

STARK COUNTY PARK DISTRICT

BOARD OF PARK COMMISSIONERS REGULAR MEETING AGENDA

Tuesday, February 10th, 2026, at 2:00 P.M.

Exploration Gateway, Room A, 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**
- C. Oath of Office: Andrew Paquelet
- D. Informational: Friends of Stark Parks – Board Meeting Schedule

2. PUBLIC COMMENT

3. STAFF PRESENTATION

- A. Recognition of Ranger Gary Shankle – Fry Family Park
- B. Comprehensive Plan Update – Sarah Buell

4. APPROVAL OF MINUTES: **MOTION to approve the January 6, 2026, Regular Meeting minutes as submitted.**

_____ MOVED _____ SECONDED. **Discussion Vote**

5. FINANCIAL REPORTS

- A. December 2025 **MOTION to approve and accept for audit the Financial Summary and Budget for the period ending December 31, 2025, as submitted.**
_____ MOVED _____ SECONDED. **Discussion**
 - i. Financial Summary
 - ii. Budget**Vote**

6. OLD BUSINESS

7. NEW BUSINESS

- A. Resolution: #26-02-018: 2026 Budget Appropriation for H.W. Hoover Foundation Grant for Wild and Scenic Film Festival **MOTION** _____ MOVED _____ SECONDED. **Discussion Vote**
- B. Resolution: #26-02-019: Hinkle Annual Financial Data Report Filing
MOTION _____ MOVED _____ SECONDED. **Discussion Vote**
- C. Resolution: #26-02-020: Disposal of Unneeded Assets
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, March 10, 2026, at 2:00 PM at the Exploration Gateway, 5712 12th Street NW, Canton, Ohio 44708



OATH OF OFFICE OF RANGER OF THE STARK COUNTY PARK DISTRICT

I, Andrew Paquelet, do solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, and faithfully and impartially discharge all of the duties incumbent on me as a Ranger of the Stark County Park District, according to the best of my ability and understanding, and with the authority of Section 1545.13 of the Ohio Revised Code.

Andrew Paquelet

Sworn to and subscribed before me this 10th day of February, 2026.

Notary Public



Friends of Stark Parks Board Meeting - Park Commissioner Attendance Rotation

<u>Date</u>	<u>Location</u>	<u>Time</u>	<u>Commissioner</u>
Wednesday, February 18 th	EG	4:00	
Wednesday, April 15 th	EG	4:00	
Wednesday, June 17 th	EG	4:00	
Wednesday, August 19 th	EG	4:00	
Wednesday, October 21 st	EG	4:00	
Wednesday, December 16 th	EG	4:00	

**Stark County Park District Board of Park Commissioners – Regular Meeting Minutes
Exploration Gateway, Room A, 5712 12th Street NW, Canton, OH 44708
Tuesday, January 6, 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 Ralph Dublikar at 1:38 p.m.

A. Roll Call of Members

MEMBERS PRESENT:

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

STAFF PRESENT:

Dan Moeglin, Executive Director
Derek Gordon, Deputy Director
Barb Wells, Financial Manager
Raelene Mullins, Development Associate/Clerk to the Board
Sarah Buell, Capital Planning & Project Manager
William Meismer, Capital Planning & Projects Coordinator
Mary Grueber, Development Manager
Angela Palomba, Community Engagement Manager
Jenna Keiffer, Digital Media Specialist
Rick Summers, Maintenance & Construction Manager
Jason Yost, Parks and Trails Supervisor
Justin Laps, Chief Ranger
David Green, Education & Programs Manager
Steve Smith, Enterprises Supervisor
Bonnie Hunt, Sales & Service Coordinator
Curt Werren, Judge

PUBLIC PRESENT:

NONE

B. Adoption of Agenda

David Regula MOVED to adopt this resolution, which was SECONDED by Susan Clark Chaddock

DISCUSSION:

- NONE / As Discussed

MOTION CARRIED on a vote as follows:

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

C. Organizational: Re-appointment of Commissioner S. Clark Chaddock and K. Cerrone

Probate Judge Curt Werren has reappointed Susan Clark Chaddock and Katie Cerrone, respectively, for full

three-year terms of office as Commissioners of the Stark County Park District Board, commencing on January 1, 2026, and ending on December 31, 2028. A Judgment Entry and an Oath of Office are included below.

PROBATE COURT OF STARK COUNTY, OHIO
STARK COUNTY
PROBATE COURT

IN RE: APPOINTMENT OF KATIE CERRONE COMMISSIONER TO STARK COUNTY PARK DISTRICT
CASE NO. 126000

JUDGMENT ENTRY

Now comes the Court and being advised that Katie Cerrone's term of office as a Commissioner of the Stark County Park District Board expires on the 31st day of December, 2025 and the Court being advised that Katie Cerrone is willing to accept an appointment to the Board for another full term, it is ORDERED that Katie Cerrone be and she is hereby re-appointed as a Commissioner of the Stark County Park District Board for a term commencing on the 1st day of January, 2026 and ending on the 31st day of December, 2026.



JUDGE CURT WERREN

JUDGE CURT WERREN
STARK COUNTY
PROBATE COURT

2026 JAN -6 PM 3:20

OATH

I, KATIE CERRONE, DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND THE CONSTITUTION OF THE STATE OF OHIO AND ALL LAWS, ORDINANCES AND CODES OF THE STARK COUNTY PARK DISTRICT BOARD. I SHALL ADMINISTER MY OFFICE AS COMMISSIONER OF THE STARK COUNTY PARK DISTRICT, AND FAITHFULLY AND IMPARTIALLY DISCHARGE AND PERFORM ALL THE DUTIES INCUMBENT ON ME ACCORDING TO THE BEST OF MY ABILITY AND UNDERSTANDING, SO HELP ME GOD.



KATIE CERRONE

SWORN TO BEFORE ME AND SUBSCRIBED IN MY PRESENCE THIS 6TH DAY OF JANUARY, 2026.



JUDGE CURT WERREN

PROBATE COURT OF STARK COUNTY, OHIO
STARK COUNTY
PROBATE COURT

IN RE: APPOINTMENT OF SUSAN CLARK CHADDOCK COMMISSIONER TO STARK COUNTY PARK DISTRICT
CASE NO. 126000

JUDGMENT ENTRY

Now comes the Court and being advised that Susan Clark Chaddock's term of office as a Commissioner of the Stark County Park District Board expires on the 31st day of December, 2025 and the Court being advised that Susan Clark Chaddock is willing to accept an appointment to the Board for another full term, it is ORDERED that Susan Clark Chaddock be and she is hereby re-appointed as a Commissioner of the Stark County Park District Board for a term commencing on the 1st day of January, 2026 and ending on the 31st day of December, 2026.



JUDGE CURT WERREN

JUDGE CURT WERREN
STARK COUNTY
PROBATE COURT

2026 JAN -6 PM 3:20

OATH

I, SUSAN CLARK CHADDOCK, DO SOLEMNLY SWEAR THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND THE CONSTITUTION OF THE STATE OF OHIO AND ALL LAWS, ORDINANCES AND CODES OF THE STARK COUNTY PARK DISTRICT BOARD. I SHALL ADMINISTER MY OFFICE AS COMMISSIONER OF THE STARK COUNTY PARK DISTRICT, AND FAITHFULLY AND IMPARTIALLY DISCHARGE AND PERFORM ALL THE DUTIES INCUMBENT ON ME ACCORDING TO THE BEST OF MY ABILITY AND UNDERSTANDING, SO HELP ME GOD.



SUSAN CLARK CHADDOCK

SWORN TO BEFORE ME AND SUBSCRIBED IN MY PRESENCE THIS 6TH DAY OF JANUARY, 2026.



JUDGE CURT WERREN

D. Organizational: Board Policy Manual – Receipt of Conflicts of Interest and Technology Use Policies

Newly appointed and reappointed Commissioners are required to sign Pages 6 and 14 of the Park Board Policy Manual to acknowledge receipt of the Board policies regarding conflicts of interest and technology use. A printed copy of the policy manual will be provided to re-appointed Commissioners Susan Clark Chaddock and Katie Cerrone for their signatures.

E. RESOLUTION: #26-01-001: Election of Officers: Chairperson

WHEREAS, it is necessary for the Stark County Park District Board of Park Commissioners to elect a member to serve as Chairperson of the Board.

NOMINATIONS:

- David Regula was nominated by Ralph Dublikar and accepted the nomination

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that David Regula is hereby elected Chairperson of the Board.

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

MOTION CARRIED on a vote as follows:

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

DISCUSSION:

- David was congratulated by Ralph. David said that he has been on the board for 6 years, and thanks everyone at the parks for all that they do

F. RESOLUTION: #26-01-002: Election of Officers: Vice-Chairperson

WHEREAS, it is necessary for the Stark County Park District Board of Park Commissioners to elect a member to serve as Vice-Chairperson of the Board.

NOMINATIONS:

- Ralph Dublikar was nominated by Susan Clark Chaddock and accepted the nomination

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Ralph Dublikar is hereby elected Vice-Chairperson of the Board.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Jennifer Clevinger

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

G. RESOLUTION: #26-01-003: Adoption of Regular Monthly Meeting Schedule for the Remainder of 2026 and January 2027

WHEREAS, the following shall be the regular monthly meeting schedule of the Stark County Park District Board of Park Commissioners for the remainder of 2026 and January 2027, with all meetings being held at the Exploration Gateway, 5712 12th Street NW, Canton, Ohio 44708:

- Tuesday, February 10th, 2026 - 2:00pm
- Tuesday, March 10th, 2026 - 2:00pm
- Tuesday, April 7th, 2026 – 5:30pm
- Tuesday, May 5th, 2026 – 2:00pm
- Tuesday, June 2nd, 2026 – 2:00pm
- Tuesday, July 7th, 2026 – 5:30pm
- Tuesday, August 4th, 2026 – 2:00pm
- Tuesday, September 1st, 2026 – 2:00pm
- Tuesday, October 6th, 2026 – 5:30pm
- Tuesday, November 17th, 2026 – 2:00pm
- Tuesday, January 5th, 2027 – 2:00pm

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that the Board hereby adopts the above regular monthly meeting schedule of the Board for the remainder of 2026 and January 2027.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Jennifer Clevinger

DISCUSSION:

- Derek Gordon said that now that the dates have been approved, he will be sending out calendar invites soon

MOTION CARRIED on a vote as follows:

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

H. RESOLUTION: #26-01-004: Appointment of Representative and Alternate to Stark County Regional Planning Commission

WHEREAS, the Stark County Park District Board of Park Commissioners, via Resolution #14-01-006, entered into a Resolution of Cooperation with the Stark County Regional Planning Commission (SCRPC); and

WHEREAS, the Board, in accordance with said Resolution, shall appoint a representative and an alternate to the SCRPC.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby appointed the Stark County Park District's representative to the SCRPC.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Derek Gordon, Deputy Director, is hereby appointed the Stark County Park District's alternate to the SCRPC.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

I. RESOLUTION: #26-01-005: Appointment of Alternatives to Stark County Area Transportation Study Policy Committee

WHEREAS, the Stark County Park District Board of Park Commissioners, via Resolution #14-01-006, entered into a Resolution of Cooperation with the Stark County Regional Planning Commission (SCRPC); and

WHEREAS, the Stark County Area Transportation Study (SCATS) Policy Committee is a subdivision of the SCRBC; and

WHEREAS, the SCATS Policy Committee is responsible for basic non-technical policies, adopting the Transportation Plan and Transportation Improvement Program, and approving the budget; and

WHEREAS, the Chairman of the Stark County Park District Board of Park Commissioners serves as the Stark County Park District's designated voting representative to the SCATS Policy Committee; and

WHEREAS, the SCATS Policy Committee allows for the appointment of alternates to attend meetings and vote on behalf of the designated voting representative of the Park District.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby appointed the Stark County Park District's first alternate to the SCATS Policy Committee.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Sarah Buell, Capital Projects and Planning Manager, is hereby appointed the Stark County Park District's second alternate to the SCATS Policy Committee.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to execute any and all documents and to take any and all other actions necessary to ensure the Stark County Park District's continued membership on the SCATS Policy Committee.

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

DISCUSSION:

- David Regula asked who this would be, and Dan Moeglin said that it is the chairman of the board, but with this resolution he would be the first alternate and Sarah Buell would be the second alternate.

MOTION CARRIED on a vote as follows:

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

J. RESOLUTION: #26-01-006: Stark Council of Governments Representation

WHEREAS, the Stark County Park District Board of Park Commissioners, via Resolution #99-014, authorized an agreement for the Stark County Park District to join the Stark Council of Governments (SCOG); and

WHEREAS, as a member of SCOG, the Stark County Park District is entitled to at least one (1) representative but no more than three (3) representatives; and

WHEREAS, if the Board appoints more than one (1) representative, it must advise SCOG of the respective voting authority of the representatives in accordance with the Bylaws of the Stark Council of Governments, as amended.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Derek Gordon, Deputy Director, is hereby appointed the Stark County Park District's representative to SCOG, with full voting authority on behalf of the Stark County Park District.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Justin Laps, Chief Ranger, is hereby appointed the Stark County Park District's second representative to SCOG, with full voting authority on behalf of the Stark County Park District in Deputy Director Gordon's absence.

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

DISCUSSION:

- David Regula asked if this is something that is currently in place, and Dan Moeglin said it has been in place for some time with Derek Gordon as the representative and Chief Justin Laps as the second

MOTION CARRIED on a vote as follows:

Voting Aye: Katie Cerrone, 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 November 4, 2025, 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 November 4, 2025, Regular Meeting of the Board as submitted.

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

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

5. FINANCIAL REPORTS

A. WHEREAS, the monthly Financial Summary and Budget for the period ending October 31, 2025, 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 October 31, 2025, as submitted.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

B. WHEREAS, the monthly Financial Summary and Budget for the period ending November 30, 2025, 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 November 30, 2025, as submitted.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- Dan Moeglin said that we are in a good position

MOTION CARRIED on a vote as follows:

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

6. PAYROLLS AND BILLS

A. WHEREAS, copies of payrolls and bills for the period ending October 31, 2025, were submitted for the Board's review.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to approve and accept for audit, the payrolls and bills for the period ending October 31, 2025, as submitted.

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

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

B. WHEREAS, copies of payrolls and bills for the period ending November 30, 2025, were submitted for the Board's review.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to approve and accept for audit, the payrolls and bills for the period ending November 30, 2025, as submitted.

Susan Clark Chaddock MOVED to adopt this resolution, which was SECONDED by Katie Cerrone

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

7. OLD BUSINESS:

A. RESOLUTION: #26-01-007 - By Laws Updated Constitution and By-Laws of Board of Park Commissioners

WHEREAS, it has been determined that the Park Board of Commissioners Constitution and By-Laws be updated; and

WHEREAS, pursuant to the provisions of the By-Laws, these updates have been reviewed by the Park Board of Commissioners at least ten (10) days prior to their approval; and

WHEREAS, pursuant to Section 1545.09 of the Ohio Revised Code, summaries of the bylaws shall be published in a newspaper of general circulation within the park district, once a week for two consecutive weeks, before taking effect; and

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to adopt the updated Park Board of Commissioners Policy Manual as attached.

Ralph Dublikar MOVED to adopt this resolution, which was SECONDED by Katie Cerrone

DISCUSSION:

- Dan Moeglin thanked Derek Gordon and Barb Wells for taking the lead on helping with the financial portion. He said that we updated the insurance aspects and the dates on when we have the board meetings, as well as the public speaks section per the recommendations at the last board meeting to have a limit of 5 minutes, with an overall maximum of 30 minutes which can be extended as it feels appropriate by the board.
- Dan said that we will no longer be approving the payroll and bills at the monthly board meetings as after discussions with the auditors, that level of minutia is not necessary to be brought to the board at each meeting.
- Barb Wells said that she will get a year to date summary from auditors website for a 3rd party confirmation, but the bills are removed, and Derek Gordon said that was approximately 80 out of almost 200 pages of this months board packet.

- If this is approved today, it will go in the newspaper once a week for 2 consecutive weeks so it is in effect for the February board meeting.

MOTION CARRIED on a vote as follows:

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

8. NEW BUSINESS:

A. RESOLUTION: #26-01-008: Request for Advance of Taxes Collected

WHEREAS, in order for the Stark County Park District to obtain tax revenues early in the year, an executed Request for Advance of Taxes Collected is required; and

WHEREAS, it is advantageous for the Stark County Park District to submit said requests to the Stark County Auditor as needed until all funds collected have been distributed.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that the Board hereby authorizes the appropriate signatory/signatories to execute one or more Requests for Advance of Taxes Collected, as needed until all funds collected have been distributed.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, and/or Barbara G. Wells, Financial Manager, are hereby authorized to submit one or more executed Requests for Advance of Taxes Collected to the Stark County Auditor, as needed until all funds collected have been distributed.

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

DISCUSSION:

- NONE

MOTION CARRIED on a vote as follows:

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

REQUEST FOR ADVANCE OF TAXES COLLECTED

MUNICIPALITIES, SCHOOL DISTRICTS, TOWNSHIPS

Rev. Code Sec. 321.34

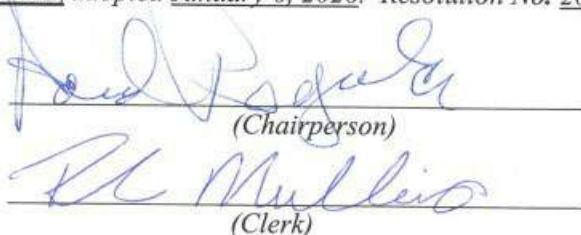
To the Auditor of STARK County, Ohio:

CANTON, Ohio, January 6, 2026

YOU ARE HEREBY REQUESTED to issue your warrant upon the County Treasurer of said County, in favor of STARK COUNTY PARK DISTRICT FUND as

¹ _____ of ² _____ in said County for MAXIMUM Dollars, of the current collection of taxes assessed and collected for and in behalf of said ³ COUNTY which shall be held and treated as an advance payment on the current collection of taxes due said ³ STARK COUNTY PARK DISTRICT at the ensuing settlement, 2026, as provided by law.

Pursuant to a Resolution adopted by the ⁴STARK COUNTY PARK DISTRICT BOARD OF PARK COMMISSIONERS, adopted January 6, 2026. Resolution No. 26-01-008.



Daniel J. Moeglin
(Chairperson)

R.L. Muller
(Clerk)

1. Clerk or Treasurer.
2. School District, Township, or the (City-Village) of _____.
3. District, Township, or Municipality.
4. Board of Education of said School District, Board of Trustees of said Township, or, Council of said Municipality.

B. RESOLUTION: #26-01-009: Transfer of Previous Year(s) Certificates

WHEREAS, any funds remaining on a certificate (encumbrance) that are closed following the certification year(s), are now automatically added back into the unencumbered balance in the same master account by the Auditor; and

WHEREAS, it is the recommendation of Daniel J. Moeglin, Executive Director, to transfer these remaining unencumbered master balances to 072.28.1000.65000 (General Fund.Parks.Administration.Capital Master), until such time as the Executive Director decides to transfer these funds as needed in 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to transfer the aforementioned funds to 072.28.1000.65000 (General Fund.Parks.Administration.Capital Master), as said funds become available in 2026.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- Dan Moeglin said that we still have some PO's that are open from last year. As we make final payments to close them out, often times there are remaining balances and this resolution allows those remaining balances to be put back in funds to allow transfers as necessary.

MOTION CARRIED on a vote as follows:

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

C. RESOLUTION: #26-01-010: Annual Authorization for Funding Requests

WHEREAS, the Stark County Park District regularly requests funding from outside sources, including, but not limited to, the following:

- The Ohio Public Works Commission (OPWC) (both grant and loan)
- The Ohio Department of Transportation (ODOT)
- The State Infrastructure Bank (SIB) (loan)
- The Ohio Department of Natural Resources (ODNR)
- The Ohio Department of Development (ODOD)
- Natural Resources Assistance Council (NRAC)
- Stark County Area Transportation Study (SCATS)
- Stark County Convention and Visitors' Bureau
- Muskingum Watershed Conservancy District and Foundation
- The Ohio Development Services Agency (ODSA)
- The Ohio Environmental Protection Agency (OEPA)
- ArtsinStark
- Stark Community Foundation
- The Ohio Historic Preservation Office
- The Institute of Museum and Library Services (IMLS)
- The Federal and State of Ohio Department of Education
- The Stark County Health Department
- The Community Development Block Grant Program
- The Ohio Parks and Recreation Association and Foundation
- The Rails to Trails Conservancy District
- The US Fish and Wildlife Service (USFWS)

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to apply for, enter into agreement for, and receive funds from any and all potential funding sources, including, but not limited to, those outlined above, during the 2026 calendar year.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to execute any and all contracts and documents and to take any and all other actions necessary to further the intent of this resolution.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that the commitment of any funds required to satisfactorily complete any proposed project and/or to become eligible for reimbursement with any funds awarded will be considered in accordance with the Park District's standard budgetary process.

Katie Cerrone MOVED to adopt this resolution, which was SECONDED by Ralph Dublikar

DISCUSSION:

- Dan Moeglin said that this is a once a year thing that allows Mary Gruuber and Sarah Buell to apply for funds. Susan Clark Chaddock asked if this the same as last year, and Dan confirmed that it is.

MOTION CARRIED on a vote as follows:

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

D. RESOLUTION: #26-01-011: 2026 Agreement for Police Dispatch Services

WHEREAS, the Stark County Sheriff desires to provide police dispatching services by and through his office to the Stark County Park District; and

WHEREAS, the Park District desires to receive said police dispatching services from the Sheriff during 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, and/or Justin Laps, Chief Ranger, are hereby authorized to execute an Agreement for Police Dispatching Services with the Stark County Sheriff, effective from January 1, 2026, through December 31, 2026.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, and/or Justin Laps, Chief Ranger, are hereby authorized to execute any and all other documents and to take any and all other actions necessary to accomplish the intent of this resolution.

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

DISCUSSION:

- Dan Moeglin said that this is another annual resolution

MOTION CARRIED on a vote as follows:

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

**AGREEMENT FOR POLICE DISPATCH SERVICES
STARK COUNTY PARK DISTRICT**

This AGREEMENT is entered into this _____ day of _____, 202____ by and between the SHERIFF OF THE COUNTY OF STARK (hereinafter referred to as "SHERIFF") and the STARK COUNTY PARK DISTRICT (hereinafter referred to as "PARK DISTRICT") for the provision of police dispatching services by and through the SHERIFF:

WHEREAS, the SHERIFF desires to provide police dispatching services by and through his Office to the PARK DISTRICT; and

WHEREAS, the PARK DISTRICT desires to retain the SHERIFF to provide such services for the benefit of the PARK DISTRICT.

NOW, THEREFORE, in consideration of the covenants and promises herein made, the undersigned parties do agree as follows:

1. The SHERIFF shall continue to provide police dispatching services twenty-four hours per day, seven days per week, year-round, for the PARK DISTRICT.
2. The PARK DISTRICT shall pay to the SHERIFF a monthly rate of Five Hundred forty-five dollars and forty-five cents (\$545.45) for such police dispatching services. Such monthly rate shall constitute payment in full of all costs incurred by SHERIFF under this agreement.
3. Said rate as stated in Paragraph 2 above shall be paid on a monthly basis by the fiscal officer of the PARK DISTRICT and shall be made payable to the Sheriff Policing Rotary Fund in care of the Stark County Treasurer.
4. Nothing in this agreement shall be construed to bind the SHERIFF to provide any other services other than dispatching services.
5. This agreement shall be in effect from January 1, 2026, through December 31, 2026. Termination of this agreement may be made by the SHERIFF or the PARK DISTRICT upon thirty

(30) days written notice to the other at any time during this agreement's effective dates.

IN WITNESS WHEREOF, the parties have set their hands on the _____ day of _____, 202____.

Witnessed in the presence of:

ERIC WEISBURN
STARK COUNTY SHERIFF

Witnessed in the presence of:

Daniel Moeglin, Executive Director
STARK COUNTY PARK DISTRICT

Witnessed in the presence of:

Justin Laps, Chief Ranger
STARK COUNTY PARK DISTRICT

E. RESOLUTION: #26-01-012: 2026 Budget January Certificates of Resources

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

WHEREAS, funds amounting to a total of Six Hundred Forty Thousand and no cents (\$640,000.00) are anticipated to be expended in the first quarter of 2026 from the following reimbursable funding sources:

- Walborn Restoration - Bingham Property – Natural Resources Assistance Council (NRAC)
- Tam O'Shanter Park – Natural Resources Assistance Council (NRAC)
- Petros Lake Park – Natural Resources Assistance Council (NRAC)
- Market Street Trailhead and Kayak Launch – NatureWorks

WHEREAS, it is necessary to accept, certify, and amend the 2026 Budget by an amount not to exceed Six Hundred Forty Thousand and no cents (\$640,000.00) for Walborn Restoration – Bingham Property, Tam O'Shanter Park, Petros Lake Park, and Market Street Trailhead and Kayak Launch, 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 Six Hundred Forty Thousand and no cents

(\$640,000.00) for Walborn Restoration – Bingham Property, Tam O’Shanter Park, Petros Lake Park, and Market Street Trailhead and Kayak Launch, 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 this resolution is routine as well, it is a reimbursement for grants we have received over the years. It is money up front to allow Sarah Buell to proceed with project expenses
- Katie Cerrone mentioned that the agenda says 1st quarter but the resolution says January, Dan clarified that it is January. We were previously trying to do this quarterly; the agenda saying Q1 is incorrect, the resolution saying January is correct.

MOTION CARRIED on a vote as follows:

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

F. RESOLUTION: #26-01-013: 2026 Facility Rental Rates

WHEREAS, the Stark County Park District Board of Park Commissioners annually adopts Facility Rental Rates; and

WHEREAS, Park District staff recommend adoption of the 2026 Facility Rental Rates 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 2026 Facility Rental Rates 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 2026 Facility Rental Rates.

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

DISCUSSION:

- Dan Moeglin mentioned that in the past, the board has asked for resolutions to have highlights showing what has changed. We have included the 2025 rentals as they were approved, and then the 2026 proposed ones that this resolution would apply to. Each are broken down by park so it is more clear to see the price comparisons.
- Steve Smith, Bonnie Hunt, and Barb Wells spent a lot of time modifying this based on current standards. Barb said that the biggest change is that we have Tam O’Shanter available to rent now, which also has a liquor permit. They used Fry Family Park as a comparison.
- Ralph Dublikar asked how the bartender and security rates for Tam O’Shanter were determined. Barb said that the rates are what are used at the Exploration Gateway for the bartender and security, as we want to standardize it.
- Dan said that it is \$75 an hour for a bartender, and for security when there is alcohol, which is typical time and a half for a ranger plus benefits, etc. That is why it is the hourly rate, with a minimum of 4 hours generally. We kept the rate consistent with the bartender and security.
- Ralph Dublikar said \$75 for a bartender jumped out to him as seeming high, and discussed with Derek that these are employees (Steve, Bonnie, and Barb) and sometimes we are paying overtime. Bonnie said that she did a lot of research, these 3 people also have taken safe serve courses.
- David Regula asked if we allow tipping, and Dan said any tips go in a jar and go to Friends of Stark Parks as a donation.

- Jennifer Clevinger asked about the technical set up fee at Tam O'Shanter, and Dan said that is if Mike Duplay, our IT director, needs to go over and set up projectors, computers, etc. This fee generally pertains more to Exploration Gateway. Jennifer asked if that is why it isn't an option at Quail Hollow, and Dan said yes and that it probably won't be big at Tam O'Shanter either.
- David Regula asked if we have a policy that bartenders cannot drink while serving. Barb, Steve, and Bonnie all said yes, and Justin Laps said that they are acting as an employee of the park district and they cannot drink

MOTION CARRIED on a vote as follows:

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

G. RESOLUTION: #26-01-014: 2026 Watercraft Rental, Bait, and Tackle Rates

WHEREAS, the Stark County Park District Board of Park Commissioners annually adopts Watercraft Rental, Bait, and Tackle Rates; and

WHEREAS, Park District staff recommend adoption of the 2026 Watercraft Rental, Bait, and Tackle Rates 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 2026 Watercraft Rental, Bait, and Tackle Rates 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 2026 Watercraft Rental, Bait, and Tackle Rates.

Susan Clark Chaddock MOVED to adopt this resolution, which was SECONDED by Katie Cerrone

DISCUSSION:

- Dan Moeglin said there the proposed increases are \$2.50-\$5.00 and a comparison chart between 2025 and 2026 was provided.

MOTION CARRIED on a vote as follows:

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

H. RESOLUTION: #26-01-015: 2026 Concessions and Retail Pricing

WHEREAS, the Stark County Park District Board of Park Commissioners annually adopts Concessions and Retail Pricing; and

WHEREAS, Park District staff recommend adoption of the 2026 Concessions and Retail Pricing 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 2026 Concessions and Retail Pricing 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 2026 Concessions and Retail Pricing.

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

DISCUSSION:

- Barb Wells said that there is a price range due to trying to get an agreement to offer credit card payments as an option for the vending machines but decided against it. We would have had to pay credit card fees, plus a cellular network was needed.
- David Regula said they went through this at the airport and wanting to get credit cards in the employee vending machine but prices went up for everything, causing people to be upset.
- David said going to the facility rentals resolution, can we take credit cards for alcohol sales? Barb confirmed that we can.

MOTION CARRIED on a vote as follows:

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

I. RESOLUTION: #26-01-016: 2026 Programming Fee Schedule

WHEREAS, the Stark County Park District Board of Park Commissioners annually adopts changes to the Programming Fee Schedule; and

WHEREAS, Park District staff recommend adoption of the 2026 Programming Fee Schedule 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 2026 Programming Fee Schedule 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 2026 Programming Fee Schedule.

Jennifer Clevinger MOVED to adopt this resolution, which was SECONDED by Katie Cerrone

DISCUSSION:

- Derek Gordon said that we have not made any adjustments to this, but want approval before this is put out. Barb Wells said that this is one of the things that gets audited by the state which makes it best to have it approved at the beginning of the year.

MOTION CARRIED on a vote as follows:

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

J. RESOLUTION: #26-01-017: 2026 Community Partners Level Policy

WHEREAS, the Stark County Park District Board of Park Commissioners previously adopted a Community Partner Discount Policy via Resolution #24-05-035; and

WHEREAS, Park District Staff suggests that the Board maintain the Community Partner Levels Policy attached to this resolution; and

WHEREAS, Park District Staff also suggests that the Board approve the updated Partnership Levels assigned to the organizations in the attached list.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that the Board hereby approves the updated Partnership Levels assigned to the organizations listed in the attachments.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that this resolution, including all exhibits attached hereto, shall supplement and, to the extent of any inconsistency, shall modify the Community Partner Discount Policy previously adopted via Resolution #24-05-035.

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

DISCUSSION:

- Derek said that this was last approved in 2024. Different agencies come to us wanting rentals for things like fundraising and we did a good job in 2024 getting consistency; Bonnie Hunt has been a great help with that.
- Since 2024 we have added partners and changed partners so this is simply an update to that. There are tiers to show percentage of discount they would get, we put a * next to the ones we have an agreement with.
- Derek said that he can speak to any that have changed from 2024 to 2026, but most have just been cleaned up or added as opposed to having any changes.

MOTION CARRIED on a vote as follows:

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

9. 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: Petros bathrooms are coming along and should be wrapped up in the next month or so. We did the Sippo bridge dedication here recently. We have the Minerva bridge project that is now underway, it is fenced off but not much demo work has been done yet. Other projects for this year are getting ready to bid out and move along.
- Sarah Buell said that a big one recently was tearing down Molly Stark. Katie Cerrone said there has been a lot of interesting community feedback with that. Dan said that we have had a lot of support with that, and lots of calls. Sarah and Billy Meismer worked very hard on this, the rangers had coverage out there 24 hours a day to make sure nothing was disturbed. There is a meeting coming up with local officials from the township to discuss the future of that property. Sarah Clark Chaddock asked if it was all down and cleaned up now and Dan said yes, we may get some grass growing, for now the plan is to keep it closed.
- Curt Werren asked about people who have been contacting us regarding Molly Stark, and Justin Laps said there were about 250 people who came on the first date of the demolition. He said there is a lot of people who wanted a piece of the building, so they had to keep people away from the demolition. Justin said that people were bringing weapons and tools, which created a dangerous situation.

- Dan Moeglin said that we did a major overall of Deck the Hollow this year. Historically we spent a lot of time decorating and decided that it was a heavy investment so the education team came up with ideas while working with the enterprises team to include more parts of the county. There was still an event at Quail Hollow (Merry Manor House), which was mostly handled by volunteers. There were some people disappointed by this change. We also did some events at tam O'Shanter, as well as Santa Claws for a Cause at the Wildlife Conservation Center, and an event at Exploration Gateway.
- Mary Greuber and Dan did a state capital presentation. It is being done differently this year; previously it was done directly with legislators whereas now you do your presentation and get comments and recommendations, and the presentation is provided to the state legislators. This does not remove the need to coordinate with them, Dan and Mary were told that a project is being recommended for state funding. Susan asked if the legislators were there and Dan said that they were not, but the presentation was recorded so they would receive the recording as well.
- Dan said that Friends of Stark Parks has a new chairman, Jake Boron, and we are looking forward to working with him. He is replacing Will Regula, who was the chair for a couple years and is still on the board.
- Regarding Your Stark Parks and the levy campaign fund, we just got the end of the year notification that in 2025 we raised nearly \$25,000 for the levy campaign which is about \$4000 more than what was raised in 2024 so each year we are going up. David Regula asked what is normally spent, and Barb Wells said it will be around \$80,000 - \$100,000. Ralph Dublikar asked how much is currently in the fund, and Dan said \$75,000. In 2026 we will have the pancake breakfast and chicken dinner, expecting to get around \$25,000 for the year again to get us up to \$100,000. We are in a good position for the fall of 2027
- We dedicated a new park swing at Gervasi, near west branch trail and thanked the maintenance team for facilitating that.
- Derek Gordon said that we are in the process of updating our reservation system, expecting a mid February launch. The year end reports on e-cycling showed that there was around 12,000 lbs recycled this past year and we are adding a couple new locations.
- We received word that we were awarded a grant from the H W Hoover foundation for a nature film festival in April.
- Ralph mentioned that we dedicated a township property last year, and asked if anything has been going on there. Dan said that in terms of functionality and usage, maintenance has been keeping it up and maintaining the trails. The equestrian community is enjoying it, and the education staff has been using it as part of their hiking series. David Green does not have exact numbers, but said there were around 20-30 people at the hikes.
- Dan said that we applied for and secured a grant for Clear Ohio Funds for a conversation easement for approximately 320 acres. We would own the easement, the state would cover 75% of it. It would go to Canton but they would give it back to us. Net of \$520,000 which would be used for environmental studies, etc. to apply for more grants and develop in the future.

10. EXECUTIVE SESSION:

A. ADJOURN INTO EXECUTIVE SESSION:

BE IT RESOLVED, to adjourn into Executive Session at 2:43 p.m. to consider the compensation of public employees, in accordance with Division (G)(1) of Section 121.22 of the Ohio Revised Code.

Ralph Dublikar MOVED to adopt this resolution, which was SECONDED by Katie Cerrone

MOTION CARRIED on a vote as follows:

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

B. RECONVENE FROM EXECUTIVE SESSION:

BE IT RESOLVED, to reconvene from Executive Session at 3:51 p.m.

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

MOTION CARRIED on a vote as follows:

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

11. ADJOURNMENT

BE IT RESOLVED, to adjourn at 3:52 p.m. Next scheduled meeting: Tuesday, February 10, at 2:00 p.m. at the Exploration Gateway at Sippo Lake Park.

Ralph Dublikar MOVED to adjourn the meeting, which was SECONDED by Katie Cerrone

MOTION CARRIED on a vote as follows:

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

APPROVAL DATE: February 10, 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

Monthly Financial Summary

December 2025

		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		\$ 2,150,510.66	\$ 2,897.73	\$ 403,353.15	\$ 2,556,761.54
Receipts					
51000	Taxes	\$ -	\$ -	\$ -	\$ -
52000	Charges for Services	\$ 3,927.65	\$ -	\$ -	\$ 3,927.65
53000	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
54000	Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
55000	Intergovernmental	\$ 238,515.66	\$ -	\$ -	\$ 238,515.66
57000	Investment Income	\$ 8,481.39	\$ -	\$ 305.57	\$ 8,786.96
58000	Other Revenue	\$ 16,971.94	\$ -	\$ 360,000.00	\$ 376,971.94
59000	Rentals/Leases	\$ 2,579.38	\$ -	\$ -	\$ 2,579.38
72000	Transfers In	\$ -	\$ -	\$ -	\$ -
73000	Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -
Receipts		\$ 270,476.02	\$ -	\$ 360,305.57	\$ 630,781.59
Expenditures					
61000	Salaries and Wages	\$ 438,445.15	\$ -	\$ -	\$ 438,445.15
62000	Employee Benefits	\$ 159,198.11	\$ -	\$ -	\$ 159,198.11
63000	Supplies and Materials	\$ 77,058.78	\$ -	\$ -	\$ 77,058.78
64000	Purchased Services	\$ 34,721.93	\$ -	\$ -	\$ 34,721.93
65000	Capital Outlay	\$ 173,802.08	\$ -	\$ -	\$ 173,802.08
67000	Other Allocations	\$ 7,953.39	\$ -	\$ -	\$ 7,953.39
82000	Transfers Out	\$ -	\$ -	\$ -	\$ -
Expenditures		\$ 891,179.44	\$ -	\$ -	\$ 891,179.44
Ending Cash Balance		\$ 1,529,807.24	\$ 2,897.73	\$ 763,658.72	\$ 2,296,363.69

Fund Summary by Date

December 31, 2025

		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		\$ 2,238,849.67	\$ 1,989.22	\$ 183,596.04	\$ 2,424,434.93
Receipts					
51000	Taxes	\$ 6,868,749.49	\$ -	\$ -	\$ 6,868,749.49
52000	Charges for Services	\$ 233,791.76	\$ -	\$ -	\$ 233,791.76
53000	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
54000	Fines and Forfeitures	\$ -	\$ 908.51	\$ -	\$ 908.51
55000	Intergovernmental	\$ 1,377,080.54	\$ -	\$ 561,745.61	\$ 1,938,826.15
57000	Investment Income	\$ 110,957.98	\$ -	\$ 3,997.68	\$ 114,955.66
58000	Other Revenue	\$ 271,974.64	\$ -	\$ 510,000.00	\$ 781,974.64
59000	Rentals/Leases	\$ 7,982.03	\$ -	\$ -	\$ 7,982.03
72000	Transfers In	\$ -	\$ -	\$ 126,750.00	\$ 126,750.00
73000	Sale of Fixed Assets	\$ 48,508.00	\$ -	\$ -	\$ 48,508.00
Year to Date Receipts		\$ 8,919,044.44	\$ 908.51	\$ 1,202,493.29	\$ 10,122,446.24
Expenditures					
61000	Salaries and Wages	\$ 4,199,286.19	\$ -	\$ -	\$ 4,199,286.19
62000	Employee Benefits	\$ 1,762,967.50	\$ -	\$ -	\$ 1,762,967.50
63000	Supplies and Materials	\$ 711,146.72	\$ -	\$ -	\$ 711,146.72
64000	Purchased Services	\$ 790,848.96	\$ -	\$ -	\$ 790,848.96
65000	Capital Outlay	\$ 1,851,641.92	\$ -	\$ 622,430.61	\$ 2,474,072.53
67000	Other Allocations	\$ 185,445.58	\$ -	\$ -	\$ 185,445.58
82000	Transfers Out	\$ 126,750.00	\$ -	\$ -	\$ 126,750.00
Year to Date Expenditures		\$ 9,628,086.87	\$ -	\$ 622,430.61	\$ 10,250,517.48
Cash Balance		\$ 1,529,807.24	\$ 2,897.73	\$ 763,658.72	\$ 2,296,363.69

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X		
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12	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description		2025 Budget	2025 Supplemental Certificate of Resources	2025 Total Budget	2025 Monthly Receipts	2025 YTD Receipts	2025 Percentage of YTD Receipts											
13								Carry-Over	1,322,242.89	-	1,322,242.89	-	1,322,242.89	100.00%	-											
14								Previous Year Liquidations	-	331,257.07	331,257.07	73,463.20	331,257.07	100.00%	-											
15																										
16								REVENUE RECEIPTS:																		
17	072	General	28	Park	0000	Master	5 1100	Taxes: Real Estate Property	6,826,772.00	-	6,826,772.00	-	6,858,666.13	100.47%	31,894.13											
18	072	General	28	Park	0000	Master	5 1300	Taxes: Manufactured Home	9,000.00	-	9,000.00	-	10,083.36	112.04%	1,083.36											
19	072	General	28	Park	0000	Master	5 2413	Charges for Services: Fees-User	90,000.00	-	90,000.00	1,953.68	101,691.99	112.99%	11,691.99											
20	072	General	28	Park	0000	Master	5 2900	Charges for Services: Sales	115,000.00	-	115,000.00	1,073.77	96,638.62	84.03%	(18,361.38)											
21	072	General	28	Park	0000	Master	5 5101	Intergovernmental: Grants-Federal Direct	-	-	-	-	6,194.00	0.00%	6,194.00											
22	072	General	28	Park	0000	Master	5 5102	Intergovernmental: Grants-Federal Indirect	-	49,900.00	49,900.00	49,900.00	54,900.00	110.02%	5,000.00											
23	072	General	28	Park	0000	Master	5 5103	Intergovernmental: Grants-State Operating	-	1,172,318.30	1,172,318.30	187,173.50	311,114.46	26.54%	(861,203.84)											
24	072	General	28	Park	0000	Master	5 5104	Intergovernmental: Grants-State Capital	52,000.00	165,000.00	217,000.00	-	41,004.40	18.90%	(175,995.60)											
25	072	General	28	Park	0000	Master	5 5106	Intergovernmental: Grants-Local Capital	70,000.00	-	70,000.00	-	70,000.00	100.00%	-											
26	072	General	28	Park	0000	Master	5 5203	Intergovernmental: Payments in Lieu of Taxes	5,000.00	-	5,000.00	-	3,562.88	71.26%	(1,437.12)											
27	072	General	28	Park	0000	Master	5 5300	Intergovernmental: State Government Shared Revenues	12,500.00	-	12,500.00	1,242.16	12,862.61	102.90%	362.61											
28	072	General	28	Park	0000	Master	5 5301	Intergovernmental: State Government Shared Revenues-Real Property Rollbacks	800,000.00	-	800,000.00	-	745,353.16	93.17%	(54,646.84)											
29	072	General	28	Park	0000	Master	5 5400	Intergovernmental: Reimbursements	-	-	-	200.00	400.00	0.00%	400.00											
30	072	General	28	Park	0000	Master	5 5403	Intergovernmental: Reimbursements-County	135,000.00	-	135,000.00	-	131,689.03	97.55%	(3,310.97)											
31	072	General	28	Park	0000	Master	5 7100	Investment Income: Depository and Investment	85,000.00	-	85,000.00	8,481.39	110,957.98	130.54%	25,957.98											
32	072	General	28	Park	0000	Master	5 8201	Other Revenue: Reimbursements-Overpayments/Refunds	-	-	-	264.73	63,145.07	0.00%	63,145.07											
33	072	General	28	Park	0000	Master	5 8204	Other Revenue: Reimbursements-Damage Claims	-	-	-	-	2,461.28	0.00%	2,461.28											
34	072	General	28	Park	0000	Master	5 8400	Other Revenue: Miscellaneous	-	-	-	233.28	8,963.17	0.00%	8,963.17											
35	072	General	28	Park	0000	Master	5 8401	Other Revenue: Miscellaneous-Gifts and Donations	-	-	-	-	7,914.79	0.00%	7,914.79											
36	072	General	28	Park	0000	Master	5 8403	Other Revenue: Miscellaneous-Special Projects	24,488.17	13,422.37	37,910.54	16,473.93	69,341.10	182.91%	31,430.56											
37	072	General	28	Park	0000	Master	5 8404	Other Revenue: Miscellaneous-Private Grants	-	100,000.00	100,000.00	-	115,184.03	0.00%	15,184.03											
38	072	General	28	Park	0000	Master	5 8409	Other Revenue: Miscellaneous-Jury Duty	-	-	-	-	130.00	0.00%	130.00											
39	072	General	28	Park	0000	Master	5 9102	Other Revenue: Rentals/Leases-Royalties	5,000.00	-	5,000.00	2,579.38	7,982.03	159.64%	2,982.03											
40	072	General	28	Park	0000	Master	7 3100	Non-Revenue Receipts: Sale of Fixed Assets-Personal Property	-	-	-	-	2,592.00	0.00%	2,592.00											
41	072	General	28	Park	0000	Master	7 3200	Non-Revenue Receipts: Sale of Fixed Assets-Real Estate	-	-	-	-	45,916.00	0.00%	45,916.00											
42	072	General	28	Park	1008	EG	5 2413	Charges for Services: Fees-User-Exploration Gateway	50,000.00	-	50,000.00	900.20	35,461.15	70.92%	(14,538.85)											
43	072	General	28	Park	1008	EG	5 8204	Other Revenue: Reimbursements																		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
46																									
47																									
48																									
49																									
50																									
51																									
	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description		2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY Unencumbered Balance		
52																									
53																									
54	072	General	28	Park	1000	Admin	6	1700	Salaries	772,388.00	-	-	772,388.00	-	763,647.41	78,727.20	763,647.41	98.87%	-	-	78,727.20	763,647.41	8,740.59		
55																									
56																									
57	072	General	28	Park	1000	Admin	6	2100	Medicare (1.45%)	11,199.63	-	-	11,199.63	-	10,613.99	1,098.07	10,613.99	94.77%	-	-	1,098.07	10,613.99	585.64		
58	072	General	28	Park	1000	Admin	6	2201	P.E.R.S. (14.00%)	108,134.32	-	-	108,134.32	-	105,998.14	11,021.82	105,998.14	98.02%	-	-	11,021.82	105,998.14	2,136.18		
59	072	General	28	Park	1000	Admin	6	2300	Unemployment	10,000.00	-	10,000.00	20,000.00	6,025.06	-	-	6,025.06	30.13%	-	1,772.35	-	7,797.41	13,974.94		
60	072	General	28	Park	1000	Admin	6	2400	Worker's Compensation	11,585.82	-	-	11,585.82	-	5,405.76	-	5,405.76	46.66%	-	-	-	5,405.76	6,180.06		
61	072	General	28	Park	1000	Admin	6	2501	Health Insurance	158,299.15	-	19,140.00	177,439.15	-	177,434.04	16,363.24	177,434.04	100.00%	-	-	16,363.24	177,434.04	5.11		
62																									
63																									
64	072	General	28	Park	1000	Admin	6	3101	Supplies & Materials: Office	2,000.00	-	-	2,000.00	2,000.00	-	-	1,437.89	71.89%	-	49.99	-	1,487.88	-		
65	072	General	28	Park	1000	Admin	6	3104	Supplies & Materials: General	500.00	-	5,200.00	5,700.00	3,691.90	-	-	3,491.90	61.26%	-	-	-	3,491.90	2,008.10		
66	072	General	28	Park	1000	Admin	6	3201	Supplies & Materials: Natural/Bottled Gas	25,000.00	-	-	25,000.00	23,000.00	-	2,148.29	14,132.04	56.53%	-	2,349.92	2,148.29	16,481.96	2,000.00		
67	072	General	28	Park	1000	Admin	6	3202	Supplies & Materials: Electric	75,000.00	-	30,000.00	105,000.00	105,000.00	-	8,036.51	89,479.06	85.22%	-	7,561.19	8,036.51	97,040.25	-		
68	072	General	28	Park	1000	Admin	6	3204	Supplies & Materials: Gasoline	150,000.00	-	-	150,000.00	36,321.48	71,512.73	1,719.08	97,998.71	65.33%	-	1,510.72	1,719.08	99,509.43	42,165.79		
69																									
70																									
71	072	General	28	Park	1000	Admin	6	4100	Purchased Services: Occupational	15,000.00	-	(384.00)	14,616.00	10,822.95	-	120.99	8,811.92	60.29%	-	-	120.99	8,811.92	3,793.05		
72	072	General	28	Park	1000	Admin	6	4101	Purchased Services: Legal	15,000.00	-	5,500.00	20,500.00	20,000.00	-	1,422.00	10,948.00	53.40%	-	-	1,422.00	10,948.00	500.00		
73	072	General	28	Park	1000	Admin	6	4102	Purchased Services: Medical	-	-	1,000.00	1,000.00	1,000.00	-	-	-	0.00%	-	-	-	-	-		
74	072	General	28	Park	1000	Admin	6	4104	Purchased Services: Data Processing	-	-	661.00	661.00	660.60	-	-	260.60	39.43%	-	-	-	-	260.60	0.40	
75	072	General	28	Park	1000	Admin	6	4105	Purchased Services: Financial	12,000.00	-	-	12,000.00	10,440.50	-	-	10,440.50	87.00%	-	-	-	-	10,440.50	1,559.50	
76	072	General	28	Park	1000	Admin	6	4201	Purchased Services: Water/Sewage	50,000.00	-	(5,000.00)	45,000.00	13,300.00	14,786.43	3,078.56	21,937.99	48.75%	-	1,028.50	3,078.56	22,966.49	16,913.57		
77	072	General	28	Park	1000	Admin	6	4202	Purchased Services: Repair/Maintenance	16,000.00	-	-	16,000.00	7,420.00	-	362.52	3,832.95	23.96%	-	347.88	362.52	4,180.83	8,580.00		
78	072	General	28	Park	1000	Admin	6	4203	Purchased Services: Property, Rental Equip/Veh	3,500.00	-	-	3,500.00	555.96	-	-	555.96	15.88%	-	138.99	-	694.95	2,944.04		
79	072	General	28	Park	1000	Admin	6	4204	Purchased Services: Property-Rental-Land/Buildings	1,004.00	-	-	1,004.00	1,002.00	2.00	-	2.00	0.20%	-	-	-	2.00	-		
80	072	General	28	Park	1000	Admin	6	4300	Purchased Services: Fees	115,000.00	-	4,015.00	119,015.00	8,111.95	110,720.92	75.00	118,351.87	99.44%	-	-	75.00	118,351.87	182.13		
81	072	General	28	Park	1000	Admin	6	4306	Purchased Services: Licenses & Permits	-	-	7,369.00	7,369.00	6,919.00	-	43.50	6,919.00	93.89%	-	-	43.50	6,919.00	450.00		
82	072	General	28	Park	1000	Admin	6	4404	Purchased Services: Advertising	3,000.00	-	-	3,000.00	1,000.00	-	-	548.62	18.29%	-	-	-	548.62	2,000.00		
83	072	General	28	Park	1000	Admin	6	4405	Purchased Services: Printing & Binding	1,000.00	-	-	1,000.00	-	-	-	-	0.00%	-	-	-	-	1,000.00		
84	072	General	28	Park	1000	Admin	6	4407	Purchased Services: Insurance	110,000.00	-	18,473.00	128,473.00	126,473.00	-	-	124,473.00	96.89%	-	1,000.00	-	125,473.00	2,000.00		
85																									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
108	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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			
109	EXPLORATION GATEWAY																								
110																									
111	072	General	28	Park	1008	EG	6	3104	Supplies & Materials: General	25,000.00	-	-	25,000.00	17,529.38	89.95	3,606.23	16,672.78	66.69%	-	898.52	3,606.23	17,571.30	7,380.67		
112	072	General	28	Park	1008	EG	6	3202	Supplies & Materials: Electric	60,000.00	-	16,000.00	76,000.00	76,000.00	-	6,293.84	72,602.78	95.53%	-	4,511.46	6,293.84	77,114.24	-		
113																									
114																									
115	072	General	28	Park	1008	EG	6	4100	Purchased Services: Occupational	1,200.00	-	-	1,200.00	-	-	-	-	0.00%	-	-	-	-	-	1,200.00	
116	072	General	28	Park	1008	EG	6	4201	Purchased Services: Water/Sewage	13,350.00	-	750.00	14,100.00	5,000.00	9,083.39	2,388.36	13,713.33	97.26%	-	247.53	2,388.36	13,960.86	16.61		
117	072	General	28	Park	1008	EG	6	4202	Purchased Services: Repair/Maintenance	6,000.00	-	(750.00)	5,250.00	3,501.00	-	185.00	3,286.00	62.59%	-	177.00	185.00	3,463.00	1,749.00		
118	072	General	28	Park	1008	EG	6	4203	Purchased Services: Property, Rental Equip/Veh	2,200.00	-	-	2,200.00	1,265.95	(89.95)	98.00	1,176.00	53.45%	-	-	98.00	1,176.00	1,024.00		
119	072	General	28	Park	1008	EG	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	26,000.00	-	(1,811.00)	24,189.00	20,325.79	-	435.00	8,865.47	36.65%	-	3,251.20	435.00	12,116.67	3,863.21		
120	072	General	28	Park	1008	EG	6	4300	Purchased Services: Fees	200.00	-	-	200.00	-	-	-	-	0.00%	-	-	-	-	200.00		
121	072	General	28	Park	1008	EG	6	4306	Purchased Services: Licenses and Permits	350.00	-	-	350.00	330.25	-	-	330.25	94.36%	-	-	-	-	330.25	19.75	
122	072	General	28	Park	1008	EG	6	4404	Purchased Services: Advertising	2,000.00	-	-	2,000.00	600.00	-	-	600.00	30.00%	-	-	-	-	600.00	1,400.00	
123	072	General	28	Park	1008	EG	6	4405	Purchased Services: Printing & Binding	2,500.00	-	(2,000.00)	500.00	-	-	-	-	0.00%	-	-	-	-	-	500.00	
124	072	General	28	Park	1008	EG	6	4406	Purchased Services: Communication	5,220.00	-	-	5,220.00	760.19	-	272.85	484.14	9.27%	-	-	-	-	272.85	484.14	4,459.81
125	072	General	28	Park	1008	EG	6	4407	Purchased Services: Insurance	11,000.00	-	1,811.00	12,811.00	12,811.00	-	-	12,811.00	100.00%	-	-	-	-	12,811.00	-	
126																									
127																									
128	072	General	28	Park	1008	EG	6	5405	Capital Outlay: Machinery/Equipment-Maintenance	15,000.00	-	(10,000.00)	5,000.00	4,933.75	-	-	4,933.75	98.68%	-	-	-	-	4,933.75	66.25	
129																									
130																									
131	072	General	28	Park	1008	EG	6	7116	Other Allocations: Reimbursements	3,000.00	-	-	3,000.00	-	-	-	-	0.00%	-	-	-	-	-	3,000.00	
132	072	General	28	Park	1008	EG	6	7118	Other Allocations: Special Projects	4,000.00	-	(4,000.00)	-	-	-	-	-	0.00%	-	-	-	-	-	-	
133																									
									EXPLORATION GATEWAY TOTAL:	177,020.00	-	-	177,020.00	143,057.31	1,532,304.76	13,279.28	135,475.50	76.53%	-	9,085.71	13,279.28	144,561.21	24,879.30		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
134	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance	
135	ENTERPRISES																							
136		PERSONAL SERVICES - SALARIES & WAGES, 61000																						
137	072	General	28	Park	1009	Enterprises	6	1700	Salaries	209,820.00	-	-	209,820.00	-	194,213.97	14,699.00	194,213.97	92.56%	-	-	14,699.00	194,213.97	15,606.03	
138																								
139		PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
140	072	General	28	Park	1009	Enterprises	6	2100	Medicare (1.45%)	3,042.39	-	-	3,042.39	-	2,697.12	203.22	2,697.12	88.65%	-	-	203.22	2,697.12	345.27	
141	072	General	28	Park	1009	Enterprises	6	2201	P.E.R.S. (14.00%)	29,374.80	-	-	29,374.80	-	27,190.24	2,057.86	27,190.24	92.56%	-	-	2,057.86	27,190.24	2,184.56	
142	072	General	28	Park	1009	Enterprises	6	2400	Worker's Compensation	3,147.30	-	-	3,147.30	-	1,350.42	-	1,350.42	42.91%	-	-	-	1,350.42	1,796.88	
143	072	General	28	Park	1009	Enterprises	6	2501	Health Insurance	46,788.62	-	3,680.00	50,468.62	-	50,466.24	4,205.52	50,466.24	100.00%	-	-	4,205.52	50,466.24	2.38	
144																								
145		SUPPLIES & MATERIALS, 63000																						
146	072	General	28	Park	1009	Enterprises	6	3101	Supplies & Materials: Office	300.00	-	-	300.00	0.02	-	-	0.02	0.01%	-	-	-	0.02	299.98	
147	072	General	28	Park	1009	Enterprises	6	3104	Supplies & Materials: General	50,000.00	-	(4,100.00)	45,900.00	37,182.00	-	2,465.48	25,200.74	54.90%	-	566.87	2,465.48	25,767.61	8,718.00	
148																								
149		PURCHASED SERVICES, 64000																						
150	072	General	28	Park	1009	Enterprises	6	4300	Purchased Services: Fees	2,850.00	-	(52.00)	2,798.00	-	305.04	-	305.04	10.90%	-	-	-	305.04	2,492.96	
151	072	General	28	Park	1009	Enterprises	6	4306	Purchased Services: Licenses and Permits	3,700.00	-	52.00	3,752.00	2,474.00	1,277.70	-	3,751.70	99.99%	-	-	-	3,751.70	0.30	
152	072	General	28	Park	1009	Enterprises	6	4405	Purchased Services: Printing & Binding	300.00	-	300.00	600.00	547.40	-	-	547.40	91.23%	-	-	-	547.40	52.60	
153	072	General	28	Park	1009	Enterprises	6	4409	Purchased Services: Membership/Dues	190.00	-	-	190.00	110.00	-	-	110.00	57.89%	-	-	-	110.00	80.00	
154	072	General	28	Park	1009	Enterprises	6	4410	Purchased Services: Postage/Courier Service	1,000.00	-	(300.00)	700.00	500.00	-	-	-	0.00%	-	-	-	-	200.00	
155																								
156		CAPITAL OUTLAY, 65000																						
157	072	General	28	Park	1009	Enterprises	6	5401	Capital Outlay: Machinery/Equipment-Data Processing	4,000.00	-	3,940.00	7,940.00	7,874.99	-	-	7,874.99	99.18%	-	-	-	7,874.99	65.01	
158	072	General	28	Park	1009	Enterprises	6	5404	Capital Outlay: Machinery/Equipment-Recreational			4,100.00	4,100.00	4,100.00	-	-	4,100.00	100.00%	-	-	-	4,100.00	-	
159	072	General	28	Park	1009	Enterprises	6	5407	Capital Outlay: Machinery/Equipment-Furniture and Fixtures	10,500.00	-	(1,240.00)	9,260.00	7,471.00	-	7,471.00	7,471.00	80.68%	-	-	7,471.00	7,471.00	1,789.00	
160																								
161		OTHER ALLOCATIONS, 67000																						
162	072	General	28	Park	1009	Enterprises	6	7100	Other Allocations: Miscellaneous	1,000.00	-	-	1,000.00	1,000.00	-	-	1,000.00	100.00%	-	-	-	1,000.00	-	
163	072	General	28	Park	1009	Enterprises	6	7106	Other Allocations: Taxes	7,500.00	-	-	7,500.00	7,500.00	-	21.33	4,648.29	61.98%	-	27.58	21.33	4,675.87	-	
164	072	General	28	Park	1009	Enterprises	6	7118	Other Allocations: Special Projects	13,500.00	-	(2,700.00)	10,800.00	1,202.54	-	321.88	1,202.54	11.13%	-	539.08	321.88	1,741.62	9,597.46	
165																								
		ENTERPRISES TOTAL:									387,013.11	-	3,680.00	390,693.11	69,961.95	277,500.73	31,445.29	332,129.71	85.01%	-	1,133.53	31,445.29	333,263.24	43,230.43

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
166	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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		
167	WILDLIFE CONSERVATION CENTER																							
168		PERSONAL SERVICES - SALARIES & WAGES, 61000																						
169	072	General	28	Park	1010	WCC	6	1700	Salaries	359,052.40	-	7,500.00	366,552.40	-	356,768.47	35,716.99	356,768.47	97.33%	-	-	35,716.99	356,768.47	9,783.93	
170																								
171		PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																						
172	072	General	28	Park	1010	WCC	6	2100	Medicare (1.45%)	5,206.26	-	-	5,206.26	-	4,957.75	497.85	4,957.75	95.23%	-	-	497.85	4,957.75	248.51	
173	072	General	28	Park	1010	WCC	6	2201	P.E.R.S. (14.00%)	50,267.34	-	60.00	50,327.34	-	49,381.42	5,000.39	49,381.42	98.12%	-	-	5,000.39	49,381.42	945.92	
174	072	General	28	Park	1010	WCC	6	2400	Worker's Compensation	5,385.79	-	(60.00)	5,325.79	-	2,458.07	-	2,458.07	46.15%	-	-	-	2,458.07	2,867.72	
175	072	General	28	Park	1010	WCC	6	2501	Health Insurance	70,182.94	-	8,810.00	78,992.94	-	78,987.20	7,130.24	78,987.20	99.99%	-	-	7,130.24	78,987.20	5.74	
176																								
177		SUPPLIES & MATERIALS, 63000																						
178	072	General	28	Park	1010	WCC	6	3101	Supplies & Materials: Office	1,000.00	-	-	1,000.00	1,000.00	-	-	789.20	78.92%	-	-	-	789.20	-	
179	072	General	28	Park	1010	WCC	6	3104	Supplies & Materials: General	42,500.00	-	(1,435.00)	41,065.00	41,013.42	-	983.86	40,105.47	97.66%	-	1,181.94	983.86	41,287.41	51.58	
180	072	General	28	Park	1010	WCC	6	3105	Supplies & Materials: Medical	3,000.00	-	1,435.00	4,435.00	4,435.00	-	60.77	3,916.80	88.32%	-	60.00	60.77	3,976.80	-	
181																								
182		PURCHASED SERVICES, 64000																						
183	072	General	28	Park	1010	WCC	6	4306	Purchased Services: Licenses and Permits	385.00	-	(160.00)	225.00	-	-	-	-	0.00%	-	-	-	-	225.00	
184	072	General	28	Park	1010	WCC	6	4409	Purchased Services: Membership/Dues	550.00	-	-	550.00	494.00	-	70.00	494.00	89.82%	-	-	70.00	494.00	56.00	
185	072	General	28	Park	1010	WCC	6	4410	Purchased Services: Postage/Courier Service	-	-	160.00	160.00	155.10	-	-	155.10	96.94%	-	-	-	155.10	4.90	
186																								
187		OTHER ALLOCATIONS, 67000																						
188	072	General	28	Park	1010	WCC	6	7118	Other Allocations: Special Projects	500.00	-	-	500.00	-	-	-	-	0.00%	-	-	-	-	500.00	
189																								
		WILDLIFE CONSERVATION TOTAL:									538,029.73	-	16,310.00	554,339.73	47,097.52	492,552.91	49,460.10	538,013.48	97.05%	-	1,241.94	49,460.10	539,255.42	14,689.30

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
190	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance	
191	PUBLIC SAFETY																							
192	PERSONAL SERVICES - SALARIES & WAGES, 61000																							
193	072	General	28	Park	1011	Public Safety	6	1700	Salaries	802,816.80	-	10,000.00	812,816.80	-	804,532.61	79,699.86	804,532.61	98.98%	-	-	79,699.86	804,532.61	8,284.19	
194																								
195	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																							
196	072	General	28	Park	1011	Public Safety	6	2100	Medicare (1.45%)	11,640.84	-	-	11,640.84	-	11,121.39	1,112.68	11,121.39	95.54%	-	-	1,112.68	11,121.39	519.45	
197	072	General	28	Park	1011	Public Safety	6	2201	P.E.R.S. (18.10%)	140,846.29	-	-	140,846.29	-	137,005.49	13,995.39	137,005.49	97.27%	-	-	13,995.39	137,005.49	3,840.80	
198	072	General	28	Park	1011	Public Safety	6	2400	Worker's Compensation	12,042.25	-	-	12,042.25	-	5,359.53	-	5,359.53	44.51%	-	-	-	5,359.53	6,682.72	
199	072	General	28	Park	1011	Public Safety	6	2501	Health Insurance	246,415.37	-	(21,520.00)	224,895.37	-	221,476.52	17,185.20	221,476.52	98.48%	-	-	17,185.20	221,476.52	3,418.85	
200																								
201	SUPPLIES & MATERIALS, 63000																							
202	072	General	28	Park	1011	Public Safety	6	3101	Supplies & Materials: Office	800.00	-	-	800.00	700.00	-	-	243.23	30.40%	-	-	-	243.23	100.00	
203	072	General	28	Park	1011	Public Safety	6	3104	Supplies & Materials: General	4,000.00	-	2,500.00	6,500.00	6,244.05	-	358.77	4,614.45	70.99%	-	173.25	358.77	4,787.70	255.95	
204	072	General	28	Park	1011	Public Safety	6	3105	Supplies & Materials: Medical	500.00	-	4,247.72	4,747.72	4,743.81	-	-	4,280.36	90.16%	-	-	-	4,280.36	3.91	
205	072	General	28	Park	1011	Public Safety	6	3110	Supplies & Materials: Law Enforcement	18,500.00	-	(4,342.00)	14,158.00	11,589.62	-	2,008.14	10,642.48	75.17%	-	202.20	2,008.14	10,844.68	2,568.38	
206	072	General	28	Park	1011	Public Safety	6	3111	Supplies & Materials: Data Processing	-	-	1,342.00	1,342.00	1,341.25	-	-	1,341.25	99.94%	-	-	-	1,341.25	0.75	
207																								
208	PURCHASED SERVICES, 64000																							
209	072	General	28	Park	1011	Public Safety	6	4100	Purchased Services: Occupational	600.00	-	200.00	800.00	500.00	-	-	65.00	8.13%	-	-	-	65.00	300.00	
210	072	General	28	Park	1011	Public Safety	6	4102	Purchased Services: Medical	2,750.00	-	-	2,750.00	2,750.00	-	-	896.33	32.59%	-	-	-	896.33	-	
211	072	General	28	Park	1011	Public Safety	6	4107	Purchased Services: Janitorial/Maintenance	750.00	-	-	750.00	717.50	-	-	46.75	165.75	22.10%	-	8.50	46.75	174.25	32.50
212	072	General	28	Park	1011	Public Safety	6	4114	Purchased Services: Law Enforcement	8,000.00	-	-	8,000.00	-	6,354.72	1,059.12	6,354.72	79.43%	-	-	1,059.12	6,354.72	1,645.28	
213	072	General	28	Park	1011	Public Safety	6	4202	Purchased Services: Repair/Maintenance	10,000.00	-	-	10,000.00	8,300.00	-	-	582.85	8,300.00	83.00%	-	-	582.85	8,300.00	1,700.00
214	072	General	28	Park	1011	Public Safety	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	7,000.00	-	-	7,000.00	6,450.00	-	-	172.00	5,259.57	75.14%	-	361.50	172.00	5,621.07	550.00
215	072	General	28	Park	1011	Public Safety	6	4300	Purchased Services: Fees	850.00	-	-	850.00	768.00	-	-	600.00	70.59%	-	-	-	600.00	82.00	
216	072	General	28	Park	1011	Public Safety	6	4306	Purchased Services: Licenses and Permits	9,000.00	-	-	9,000.00	9,000.00	-	-	9,000.00	100.00%	-	-	-	9,000.00	-	
217	072	General	28	Park	1011	Public Safety	6	4405	Purchased Services: Printing & Binding	635.00	-	-	635.00	-	-	-	-	0.00%	-	-	-	-	635.00	
218	072	General	28	Park	1011	Public Safety	6	4409	Purchased Services: Membership/Dues	415.00	-	-	415.00	65.00	-	-	65.00	15.66%	-	-	-	65.00	350.00	
219	072	General	28	Park	1011	Public Safety	6	4410	Purchased Services: Postage/Courier Service	100.00	-	-	100.00	-	-	-	-	0.00%	-	-	-	-	100.00	
220																								
221	CAPITAL OUTLAY, 65000																							
222	072	General	28	Park	1011	Public Safety	6	5400	Capital Outlay: Machinery/Equipment	-	-	1,500.00	1,500.00	1,499.68	-	-	1,499.68	99.98%	-	-	-	1,499.68	0.32	
223	072	General	28	Park	1011	Public Safety	6	5402	Capital Outlay: Machinery/Equipment-Medical	1,500.00	-	55.00	1,555.00	1,555.00	-	-	1,555.00	100.00%	-	-	-	1,555.00	-	
224	072	General	28	Park	1011	Public Safety	6	5406	Capital Outlay															

	A	B	C	D	E	F	G	H	I	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	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
231									NATURAL RESOURCES																
232									PERSONAL SERVICES - SALARIES & WAGES, 61000																
234	072	General	28	Park	1012	NR	6	1700	Salaries	216,009.20	-	7,500.00	223,509.20	-	221,846.27	25,804.80	221,846.27	99.26%	-	-	25,804.80	221,846.27	1,662.93		
235																									
236									PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																
237	072	General	28	Park	1012	NR	6	2100	Medicare (1.45%)	3,132.13	-	-	3,132.13	-	3,040.95	358.59	3,040.95	97.09%	-	-	358.59	3,040.95	91.18		
238	072	General	28	Park	1012	NR	6	2201	P.E.R.S. (14.00%)	30,241.29	-	500.00	30,741.29	-	30,680.38	3,570.66	30,680.38	99.80%	-	-	3,570.66	30,680.38	60.91		
239	072	General	28	Park	1012	NR	6	2400	Worker's Compensation	3,240.14	-	(500.00)	2,740.14	-	1,471.72	-	1,471.72	53.71%	-	-	-	1,471.72	1,268.42		
240	072	General	28	Park	1012	NR	6	2501	Health Insurance	55,755.26	-	4,580.00	60,335.26	-	60,329.76	5,027.48	60,329.76	99.99%	-	-	5,027.48	60,329.76	5.50		
241									SUPPLIES & MATERIALS, 63000																
243	072	General	28	Park	1012	NR	6	3101	Supplies & Materials: Office	450.00	-	-	450.00	450.00	-	-	-	0.00%	-	-	-	-	-		
244	072	General	28	Park	1012	NR	6	3104	Supplies & Materials: General	12,500.00	-	-	12,500.00	10,306.22	-	1,085.64	8,719.10	69.75%	-	-	1,085.64	8,719.10	2,193.78		
245									PURCHASED SERVICES, 64000																
247	072	General	28	Park	1012	NR	6	4100	Purchased Services: Occupational	5,000.00	-	-	5,000.00	-	-	-	-	0.00%	-	-	-	-	-	5,000.00	
248	072	General	28	Park	1012	NR	6	4202	Purchased Services: Repair/Maintenance	500.00	-	-	500.00	199.00	-	-	199.00	39.80%	-	-	-	-	-	199.00	301.00
249	072	General	28	Park	1012	NR	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	15,000.00	-	-	15,000.00	2,300.00	-	-	2,300.00	15.33%	-	-	-	-	-	2,300.00	12,700.00
250	072	General	28	Park	1012	NR	6	4405	Purchased Services: Printing & Binding	100.00	-	-	100.00	-	-	-	-	0.00%	-	-	-	-	-	-	100.00
251	072	General	28	Park	1012	NR	6	4409	Purchased Services: Membership/Dues	50.00	-	-	50.00	-	-	-	-	0.00%	-	-	-	-	-	-	50.00
252	072	General	28	Park	1012	NR	6	4410	Purchased Services: Postage/Courier Service	200.00	-	-	200.00	137.74	-	-	137.74	68.87%	-	-	-	-	-	137.74	62.26
253									OTHER ALLOCATIONS, 67000																
255	072	General	28	Park	1012	NR	6	7100	Other Allocations: Miscellaneous	9,500.00	-	-	9,500.00	9,500.00	-	-	9,500.00	100.00%	-	-	-	-	-	9,500.00	-
256	072	General	28	Park	1012	NR	6	7118	Other Allocations: Special Projects	550.00	-	-	550.00	-	530.47	-	530.47	96.45%	-	-	-	-	-	530.47	19.53
257									NATURAL RESOURCES TOTAL:																
									352,228.02	-	12,080.00	364,308.02	22,892.96	317,899.55	35,847.17	338,755.39	92.99%	-	-	-	35,847.17	338,755.39	23,515.51		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
258	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
259	CONSTRUCTION																								
260	PERSONAL SERVICES - SALARIES & WAGES, 61000										226,681.60	-	(47,000.00)	179,681.60	-	175,614.73	19,459.97	175,614.73	97.74%	-	-	19,459.97	175,614.73	4,066.87	
261	072	General	28	Park	1013	Construction	6	1700	Salaries																
262																									
263	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																								
264	072	General	28	Park	1013	Construction	6	2100	Medicare (1.45%)		3,286.88	-	-	3,286.88	-	2,337.12	263.51	2,337.12	71.10%	-	-	263.51	2,337.12	949.76	
265	072	General	28	Park	1013	Construction	6	2201	P.E.R.S. (14.00%)		31,735.42	-	-	31,735.42	-	24,586.03	2,724.39	24,586.03	77.47%	-	-	2,724.39	24,586.03	7,149.39	
266	072	General	28	Park	1013	Construction	6	2400	Worker's Compensation		3,400.22	-	-	3,400.22	-	995.32	-	995.32	29.27%	-	-	-	995.32	2,404.90	
267	072	General	28	Park	1013	Construction	6	2501	Health Insurance		88,116.22	-	-	88,116.22	-	70,193.28	5,849.44	70,193.28	79.66%	-	-	5,849.44	70,193.28	17,922.94	
268																									
269	SUPPLIES & MATERIALS, 63000																								
270	072	General	28	Park	1013	Construction	6	3104	Supplies & Materials: General		10,000.00	-	5,000.00	15,000.00	12,951.65	-	2,888.30	9,380.32	62.54%	-	-	2,888.30	9,380.32	2,048.35	
271																									
272	PURCHASED SERVICES, 64000																								
273	072	General	28	Park	1013	Construction	6	4100	Purchased Services: Occupational		5,000.00	-	(5,000.00)	-	-	-	-	-	0.00%	-	-	-	-	-	
274	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
275											CONSTRUCTION TOTAL:	373,220.34	-	(47,000.00)	326,220.34	15,951.65	273,726.48	31,185.61	283,106.80	86.78%	-	-	31,185.61	283,106.80	36,542.21

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X		
276	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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				
277	CAPITAL PLANNING & PROJECTS																									
278	PERSONAL SERVICES - SALARIES & WAGES, 61000										149,032.40	-	6,000.00	155,032.40	-	154,292.31	17,167.20	154,292.31	99.52%	-	-	17,167.20	154,292.31	740.09		
279	072	General	28	Park	1014	Capital P & P	6	1700	Salaries																	
280																										
281	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000										2,160.97	-	20.00	2,180.97	-	2,154.34	242.02	2,154.34	98.78%	-	-	242.02	2,154.34	26.63		
282	072	General	28	Park	1014	Capital P & P	6	2100	Medicare (1.45%)																	
283	072	General	28	Park	1014	Capital P & P	6	2201	P.E.R.S. (14.00%)			20,864.54	-	800.00	21,664.54	-	21,600.78	2,403.39	21,600.78	99.71%	-	-	2,403.39	21,600.78	63.76	
284	072	General	28	Park	1014	Capital P & P	6	2400	Worker's Compensation			2,235.49	-	(820.00)	1,415.49	-	1,064.46	-	1,064.46	75.20%	-	-	-	1,064.46	351.03	
285	072	General	28	Park	1014	Capital P & P	6	2501	Health Insurance			32,360.95	-	2,750.00	35,110.95	-	35,096.64	2,924.72	35,096.64	99.96%	-	-	2,924.72	35,096.64	14.31	
286																										
287	SUPPLIES & MATERIALS, 63000										20,000.00	-	126,363.66	146,363.66	135,127.38	-	16,508.16	78,130.66	53.38%	-	233.47	16,508.16	78,364.13	11,236.28		
288	072	General	28	Park	1014	Capital P & P	6	3104	Supplies & Materials: General																	
289																										
290	PURCHASED SERVICES, 64000										2,500.00	-	29,305.00	31,805.00	23,200.00	-	-	16,070.98	50.53%	2,486.28	30,099.98	2,486.28	46,170.96	8,605.00		
291	072	General	28	Park	1014	Capital P & P	6	4100	Purchased Services: Occupational			1,500.00	-	7,275.00	8,775.00	8,425.00	-	-	5,925.00	67.52%	-	-	-	5,925.00	350.00	
292	072	General	28	Park	1014	Capital P & P	6	4103	Purchased Services: Real Estate			1,000.00	-	17,870.00	18,870.00	14,517.50	-	680.00	14,517.50	76.93%	-	-	680.00	14,517.50	4,352.50	
293	072	General	28	Park	1014	Capital P & P	6	4203	Purchased Services: Property, Rental Equip/Veh			5,000.00	-	5,173.94	10,173.94	8,047.00	-	-	7,352.00	72.26%	-	-	-	7,352.00	2,126.94	
294	072	General	28	Park	1014	Capital P & P	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings			-		9,868.36	9,868.36	4,762.50	4,696.86	-	9,459.36	95.86%	-	-	-	9,459.36	409.00	
295	072	General	28	Park	1014	Capital P & P	6	4306	Purchased Services: Licenses and Permits			1,000.00	-	1,191.64	2,191.64	2,043.17	-	-	2,043.17	93.23%	-	-	-	2,043.17	148.47	
296	072	General	28	Park	1014	Capital P & P	6	4404	Purchased Services: Advertising			5,000.00	-	(103.00)	4,897.00	-	-	-	0.00%	-	-	-	-	-	4,897.00	
297	072	General	28	Park	1014	Capital P & P	6	4405	Purchased Services: Printing & Binding																	
298																										
299	CAPITAL OUTLAY, 65000										533,158.00	1,520,640.67	(1,294,993.31)	758,805.36	-	-	-	0.00%	-	-	-	-	-	758,805.36		
300	072	General	28	Park	1014	Capital P & P	6	5000	Capital Outlay			-		295,296.80	295,296.80	295,296.80	-	110,951.75	223,176.75	75.58%	-	8,015.68	110,951.75	231,192.43	-	
301	072	General	28	Park	1014	Capital P & P	6	5200	Capital Outlay: Buildings			-		87,207.82	87,207.82	76,690.82	-	-	27,791.00	62,488.82	71.66%	-	12,875.94	27,791.00	75,364.76	10,517.00
302	072	General	28	Park	1014	Capital P & P	6	5201	Capital Outlay: Buildings-Construction Management			62,000.00	-	276,270.06	338,270.06	319,019.06	11,816.00	6,523.00	180,673.36	53.41%	-	76,293.76	6,523.00	256,967.12	7,435.00	
303	072	General	28	Park	1014	Capital P & P	6	5202	Capital Outlay: Buildings-Design Engineering			-		-	-	-	-	-	0.00%	-	373,991.21	-	373,991.21	-		
304	072	General	28	Park	1014	Capital P & P	6	5203	Capital Outlay: Buildings-Remodeling/Renovations			367,000.00	-	437,628.91	804,628.91	619,643.91	-	14,855.00	558,368.91	69.39%	-	-	14,855.00	558,368.91	184,985.00	
305	072	General	28	Park	1014	Capital P & P	6	5300	Capital Outlay: Improvements other than Bldgs																	
306																										
307	OTHER ALLOCATIONS, 67000																									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
335	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Proposed Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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		
336	INFORMATION TECHNOLOGY																							
337	SUPPLIES & MATERIALS, 63000																							
338	072	General	28	Park	1016	I.T.	6	3104	Supplies & Materials: General	3,000.00	-	-	3,000.00	3,000.00	-	537.01	2,902.90	96.76%	-	-	537.01	2,902.90	-	
339	072	General	28	Park	1016	I.T.	6	3109	Supplies & Materials: Telephones	1,500.00	-	1,300.00	2,800.00	2,794.27	-	2,794.27	2,794.27	99.80%	-	-	2,794.27	2,794.27	5.73	
340	072	General	28	Park	1016	I.T.	6	3111	Supplies & Materials: Data Processing	10,000.00	-	(3,632.00)	6,368.00	6,367.10	-	1,167.79	4,301.37	67.55%	-	891.41	1,167.79	5,192.78	0.90	
341																								
342	PURCHASED SERVICES, 64000																							
343	072	General	28	Park	1016	I.T.	6	4100	Purchased Services: Occupational	13,183.00	-	(156.00)	13,027.00	12,780.00	-		12,780.00	98.10%	-	-	-	12,780.00	247.00	
344	072	General	28	Park	1016	I.T.	6	4104	Purchased Services: Data Processing	11,500.00	-	1,500.00	13,000.00	12,937.48	-	4,195.00	10,878.73	83.68%	-	-	4,195.00	10,878.73	62.52	
345	072	General	28	Park	1016	I.T.	6	4306	Purchased Services: Licenses and Permits	21,500.00	-	9,921.00	31,421.00	26,328.46	-	1,411.01	26,328.46	83.79%	-	-	1,411.01	26,328.46	5,092.54	
346	072	General	28	Park	1016	I.T.	6	4406	Purchased Services: Communication	81,000.00	-	-	81,000.00	45,589.03	-	6,711.64	42,337.71	52.27%	-	1,547.59	6,711.64	43,885.30	35,410.97	
347																								
348	CAPITAL OUTLAY, 65000																							
349	072	General	28	Park	1016	I.T.	6	5401	Capital Outlay: Machinery/Equipment-Data Processing	35,000.00	-	(8,058.00)	26,942.00	26,777.45	-	3,057.60	26,777.45	99.39%	-	-	3,057.60	26,777.45	164.55	
350																								
351	OTHER ALLOCATIONS, 67000																							
352	072	General	28	Park	1016	I.T.	6	7119	Other Allocations: Training/Travel	875.00	-	(875.00)	-	-	-	-	-	0.00%	-	-	-	-	-	-
353																								
	INFORMATION TECHNOLOGY TOTAL:										177,558.00	-	-	177,558.00	136,573.79	0.00	19,874.32	129,100.89	72.71%	0.00	2,439.00	19,874.32	131,539.89	40,984.21

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	
354	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description	2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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	FINANCE USE ONLY YTD Expenditures	Unencumbered Balance		
355	PARKS & TRAILS																								
356	PERSONAL SERVICES - SALARIES & WAGES, 61000																								
357	072	General	28	Park	1035	Parks & Trails	6	1700	Salaries	906,864.00	-	18,000.00	924,864.00	-	921,902.68	101,881.56	921,902.68	99.68%	-	-	-	101,881.56	921,902.68	2,961.32	
358																									
359	PERSONAL SERVICES - EMPLOYEE BENEFITS, 62000																								
360	072	General	28	Park	1035	Parks & Trails	6	2100	Medicare (1.45%)	13,149.53	-	-	13,149.53	-	12,551.34	1,413.45	12,551.34	95.45%	-	-	-	1,413.45	12,551.34	598.19	
361	072	General	28	Park	1035	Parks & Trails	6	2201	P.E.R.S. (14.00%)	126,960.96	-	1,400.00	128,360.96	-	127,931.84	14,137.34	127,931.84	99.67%	-	-	-	14,137.34	127,931.84	429.12	
362	072	General	28	Park	1035	Parks & Trails	6	2400	Worker's Compensation	13,602.96	-	(1,400.00)	12,202.96	-	6,213.59	-	6,213.59	50.92%	-	-	-	-	6,213.59	5,989.37	
363	072	General	28	Park	1035	Parks & Trails	6	2501	Health Insurance	267,854.24	-	1,700.00	269,554.24	-	269,513.32	22,116.96	269,513.32	99.98%	-	-	-	22,116.96	269,513.32	40.92	
364																									
365	SUPPLIES & MATERIALS, 63000																								
366	072	General	28	Park	1035	Parks & Trails	6	3101	Supplies & Materials: Office	1,100.00	-	-	1,100.00	1,000.00	-	-	-	0.00%	-	-	-	-	-	100.00	
367	072	General	28	Park	1035	Parks & Trails	6	3104	Supplies & Materials: General	172,500.00	-	-	172,500.00	154,622.22	-	15,674.42	129,731.83	75.21%	-	879.16	15,674.42	130,610.99	17,877.78		
368	072	General	28	Park	1035	Parks & Trails	6	3108	Supplies & Materials: Vehicles	40,000.00	-	-	40,000.00	37,907.60	-	3,532.18	30,915.60	77.29%	-	-	3,532.18	30,915.60	2,092.40		
369	072	General	28	Park	1035	Parks & Trails	6	3201	Supplies & Materials: Natural/Bottled Gas	45,000.00	-	-	45,000.00	37,970.16	-	4,639.33	25,579.37	56.84%	-	2,986.93	4,639.33	28,566.30	7,029.84		
370																									
371	PURCHASED SERVICES, 64000																								
372	072	General	28	Park	1035	Parks & Trails	6	4100	Purchased Services: Occupational	42,500.00	-	-	42,500.00	38,485.00	-	2,570.86	33,567.44	78.98%	-	-	-	2,570.86	33,567.44	4,015.00	
373	072	General	28	Park	1035	Parks & Trails	6	4107	Purchased Services: Janitorial/Maintenance	3,500.00	-	-	3,500.00	2,500.00	-	395.00	799.20	22.83%	-	-	395.00	799.20	1,000.00		
374	072	General	28	Park	1035	Parks & Trails	6	4201	Purchased Services: Water/Sewage	45,000.00	-	-	45,000.00	33,580.00	-	2,289.00	29,327.81	65.17%	-	2,785.00	2,289.00	32,112.81	11,420.00		
375	072	General	28	Park	1035	Parks & Trails	6	4202	Purchased Services: Repair/Maintenance	17,500.00	-	-	17,500.00	13,814.05	-	384.00	9,460.85	54.06%	-	-	384.00	9,460.85	3,685.95		
376	072	General	28	Park	1035	Parks & Trails	6	4203	Purchased Services: Property, Rental Equip/Veh	12,000.00	-	-	12,000.00	11,958.90	-	778.00	11,565.57	96.38%	-	-	778.00	11,565.57	41.10		
377	072	General	28	Park	1035	Parks & Trails	6	4206	Purchased Services: Repair/Maintenance-Land/Buildings	40,000.00	-	-	40,000.00	32,723.10	-	1,758.33	19,350.98	48.38%	-	433.33	1,758.33	19,784.31	7,276.90		
378	072	General	28	Park	1035	Parks & Trails	6	4306	Purchased Services: Licenses and Permits	650.00	-	-	650.00	437.25	120.00	336.00	557.25	85.73%	-	-	336.00	557.25	92.75		
379	072	General	28	Park	1035	Parks & Trails	6	4405	Purchased Services: Printing & Binding	1,100.00	-	-	1,100.00	1,000.00	-	-	26.00	2.36%	-	-	-	26.00	100.00		
380	072	General	28	Park	1035	Parks & Trails	6	4409	Purchased Services: Membership/Dues	45.00	-	-	45.00	45.00	-	-	-	0.00%	-	-	-	-	-		
381	072	General	28	Park	1035	Parks & Trails	6	4410	Purchased Services: Postage/Courier Service	100.00	-	-	100.00	45.12	-	-	45.12	45.12%	-	-	0.00	45.12	54.88		
382																									
383	CAPITAL OUTLAY, 65000																								
384	072	General	28	Park	1035	Parks & Trails	6	5200	Capital Outlay: Buildings	3,500.00	-	-	3,500.00	3,415.09	-	-	3,415.09	97.57%	-	-	-	-	3,415.09	84.91	
385	072	General	28	Park	1035	Parks & Trails	6	5405	Capital Outlay: Machinery/Equipment-Maintenance	90,500.00	-	-	90,500.00	86,280.29	-	3,152.73	85,774.48	94.78%	-	-	3,152.73	85,774.48	4,219.71		
386	072	General	28	Park	1035	Parks & Trails	6	5406	Capital Outlay: Machinery/Equipment-Vehicles	150,000.00	-	-	150,000.00	150,000.00	-	-	150,000.00	10							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X					
424	SPECIAL REVENUE FUND 875																												
425	LAW ENFORCEMENT TRUST FUND -S																												
426																													
427	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description		2025 Budget	2025 Supplemental Certificate of Resources	2025 Total Budget	2025 Monthly Receipts	2025 YTD Receipts	2025 Percentage of YTD Receipts	Variance													
428								Carry-Over		1,989.22	-	1,989.22	-	1,989.22	100.00%	-													
429																													
430								REVENUE RECEIPTS:																					
431	875	LE Trust	28	Park	0000	Public Safety	5	Fines and Forfeitures-Forfeitures		-	-	-	-	908.51	0.00%	908.51													
432										TOTAL RECEIPTS	1,989.22	-	1,989.22	-	2,897.73	145.67%	-												
433	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description		2025 Budget	2025 Supplemental Certificate of Resources	2025 Total Budget	2025 Monthly Receipts	2025 YTD Receipts	2025 Percentage of YTD Receipts	Variance													
434	CAPITAL PROJECTS FUND 529																												
435	PARK PERMANENT IMPROVEMENT																												
436																													
437								Carry-Over		128,912.84	-	128,912.84	-	128,912.84	100.00%	-													
438								Previous Year Liquidations		-	1,000.00	1,000.00	-	1,000.00	100.00%	-													
439																													
440								REVENUE RECEIPTS:																					
441	529	Permanent	28	Park	0000	Admin	5	Intergovernmental: Grants-State Operating		-	561,745.61	561,745.61	-	561,745.61	100.00%	-													
442	529	Permanent	28	Park	0000	Admin	5	Investment Income		3,000.00	-	3,000.00	305.57	3,997.68	133.26%	997.68													
443	529	Permanent	28	Park	0000	Admin	7	Transfers In: General Fund		26,750.00	-	26,750.00	-	126,750.00	473.83%	100,000.00													
444	529	Permanent	28	Park	1064	Quail Hollow	5	Other Revenue: Miscellaneous-Private Grants		-	-	-	360,000.00	510,000.00	0.00%	510,000.00													
445										TOTAL RECEIPTS	158,662.84	562,745.61	721,408.45	360,305.57	1,332,406.13	184.70%	610,997.68												
446																													
447																													
448	Fund #	Fund Name	Dept. #	Dept. Name	Org. #	Org. Name	Object Code (Line Item)	Object Code (Line Item) Description		2025 Budget	2025 Supplemental Budget Appropriations	2025 Transfers	2025 Total Budget	2025 Open Purchase Orders	2025 Journal Entries	2025 Monthly Expenditures	2025 YTD Expenditures	2025 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						
449								CAPITAL OUTLAY, 65000																					
450								Previous Year Liquidations		-	1,000.00	-	1,000.00	-	-	-	-	0.00%	-	-	-	-	-	1,000.00					
451	529	Permanent	28	Park	0000	Admin	6	Exploration Gateway Capital Replacement		158,662.84	-	(84,000.00)	74,662.84	-	-	-	-	0.00%	-	-	-	-	-	74,662.84					
452	529	Permanent	28	Park	0000	Admin	6	Capital Outlay: Buildings		-	-	70,000.00	70,000.00	70,000.00	-	-	-	0.00%	-	46,685.00	-	46,685.00	-	561,745.61					
453	529	Permanent	28	Park	0000	Admin	6	Capital Outlay: Improvements other than Bldgs		-	561,745.61	-	561,745.61	-	561,745.61	-	100.00%	-	-	-	-	-	14,000.00	-	14,000.00	-			
454	529	Permanent	28	Park	0000	Admin	6	Capital Outlay: Machinery/Equipment-Maintenance		-	-	14,000.00	14,000.00	14,000.00	-	-	-	100.00%	-	-	-	-	-	575,745.61	79.81%	-	46,685.00	-	
455										PERMANENT IMPROVEMENT FUND TOTAL:	158,662.84	562,745.61	-	721,408.45	84,000.00	561,745.61	-	575,745.61	79.81%	-	46,685.00	-	622,430.61	75,662.84					

Fund Summary by Date

Fund 072 - COUNTY PARKS

Date Dec 31, 2025

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Beginning Year Cash Balance	2,238,849.67		2,238,849.67
Prior Year Encumbrances	916,606.78		
Unencumbered Cash	1,322,242.89		
Current Year Estimated Resources	9,780,400.84	9,780,400.84	
Total Available Resources	11,102,643.73		
Year to Date Receipts		8,919,044.44	8,919,044.44
Uncollected Current Year Resources		861,356.40	
Prior Year Encumbrances	916,606.78		
Current Year Appropriations	11,093,346.07		
Total Available Appropriations	12,009,952.85	12,009,952.85	
Year to Date Expenditures		9,628,086.87	9,628,086.87
Outstanding Encumbrances		645,249.02	
Available Appropriation Balance		1,736,616.96	
Cash Balance			1,529,807.24
Unappropriated Available Resources	9,297.66		

Fund Summary by Date

Fund 529 - PARK PERMANENT IMPROVEMENT

Date Dec 31, 2025

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Beginning Year Cash Balance	183,596.04		183,596.04
Prior Year Encumbrances	54,683.20		
Unencumbered Cash	128,912.84		
Current Year Estimated Resources	591,495.61	591,495.61	
Total Available Resources	720,408.45		
Year to Date Receipts		1,202,493.29	1,202,493.29
Uncollected Current Year Resources		(610,997.68)	
Prior Year Encumbrances	54,683.20		
Current Year Appropriations	720,408.45		
Total Available Appropriations	775,091.65	775,091.65	
Year to Date Expenditures		622,430.61	622,430.61
Outstanding Encumbrances		76,998.20	
Available Appropriation Balance		75,662.84	
Cash Balance			763,658.72
Unappropriated Available Resources	0.00		

Fund Summary by Date

Fund 875 - LAW ENFORCEMENT TRUST FUND - S

Date Dec 31, 2025

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Beginning Year Cash Balance	1,989.22		1,989.22
Prior Year Encumbrances	0.00		
Unencumbered Cash	1,989.22		
Current Year Estimated Resources	0.00	0.00	
Total Available Resources	1,989.22		
Year to Date Receipts		908.51	908.51
Uncollected Current Year Resources		(908.51)	
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	1,989.22		

STARK COUNTY PARK DISTRICT

Summary and Recommendations of Agenda Items

CATEGORY: NEW BUSINESS

SUBJECT: 2026 Budget Appropriation - for H.W. Hoover Foundation Grant for Wild and Scenic Film Festival

RESOLUTION: #26-02-18

WHEREAS, the Stark County Park District applied for and was awarded H.W. Hoover Foundation grant funding in the amount of Ten Thousand Seven Hundred Dollars (\$10,700.00) for the Wild and Scenic Film Festival, representing the total project cost excluding labor; and

WHEREAS, it is necessary to amend the 2026 Budget by appropriating an amount not to exceed Ten Thousand, Seven Hundred Dollars (\$10,700.00) to account for expenditures associated with the Wild and Scenic Film Festival.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners to amend the 2026 Budget by appropriating an amount not to exceed Ten Thousand, Seven Hundred Dollars (\$10,700.00) from the unappropriated balance to account 072.28.1157.67118 (General Fund-Parks-Education & Programs-Other Allocations: Special Projects) for the Wild and Scenic Film Festival.

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

DISCUSSION:

MOTION CARRIED on a vote as follows:

Voting Aye:

Voting Nay:

STARK COUNTY PARK DISTRICT

Summary and Recommendations of Agenda Items

CATEGORY: NEW BUSINESS

SUBJECT: Approval of Hinkle Annual Financial Report Filing – FY 2025

RESOLUTION: #26-02-019

WHEREAS, Ohio Revised Code Section 117.38 requires local public offices to file annual financial reports with the Auditor of State; and

WHEREAS, the Stark County Park District has prepared its annual financial statements, including the notes to the financial statements, for the year ended December 31, 2025; and

WHEREAS, the Board of Park Commissioners has reviewed the annual financial statements and related notes.

NOW, THEREFORE, BE IT RESOLVED by the Stark County Park District Board of Park Commissioners that the Board hereby approves the submission of the District's annual financial report to the Auditor of State through the Hinkle Annual Financial Data Reporting System, and authorizes Barb Wells, Financial Manager, to complete the filing.

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

DISCUSSION:

MOTION CARRIED on a vote as follows:

Voting Aye:

Voting Nay:

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES**

FOR THE YEAR ENDED DECEMBER 31, 2025

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property Taxes	6,868,749	0	0	6,868,749
Charges for Services	233,792	0	0	233,792
Fines, Licenses and Permits	0	909	0	909
Intergovernmental	1,377,081	0	561,746	1,938,826
Earnings on Investments	110,958	0	3,998	114,956
Miscellaneous	279,957	0	510,000	789,957
<i>Total Cash Receipts</i>	<u>8,870,536</u>	909	<u>1,075,743</u>	<u>9,947,188</u>
Cash Disbursements				
Current:				
Conservation/Recreation:				
Personal Services - Salaries and Wages	4,199,286	0	0	4,199,286
Personal Services - Employee Benefits	1,762,968	0	0	1,762,968
Supplies and Materials	711,147	0	0	711,147
Purchased Services	790,849	0	0	790,849
Capital Outlay	1,851,642	0	622,431	2,474,073
Other Allocations	185,446	0	0	185,446
<i>Total Cash Disbursements</i>	<u>9,501,337</u>	0	<u>622,431</u>	<u>10,123,767</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(630,800)</u>	909	<u>453,313</u>	<u>(176,579)</u>
Other Financing Receipts (Disbursements)				
Sale of Capital Assets	48,508	0	0	48,508
Transfers In	0	0	126,750	126,750
Transfers Out	(126,750)	0	0	(126,750)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(78,242)</u>	0	<u>126,750</u>	<u>48,508</u>
<i>Net Change in Fund Cash Balances</i>	<u>(709,042)</u>	909	<u>580,063</u>	<u>(128,071)</u>
<i>Fund Cash Balances, January 1</i>	<u>2,238,850</u>	1,989	<u>183,596</u>	<u>2,424,435</u>
<i>Fund Cash Balances, December 31</i>	<u>1,529,807</u>	2,898	<u>763,659</u>	<u>2,296,364</u>

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 1 – REPORTING ENTITY

A. Description of the Entity

The Stark County Park District (the District) Stark County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The probate judge of Stark County appoints a five-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

The District's management believes these financial statements present all activities for which the District is financially accountable.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

B. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

C. Deposit and Investments

As the Ohio Revised Code permits, the Stark County Treasurer holds the District's deposits as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

STARK COUNTY PARK DISTRICT
STARK COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Fund Accounting (continued)

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Law Enforcement Trust Fund– This fund is used for law enforcement activity from the participation in asset forfeitures obtained from contraband, mandatory fines for alcohol and drug offenses and bail forfeitures.

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant Capital Project Fund:

Permanent Improvement Fund – This fund accounts for state and federal grants, donations, and transfers from the General Fund restricted for capital repairs and improvements, including the Exploration Gateway building shared with the library, site improvements at Tam O'Shanter Park, and for future improvements at Quail Hollow Park.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2025 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited encumbrances outstanding at year end.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

District employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

NOTE 3 – BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2025 as follows:

2025 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,780,401	\$8,919,044	(\$861,357)
Special Revenue	0	909	909
Capital Projects	591,496	1,202,493	610,997
Total	\$10,371,897	\$10,122,446	(\$249,451)

2025 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$12,009,953	\$10,273,336	\$1,736,617
Special Revenue	0	0	0
Capital Projects	775,092	699,429	75,663
Total	\$12,785,045	\$10,972,765	\$1,812,280

NOTE 4 – PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or homestead and rollback deductions. The financial statements include these credit and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 5 – DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries, and the District contributed an amount equaling 14% of participants' gross salaries, except for those in full-time law enforcement positions. Members in aforementioned law enforcement contributed 13% of their gross salaries. For members in law enforcement, the District contributed 18.10% of participants' gross salaries. The District has paid all contributions required through December 31, 2025.

NOTE 6 – POSTEMPLOYMENT BENEFITS

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2025, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

NOTE 7 – RISK MANAGEMENT

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Stark County Park District policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Employment practices liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

**STARK COUNTY PARK DISTRICT
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

NOTE 7 – RISK MANAGEMENT (continued)

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

<u>2024</u>	
Cash and Investments	\$48,150,572
Actuarial Liabilities	\$22,652,556

NOTE 8 – CONTINGENT LIABILITIES

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

NOTE 9 – RELATED ORGANIZATIONS

Friends of Stark Parks (the Organization) is a non-profit volunteer organization dedicated to promoting the development and use of Stark County Park District parks, trails, facilities, educational programs and events. The Organization is a separate entity formed as a 501(c)3 organization. The Organization's Board membership and financial activity are solely the responsibility of the Organization.

Quail Hollow Volunteer Association (the Organization) is a non-profit volunteer organization dedicated to promoting the development and use of Quail Hollow Park, trails, facilities, educational programs and events. The Organization is a separate entity formed as a 501(c)3 organization. The Organization's Board membership and financial activity are solely the responsibility of the Organization.

Quail Hollow Herb Society (the Organization) is a non-profit volunteer organization dedicated to promoting the development and use of Quail Hollow Park Herb Gardens, educational programs and events. The Organization is a separate entity formed as a 501(c)3 organization. The Organization's Board membership and financial activity are solely the responsibility of the Organization.

NOTE 10 – FUND BALANCES

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Capital Projects	Total
Outstanding Encumbrances	\$ 645,249	\$ 0	\$ 76,998	\$ 722,247

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds is restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue and capital projects funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

STARK COUNTY PARK DISTRICT

Summary and Recommendations of Agenda Items

CATEGORY: NEW BUSINESS

SUBJECT: Disposal of Unneeded Assets

RESOLUTION: #26-02-020

WHEREAS, the Stark County Park District is currently in possession of the enclosed list of assets that are no longer needed for public use; and

WHEREAS, Park District staff recommends that the assets be disposed of via trade, sale, auction, or any other appropriate method of disposal; and

WHEREAS, any trade will not be used to avoid a competitive bid or other procurement process required by law.

NOW, THEREFORE, BE IT RESOLVED, by the Stark County Park District Board of Park Commissioners that the Board finds the enclosed list of assets currently in the possession of the Park District is no longer needed for public use.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to dispose of said assets via trade, sale, auction, or any other appropriate method of disposal, subject to terms deemed by Executive Director Moeglin to be most favorable to the Park District.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that Daniel J. Moeglin, Executive Director, is hereby authorized to execute any and all contracts and documents and to take any and all other actions necessary to accomplish the intent of this resolution.

BE IT FURTHER RESOLVED, by the Stark County Park District Board of Park Commissioners that any trade shall not be used to avoid a competitive bid or other procurement process required by law.

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

DISCUSSION:

MOTION CARRIED on a vote as follows:

Voting Aye:

Voting Nay:

**STARK COUNTY PARK
DISTRICT**

Disposal List 2026

No.		Vehicle	Status
10		2012 Ford F-250	112K Miles - Rust issue
22		2016 Ford Explorer - Interceptor	130K Miles
36		2012 GMC Terrain	100+ Rust issue
43		2013 Ford Explorer - Interceptor	117K Miles
44		2013 Ford E150	41K Miles - Under Used
46		2014 Ford F350	112K Miles -
JD-08	Tractor	John Deere Skid Steer	Inoperable
JD-16	Tractor	John Deere Tractor	Unsuitable - too big
JD-16B	Tractor Accessory	Side Shift Mower	Obsolete
M-16	Mower	2022 Kubota Stander Mower	808 Hours
M-17	Mower	2022 Kubota Stander Mower	995 Hours
M-18	Mower	2022 Kubota Stander Mower	1077 hours
JD-15A	Tractor Accessory	Kubota Loader 681	Obsolete
X	Salt box	Sno-way	Obsolete