



Resolution # 2026-634

TO APPROVE 2026 APPROPRIATIONS TO THE BUDGET

WHEREAS, it is necessary to approve the revised 2026 Budget;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Park Commissioners approves the following appropriations.

GENERAL FUND REVENUE - ORG KEY 72392001				
Object Code	Description	Budgeted Amt	Changes	Revised Budget
410	TAXES	\$ 11,483,049.94	\$ -	\$ 11,483,049.94
4101	Real Property Tax Levy	\$ 11,475,137.70	\$ -	\$ 11,475,137.70
4103	Mobile Home Tax	\$ 7,912.24	\$ -	\$ 7,912.24
420	FEES AND CHARGES FOR SERVICES	\$ 15,252.39	\$ -	\$ 15,252.39
4201	Fees	\$ 15,252.39	\$ -	\$ 15,252.39
450	INTERGOVERNMENTAL	\$ 617,658.58	\$ -	\$ 617,658.58
4521	Intergovernmental	\$ 550,694.58	\$ -	\$ 550,694.58
4541	Local Government Fund	\$ 66,964.00	\$ -	\$ 66,964.00
470	MISCELLANEOUS REVENUE	\$ 382,158.00	\$ -	\$ 382,158.00
4701	Donations/Gifts	\$ 18,300.00	\$ -	\$ 18,300.00
4702	Donations A (Outdoor Connections)	\$ 3,000.00	\$ -	\$ 3,000.00
4704	Donations Restricted	\$ 10,858.00	\$ -	\$ 10,858.00
4715	Interest	\$ 350,000.00	\$ -	\$ 350,000.00
	Total Revenue NOT INCLUDING CASH BALANCE	\$ 12,498,118.91	\$ -	\$ 12,498,118.91
	2025 Cash Balance	\$ 10,260,148.00	\$ 876,479.79	\$ 11,136,627.79
	Total including Cash Balance	\$ 22,758,266.91	\$ 876,479.79	\$ 23,634,746.70
GENERAL FUND EXPENSES - ORG KEY 72392001				
Object Code	Description	Budgeted Amount	Changes	Revised Budget
500	SALARY	\$ 3,483,100.00	\$ -	\$ 3,483,100.00
5001	Compensation	\$ 3,471,100.00	\$ -	\$ 3,471,100.00
5004	Overtime	\$ 12,000.00	\$ -	\$ 12,000.00
510	BENEFITS	\$ 1,459,500.00	\$ -	\$ 1,459,500.00
5101	Health Insurance	\$ 820,000.00	\$ -	\$ 820,000.00
5102	Worker's Comp	\$ 35,000.00	\$ -	\$ 35,000.00
5103	Dental/Other Insurance	\$ 57,500.00	\$ -	\$ 57,500.00
5104	Life Insurance	\$ 12,000.00	\$ -	\$ 12,000.00
5120	OPERS	\$ 485,000.00	\$ -	\$ 485,000.00

5131	Medicare	\$ 50,000.00	\$ -	\$ 50,000.00
520	MATERIALS & SUPPLIES	\$ 673,499.00	\$ -	\$ 673,499.00
5201	Materials & Supplies	\$ 248,400.00	\$ -	\$ 248,400.00
5215	Program Supplies	\$ 14,300.00	\$ -	\$ 14,300.00
5217	Books & Periodicals	\$ 1,600.00	\$ -	\$ 1,600.00
5224	Uniforms & Clothing	\$ 14,450.00	\$ -	\$ 14,450.00
5225	Personal Protective Equipment	\$ 40,100.00	\$ -	\$ 40,100.00
5228	Vehicle Maintenance & Repair	\$ 104,500.00	\$ -	\$ 104,500.00
5241	Agricultural/Horticultural Materials	\$ 76,700.00	\$ -	\$ 76,700.00
5243	Drugs and Pharmaceuticals	\$ 1,000.00	\$ -	\$ 1,000.00
5260	Inventoried Tools/Equip/Furniture	\$ 138,299.00	\$ -	\$ 138,299.00
5275	Road and Highway Building Materials	\$ 12,500.00	\$ -	\$ 12,500.00
5284	Sign Materials & Supplies	\$ 250.00	\$ -	\$ 250.00
5285	Salt	\$ 10,000.00	\$ -	\$ 10,000.00
5294	Food	\$ 11,400.00	\$ -	\$ 11,400.00
530	SERVICES AND CHARGES	\$ 1,767,536.03	\$ 4,500.00	\$ 1,772,036.03
5301	Contracted Professional Services	\$ 263,940.00	\$ -	\$ 263,940.00
5305	Training & Staff Development	\$ 72,585.41	\$ -	\$ 72,585.41
5308	Memberships, Subscriptions & Dues	\$ 19,220.00	\$ -	\$ 19,220.00
5309	Travel - mileage reimbursement	\$ 3,500.00	\$ -	\$ 3,500.00
5310	Travel	\$ 10,000.00	\$ -	\$ 10,000.00
5311	Taxable Travel Reimbursement	\$ 10,000.00	\$ -	\$ 10,000.00
5312	Advertising & Legal Notices	\$ 59,300.00	\$ -	\$ 59,300.00
5313	Printing & Related Services	\$ 148,694.00	\$ 4,500.00	\$ 153,194.00
5315	Internet	\$ 17,000.00	\$ -	\$ 17,000.00
5316	Application & License Fees	\$ 3,225.62	\$ -	\$ 3,225.62
5317	Public Relations	\$ 65,100.00	\$ -	\$ 65,100.00
5319	Reimbursements/Refunds	\$ 1,000.00	\$ -	\$ 1,000.00
5320	Computer Software & Services	\$ 23,200.00	\$ -	\$ 23,200.00
5321	Software Licenses/Subscriptions	\$ 119,495.00	\$ -	\$ 119,495.00
5325	Maintenance Contracts & Agreements	\$ 111,500.00	\$ -	\$ 111,500.00
5328	Maintenance and Repair Services	\$ 189,800.00	\$ -	\$ 189,800.00
5330	Communication Service	\$ 19,780.00	\$ -	\$ 19,780.00
5331	Postal and Freight Services	\$ 48,655.00	\$ -	\$ 48,655.00
5332	Cell Phone Allowance	\$ 18,000.00	\$ -	\$ 18,000.00
5335	Rental Services	\$ 52,200.00	\$ -	\$ 52,200.00
5338	Utilities	\$ 76,241.00	\$ -	\$ 76,241.00
5342	Medical and Health Related Services	\$ 9,600.00	\$ -	\$ 9,600.00
5345	Safety & Security Services	\$ 9,500.00	\$ -	\$ 9,500.00
5361	Attorney Services	\$ 85,000.00	\$ -	\$ 85,000.00
5370	Insurance Premiums & Claims	\$ 120,000.00	\$ -	\$ 120,000.00
5375	Real Estate Settlement Fees	\$ 185,000.00	\$ -	\$ 185,000.00
5380	Other Services	\$ 26,000.00	\$ -	\$ 26,000.00
560	GRANTS-IN-AID	\$ 102,000.00	\$ -	\$ 102,000.00
5601	Grants-in-Aid	\$ 102,000.00	\$ -	\$ 102,000.00
580	TRANSFERS	\$ 10,189,783.94	\$ (3,185,544.55)	\$ 7,004,239.39

5801	Interfund Cash Transfers	\$ 10,189,783.94	\$ (3,185,544.55)	\$ 7,004,239.39
	Total Budgeted Expenditures	\$ 17,675,418.97	\$ (3,181,044.55)	\$ 14,494,374.42
	Certified Unappropriated 2025 (Revenues-expenditures)	\$ 5,082,847.94	\$ 4,057,524.34	\$ 9,140,372.28
	TOTAL EXPENDITURES including unappropriated	\$ 22,758,266.91	\$ 876,479.79	\$ 23,634,746.70

Org Key 79992420 - Parks Capital Projects Fund

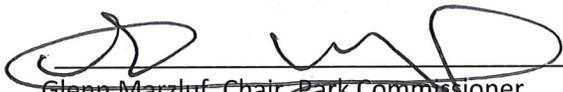
Object Code	Description	Budgeted Amt	Changes	Revised Budget
460	Interfund			
4601	Interfund Revenue	\$ 7,170,455.65	\$ (1,105,645.68)	\$ 6,064,809.97
	Subtotal 4601 Interfund Revenue	\$ 7,170,455.65	\$ (1,105,645.68)	\$ 6,064,809.97
470	Miscellaneous Revenue			
4704	Restricted donation - capital projects from Foundation	\$ 19,600.00	\$ -	\$ 19,600.00
	Subtotal 4704 Donations Restricted	\$ 19,600.00	\$ -	\$ 19,600.00
	Total Revenues	\$ 7,190,055.65	\$ (1,105,645.68)	\$ 6,084,409.97
	2025 Cash Balance	\$ -	\$ 1,015,470.39	\$ 1,015,470.39
	Total including Cash Balance	\$ 7,190,055.65	\$ 1,015,470.39	\$ 7,099,880.36
540	Capital Outlays & Equipment			
5401	Land, Appraisals, etc	\$ 1,514,800.00	\$ -	\$ 1,514,800.00
	SUBTOTAL 5401 - Land Purchase	\$ 1,514,800.00	\$ -	\$ 1,514,800.00
5403	Improvements Other than Buildings	\$ 2,651,878.59	\$ 117,424.71	\$ 2,769,303.30
	SUBTOTAL 5403 - Improvements Other than buildings \$10,000 or Greater	\$ 2,651,878.59	\$ 117,424.71	\$ 2,769,303.30
5410	Building and Improvements	\$ 2,849,577.06	\$ (207,600.00)	\$ 2,641,977.06
	SUBTOTAL 5410 Building and Improvements >\$25,000	\$ 2,849,577.06	\$ (207,600.00)	\$ 2,641,977.06
5450	Machinery, Equipment, and Furniture	\$ 173,800.00	\$ -	\$ 173,800.00
	Subtotal 5450 Machinery, equipment and furniture > \$5,000	\$ 173,800.00	\$ -	\$ 173,800.00
	TOTAL - CAPITAL OUTLAYS AND EQUIPMENT	\$ 7,190,055.65	\$ (90,175.29)	\$ 7,099,880.36

Org Key 78792423 OTSCIF Bicentennial Barn

Object Code	Description	Budgeted Amt	Changes	Revised Budget
460	Interfund			
4601	Interfund Revenue From GF -Planning	\$ 2,979,328.29	\$ (2,079,898.87)	\$ 899,429.42
	Subtotal 4601 Interfund Revenue	\$ 2,979,328.29	\$ (2,079,898.87)	\$ 899,429.42
470	Miscellaneous Revenue			
4704	Donations Restricted from Park Foundation	\$ 544,120.00	\$ -	\$ 544,120.00
	Subtotal 4704 Donations Restricted	\$ 544,120.00	\$ -	\$ 544,120.00
	TOTAL REVENUE	\$ 3,523,448.29	\$ (2,079,898.87)	\$ 1,443,549.42
	2025 Cash Balance	\$ -	\$ 2,125,467.51	\$ 2,125,467.51
	Total including Cash Balance	\$ 3,523,448.29	\$ 45,568.64	\$ 3,569,016.93
540	Capital Outlays & Equipment			
5410	Bicentennial Barn Construction (contract #2025-0325)	\$ 3,261,547.13	\$ 38,531.14	\$ 3,300,078.27
5410	A&E, inspections, barn interior	\$ 181,979.00	\$ 7,037.50	\$ 189,016.50
	SUBTOTAL 5410 Building and Improvements	\$ 3,443,526.13	\$ 45,568.64	\$ 3,489,094.77
5450	Display Case, Appliances, Equipment, and furniture	\$ 79,922.16	\$ -	\$ 79,922.16
	Subtotal Machinery, equipment and furniture>\$5,000	\$ 79,922.16	\$ -	\$ 79,922.16
	TOTAL EXPENDITURES	\$ 3,523,448.29	\$ 45,568.64	\$ 3,569,016.93

Adopted this 15th day of January 2026

BOARD OF PARK COMMISSIONERS
The Preservation Park District
of Delaware County


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