.00	19,780.00	-	2,434.21	4,395.79	10.34%	-	511.53	2,434.21	4,907.32	22,720.00
160	072	General	28	Park	1010	WCC	6	3105	Supplies & Materials: Medical	5,150.00	-	-	5,150.00	5,150.00	-	37.20	1,971.11	38.27%	-	109.18	37.20	2,080.29	-
161	PURCHASED SERVICES, 64000																						
162	PURCHASED SERVICES, 64000																						
163	072	General	28	Park	1010	WCC	6	4306	Purchased Services: Licenses and Permits	635.00	-	-	635.00	447.00	-	250.00	250.00	39.37%	-	-	250.00	250.00	188.00
164	072	General	28	Park	1010	WCC	6	4409	Purchased Services: Membership/Dues	550.00	-	-	550.00	545.00	-	-	-	0.00%	-	-	-	-	5.00
165	OTHER ALLOCATIONS, 67000																						
166	OTHER ALLOCATIONS, 67000																						
167	072	General	28	Park	1010	WCC	6	7118	Other Allocations: Special Projects	500.00	-	-	500.00	-	-	-	-	0.00%	-	-	-	-	500.00
168	WILDLIFE CONSERVATION TOTAL:									567,801.94	-	-	567,801.94	26,322.00	68,195.97	38,951.30	74,943.05	13.20%	0.00	620.71	38,951.30	75,563.76	473,283.97

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
169	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
170									PUBLIC SAFETY														
171									PERSONAL SERVICES - SALARIES & WAGES, 61000														
172	072	General	28	Park	1011	Public Safety	6	1700	Salaries	779,656.80	-	-	779,656.80	-	113,890.03	61,886.74	113,890.03	14.61%	-	-	61,886.74	113,890.03	665,766.77
173																							
174									PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000														
175	072	General	28	Park	1011	Public Safety	6	2100	Medicare (1.45%)	11,305.02	-	-	11,305.02	-	1,559.75	851.54	1,559.75	13.80%	-	-	851.54	1,559.75	9,745.27
176	072	General	28	Park	1011	Public Safety	6	2201	P.E.R.S. (18.10%)	136,568.13	-	-	136,568.13	-	19,971.01	10,861.28	19,971.01	14.62%	-	-	10,861.28	19,971.01	116,597.12
177	072	General	28	Park	1011	Public Safety	6	2400	Worker's Compensation	11,694.85	-	-	11,694.85	-	-	-	-	0.00%	-	-	-	-	11,694.85
178	072	General	28	Park	1011	Public Safety	6	2501	Health Insurance	237,694.49	-	-	237,694.49	-	36,088.84	18,044.42	36,088.84	15.18%	-	-	18,044.42	36,088.84	201,605.65
179																							
180									SUPPLIES & MATERIALS, 63000														
181	072	General	28	Park	1011	Public Safety	6	3101	Supplies & Materials: Office	800.00	-	-	800.00	700.00	-	-	-	0.00%	-	75.51	-	75.51	100.00
182	072	General	28	Park	1011	Public Safety	6	3104	Supplies & Materials: General	4,000.00	-	-	4,000.00	3,500.00	-	355.00	355.00	8.88%	-	670.26	355.00	1,025.26	500.00
183	072	General	28	Park	1011	Public Safety	6	3105	Supplies & Materials: Medical	500.00	-	-	500.00	500.00	-	-	244.85	48.97%	-	-	-	244.85	-
184	072	General	28	Park	1011	Public Safety	6	3110	Supplies & Materials: Law Enforcement	18,500.00	-	(325.00)	18,175.00	9,567.44	-	3,707.75	3,872.74	21.31%	-	-	3,707.75	3,872.74	8,607.56
185																							
186									PURCHASED SERVICES, 64000														
187	072	General	28	Park	1011	Public Safety	6	4100	Purchased Services: Occupational	600.00	-	-	600.00	300.00	-	-	-	0.00%	-	92.00	-	92.00	300.00
188	072	General	28	Park	1011	Public Safety	6	4102	Purchased Services: Medical	750.00	-	-	750.00	750.00	-	-	-	0.00%	-	350.00	-	350.00	-
189	072	General	28	Park	1011	Public Safety	6	4107	Purchased Services: Janitorial/Maintenance	750.00	-	-	750.00	717.50	-	17.00	17.00	2.27%	-	12.75	17.00	29.75	32.50
190	072	General	28	Park	1011	Public Safety	6	4114	Purchased Services: Law Enforcement	8,000.00	-	-	8,000.00	-	-	-	-	0.00%	-	-	-	-	8,000.00
191	072	General	28	Park	1011	Public Safety	6	4202	Purchased Services: Repair/Maintenance	10,000.00	-	-	10,000.00	8,900.00	-	1,731.65	1,867.65	18.68%	-	-	1,731.65	1,867.65	1,100.00
192	072	General	28	Park	1011	Public Safety	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	5,000.00	-	-	5,000.00	5,000.00	-	824.64	824.64	16.49%	1,190.43	1,190.43	2,015.07	2,015.07	-
193	072	General	28	Park	1011	Public Safety	6	4300	Purchased Services: Fees	850.00	-	-	850.00	768.00	-	-	-	0.00%	-	168.00	-	168.00	82.00
194	072	General	28	Park	1011	Public Safety	6	4306	Purchased Services: Licenses and Permits	9,000.00	-	-	9,000.00	9,000.00	-	-	-	0.00%	-	-	-	-	-
195	072	General	28	Park	1011	Public Safety	6	4405	Purchased Services: Printing & Binding	635.00	-	-	635.00	500.00	-	-	-	0.00%	-	-	-	-	135.00
196	072	General	28	Park	1011	Public Safety	6	4409	Purchased Services: Membership/Dues	415.00	-	325.00	740.00	65.00	325.00	-	390.00	52.70%	-	-	-	390.00	350.00
197	072	General	28	Park	1011	Public Safety	6	4410	Purchased Services: Postage/Courier Service	100.00	-	-	100.00	100.00	-	34.85	34.85	34.85%	-	-	34.85	34.85	-
198																							
199									CAPITAL OUTLAY, 65000														
200	072	General	28	Park	1011	Public Safety	6	5200	Capital Outlay: Machinery/Equipment-Buildings	20,000.00	-	-	20,000.00	-	-	-	-	0.00%	-	-	-	-	20,000.00
201	072	General	28	Park	1011	Public Safety	6	5402	Capital Outlay: Machinery/Equipment-Medical	1,500.00	-	-	1,500.00	-	-	-	-	0.00%	-	-	-	-	1,500.00
202	072	General	28	Park	1011	Public Safety	6	5408	Capital Outlay: Law Enforcement	20,000.00	-	-	20,000.00	1,679.52	-	-	-	0.00%	-	-	-	-	18,320.48
203																							
204									OTHER ALLOCATIONS, 67000														
205	072	General	28	Park	1011	Public Safety	6	7118	Other Allocations: Special Projects	2,500.00	-	-	2,500.00	323.00	-	-	-	0.00%	-	-	-	-	2,177.00
206	072	General	28	Park	1011	Public Safety	6	7119	Other Allocations: Training/Travel	15,000.00	-	-	15,000.00	728.52	-	28.52	28.52	0.19%	-	475.00	28.52	503.52	14,271.48
207									PUBLIC SAFETY TOTAL:	1,295,819.29	-	-	1,295,819.29	43,098.98	171,834.63	98,343.39	179,144.88	13.82%	1,190.43	3,033.95	99,533.82	182,178.83	1,080,885.68

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
208	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)			Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
209	NATURAL RESOURCES																							
210	PERSONAL SERVICES - SALARIES & WAGES, 61000																							
211	072	General	28	Park	1012	NR	6	1700		Salaries	222,918.40	-	-	222,918.40	-	34,394.52	17,931.52	34,394.52	15.43%	-	-	17,931.52	34,394.52	188,523.88
212	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
213	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
214	072	General	28	Park	1012	NR	6	2100		Medicare (1.45%)	3,232.32	-	-	3,232.32	-	468.24	244.78	468.24	14.49%	-	-	244.78	468.24	2,764.08
215	072	General	28	Park	1012	NR	6	2201		P.E.R.S. (14.00%)	31,208.58	-	-	31,208.58	-	4,759.24	2,482.42	4,759.24	15.25%	-	-	2,482.42	4,759.24	26,449.34
216	072	General	28	Park	1012	NR	6	2400		Worker's Compensation	3,343.78	-	-	3,343.78	-	-	-	-	0.00%	-	-	-	-	3,343.78
217	072	General	28	Park	1012	NR	6	2501		Health Insurance	66,362.73	-	-	66,362.73	-	10,557.68	5,278.84	10,557.68	15.91%	-	-	5,278.84	10,557.68	55,805.05
218	SUPPLIES & MATERIALS, 63000																							
219	SUPPLIES & MATERIALS, 63000																							
220	072	General	28	Park	1012	NR	6	3101		Supplies & Materials: Office	450.00	-	-	450.00	450.00	-	-	-	0.00%	-	435.24	-	435.24	-
221	072	General	28	Park	1012	NR	6	3104		Supplies & Materials: General	11,500.00	-	-	11,500.00	7,800.00	-	-	-	0.00%	399.99	1,411.64	399.99	1,411.64	3,700.00
222	PURCHASED SERVICES, 64000																							
223	PURCHASED SERVICES, 64000																							
224	072	General	28	Park	1012	NR	6	4100		Purchased Services: Occupational	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	-	-	-	-	5,000.00
225	072	General	28	Park	1012	NR	6	4202		Purchased Services: Repair/Maintenance	500.00	-	-	500.00	299.00	-	-	-	0.00%	-	-	-	-	201.00
226	072	General	28	Park	1012	NR	6	4206		Purchased Services: Repair/Maintenance-Land/Buildings	15,000.00	-	-	15,000.00	-	-	-	-	0.00%	-	-	-	-	15,000.00
227	072	General	28	Park	1012	NR	6	4405		Purchased Services: Printing & Binding	100.00	-	-	100.00	-	-	-	-	0.00%	-	-	-	-	100.00
228	072	General	28	Park	1012	NR	6	4410		Purchased Services: Postage/Courier Service	200.00	-	-	200.00	200.00	-	-	-	0.00%	-	-	-	-	-
229	OTHER ALLOCATIONS, 67000																							
230	OTHER ALLOCATIONS, 67000																							
231	072	General	28	Park	1012	NR	6	7100		Other Allocations: Miscellaneous	9,500.00	-	-	9,500.00	9,500.00	-	-	-	0.00%	-	-	-	-	-
232	NATURAL RESOURCES TOTAL:										369,315.81	-	-	369,315.81	18,249.00	50,179.68	25,937.56	50,179.68	13.59%	399.99	1,846.88	26,337.55	52,026.56	300,887.13

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
233	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)			Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
234	CONSTRUCTION																							
235	PERSONAL SERVICES - SALARIES & WAGES, 61000																							
236	072	General	28	Park	1013	Construction	6	1700		Salaries	174,268.80	-	-	174,268.80	-	28,258.81	15,226.01	28,258.81	16.22%	-	-	15,226.01	28,258.81	146,009.99
237	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
238	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
239	072	General	28	Park	1013	Construction	6	2100		Medicare (1.45%)	2,526.90	-	-	2,526.90	-	373.20	202.50	373.20	14.77%	-	-	202.50	373.20	2,153.70
240	072	General	28	Park	1013	Construction	6	2201		P.E.R.S. (14.00%)	24,397.63	-	-	24,397.63	-	3,956.25	2,131.65	3,956.25	16.22%	-	-	2,131.65	3,956.25	20,441.38
241	072	General	28	Park	1013	Construction	6	2400		Worker's Compensation	2,614.03	-	-	2,614.03	-	-	-	-	0.00%	-	-	-	-	2,614.03
242	072	General	28	Park	1013	Construction	6	2501		Health Insurance	77,212.60	-	-	77,212.60	-	12,283.76	6,141.88	12,283.76	15.91%	-	-	6,141.88	12,283.76	64,928.84
243	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
244	SUPPLIES & MATERIALS, 63000																							
245	072	General	28	Park	1013	Construction	6	3104		Supplies & Materials: General	10,000.00	-	-	10,000.00	9,500.00	-	455.25	455.25	4.55%	-	2,575.77	455.25	3,031.02	500.00
246	PURCHASED SERVICES, 64000																							
247	PURCHASED SERVICES, 64000																							
248	072	General	28	Park	1013	Construction	6	4100		Purchased Services: Occupational	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	-	-	-	-	5,000.00
249	072	General	28	Park	1013	Construction	6	4203		Purchased Services: Property, Rental Equip/Veh	5,000.00	-	-	5,000.00	3,000.00	-	-	-	0.00%	-	-	-	-	2,000.00
250	CONSTRUCTION TOTAL:										301,019.96	-	-	301,019.96	12,500.00	44,872.02	24,157.29	45,327.27	15.06%	0.00	2,575.77	24,157.29	47,903.04	243,647.94

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
252	CAPITAL PLANNING & PROJECTS																						
253	PERSONAL SERVICES - SALARIES & WAGES, 61000																						
254	072	General	28	Park	1014	Capital P & P	6	1700	Salaries	151,780.00	-	-	151,780.00	-	24,062.40	12,560.00	24,062.40	15.85%	-	-	12,560.00	24,062.40	127,717.60
255	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
256	072	General	28	Park	1014	Capital P & P	6	2100	Medicare (1.45%)	2,200.81	-	-	2,200.81	-	331.06	173.20	331.06	15.04%	-	-	173.20	331.06	1,869.75
258	072	General	28	Park	1014	Capital P & P	6	2201	P.E.R.S. (14.00%)	21,249.20	-	-	21,249.20	-	3,368.73	1,758.40	3,368.73	15.85%	-	-	1,758.40	3,368.73	17,880.47
259	072	General	28	Park	1014	Capital P & P	6	2400	Worker's Compensation	2,276.70	-	-	2,276.70	-	-	-	-	0.00%	-	-	-	-	2,276.70
260	072	General	28	Park	1014	Capital P & P	6	2501	Health Insurance	38,606.30	-	-	38,606.30	-	6,141.88	3,070.94	6,141.88	15.91%	-	-	3,070.94	6,141.88	32,464.42
261	SUPPLIES & MATERIALS, 63000																						
262	072	General	28	Park	1014	Capital P & P	6	3104	Supplies & Materials: General	20,000.00	-	9,443.49	29,443.49	11,523.49	-	-	300.00	1.02%	-	8,130.79	-	8,430.79	17,920.00
263	PURCHASED SERVICES, 64000																						
264	072	General	28	Park	1014	Capital P & P	6	4100	Purchased Services: Occupational	2,500.00	-	3,057.57	5,557.57	3,057.57	-	1,057.57	1,057.57	19.03%	47.02	47.02	1,104.59	1,104.59	2,500.00
267	072	General	28	Park	1014	Capital P & P	6	4103	Purchased Services: Real Estate	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00
268	072	General	28	Park	1014	Capital P & P	6	4203	Purchased Services: Property, Rental Equip/Veh	1,000.00	-	-	1,000.00	-	-	-	-	0.00%	-	-	-	-	1,000.00
269	072	General	28	Park	1014	Capital P & P	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	2,500.00	-	900.00	3,400.00	900.00	-	400.00	400.00	11.76%	-	-	400.00	400.00	2,500.00
270	072	General	28	Park	1014	Capital P & P	6	4306	Purchased Services: Licenses and Permits	2,500.00	-	-	2,500.00	-	-	-	-	0.00%	-	-	-	-	2,500.00
271	072	General	28	Park	1014	Capital P & P	6	4404	Purchased Services: Advertising	1,000.00	-	-	1,000.00	1,000.00	-	-	-	0.00%	-	-	-	-	-
272	072	General	28	Park	1014	Capital P & P	6	4405	Purchased Services: Printing & Binding	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	-	-	-	-	5,000.00
273	CAPITAL OUTLAY, 65000																						
274	072	General	28	Park	1014	Capital P & P	6	5000	Capital Outlay	20,000.00	640,000.00	(15,685.06)	644,314.94	-	-	-	-	0.00%	-	-	-	-	644,314.94
276	072	General	28	Park	1014	Capital P & P	6	5200	Capital Outlay: Buildings	-	-	2,284.00	2,284.00	2,284.00	-	-	-	0.00%	-	65,449.00	-	65,449.00	-
277	072	General	28	Park	1014	Capital P & P	6	5201	Capital Outlay: Buildings-Construction Management	-	-	-	-	-	-	-	-	0.00%	487.87	3,287.87	487.87	3,287.87	-
278	072	General	28	Park	1014	Capital P & P	6	5202	Capital Outlay: Buildings-Design Engineering	95,000.00	-	-	95,000.00	-	-	-	-	0.00%	60,000.00	67,156.05	60,000.00	67,156.05	95,000.00
279	072	General	28	Park	1014	Capital P & P	6	5300	Capital Outlay: Improvements other than Bldgs	375,916.00	-	-	375,916.00	-	-	-	-	0.00%	-	-	-	-	375,916.00
280	CAPITAL PLANNING & PROJECTS TOTAL:									746,529.01	640,000.00	-	1,386,529.01	18,765.06	33,904.07	19,020.11	35,661.64	2.57%	63,034.89	146,570.73	82,055.00	182,232.37	1,333,859.88

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
281																							
282																							
283									COMMUNITY ENGAGEMENT														
284									PERSONAL SERVICES - SALARIES & WAGES, 61000														
285	072	General	28	Park	1015	Comm. Eng.	6	1700	Salaries	244,384.00	-	-	244,384.00	-	39,044.81	20,568.01	39,044.81	15.98%	-	-	20,568.01	39,044.81	205,339.19
286																							
287									PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000														
288	072	General	28	Park	1015	Comm. Eng.	6	2100	Medicare (1.45%)	3,543.57	-	-	3,543.57	-	538.99	284.66	538.99	15.21%	-	-	284.66	538.99	3,004.58
289	072	General	28	Park	1015	Comm. Eng.	6	2201	P.E.R.S. (14.00%)	34,213.76	-	-	34,213.76	-	5,410.27	2,851.52	5,410.27	15.81%	-	-	2,851.52	5,410.27	28,803.49
290	072	General	28	Park	1015	Comm. Eng.	6	2400	Worker's Compensation	3,665.76	-	-	3,665.76	-	-	-	-	0.00%	-	-	-	-	3,665.76
291	072	General	28	Park	1015	Comm. Eng.	6	2501	Health Insurance	66,362.73	-	-	66,362.73	-	10,557.68	5,278.84	10,557.68	15.91%	-	-	5,278.84	10,557.68	55,805.05
292																							
293									SUPPLIES & MATERIALS, 63000														
294	072	General	28	Park	1015	Comm. Eng.	6	3104	Supplies & Materials: General	3,500.00	-	-	3,500.00	3,500.00	-	-	-	0.00%	-	15.00	-	15.00	-
295																							
296									PURCHASED SERVICES, 64000														
297	072	General	28	Park	1015	Comm. Eng.	6	4100	Purchased Services: Occupational	13,500.00	-	-	13,500.00	3,650.00	-	-	-	0.00%	-	-	-	-	9,850.00
298	072	General	28	Park	1015	Comm. Eng.	6	4306	Purchased Services: Licenses and Permits	80.00	-	-	80.00	80.00	-	-	-	0.00%	-	-	-	-	-
299	072	General	28	Park	1015	Comm. Eng.	6	4404	Purchased Services: Advertising	19,000.00	-	-	19,000.00	4,360.00	-	-	500.00	2.63%	54.19	99.90	54.19	599.90	14,640.00
300	072	General	28	Park	1015	Comm. Eng.	6	4405	Purchased Services: Printing & Binding	57,500.00	-	-	57,500.00	26,028.04	-	204.69	204.69	0.36%	-	100.44	204.69	305.13	31,471.96
301	072	General	28	Park	1015	Comm. Eng.	6	4410	Purchased Services: Postage/Courier Service	50,000.00	-	-	50,000.00	50,000.00	-	-	20,000.00	40.00%	-	-	-	20,000.00	-
302																							
303									OTHER ALLOCATIONS, 67000														
304	072	General	28	Park	1015	Comm. Eng.	6	7118	Other Allocations: Special Projects	20,500.00	-	-	20,500.00	17,320.00	-	475.00	775.00	3.78%	-	-	475.00	775.00	3,180.00
305									COMMUNITY ENGAGEMENT TOTAL:	516,249.82	-	-	516,249.82	104,938.04	55,551.75	29,662.72	77,031.44	14.92%	54.19	215.34	29,716.91	77,246.78	355,760.03

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
306	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)			Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance	
307										INFORMATION TECHNOLOGY															
308										SUPPLIES & MATERIALS, 63000															
309	072	General	28	Park	1016	I.T.	6	3104		Supplies & Materials: General	3,000.00	-	-	3,000.00	1,000.00	-	-	-	0.00%	-	85.16	0.00	85.16	2,000.00	
310	072	General	28	Park	1016	I.T.	6	3109		Supplies & Materials: Telephones	1,500.00	-	-	1,500.00	-	-	-	-	0.00%	-	-	-	-	1,500.00	
311	072	General	28	Park	1016	I.T.	6	3111		Supplies & Materials: Data Processing	10,000.00	-	-	10,000.00	5,590.05	-	1,114.96	1,114.96	11.15%	-	1,830.99	1,114.96	2,945.95	4,409.95	
312																									
313										PURCHASED SERVICES, 64000															
314	072	General	28	Park	1016	I.T.	6	4100		Purchased Services: Occupational	11,000.00	-	-	11,000.00	11,000.00	-	7,000.00	7,000.00	63.64%	-	-	7,000.00	7,000.00	-	
315	072	General	28	Park	1016	I.T.	6	4104		Purchased Services: Data Processing	11,500.00	-	(550.00)	10,950.00	6,195.00	-	-	-	0.00%	-	-	-	-	4,755.00	
316	072	General	28	Park	1016	I.T.	6	4306		Purchased Services: Licenses and Permits	35,000.00	-	550.00	35,550.00	35,131.01	-	1,208.75	1,208.75	3.40%	-	-	1,208.75	1,208.75	418.99	
317	072	General	28	Park	1016	I.T.	6	4406		Purchased Services: Communication	82,000.00	-	-	82,000.00	81,260.00	-	5,159.84	5,912.88	7.21%	960.20	2,638.74	6,120.04	8,551.62	740.00	
318																									
319										CAPITAL OUTLAY, 65000															
320	072	General	28	Park	1016	I.T.	6	5401		Capital Outlay: Machinery/Equipment-Data Processing	35,000.00	-	-	35,000.00	3,000.00	-	-	-	0.00%	-	-	-	-	32,000.00	
321										INFORMATION TECHNOLOGY TOTAL:	189,000.00	-	-	189,000.00	143,176.06	0.00	14,483.55	15,236.59	8.06%	960.20	4,554.89	15,443.75	19,791.48	45,823.94	

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
322	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance
PARKS & TRAILS																							
									PERSONAL SERVICES - SALARIES & WAGES, 61000														
325	072	General	28	Park	1035	Parks & Trails	6	1700	Salaries	920,892.00	-	-	920,892.00	-	142,606.47	75,673.31	142,606.47	15.49%	-	-	75,673.31	142,606.47	778,285.53
									PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000														
328	072	General	28	Park	1035	Parks & Trails	6	2100	Medicare (1.45%)	13,352.93	-	-	13,352.93	-	1,942.97	1,035.87	1,942.97	14.55%	-	-	1,035.87	1,942.97	11,409.96
329	072	General	28	Park	1035	Parks & Trails	6	2201	P.E.R.S. (14.00%)	128,924.88	-	-	128,924.88	-	19,703.11	10,416.48	19,703.11	15.28%	-	-	10,416.48	19,703.11	109,221.77
330	072	General	28	Park	1035	Parks & Trails	6	2400	Worker's Compensation	13,813.38	-	-	13,813.38	-	-	-	-	0.00%	-	-	-	-	13,813.38
331	072	General	28	Park	1035	Parks & Trails	6	2501	Health Insurance	291,943.84	-	-	291,943.84	-	45,582.28	22,359.62	45,582.28	15.61%	-	-	22,359.62	45,582.28	246,361.56
									SUPPLIES & MATERIALS, 63000														
334	072	General	28	Park	1035	Parks & Trails	6	3101	Supplies & Materials: Office	1,100.00	-	-	1,100.00	1,000.00	-	-	-	0.00%	-	271.06	-	271.06	100.00
335	072	General	28	Park	1035	Parks & Trails	6	3104	Supplies & Materials: General	172,500.00	-	-	172,500.00	83,422.96	-	11,877.63	12,242.88	7.10%	1,124.73	4,410.65	13,002.36	16,653.53	89,077.04
336	072	General	28	Park	1035	Parks & Trails	6	3108	Supplies & Materials: Vehicles	40,000.00	-	-	40,000.00	16,239.95	-	3,495.04	3,495.04	8.74%	227.00	2,572.03	3,722.04	6,067.07	23,760.05
337	072	General	28	Park	1035	Parks & Trails	6	3201	Supplies & Materials: Natural/Bottled Gas	45,000.00	-	-	45,000.00	38,000.00	-	9,259.18	9,259.18	20.58%	-	4,702.64	9,259.18	13,961.82	7,000.00
									PURCHASED SERVICES, 64000														
340	072	General	28	Park	1035	Parks & Trails	6	4100	Purchased Services: Occupational	42,500.00	-	-	42,500.00	38,550.00	-	1,752.00	1,752.00	4.12%	-	2,044.00	1,752.00	3,796.00	3,950.00
341	072	General	28	Park	1035	Parks & Trails	6	4107	Purchased Services: Janitorial/Maintenance	3,500.00	-	-	3,500.00	2,500.00	-	-	-	0.00%	-	-	-	-	1,000.00
342	072	General	28	Park	1035	Parks & Trails	6	4201	Purchased Services: Water/Sewage	45,000.00	-	-	45,000.00	35,580.00	-	760.00	760.00	1.69%	798.00	3,087.00	1,558.00	3,847.00	9,420.00
343	072	General	28	Park	1035	Parks & Trails	6	4202	Purchased Services: Repair/Maintenance	17,500.00	-	-	17,500.00	12,749.23	-	761.23	761.23	4.35%	878.50	1,928.30	1,639.73	2,689.53	4,750.77
344	072	General	28	Park	1035	Parks & Trails	6	4203	Purchased Services: Property, Rental Equip/Veh	12,000.00	-	-	12,000.00	12,000.00	-	320.00	320.00	2.67%	-	50.00	320.00	370.00	-
345	072	General	28	Park	1035	Parks & Trails	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	40,000.00	-	-	40,000.00	25,993.00	-	433.33	433.33	1.08%	876.04	1,439.37	1,309.37	1,872.70	14,007.00
346	072	General	28	Park	1035	Parks & Trails	6	4306	Purchased Services: Licenses and Permits	650.00	-	-	650.00	605.00	-	120.00	120.00	18.46%	-	-	120.00	120.00	45.00
347	072	General	28	Park	1035	Parks & Trails	6	4405	Purchased Services: Printing & Binding	1,100.00	-	-	1,100.00	1,100.00	-	-	-	0.00%	-	722.00	-	722.00	-
348	072	General	28	Park	1035	Parks & Trails	6	4409	Purchased Services: Membership/Dues	45.00	-	-	45.00	45.00	-	-	-	0.00%	-	-	-	-	-
349	072	General	28	Park	1035	Parks & Trails	6	4410	Purchased Services: Postage/Courier Service	100.00	-	-	100.00	100.00	-	-	-	0.00%	-	-	-	-	-
350																							
									CAPITAL OUTLAY, 65000														
352	072	General	28	Park	1035	Parks & Trails	6	5405	Capital Outlay: Machinery/Equipment-Maintenance	60,000.00	-	-	60,000.00	46,698.72	-	18,668.00	18,668.00	31.11%	-	-	18,668.00	18,668.00	13,301.28
353	072	General	28	Park	1035	Parks & Trails	6	5406	Capital Outlay: Machinery/Equipment-Vehicles	75,000.00	-	-	75,000.00	10,394.71	-	-	-	0.00%	-	-	-	-	64,605.29
354																							
									OTHER ALLOCATIONS, 67000														
356	072	General	28	Park	1035	Parks & Trails	6	7118	Other Allocations: Special Projects	37,000.00	-	-	37,000.00	5,000.00	-	498.75	498.75	1.35%	-	3,614.09	498.75	4,112.84	32,000.00
357	PARKS & TRAILS TOTAL:									1,961,922.03	-	-	1,961,922.03	329,978.57	209,834.83	157,430.44	258,145.24	13.16%	3,904.27	24,841.14	161,334.71	282,986.38	1,422,108.63

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
358	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)		Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance	
359	EDUCATION & PROGRAMS																							
360	PERSONAL SERVICES - SALARIES & WAGES, 61000																							
361	072	General	28	Park	1157	Ed.&Programs	6	1700	Salaries	353,565.60	-	-	353,565.60	-	53,960.63	28,940.88	53,960.63	15.26%	-	-	28,940.88	53,960.63	299,604.97	
362	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
363	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
364	072	General	28	Park	1157	Ed.&Programs	6	2100	Medicare (1.45%)	5,126.70	-	-	5,126.70	-	762.65	409.75	762.65	14.88%	-	-	409.75	762.65	4,364.05	
365	072	General	28	Park	1157	Ed.&Programs	6	2201	P.E.R.S. (14.00%)	49,499.18	-	-	49,499.18	-	7,498.50	4,023.73	7,498.50	15.15%	-	-	4,023.73	7,498.50	42,000.68	
366	072	General	28	Park	1157	Ed.&Programs	6	2400	Worker's Compensation	5,303.48	-	-	5,303.48	-	-	-	-	0.00%	-	-	-	-	5,303.48	
367	072	General	28	Park	1157	Ed.&Programs	6	2501	Health Insurance	43,399.49	-	-	43,399.49	-	6,904.32	3,452.16	6,904.32	15.91%	-	-	3,452.16	6,904.32	36,495.17	
368	SUPPLIES & MATERIALS, 63000																							
369	SUPPLIES & MATERIALS, 63000																							
370	072	General	28	Park	1157	Ed.&Programs	6	3101	Supplies & Materials: Office	1,750.00	-	-	1,750.00	1,750.00	-	-	-	0.00%	-	218.12	-	218.12	-	
371	072	General	28	Park	1157	Ed.&Programs	6	3104	Supplies & Materials: General	6,000.00	-	-	6,000.00	5,500.00	-	91.90	91.90	1.53%	-	1,078.57	91.90	1,170.47	500.00	
372	PURCHASED SERVICES, 64000																							
373	PURCHASED SERVICES, 64000																							
374	072	General	28	Park	1157	Ed.&Programs	6	4100	Purchased Services: Occupational	250.00	-	-	250.00	105.00	-	-	-	0.00%	-	-	-	-	145.00	
375	072	General	28	Park	1157	Ed.&Programs	6	4201	Purchased Services: Water/Sewage	750.00	-	-	750.00	750.00	-	-	-	0.00%	-	-	-	-	-	
376	072	General	28	Park	1157	Ed.&Programs	6	4306	Purchased Services: Licenses and Permits	20.00	-	-	20.00	-	-	-	-	0.00%	-	-	-	-	20.00	
377	072	General	28	Park	1157	Ed.&Programs	6	4405	Purchased Services: Printing & Binding	-	-	-	-	-	-	-	-	0.00%	-	233.60	-	233.60	-	
378	072	General	28	Park	1157	Ed.&Programs	6	4409	Purchased Services: Membership/Dues	795.00	-	-	795.00	665.00	-	-	-	0.00%	-	-	-	-	130.00	
379	OTHER ALLOCATIONS, 67000																							
380	OTHER ALLOCATIONS, 67000																							
381	072	General	28	Park	1157	Ed.&Programs	6	7118	Other Allocations: Special Projects	45,195.00	10,700.00	-	55,895.00	38,710.00	-	908.03	974.42	1.74%	-	1,465.13	908.03	2,439.55	17,185.00	
382	EDUCATION & PROGRAMS TOTAL:									511,654.45	10,700.00	-	522,354.45	47,480.00	69,126.10	37,826.45	70,192.42	13.44%	0.00	2,995.42	37,826.45	73,187.84	405,748.35	
383	2026 BUDGET TOTAL:																							
384										8,899,792.89	821,011.88	-	9,720,804.77	1,413,259.40	1,125,040.60	598,812.31	1,080,262.03	11.11%	76,192.23	237,158.75	675,004.54	1,317,420.78	7,375,878.63	
385	UNAPPROPRIATED AVAILABLE RESOURCES:									223,759.33			213,059.33											Available
386										9,123,552.22			9,933,864.10										Appropriation Balance	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
387	SPECIAL REVENUE																							
388	FUND 875																							
389	LAW ENFORCEMENT TRUST FUND -S																							
390	Fund #	Fund Name	Dept. #	Dept. Name	Organization #	Organizational Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Certificate of Resources	2026 Total Budget	2026 Monthly Receipts	2026 YTD Receipts	2026 Percentage of YTD Receipts	Variance									
391								Carry-Over	2,897.73	-	2,897.73	-	2,897.73	100.00%	-									
392								TOTAL RECEIPTS	2,897.73	-	2,897.73	-	2,897.73	100.00%	-									
393								UNAPPROPRIATED AVAILABLE RESOURCES:	2,897.73															
394																								
395	CAPITAL PROJECTS																							
396	FUND 529																							
397	PARK PERMANENT IMPROVEMENT																							
398	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
399								Carry-Over	686,660.52	-	-	686,660.52	-	-	686,660.52	100.00%	-							
400																								
401																								
402																								
403								REVENUE RECEIPTS:																
404	529	Permanent	28	Park	0000	Admin	5 7100	Investment Income: Depository and Investment	1,500.00	-	-	1,500.00	293.50	596.48	39.77%	(903.52)								
405	529	Permanent	28	Park	0000	Admin	7 2100	Non-Revenue Receipts: Transfers In-General Fund	32,645.00	-	-	32,645.00	-	-	0.00%	(32,645.00)								
406	529	Permanent	28	Park	0000	Magnolia Flouring Mills	5 8400	Other Revenue: Miscellaneous	-	-	-	-	91,332.85	0.00%	91,332.85									
407								TOTAL RECEIPTS	720,805.52	0.00	0.00	720,805.52	293.50	778,589.85	108.02%	57,784.33								
408																								
409	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
410	EXPLORATION GATEWAY																							
411								CAPITAL OUTLAY, 65000																
412	529	Permanent	28	Park	1008	EG	6 5000	Exploration Gateway Capital Replacement	110,772.87	-	-	110,772.87	-	-	-	-	0.00%	-	-	-	-	110,772.87		
413								EXPLORATION GATEWAY TOTAL:	110,772.87	0.00	0.00	110,772.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	110,772.87		
414																								
415	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2026 Budget	2026 Supplemental Budget Appropriations	2026 Transfers	2026 Total Budget	2026 Total Open Purchase Orders	2026 Journal Entries	2026 Monthly Expenditures	2026 YTD Expenditures	2026 Percentage of YTD Expenditures	FINANCE USE ONLY Monthly Prior PO Expenditures	FINANCE USE ONLY YTD Prior PO Expenditures	FINANCE USE ONLY Monthly Total Expenditures	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
416	QUAIL HOLLOW PARK																							
417								CAPITAL OUTLAY, 65000																
418	529	Permanent	28	Park	1064	Quail Hollow Park	6 5000	Capital Fund	250,000.00	-	(174,000.00)	76,000.00	-	-	-	-	0.00%	-	-	-	-	76,000.00		
419	529	Permanent	28	Park	1064	Quail Hollow Park	6 5202	Capital Outlay: Buildings-Design Engineering	-	-	169,000.00	169,000.00	169,000.00	-	-	-	0.00%	-	-	-	-	-		
420																								
421								OTHER ALLOCATIONS, 67000																
422	529	Permanent	28	Park	1064	Quail Hollow Park	6 7116	Other Allocations: Reimbursements	-	-	5,000.00	5,000.00	5,000.00	-	-	-	0.00%	-	-	-	-	-		
423								QUAIL HOLLOW PARK TOTAL:	250,000.00	0.00	0.00	250,000.00	174,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	76,000.00		
424																								
425								PERMANENT IMPROVEMENT FUND TOTAL:	360,772.87	-	-	360,772.87	174,000.00	-	-	-	0.00%	-	-	-	-	-		
426								UNAPPROPRIATED AVAILABLE RESOURCES:	360,032.65			360,032.65										186,772.87		
427									720,805.52			720,805.52										Available	Appropriation Balance	

Monthly Financial Summary February 2026

		General Fund 072	Special Revenue Fund 875	Capital Projects Fund 529		
		County Parks	Law Enforcement Trust Fund - S	Park Permanent Improvement	Total	
Beginning Cash Balance		\$ 1,007,583.63	\$ 2,897.73	\$ 855,294.55	\$ 1,865,775.91	
Receipts						
51000	Taxes	\$ 662,560.00	\$ -	\$ -	\$ 662,560.00	
52000	Charges for Services	\$ 5,255.97	\$ -	\$ -	\$ 5,255.97	
53000	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
54000	Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	
55000	Intergovernmental	\$ 6,078.29	\$ -	\$ -	\$ 6,078.29	
57000	Investment Income	\$ 8,146.23	\$ -	\$ 293.50	\$ 8,439.73	
58000	Other Revenue	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
59000	Rentals/Leases	\$ 359.47	\$ -	\$ -	\$ 359.47	
72000	Transfers In	\$ -	\$ -	\$ -	\$ -	
73000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	
Receipts		\$ 683,399.96	\$ -	\$ 293.50	\$ 683,693.46	
Expenditures						
61000	Salaries and Wages	\$ 325,547.44	\$ -	\$ -	\$ 325,547.44	
62000	Employee Benefits	\$ 146,035.73	\$ -	\$ -	\$ 146,035.73	
63000	Supplies and Materials	\$ 70,292.74	\$ -	\$ -	\$ 70,292.74	
64000	Purchased Services	\$ 44,402.33	\$ -	\$ -	\$ 44,402.33	
65000	Capital Outlay	\$ 79,155.87	\$ -	\$ -	\$ 79,155.87	
67000	Other Allocations	\$ 9,570.43	\$ -	\$ -	\$ 9,570.43	
82000	Transfers Out	\$ -	\$ -	\$ -	\$ -	
Expenditures		\$ 675,004.54	\$ -	\$ -	\$ 675,004.54	
Ending Cash Balance		\$ 1,015,979.05	\$ 2,897.73	\$ 855,588.05	\$ 1,874,464.83	

Fund Summary by Date

February 28, 2026

		General	Special Revenue	Capital Projects		
		Fund 072	Fund 875	Fund 529		
		County Parks	Law Enforcement Trust Fund - S	Park Permanent Improvement	Total	
Beginning Year Cash Balance		\$ 1,529,807.24	\$ 2,897.73	\$ 763,658.72	\$ 2,296,363.69	
Receipts						
51000	Taxes	\$ 662,560.00	\$ -	\$ -	\$ 662,560.00	
52000	Charges for Services	\$ 11,968.61	\$ -	\$ -	\$ 11,968.61	
53000	Licenses and Permits	\$ -	\$ -	\$ -	\$ -	
54000	Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	
55000	Intergovernmental	\$ 14,542.48	\$ -	\$ -	\$ 14,542.48	
57000	Investment Income	\$ 16,555.74	\$ -	\$ 596.48	\$ 17,152.22	
58000	Other Revenue	\$ 90,796.50	\$ -	\$ 91,332.85	\$ 182,129.35	
59000	Rentals/Leases	\$ 593.86	\$ -	\$ -	\$ 593.86	
72000	Transfers In	\$ -	\$ -	\$ -	\$ -	
73000	Sale of Fixed Assets	\$ 6,575.40	\$ -	\$ -	\$ 6,575.40	
Year to Date Receipts		\$ 803,592.59	\$ -	\$ 91,929.33	\$ 895,521.92	
Expenditures						
61000	Salaries and Wages	\$ 612,551.11	\$ -	\$ -	\$ 612,551.11	
62000	Employee Benefits	\$ 286,703.27	\$ -	\$ -	\$ 286,703.27	
63000	Supplies and Materials	\$ 137,805.88	\$ -	\$ -	\$ 137,805.88	
64000	Purchased Services	\$ 94,591.47	\$ -	\$ -	\$ 94,591.47	
65000	Capital Outlay	\$ 164,341.25	\$ -	\$ -	\$ 164,341.25	
67000	Other Allocations	\$ 21,427.80	\$ -	\$ -	\$ 21,427.80	
82000	Transfers Out	\$ -	\$ -	\$ -	\$ -	
Year to Date Expenditures		\$ 1,317,420.78	\$ -	\$ -	\$ 1,317,420.78	
Cash Balance		\$ 1,015,979.05	\$ 2,897.73	\$ 855,588.05	\$ 1,874,464.83	

STARK COUNTY PARK DISTRICT

Summary and Recommendations of Agenda Items

CATEGORY: NEW BUSINESS
 SUBJECT: Sippo Park Trail Paving Capital Project
 RESOLUTION: #26-04-024

WHEREAS, the Stark County Park District desires to continuously improve our facilities and to remain nimble enough to take advantage of unexpected opportunities when they present themselves; and

WHEREAS, one such opportunity was presented by Tracy Stadelman to the Stark County Park District to improve the accessibility and quality of Sippo Park for park patrons; and

WHEREAS, Tracy Stadelman proposed to pave with hot mix asphalt portions of Sippo Park trail that include the portion of the trail that runs from the Exploration Gateway to the marina, the Story Book Trail, and the various trail access sections and to contribute up to \$100,000.00 to Friends of Stark Parks to fund the portion of the trail from the Exploration Gateway to the marina; and

WHEREAS, The Stadelman Family should be recognized for this generous offer and prior significant contributions to the Stark County Park District for the construction of bridges at Petros Park and Sippo Park, a bench by the marina, the gazebo and accessible ramp at the upper parking lot next to the Exploration Gateway, and paving of a portion of the trail by the lower parking lot at the Exploration Gateway; and

WHEREAS, the cost to do all the work associated with the proposed project is estimated to be less than \$200,000.00 and the funds needed to fund the work would be provided through a variety of sources including the Stadelman Family, Fund 529 the Capital Improvement Fund, and to an extent Fund 072; and

WHEREAS, additional grant funding has been requested through Friends of Stark Parks to help pay for the project.

NOW, THEREFORE, the Stark County Park District Board hereby resolves the following:

1. The Sippo Lake Park Paving Project as shown on Exhibit A, project map, is hereby added to the list of park capital improvement projects; and
2. The Stadelman Family is recognized for their past and current contributions to Stark Parks; and
3. Dan Moeglin on behalf of Stark Parks is authorized to apply for, enter into agreement for, and accept all grants and contributions towards the project; and
4. Dan Moeglin on behalf of Stark Parks is authorized to advertise for, award, and enter into all agreements and contracts needed to construct the project; and
5. to appropriate \$150,000.00 (one hundred and fifty thousand dollars) from the unappropriated balance of fund 072 (general fund) to 072-28-1014-65000 (general fund-park department-capital planning and projects organization-capital outlay master line item) that will be used to cover the Park's share of the project and the funds that will be reimbursed to the Parks by grants and contributions via Friends of Stark Parks.

_____ MOVED to adopt this resolution, which was SECONDED by _____.

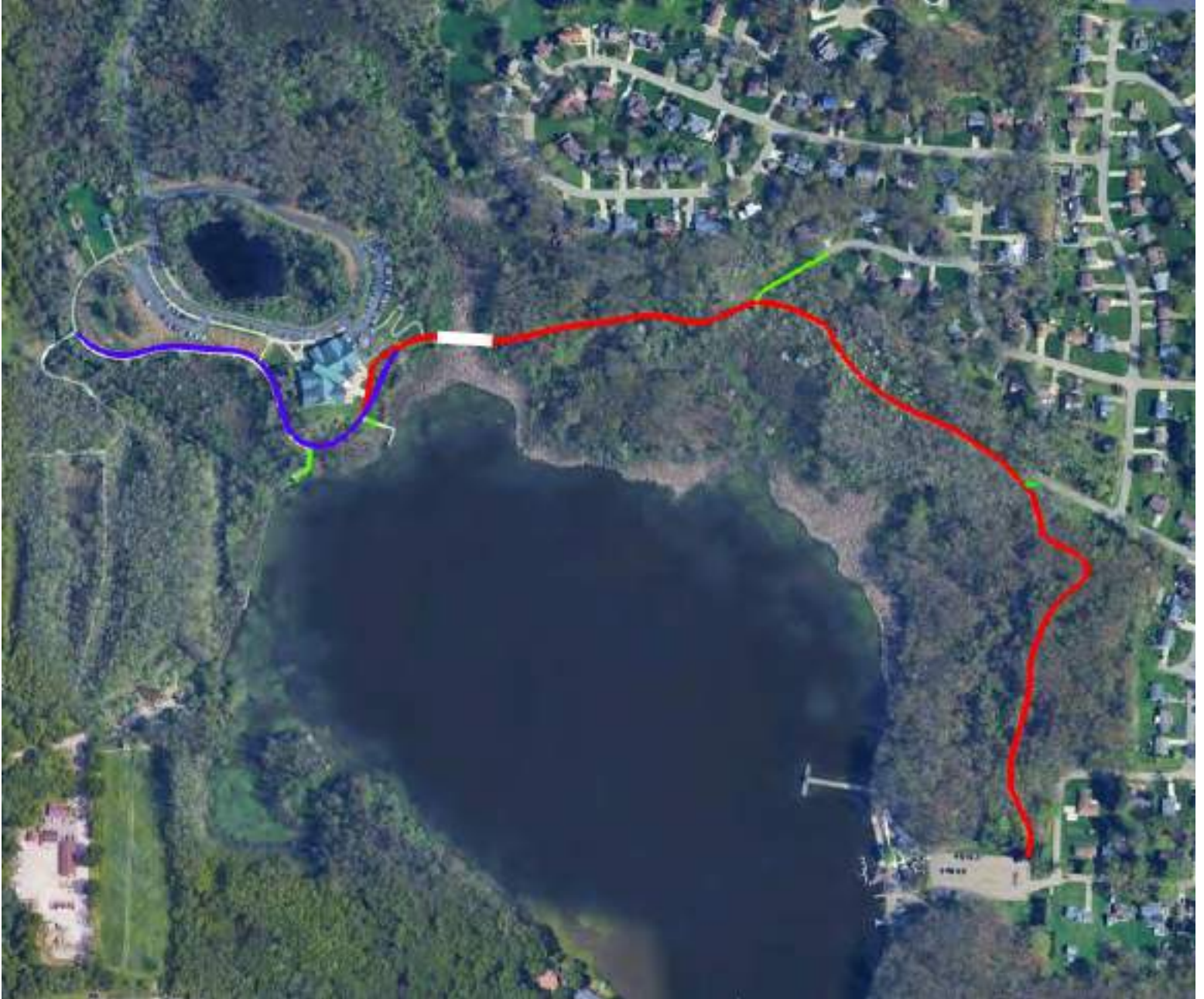
DISCUSSION:

MOTION CARRIED on a vote as follows:

Voting Aye:

Voting Nay:

Exhibit A
Sippo Lake Park Trail Paving Project Map



CAPITAL PROJECT LIST AND BUDGET

Last Updated:
2-24-26 SB

Capital Planning Project #	Capital Projects	Project Name	Project Description	Status	Construction Year	Estimated Total Project Cost	Estimated Total Project Funding	Total Grant Funding	Grant Type	Other Funding	Other Funding Description	2026 Approved Operating	Approved January Certifications	Proposed March Certifications
<u>PARK PROJECTS</u>														
008	<u>Fry Family Park</u>	Fry Family Park Site Upgrades	Trail Construction, Parking Improvements, Forest and Prairie Restoration	Construction	2026	\$800,000.00	\$600,000.00	\$600,000.00	OPWC (NRAC)					
009	<u>Magnolia Flouring Mills</u>	Magnolia Flouring Mill Accessibility Upgrade	Building upgrade for accessibility	Design	2026	\$853,580.00	\$853,580.00	\$853,580.00	State Capital Grant (STAR-012C, 026C, & 028C)					\$200,000.00
009		Site Improvements	Parking Lot and Pedestrian Access Around Building	Design	2026	\$858,656.00	\$626,818.00	\$626,818.00	OPWC (NRAC)					
10	<u>Nimisila Creek Nature Preserve</u>	Nimisila Creek - Final Restoration Phase	Final Restoration Work	Construction	2026	\$60,596.46	\$60,596.46	\$60,596.46	WRRSP					
011	<u>Petros Park</u>	Habitat Restoration / Trail Improvements	Trail and prairie restoration	Construction	2026	\$295,766.67	\$221,825.00	\$221,825.00	OPWC (NRAC)				\$200,000.00	
012		Petros Park New Restroom Installation	Petros Restroom Project at main entrance	Complete	2025	\$320,228.53	\$199,876.34	\$174,900.00	NatureWorks CBDG	\$12,488.17	FOSP (Inc in Operating)			
062	<u>Pike Ridge Park</u>	Preliminary Site Design	Design for Parking	Design	2026	\$124,120.00	50,000.00							
		Trail Construction		Planning	2026	\$75,000.00	75,000.00	75,000.00	OTP (Pending)					
053	<u>Quail Hollow Park</u>	Carriage House Renovation	Accessibility Upgrade, Fuel Tank Removal	Design	2026	\$805,000.00	\$171,500.00	\$171,500.00	State Capital Funds (STAR-05C)					
053		Carriage House UST Removal		Design	2026	\$20,000.00	-							
053		Manor House ADA Access		Planning	2027	\$510,000.00	-							
		Manor House HVAC		Planning	2027	\$500,000.00	-							
		Manor House Fire Alarm		Planning	2027	\$25,000.00	-							
		Manor House Windows		Planning	2028	\$500,000.00	-							
		New Shelter Construction		Planning	2029	\$500,000.00	-							
		Nature Play		Planning	2029	\$250,000.00	-							
		New Play Area Construction		Planning	2029	\$50,000.00	-							
		Boardwalk Improvements		Planning	2026	\$500,000.00	-							

Capital Planning Project #	Capital Projects	Project Name	Project Description	Status	Construction Year	Estimated Total Project Cost	Estimated Total Project Funding	Total Grant Funding	Grant Type	Other Funding	Other Funding Description	2026 Approved Operating	Approved January Certifications	Proposed March Certifications
026	Tam O'Shanter	Site Improvements	Trail Construction, Prairie Restoration	Construction	2026	\$1,559,010.42	\$1,559,010.42	\$2,628,003.00	OPWC (NRAC) ODOT Paving Dollars				\$200,000.00	
027	Walborn Reservoir	Bingham Property Site Upgrades	Site upgrades to include the design and construction of	Design	2026	\$533,900.00	\$350,000.00	\$350,000.00	OPWC (NRAC)			\$45,916.00	\$200,000.00	
	TRAIL PROJECTS													
087	Hoover Trail	Pave Hoover Trail Marquardt to Market	Marquardt	Design	2028	\$411,870.00	\$329,496.00	\$329,496.00	SCATS CR			\$25,000.00		
033		Trail Connections to Tunnel	Coordinate with Safe Routes to School project	Planning		-	-	\$0.00						
089	Middle Branch Trail	Trail Paving - 55th St North	55th St through Veterans Park	Planning	2030	\$429,976.14	\$343,980.00	\$343,980.00	SCATS CR					
036		Wicker Creek Surveying	Determine if conservation easement is needed. Coordinate with Joe Walsh.	Planning		\$5,000.00	-	-						
038	Minerva Connector	Minerva Connector NPT to Village	Examine Minerva Connector Trail Route	Planning	2027	\$2,300,000.00	-							
070		Minerva Bridge	Design/Construction of Minerva Bridge over Sandy Creek	Construction	2025-2026	\$978,160.00	\$739,169.00	\$669,169.00	SCATS TA 2025	\$70,000.00	Village of Minerva			
088	O&E Canal Towpath Lake Ave. to 40 Corners	Towpath Paving (40 Corners to Lake Ave.)	Towpath Paving	Planning	2029	\$2,950,966.00	\$2,950,966.00	\$477,699.00	SCATS CR 2029					
079	Olde Muskingum Trail	Market Street Water Trailhead, Canal Fulton	Watercraft launch at Market Street, Canal Fulton	Construction	2026	\$55,522.37	\$55,522.37	\$42,100.00	NatureWorks	\$13,422.37	Friends of Stark Parks Canal Fulton		\$40,000.00	
	Quail Hollow Connector Trail	Quail Hollow Connector Trail	Lake HS to Village of Hartville Park	Planning	2026	\$674,921.87	\$563,000.00	\$563,000.00	COTF (Pending) OTP (Pending)					
41	Sippo Valley Trail	Bridge #11 (PID#118689)	SVT Bridge #11	Construction	2025	\$450,726.50	\$449,845.00	\$389,845.00	SCATS TA 2025-\$248,729 RTP- \$51,116 State Capital - OTP \$90,000					
92		Skyland Ave. Parking	Equestrian Parking Lot expansion	Planning	2026	\$75,000.00	\$75,000.00	\$75,000.00	State Capital - OTP Pending					\$75,000.00
042		Bridge #8 (PID#118692)	SVT Bridge #8	Design	2026	\$1,182,359.00	\$937,454.00	\$914,296.00	SCATS TA - 2026-\$844,296 State Capital OTP Pending			\$210,000.00		
040		Bridge #1 (PID#118691)	SVT Bridge #1	Design	2027	\$371,060.00	\$277,848.00	\$232,848.00	SCATS TA - 2027-\$232,848					

Capital Planning Project #	Capital Projects	Project Name	Project Description	Status	Construction Year	Estimated Total Project Cost	Estimated Total Project Funding	Total Grant Funding	Grant Type	Other Funding	Other Funding Description	2026 Approved Operating	Approved January Certifications	Proposed March Certifications	
086		Bridge #6A	SVT Bridge #6A	Planning	2027	\$31,500.00	-	-							
081		Bridge #3	SVT Bridge #3	Planning	2029	\$767,252.00	\$548,929.00	\$548,929.00	SCATS TA - 2029 - \$548,929						
082		Bridge #2	SVT Bridge #2	Planning	2030	\$745,875.00	\$576,375.00	\$576,375.00	SCATS TA - 2030						
083		Bridge #10	SVT Bridge #10	Planning	2031	\$1,020,600.00	-								
084		Bridge #5	SVT Bridge #5	Planning	2032	\$1,058,400.00	-								
93		Bridge #6			2033										
	PARK WIDE PROJECTS														
	<u>Active Transportation Plan</u>			Planning	2026	80,000.00									
075	<u>10 Yr. Comprehensive Plan</u>		10 Year Plan	Implementation	2026	\$30,000.00									
073	<u>ADA Upgrades</u>	ADA Upgrades and Improvements, In-House Construction	Audit, Training and Upgrades	Construction	2026							\$20,000.00			
						\$34,306,765.32	\$19,153,080.35	\$15,324,356.46		\$1,483,058.74		\$420,916.00	\$640,000.00	\$275,000.00	