LAKE METROPARKS

2026 Budget Request Summary

PARK OFFICIALS

Lake County Probate Judge
Mark J. Bartolotta

Board of Park Commissioners
Gretchen Skok DiSanto
Frank J. Polivka
John C. Redmond, CPA

Executive Director
Paul Palagyi

LAKE METROPARKS, OHIO
2026 BUDGET SUMMARY

TABLE OF CONTENTS

INTRODUCTORY SECTION **PAGE NO.**

Formal Letter of Transmittal 1

Budget at a Glance 3

Resolution 4

Park Visitation and Acreage 8

FINANCIAL SECTION

Financial Forecast 12

General Fund Revenue Projection and Expenditure Request 15

Total Operating Budget by Division and Salaries/Employees by Division 17

Executive Division 18
- Executive, Park Services Director, Human Resources and Volunteers 19
- Marketing 20
- Rangers 21

Financial Services Division 22

Park Planning Division 24
- Park Planning 25
- Golf 26

Park Operations Division 30
- Natural Resources 31

Park Services Division 32
- Outdoor Connections 33
- Farmpark 37
- Registration and Visitor Services 41

Capital Improvement Fund 42

Memorandum

TO: BOARD OF PARK COMMISSIONERS
FROM: PAUL PALAGYI, EXECUTIVE DIRECTOR
SUBJECT: 2026 LAKE METROPARKS BUDGET REQUEST
DATE: NOVEMBER 19, 2025

Please accept the attached budget request for the Fiscal Year 2026 operations of Lake Metroparks (The Park District). The requested District-wide expenditure budget for 2026 reflects an increase of $8,341,432 from 2025 or 21.90%. The General Fund expenditure request is $30,402,002, which is an increase of $3,077,432 or 11.26%. The General Fund expenditure includes a $8.0 million transfer to the Improvement Fund. Excluding the transfer, the operating portion of the General Fund increase is $1,077,432 or 5.05%. This increase includes one additional pay period due to 2026 having 27 pay periods as opposed to the usual 26. This additional pay represents an estimated $516,637 of the total $1,077,432 increase. See page 16 for a more detailed explanation of the General Fund expenditure operational increases.

The budget request conveyed in this document will enable the Park District to continue our priority of providing clean and safe parks and outstanding programs and events for the residents of Lake County. The cost of various materials and services has continued to increase over the past year, and the staff has done a good job at keeping our expenditures as low as practical. The 2026 budget also provides for the creation of several new public amenities such as the continued construction of the shoreline trail that we envision will eventually run from Painesville Twp. Park to the Village of Fairport Harbor.

2026 DISTRICT-WIDE BUDGET REQUEST: The total 2026 District-wide budget request for all expenditures is $46,424,002, which is an increase of $8,341,432 from 2025 or 21.90%. Our anticipated 2026 District-wide revenue is $37,738,000, which is an increase of $3,295,263 from 2025 or 9.57%. Excluding the increase in transfers to the Improvement fund, the increase in estimated revenue is $1,295,263 or 4.6%.

GENERAL FUND: The 2026 projected beginning fund balance in the General Fund is $28,027,851. The 2026 General Fund budgeted expenditures of $30,402,002 (including transfers out of $8,000,000) are an increase of $3,077,432 or 11.26%. Total projected General Fund revenues for 2026 are $24,393,875 compared to 2025 budgeted General Fund revenues of $24,210,868, which is an increase in projected revenues of $183,007 or 0.76%.

IMPROVEMENT FUND: The 2026 projected beginning fund balance in the Improvement Fund is $2,632,401. A General Fund transfer of $8,000,000, revenues of $2,847,700 and the carryover balance will allow us to expend $13,213,000 on capital improvements, equipment replacement, repairs to infrastructure and land acquisition with a projected carryforward balance of $267,101 for 2026.

HEALTH AND LIFE FUND: The Health and Life Fund accounts for the Park District's self-insured hospitalization and prescription drug claims, premium based dental, vision, and life insurance programs as well as our employee assistance and wellness programs. The estimated 2026 expenditures in this fund are $2,785,000 which is an increase of $285,000 or 11.4%. The increase in expenditures is due to the anticipated medical, premium, and administrative cost increases for the 2026-2027 health insurance policy period. The estimated 2026 revenues to the Health and Life Fund are $2,492,000. The Health and Life revenue is a combination of premium payments made by the Park District and employees as well as interest revenue.

DRUG ENFORCEMENT FUND: The Drug Enforcement Fund accounts for the court fines attributed to drug offenses. For 2026, we are budgeting $24,000 of expenditures that are available for drug enforcement with anticipated revenues of $4,425.

2026 BUDGET AT A GLANCE

	General Fund	Improvement Fund	Health and Life Fund	Drug Enforcement Fund	Totals
2025 Carry Over (Estimated)	$28,027,851	$2,632,401	$2,192,169	$21,144	$32,873,565
Revenues	24,393,875	2,847,700	2,492,000	4,425	29,738,000
Transfer In		8,000,000			8,000,000
Expenditures	(22,402,002)		(2,785,000)	(24,000)	(25,211,002)
CIP Expenditures		(13,213,000)			(13,213,000)
Transfer Out	(8,000,000)				(8,000,000)
2026 Year-end Encumbrances (Estimated)	(200,000)				(200,000)
2026 Carry Forward (Estimated)	$21,819,724	$267,101	$1,899,169	$1,569	$23,987,563
Percentage of Carry Forward Balance as compared to Budgeted Expenditures	71.77%	2.02%	68.19%	6.54%	51.67%

RESOLUTION NO.: 2025-037 LAKE METROPARKS

INTRODUCED BY: CONCORD, OHIO

A Resolution of the Board of Park Commissioners of Lake Metroparks to approve the 2026 Budget Appropriation as attached.

Seconded by:

Ayes:
Nays:
Passed:

BOARD OF PARK COMMISSIONERS
LAKE METROPARKS

____
Gretchen Skok DiSanto
President

ATTEST:

I hereby certify the foregoing to be a true and correct copy of a resolution adopted by the Board of Park Commissioners of Lake Metroparks of the State of Ohio on the 17th day of December 2025.

____
Paul B. Palagyi
Executive Director

LAKE METROPARKS
2026 BUDGET

DESCRIPTION	MEMO ONLY GRAND TOTAL	EXECUTIVE	MARKETING	RANGERS	FINANCIAL SERVICES	PARK PLANNING	GOLF
Salaries	**$12,165,020**	$756,480	$237,760	$1,485,540	$781,000	$953,420	$867,360
O.P.E.R.S.	**1,707,654**	106,000	33,300	242,800	81,354	133,200	121,400
Medicare	**177,700**	11,300	3,500	21,300	11,400	13,900	12,700
Workers Compensation	**151,660**	9,460	2,970	18,350	9,770	11,900	10,850
Medical Insurance	**2,287,400**	75,400	53,500	274,900	105,800	214,000	145,900
Professional Membership	**24,910**	7,595	3,400	825	3,650	700	2,470
Training, Education	**29,050**	6,250	1,000	0	5,450	300	200
Travel	**53,504**	2,200	1,675	1,200	13,899	8,010	400
Mileage	**7,095**	3,950	100	0	825	200	0
Supplies	**1,914,869**	36,950	3,350	29,119	44,700	13,350	401,475
Construction	**11,475,000**	0	0	0	0	0	0
Contract Services	**4,927,501**	183,480	240,182	180,605	656,960	91,890	149,950
Electric	**313,600**	0	0	0	0	0	54,000
Heating	**118,500**	0	0	0	0	0	21,500
Water/Sewer	**80,980**	0	0	0	0	0	19,250
Telephone	**136,995**	5,548	3,081	9,393	6,162	14,706	11,125
Contract Repairs	**240,366**	0	25	4,380	0	0	44,600
Advertising	**22,915**	2,150	5,000	340	4,000	0	1,625
Rentals	**266,076**	0	0	150	2,000	0	149,520
Insurance	**277,500**	0	0	0	277,500	0	0
Materials	**130,045**	0	0	0	0	24,000	0
Transfers	**8,000,000**	8,000,000	0	0	0	0	0
Capital Equipment	**1,365,662**	1,700	0	13,743	2,050	500	200
Land Acquisition	**550,000**	0	0	0	50,000	0	0
TOTAL	**$46,424,002**	$9,208,463	$588,843	$2,282,645	$2,056,520	$1,480,076	$2,014,525

LAKE METROPARKS
2026 BUDGET

NATURAL RESOURCES	OUTDOOR CONNECTIONS	FARMPARK	REGISTRATION	**MEMO ONLY TOTAL GENERAL FUND**	IMPROVEMENT FUND	HEALTH AND LIFE FUND	DRUG LAW ENFORCEMENT
$2,565,020	$2,404,640	$1,889,420	$224,380	$12,165,020	$0	$0	$0
357,600	336,100	264,400	31,500	1,707,654	-	-	-
37,100	35,500	27,700	3,300	177,700	-	-	-
31,920	30,040	23,590	2,810	151,660	-	-	-
625,100	350,200	373,300	69,300	2,287,400	-	-	-
3,000	1,755	1,515	0	24,910	-	-	-
3,000	5,850	7,000	0	29,050	-	-	-
4,600	13,520	0	0	45,504	-	-	8,000
0	2,020	0	0	7,095	-	-	-
548,500	378,020	458,305	600	1,914,369	-	-	500
0	0	0	0	-	11,475,000	-	-
133,390	201,419	258,075	46,050	2,142,001	-	2,785,000	500
93,000	91,600	75,000	0	313,600	-	-	-
22,500	24,500	50,000	0	118,500	-	-	-
15,000	21,730	25,000	0	80,980	-	-	-
10,893	51,200	21,190	3,697	136,995	-	-	-
91,000	44,111	56,250	0	240,366	-	-	-
0	1,800	8,000	0	22,915	-	-	-
58,000	21,406	35,000	0	266,076	-	-	-
0	0	0	0	277,500	-	-	-
67,000	10,700	28,345	0	130,045	-	-	-
0	0	0	0	8,000,000	-	-	-
10,000	45,520	37,549	1,400	112,662	1,238,000	-	15,000
0	0	0	0	50,000	500,000	-	-
$4,676,623	$4,071,631	$3,639,639	$383,037	$30,402,002	$13,213,000	$2,785,000	$24,000

Completed and Prepared by: Christopher J. Brassell

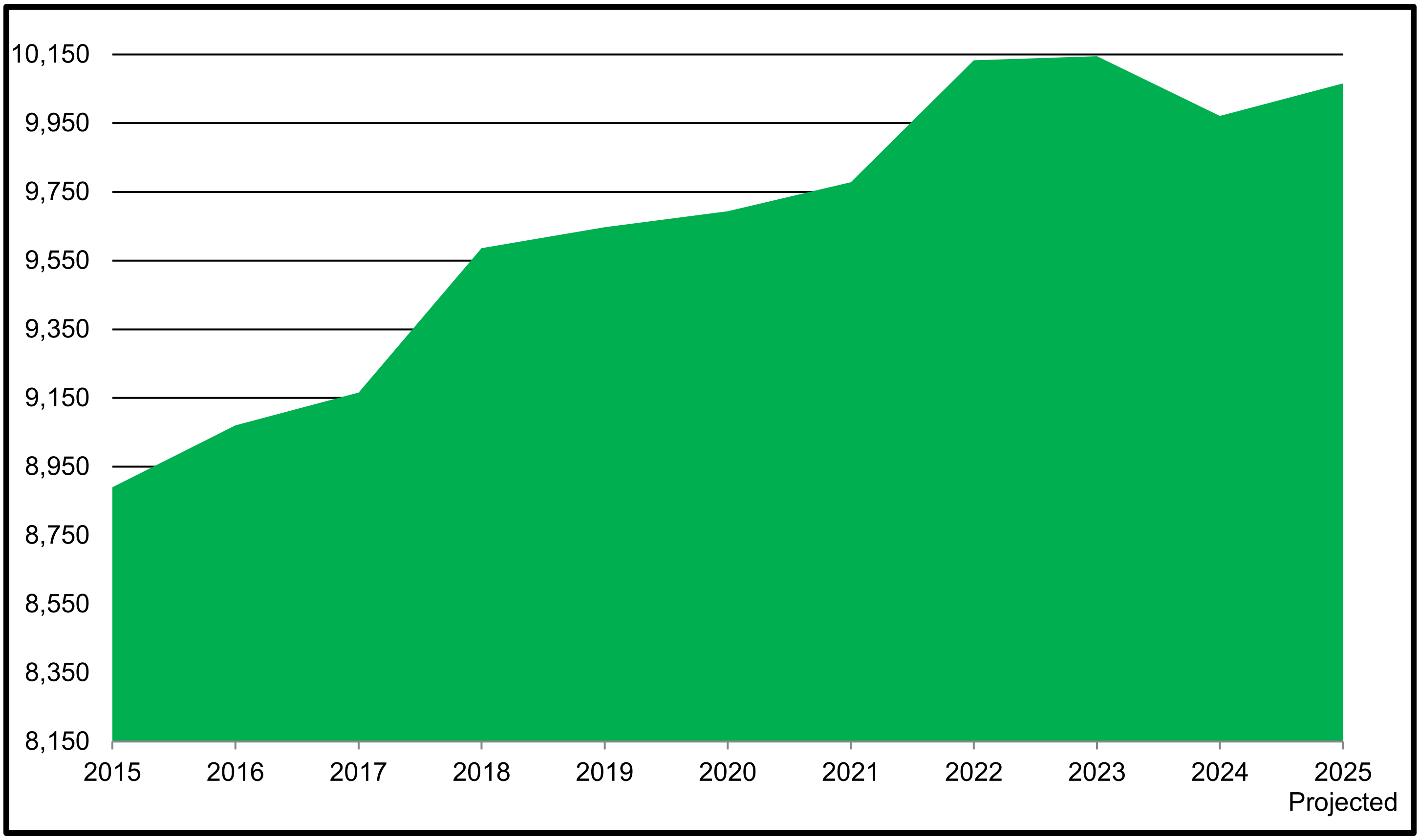
Christopher J. Brassell, CPA
Chief Financial Officer

NOTES:

Park Visitation & Acreage

PHOTOS BY SETH BEGEMAN, ALLEN KRALL, EARL LINABURG, DARRYL MUMMEY & STAFF

LAKE METROPARKS LAND ACREAGE 2015 – 2025



LAND ACREAGE - PROTECTED AND ACCESSIBLE

In 2025, the Park District is projected to protect approximately 10,066 acres owned or managed by the Park District. The increase in overall land acreage is due to the purchase of 95 acres along the Wild section of the Grand River in Painesville Township.

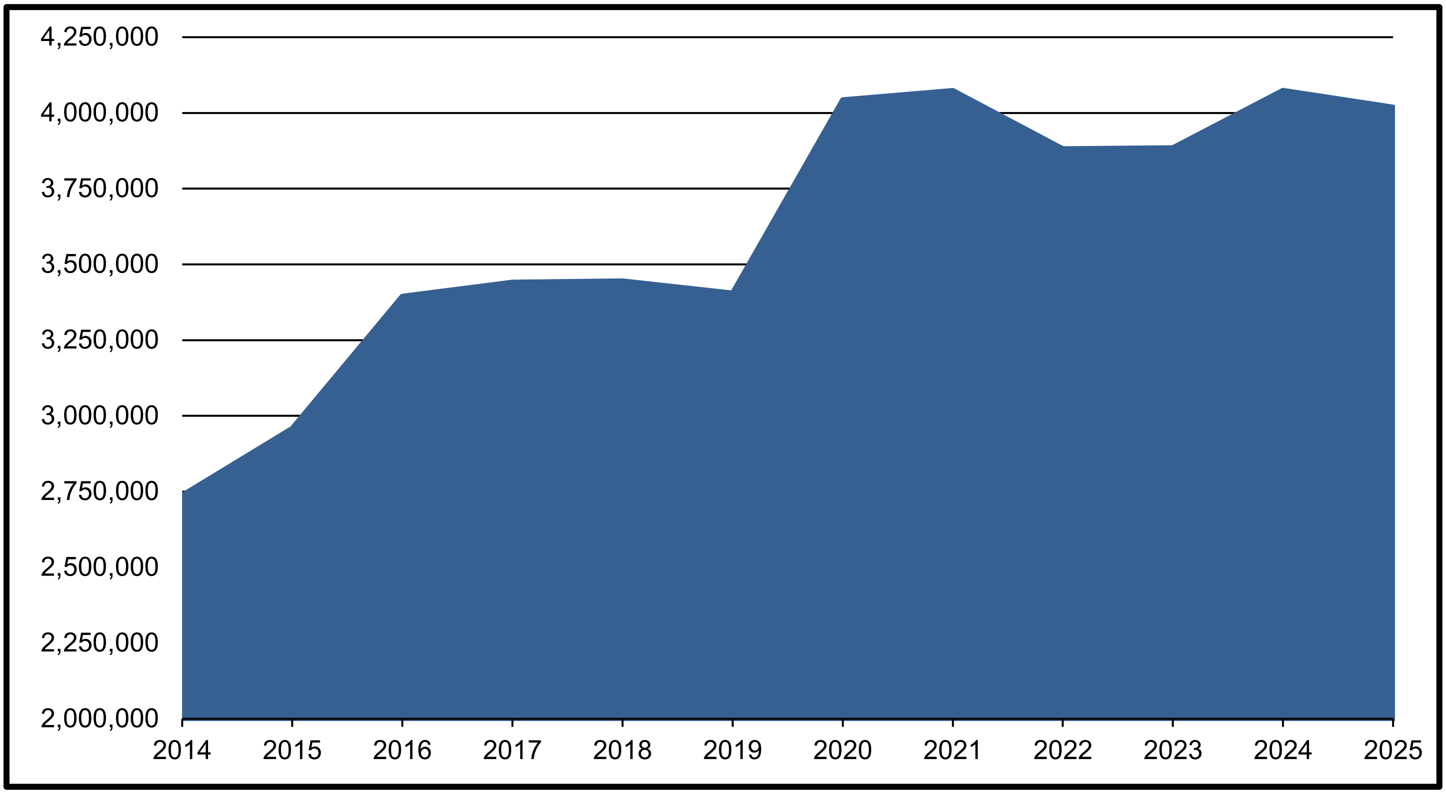
2024-2025 IN – PERSON VISITATION

In-person visitation dropped slightly by 1.36% over the past year but still exceeded 4 million total visits. The extremely wet spring led to low visitation numbers across the parks in May and June. The top five most visited parks were Chagrin River (508,104), Fairport Harbor (460,317), Penitentiary Glen (291,787) Veterans Park (259,969), and Chapin Forest (243,939).

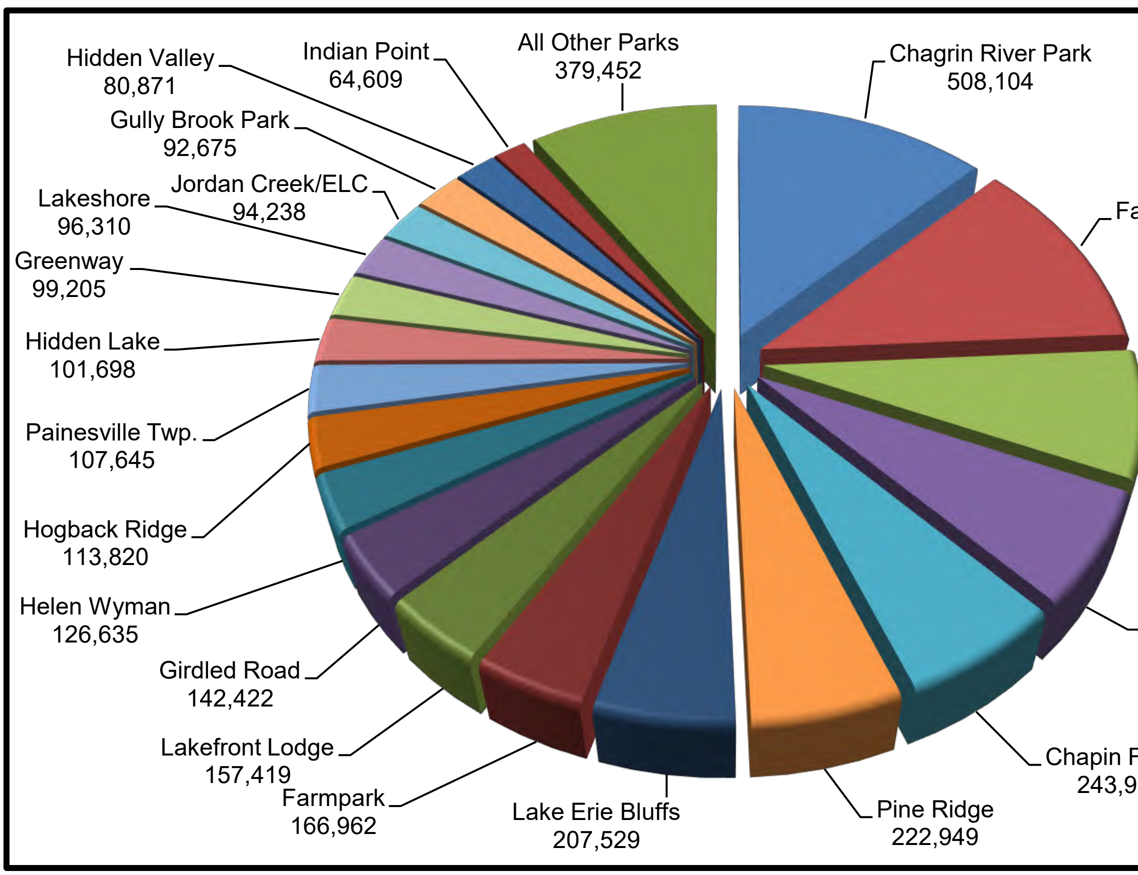
2024-2025 VIRTUAL VISITATION

Lake Metroparks continues to utilize online cameras to provide residents with outstanding views of their parks, and we are seeing significant increases in the “virtual visitation” of parks through these cameras. Strategically located cameras provide sunset views throughout the year as well as affording “virtual visitors” the opportunity to watch some of the animals in our care at the Wildlife Center and Farmpark. We recognize that we have an aging population in Lake County and continue to invest in technology to expand our webcam offerings for those who are unable to come to the parks in person. The sunset camera at Painesville Twp. Park was in operation for its first full year and was very popular. Our most popular webcams by clicks are Fairport Harbor Beach 67,289; Painesville Twp. Park 46,635; Piglet Cam at Farmpark 33,475; Lake Erie Bluffs 26,052; Chapin Forest 25,662; and the Bobcat Cam 21,385.

TOTAL PARK VISITATION 2014 – 2025



2025 VISITATION BY PARK



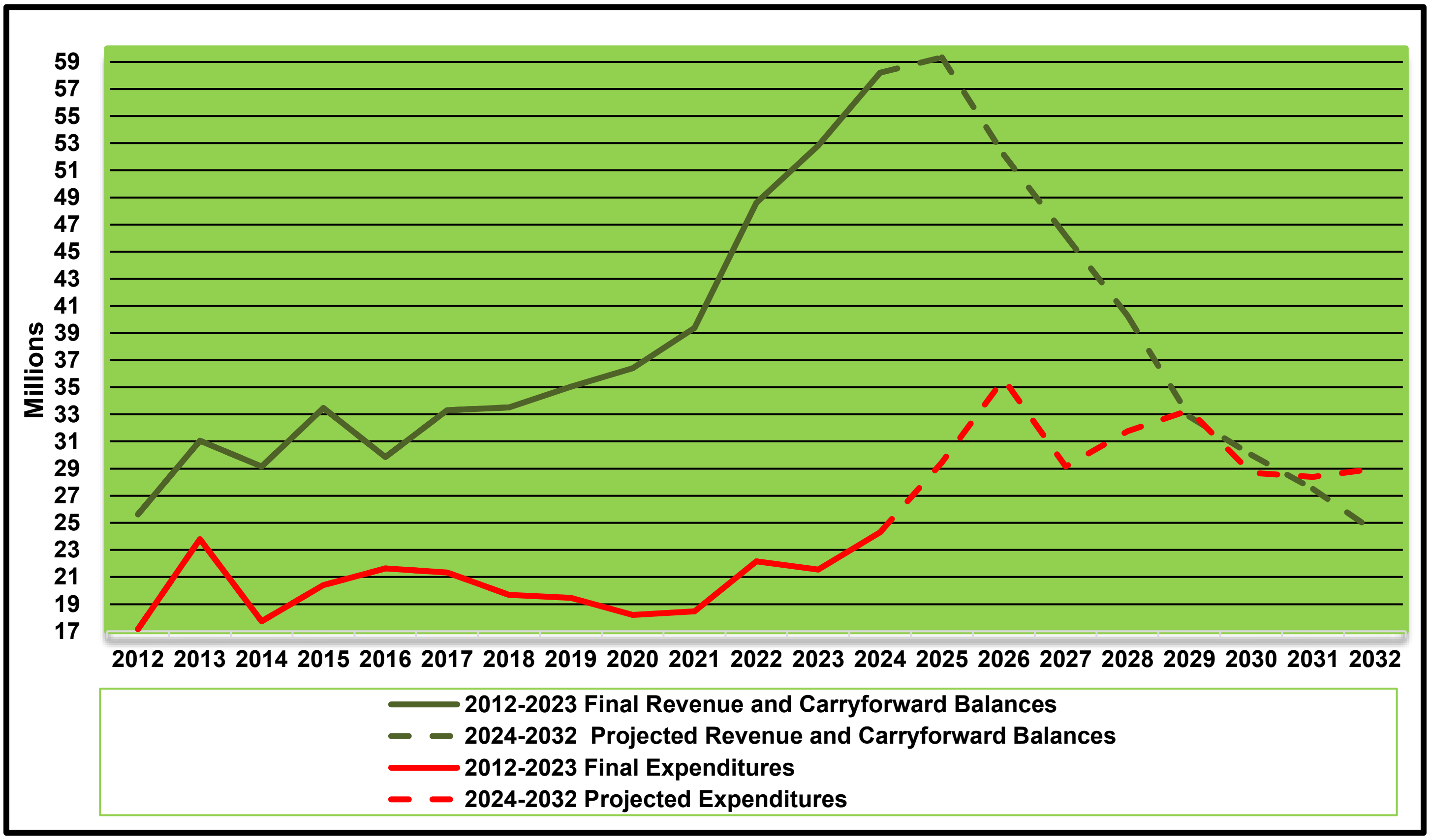
2025 Visitation:
4,018,555
Change From 2024:
(1.36%)

NOTES:

Financial Forecast

PHOTOS BY TONY GAZSO, JOAN T NEUBECKER & STAFF

FINANCIAL FORECAST REVENUES AND CARRYOVERS AS COMPARED TO EXPENDITURES 2012-2032



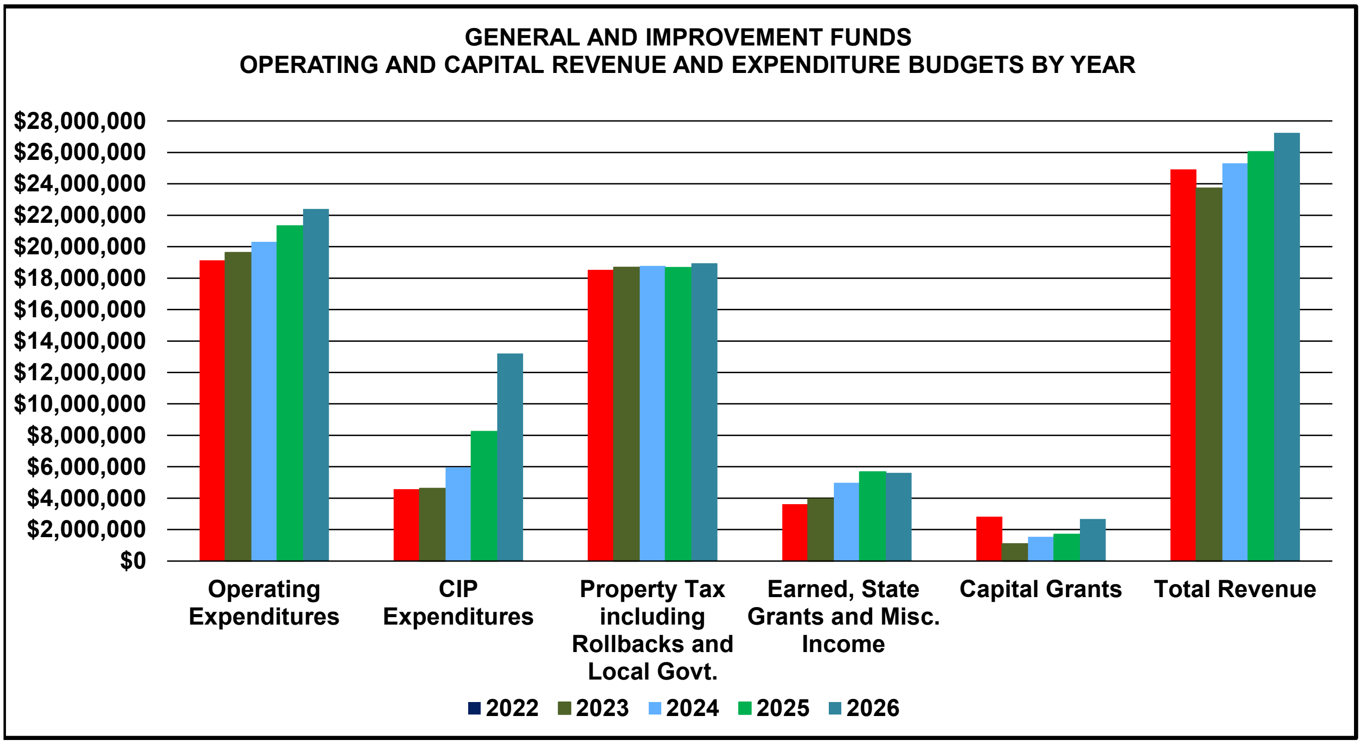
FINANCIAL FORECAST

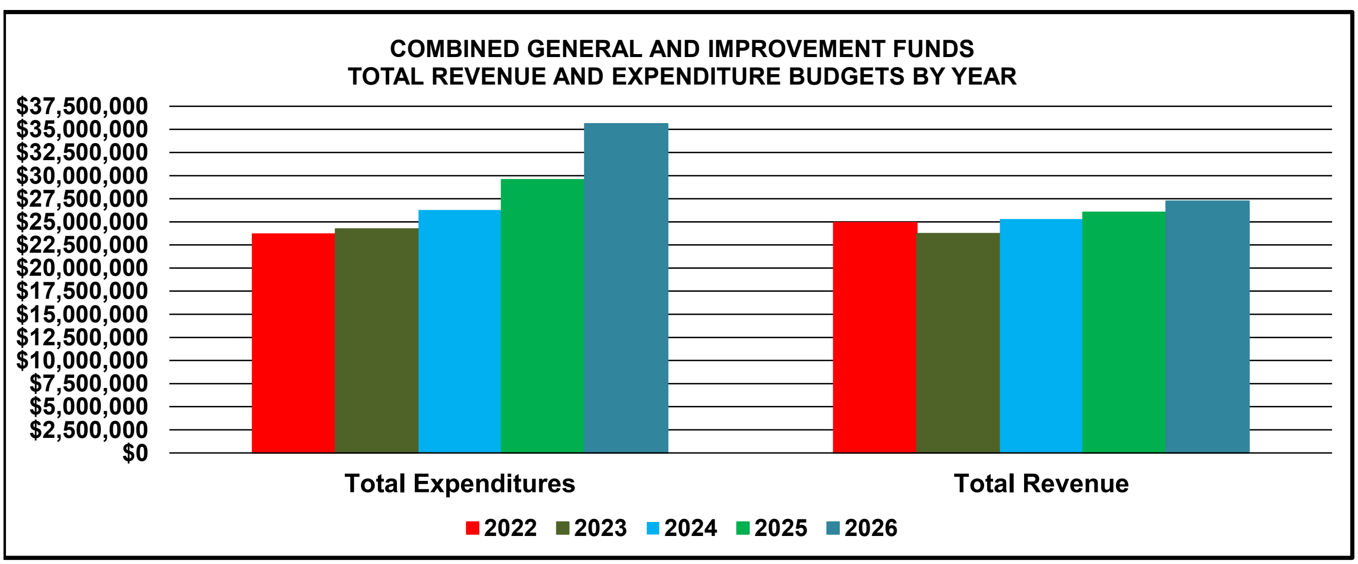
The staff at the Park District are sensitive to the balance between providing services and the ability to financially support these services. Although this budget document is only for 2026, the Financial Forecast considers current decisions as well as projected revenues and expenditures through 2032. The 2022 increase in the financial forecast above includes the passage of the 2021 .8 mill renewal levy, and the additional new .4 mill levy. The .4 mill levy generates an estimated $2.4 million in annual revenue. In addition, the Financial Forecast includes modest increases to our operating expenditure budget of approximately 3% from 2027 to 2032 and no increase to our existing revenue streams. These conservative estimates have been used in developing this forecast. The abnormal spikes in revenues and expenditures in 2013 and 2015 were due to the grants received and subsequent expenditures specifically for the purchase of the Lake Erie Bluffs.

The chart on page 14 illustrates the General and Capital Funds breakdown of our budgeted revenues and expenditures since 2022. Our budgeted operating expenditures and revenues have remained relatively consistent. Since 2013, the focus has been placed on stabilizing long-term capital project spending by adhering more closely to a rolling *Five-Year Capital Improvement Plan*. The capital improvement plan in this budget document continues with that same philosophy.

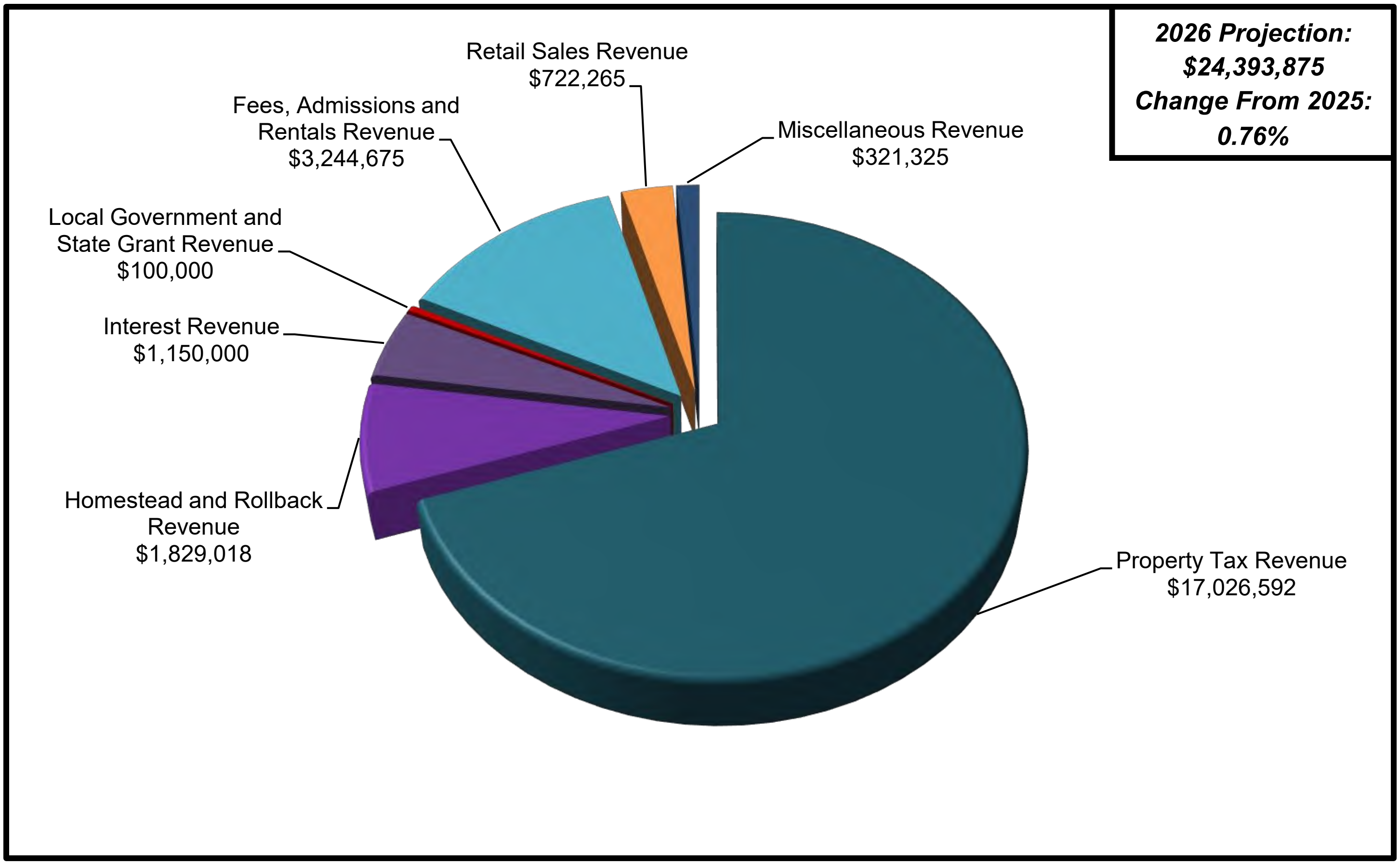
Year	GENERAL AND IMPROVEMENT FUNDS EXPENDITURE BUDGETS * Operating Expenditures	CIP Expenditures	Total Expenditures	GENERAL AND IMPROVEMENT FUNDS REVENUE BUDGETS * Property Tax including Rollbacks and Local Govt.	Earned, State Grants and Misc. Income	Capital Grants	Total Revenue
2022	$19,110,727	$4,566,000	$23,676,727	$18,503,378	$3,605,900	$2,810,000	$24,919,278
2023	$19,626,696	$4,612,000	$24,238,696	$18,678,303	$3,945,100	$1,097,500	$23,720,903
2024	$20,309,115	$5,969,000	$26,278,115	$18,780,642	$4,982,566	$1,547,500	$25,310,708
2025	$21,324,570	$8,242,000	$29,566,570	$18,672,608	$5,669,076	$1,690,628	$26,032,312
2026	$22,402,002	$13,213,000	$35,615,002	$18,955,610	$5,609,081	$2,676,884	$27,241,575

* - Budgeted expenditures and revenues excludes Transfers Out of the General Fund.





2026 GENERAL FUND REVENUE PROJECTION



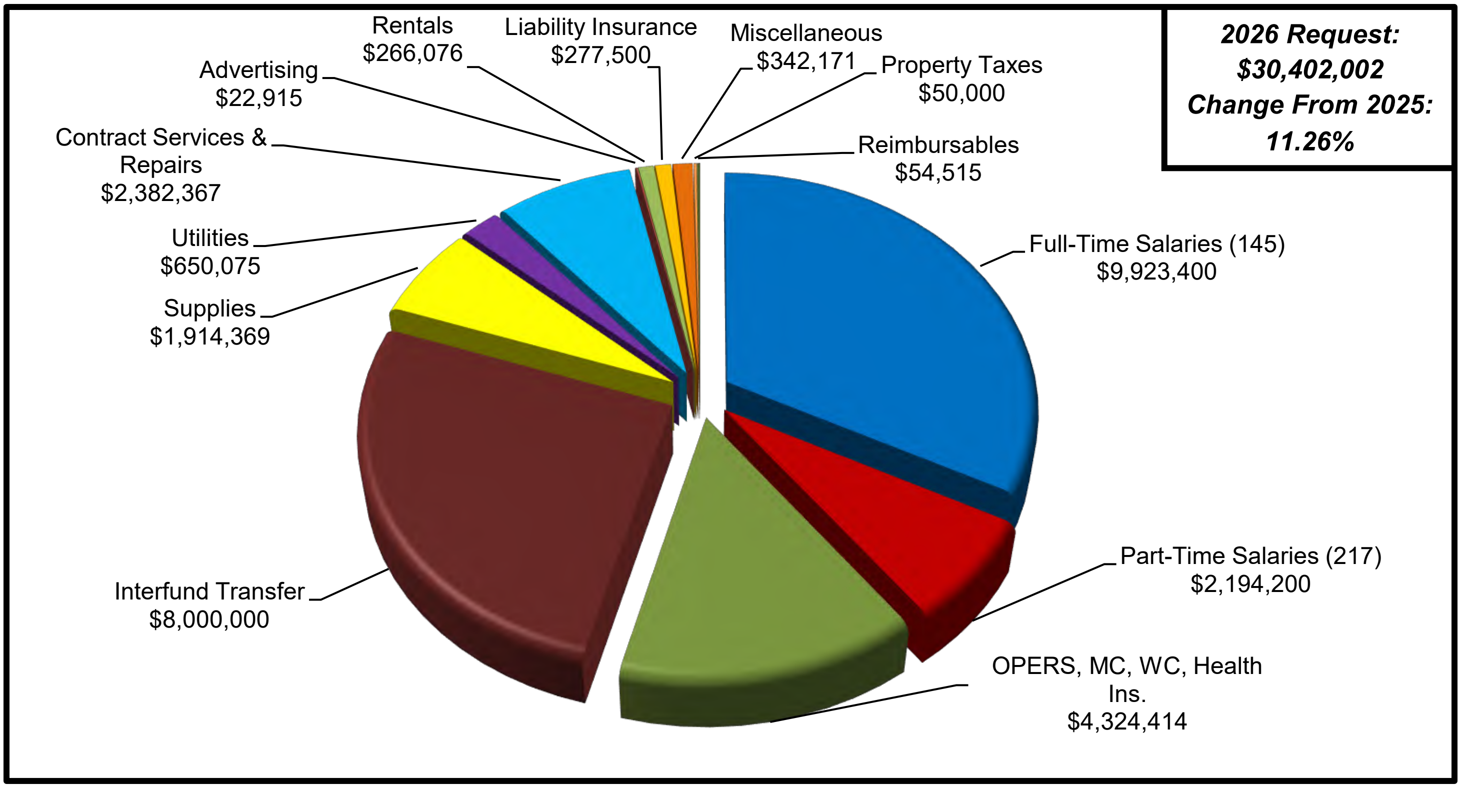
	2023 Budget	2024 Budget	2025 Budget	2026 Projection	$ Change	% Change
Total Lake Metroparks	**$22,599,603**	**$23,647,392**	**$24,210,868**	**$24,393,875**	**$183,007**	**0.76%**

The 2026 General Fund projected revenues total of $24,393,875, is an increase of $183,007 or 0.76% over 2025.

Property Tax and Homestead and Rollback revenues account for the largest portion of the General Fund Revenue. In 2026, 77.30% of the budgeted General Fund operating revenues are from Property Tax and Homestead and Rollback revenues. Based on the information received from the County Auditor, the 1.9 mill levy which expires at the end of 2035, accounts for an estimated $10,861,919 (57.60%) of the total Property Tax and Homestead and Rollback revenue while the .8 mill levy, which was voted on and approved as a renewal in November 2021, comprises $4,620,194 (24.50%), the .4 mill levy approved in November 2021, comprises $2,490,193 (13.20%) and the remaining $883,304 (4.68%) is generated by the .1 mill of inside millage. Included in the 1.9 and .8 property tax revenues are $1,829,018 which represents the projected amount of Homestead and Rollback revenues received from the State of Ohio.

All other estimated revenues excluding Property Tax and Homestead and Rollback are $5,538,265. All other revenues represent a budgeted decrease from 2025 in the amount of $99,995, with the most significant decrease in Interest Income. The Interest Income decrease of $225,000 is due to the reduction of interest rates. This reduction is offset by increases in Fees, Admissions, Retail Sales, and Miscellaneous Revenues of $125,005. More detailed General Fund estimated revenue information are included in the individual divisional summaries in this document.

2026 GENERAL FUND EXPENDITURE REQUEST

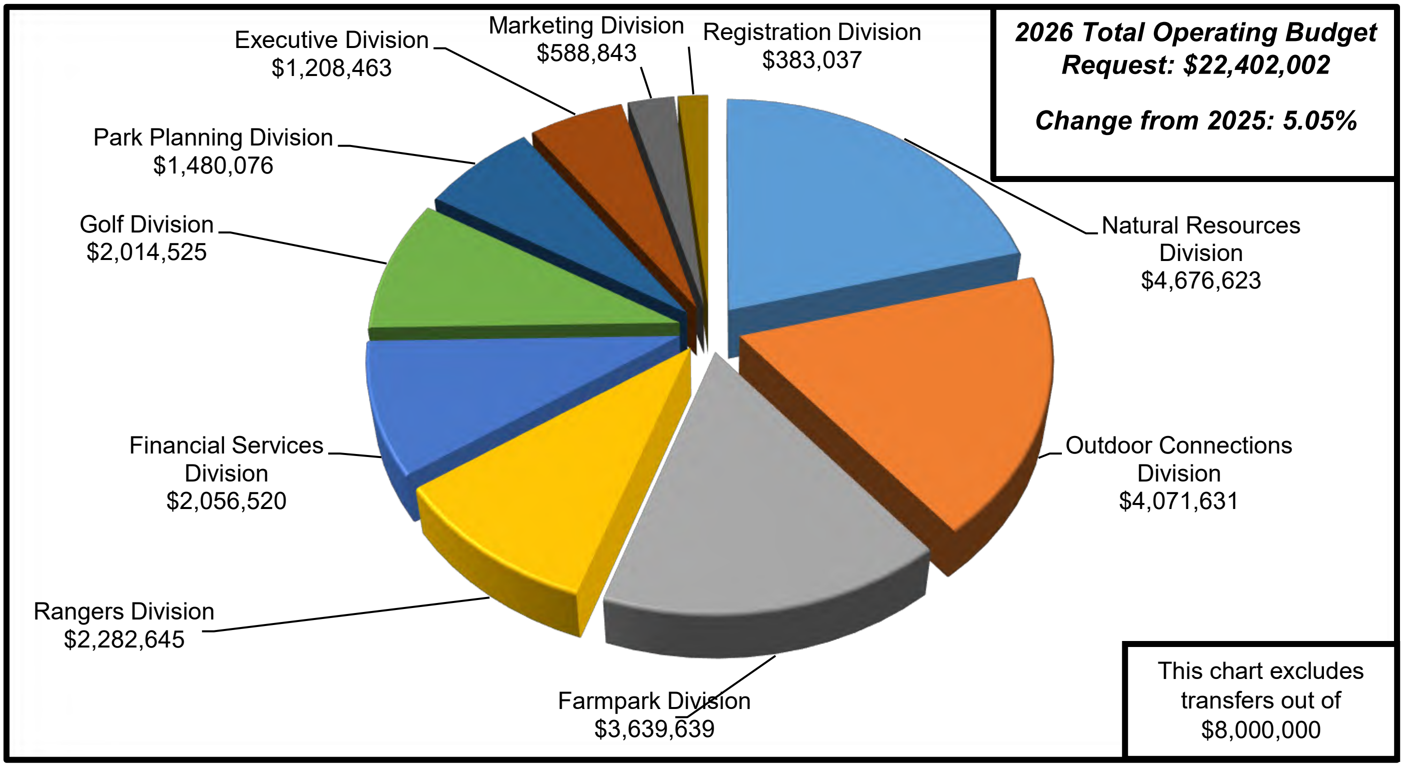


Total Lake Metroparks	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
	$23,126,696	$24,559,115	$27,324,570	$30,402,002	$3,077,432	11.26%

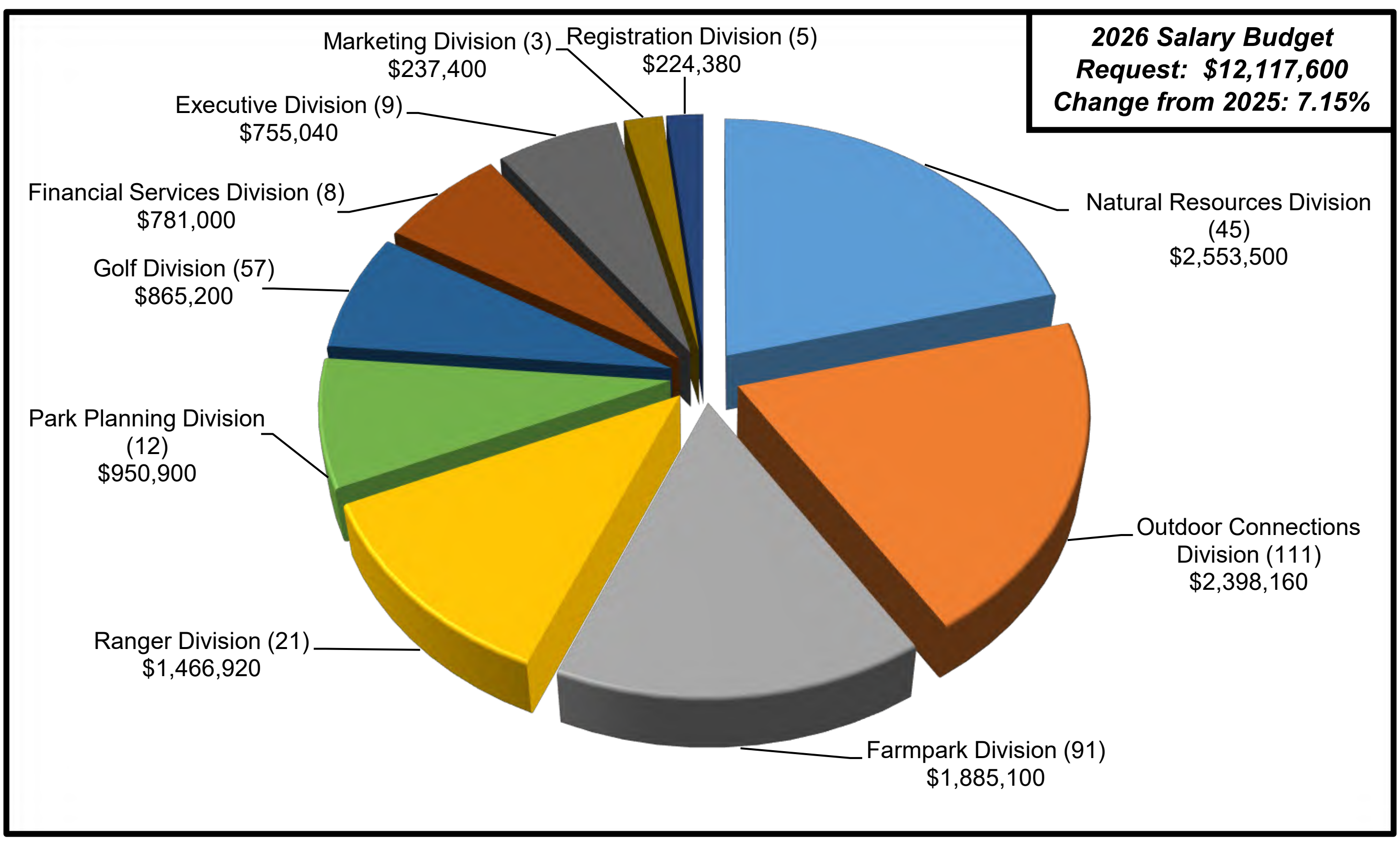
The 2026 General Fund request for operating expenditures is $30,402,002, which represents an increase of 11.26% or $3,077,432 over the 2025 budget. Excluding transfers to the Improvement Fund, the 2026 budgeted operating increase is 5.05%. The priority of the 2026 request is to provide adequate funding to maintain our existing parks, programs, events, and new construction.

As the chart above illustrates, full-time and part-time salaries represent 39.86% of the total budget. With the addition of OPERS contributions, Medicare, Workers Compensation, and Health Insurance expenditures, the Park District's total personnel costs are 54.08% of the total General Fund budget. This level of personnel expenditure is reasonable given the Park District's primary objective to provide services to the public as opposed to creating a tangible product which would require more raw materials. Once the Park District expends the cost of acquiring property and completes the initial improvements to provide access (funded primarily out of our Capital Improvement Fund) future General Fund budgets provide staff and resources to maintain the grounds/operations and to conduct programs. These percentages are similar to 2025. The $3,077,432 projected budget increase represents most significantly projected increases in salaries and corresponding employer-related taxes and health insurance premiums of $957,868, contractual services, rentals, supplies of $119,564 and transfers of $2,000,000. Excluding the increase in transfers to the Improvement fund of $2,000,000, the remaining $1,077,432 budgeted increase includes additional salaries and related benefits due to the additional pay period in 2026. This additional pay represents an estimated $516,637 of the total $1,077,432 increase. With the remaining increase being necessary to maintain the existing parks. For more detailed information, please see the individual Divisional pages for additional information regarding more specific 2026 budgetary changes. The charts on the following page illustrate total budget and salary expenditures by division within the 2026 request.

2026 TOTAL OPERATING BUDGET BY DIVISION



2026 FULL AND PART-TIME SALARIES/EMPLOYEES BY DIVISION

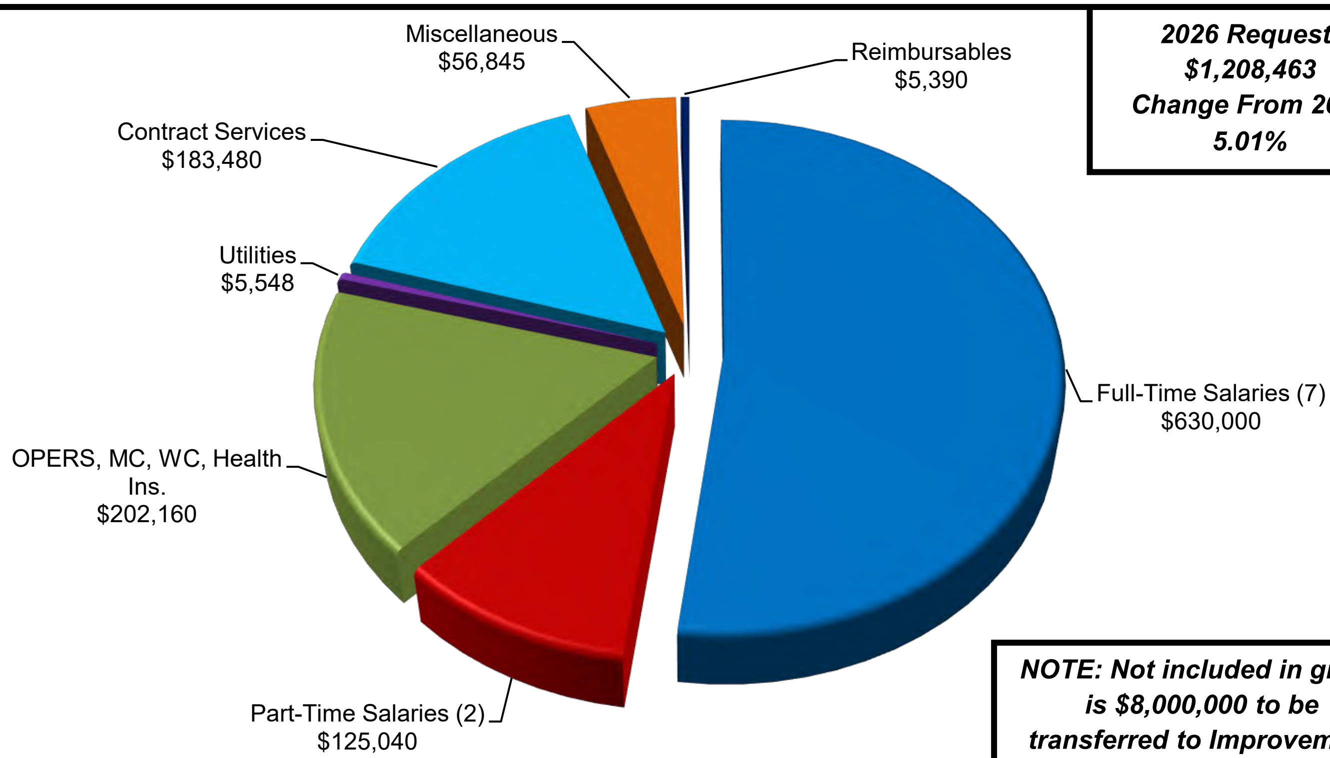


Executive

- Executive
- Marketing
- Human Resources
- Volunteers
- Rangers

PHOTOS BY ROB LEWIS, ROGER LOKAR, AL SUSINSKAS, STEWART UNSDORFER & STAFF

2026 EXECUTIVE DIVISION EXPENDITURE REQUEST



2026 Request:
$1,208,463
Change From 2025
5.01%

NOTE: Not included in graph is $8,000,000 to be transferred to Improvement Fund.

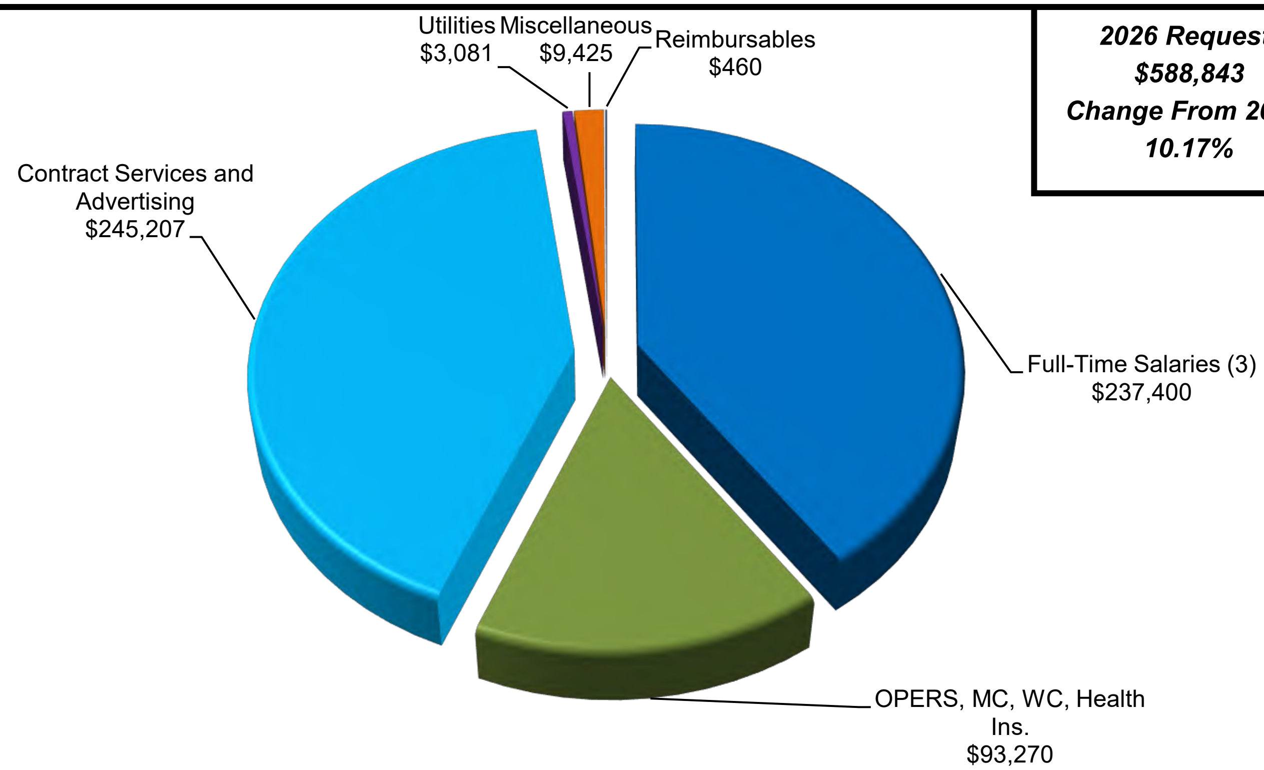
	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Executive Division	**$1,066,075**	**$1,092,161**	**$1,150,854**	**$1,208,463**	**$57,609**	**5.01%**

The 2026 Executive Division expenditure budget request is $1,208,463, which is an increase of $57,609 or 5.01% from 2025. This increase represents increases in full and part-time salaries, corresponding employer taxes and insurance and contract services. In addition, for 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $32,659 or 57% of the total Executive Division operating expenditure budget increase.

The Executive Division budget includes four departments: the Executive, Park Services Director, Human Resources and Volunteer Departments. This Division funds the salaries of the Executive Director, one full-time assistant, the Park Services Director, Chief of Human Resources, Human Resources Generalist, Volunteer Services Coordinators, legal counsel, and the Park District prosecutor. For 2026, there are no significant changes from the prior year. In addition, to better illustrate the operating expenditures of this Division, the chart above does not include the $8,000,000 budgeted transfers to the Improvement Fund.

The training and professional development of our staff is a critical component of our recruitment/retention efforts as well as being important to ensuring a safe environment for our visitors and staff. Each department has specialized training and professional development geared specifically for its employees. Through our Paycor software, our human resource department has made it easier for managers and staff to offer mandatory trainings and professional development programs and general training topics. This will continue for 2026. Also, the 2026 budget request includes funding within each department for training and professional development.

2026 MARKETING DIVISION EXPENDITURE REQUEST



2026 Request:
$588,843
Change From 2025:
10.17%

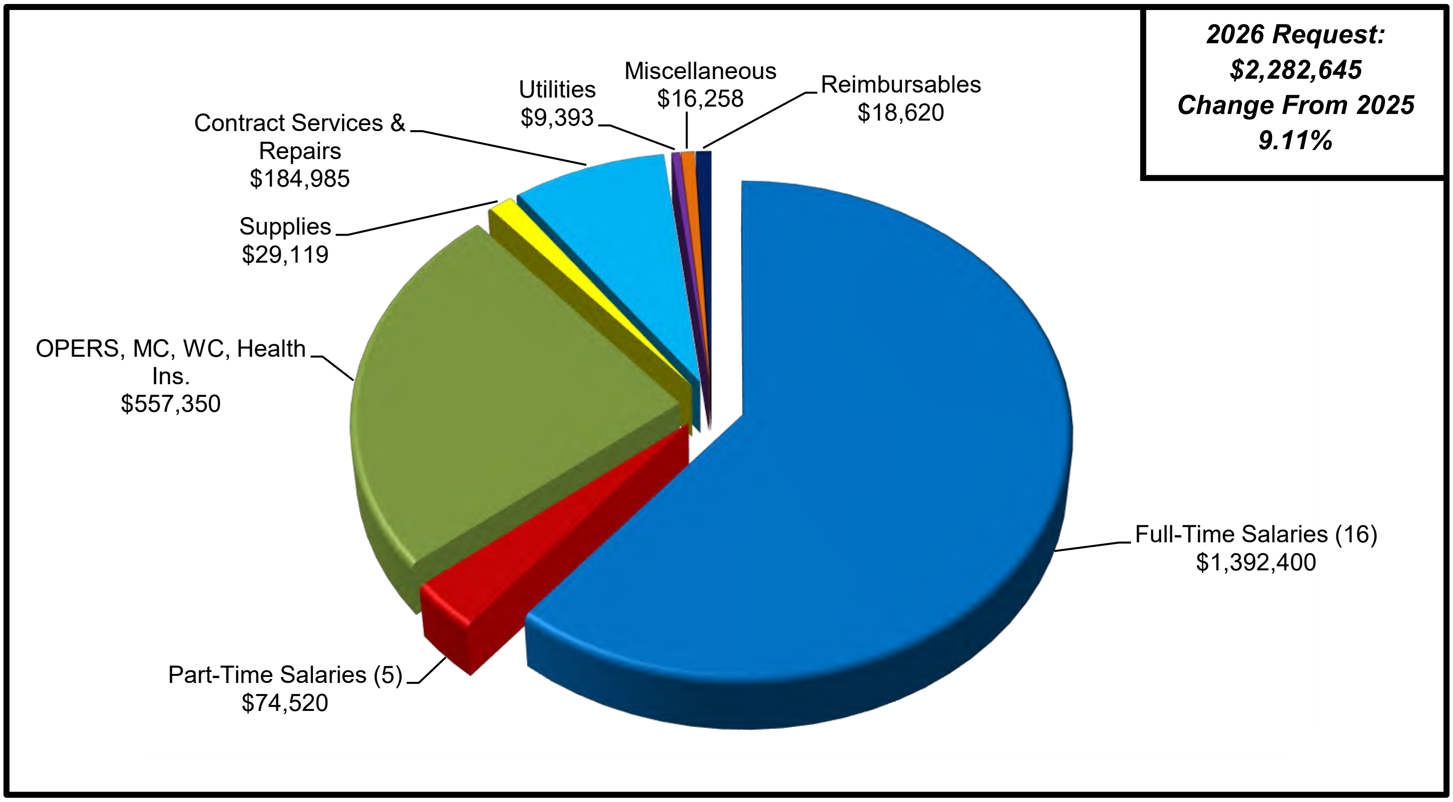
	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Marketing Division	**$593,120**	**$599,123**	**$534,488**	**$588,843**	**$54,355**	**10.17%**

The 2026 Marketing Division expenditure budget is $588,843, which is an increase of $54,355 or 10.17% from 2025. The Marketing Division is comprised of three full-time employees and supports all departments in the Park District while also increasing public awareness and appreciation. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods, representing an estimated increase of $10,266 or 18.88% of the total Marketing Division operating expenditure budget increase.

Advertising funds of $20,767 or 38.20% and social media records retention service funds of $7,925 or 14.58% of the total operating expenditure budget increase were previously budgeted in the Farmpark and Finance budgets, respectively. The marketing strategy continues to rely on digital content and communications highlighting places to visit and things to do in the Park District via social media, website updates, videos, and weekly e-newsletters. Programmers continue to contribute content with an educational focus. Maintaining a connection with current customers/followers and increasing our contacts continues to be the top priority. We will explore new avenues for advertising and work with regional visitors' bureaus to expand our outreach efforts.

The Marketing Division continues to track and evaluate the use of webcams throughout the Park District to address the growing interest in "virtual visitation." Public webcams installed in strategic locations give "virtual visitors" the opportunity to visit the parks when they cannot physically travel and are accessible anytime, anywhere. To serve the aging population in Lake County, the Park District continues to invest in technology to expand our webcam offerings for those unable to come to the parks in person, as we have seen significant growth in clicks across all current cameras. The Marketing Division remains committed to providing support to all departments as well as ongoing crucial marketing and communications services.

2026 RANGER DIVISION EXPENDITURE REQUEST



	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Ranger Division	**$1,861,368**	**$1,900,113**	**$2,092,078**	**$2,282,645**	**$190,567**	**9.11%**

The 2026 Ranger Division expenditure request is $2,282,545 which is an increase of $190,567 or 9.11% from 2025. The 2026 increase is primarily related to full-time ranger personnel-related costs. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $64,791 or 36% of the total Ranger Division expenditure budget increase.

The Ranger Department continues to prioritize the safety of park visitors and rangers by investing in advanced technology, equipment, and comprehensive training. In 2025, the department upgraded its firearms to pistols equipped with green dot sights, significantly improving ranger accuracy in high-stress situations compared to traditional iron sights.

As part of a county-wide agency, the department maintains its partnership with Lake County Central Communication for dispatch services and investigative database access. This collaboration ensures rapid access to critical information and backup support when needed.

A visible ranger presence remains one of the most effective strategies for promoting safe park experiences. So far this year, rangers have conducted nearly 10,000 patrols by vehicle. On foot, they have completed 2,463 trail checks, covering over 1,600 miles across our parks and trails.

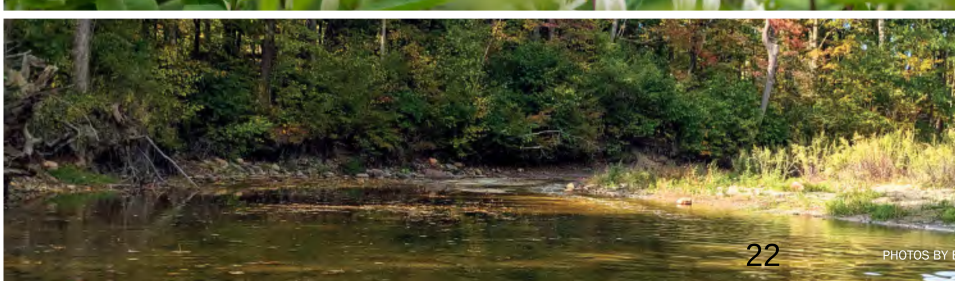
Training remains a cornerstone of ranger readiness. In 2025 alone, rangers received over 900 hours of specialized instruction, including courses in Court Testimony, Crisis De-escalation, Human Trafficking Awareness, Leadership, and Unarmed Self-Defense. Additionally, each ranger completed 24 hours of State Mandated Training covering essential job-related topics.

Financial Services



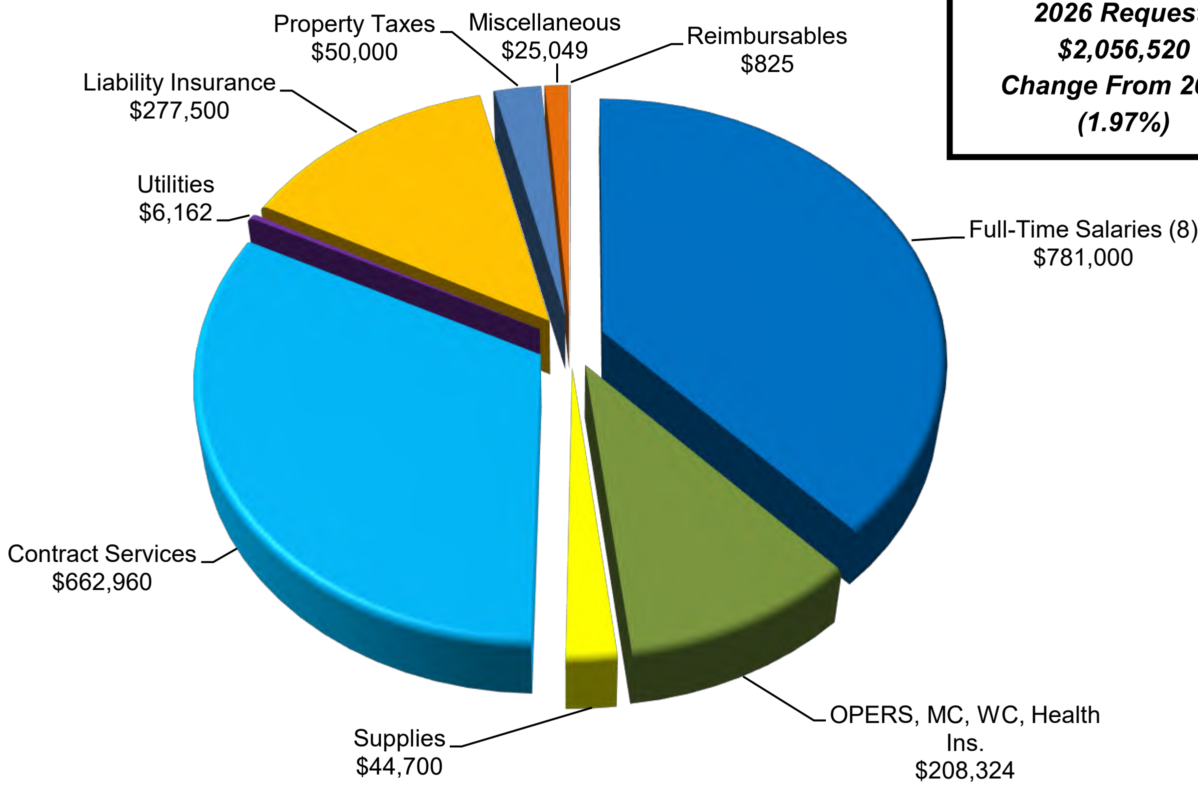





PHOTOS BY EARL LINABURG, KAREN ROTH, KAYLI SMOLEY, STEWART UNSDORFER, MOE WHITEHOUSE & STAFF

2026 FINANCIAL SERVICES DIVISION EXPENDITURE REQUEST



2026 Request:
$2,056,520
Change From 2025:
(1.97%)

Financial Services Division	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
	$2,007,672	**$2,023,239**	**$2,097,872**	**$2,056,520**	**($41,352)**	**(1.97%)**

The 2026 Financial Services Division expenditure request is $2,056,520, which is a decrease of ($41,352) or (1.97%) from 2025. This decrease is due to the reduction in future Special Assessment Tax payments because of the expiration of the assessment period. Excluding this reduction, all other expenditures increased $28,648 or 1.37%. The Financial Services Division is comprised of 8 full-time employees and is responsible for all accounting activities, payroll processing, internal and external financial reporting, budget preparation, point-of-sale systems as well as the Purchasing Department. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $25,116 of the Finance Division operating expenditure budget.

The significant expenditures for 2026 include liability insurance, Auditor and Treasurer's fees, property tax payments, safety expenditures, bank and credit card fees, and the annual financial audit. For 2026, the budget increase is related to the bank fees, financial software fees, and increases related to performance-based salaries and related payroll taxes.

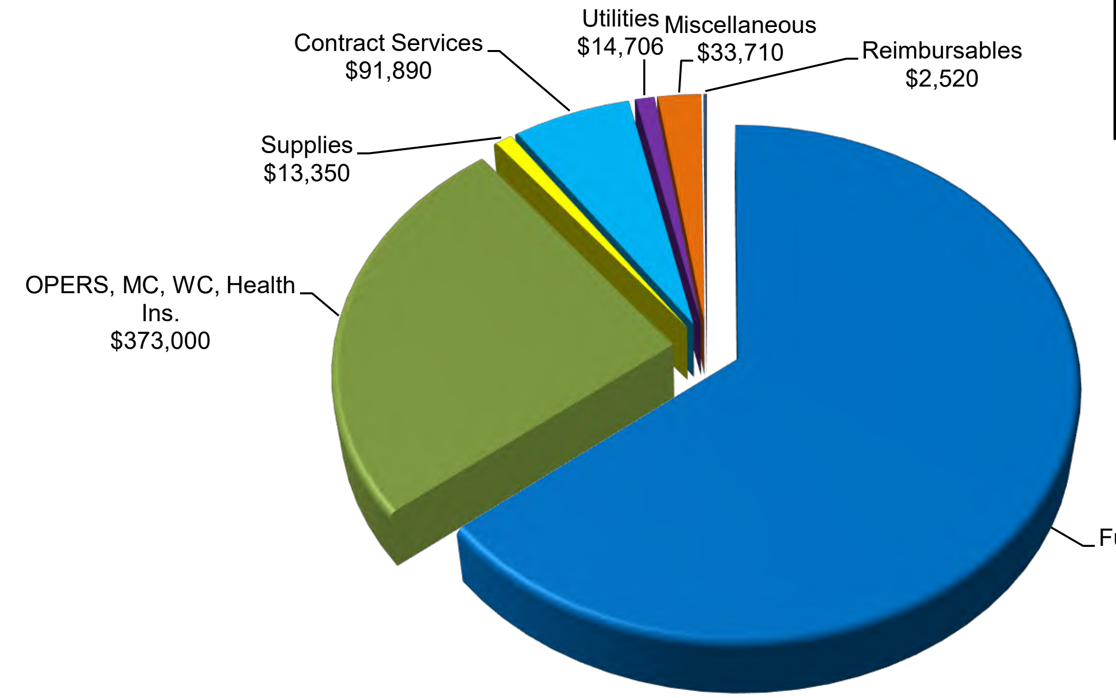
In 2026, the Finance Division will continue to provide specific training related to employees required to maintain certifications and licenses, tuition reimbursements and will utilize the Paycor Learning Management Database. Goals for 2026 are the preparation of the 2025 ACFR and the receipt of the Auditor of State's Award with Distinction and GFOA Certificate.

Park Planning

- Park Planning
- Golf
- IT

PHOTOS BY BDK PHOTOGRAPHY, MICHELLE ROMEO & STAFF

2026 PARK PLANNING DIVISION EXPENDITURE REQUEST



2026 Request:
$1,480,076
Change From 2025:
7.95%

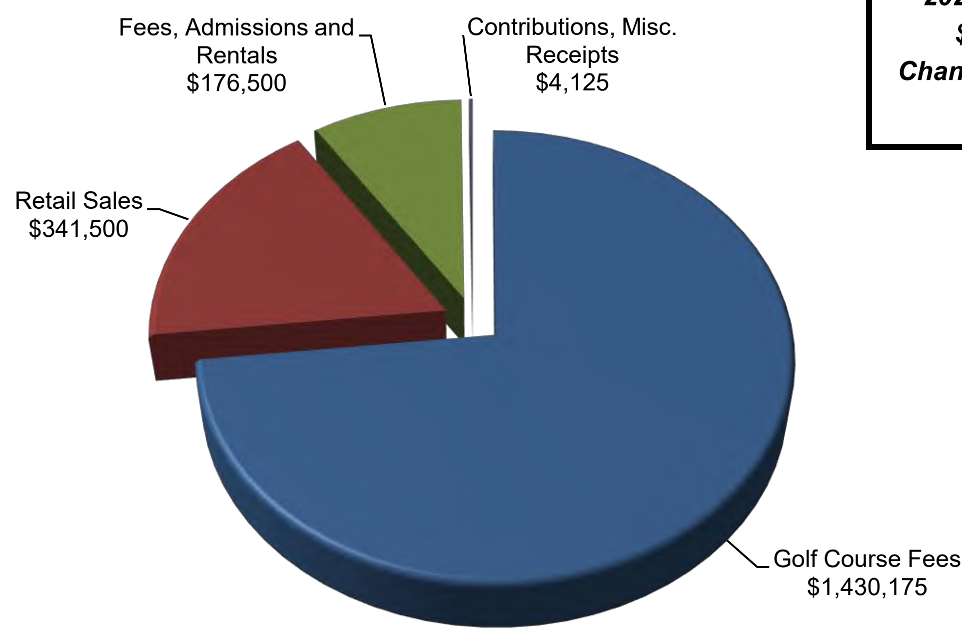
	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Park Planning Division	**$1,171,733**	**$1,199,063**	**$1,371,047**	**$1,480,076**	**$109,029**	**7.95%**

The 2026 Park Planning Division expenditure budget request is $1,480,076, which is an increase of $109,029 or 7.95% from 2025. This increase is primarily the result of an increase in personnel expenses. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $41,107 or 38% of the total Park Planning Divisional operating expenditure budget increase. This Division is made up of two departments: Planning/Design – including Park Planning (5), Sign Shop (2) and Safety (1), and Information Technology (IT) (4), which collectively comprise twelve full-time employees.

Major 2025 projects administered by Planning and Design staff included the construction of the Lakefront Trail Phase II trail and engineering of the Phase III Trail, construction of the Hemlock Ridge Park, the pro shop patio, ballroom carpeting, exterior painting, restroom renovation, and outdoor public space at Pine Ridge, improvements at Arcola Creek, and various paving projects. IT staff replaced workstations at several locations. Cybersecurity efforts included updating policies and staff practices to meet industry standards. The safety administrator continued to implement our agency-wide safety program along with our safety consultant.

Staff within the division continued to take advantage of educational opportunities including TechCred-funded training in cybersecurity, security camera systems, generative AI, and Microsoft Azure, prevailing wage law, and a myriad of safety topics. The Park District will continue to create new and improved access opportunities across facilities in 2026. Major projects include construction of the Lakefront Trail and flush restroom in Phase III, a new shelter and flush restroom at Lakefront Lodge, Lake Erie Bluffs west entrance improvements, and the second phase of restroom renovations at Pine Ridge’s rental facility.

2026 GOLF DIVISION REVENUE PROJECTION



2026 Projected: $1,952,300
Change From 2025: 7.40%

	2023 Budget	2024 Budget	2025 Budget	2026 Projected	$ Change	% Change
Golf Division	**$1,502,400**	**$1,670,800**	**$1,817,750**	**$1,952,300**	**$134,550**	**7.40%**

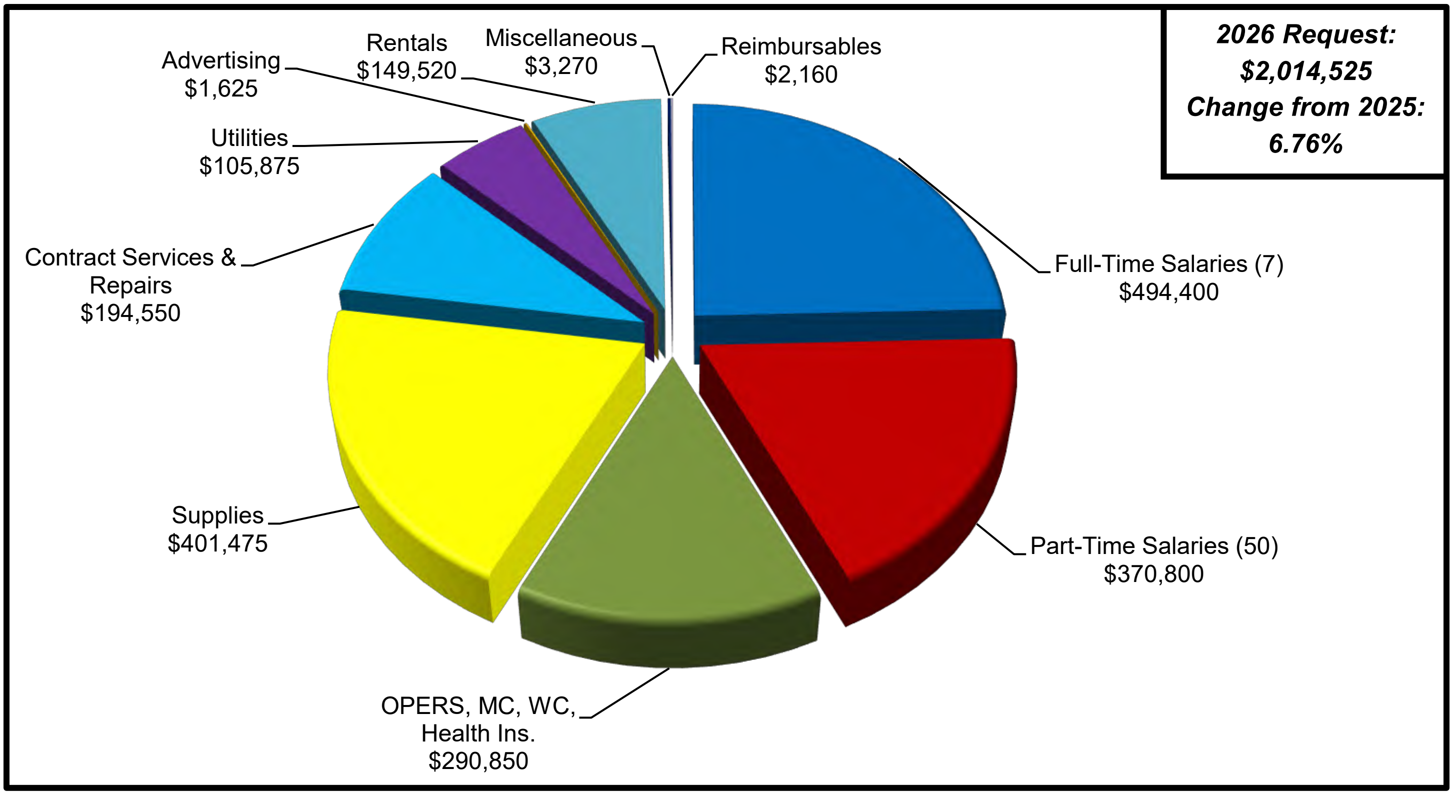
The 2026 Golf Division projected revenue, which includes revenue from Erie Shores Golf Course, Pine Ridge Country Club, and our lease with Dino's Catering, is $1,952,300, which is an increase of $134,550 or 7.40% from the 2025 budget.

Currently, golf revenues at both Erie Shores and Pine Ridge are projected to exceed those budgeted for 2025. At Pine Ridge this is due to rounds played being slightly down over last year, but small increases in rates and pro shop/concessions sales. At Erie Shores, the increase in revenue can be attributed to an increase in rates/memberships. Overall, we expect the 2025 total Golf Division revenue to be about $291,250, or 16%, above the $1,817,750 budgeted.

When compared to 2024, total revenues are projected to decrease by about $12,345 or 0.5%. Individually, Pine Ridge is projected to see a decrease of about $6,000 or 0.4%, while Erie Shores will likely see a decrease of about $6,000 or 0.8%. Revenue from our Dino's contract will not change.

Heading into 2026, we are assuming that golf operations, including greens fees, cart rentals, pro shop sales, memberships, and food/beverage, will generate similar or higher revenue than 2023-2025 average earned revenues based on similar round counts and rate increases. Our contract with Dino's Catering will generate a similar lease amount.

2026 GOLF DIVISION EXPENDITURE REQUEST



	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Golf Division	**$1,678,006**	**$1,813,377**	**$1,886,893**	**$2,014,525**	**$127,632**	**6.76%**

The 2026 Golf Division expenditure budget request is $2,014,525, which is an increase of $127,632 or 6.76% from 2025. The Golf Division is comprised of 7 full-time and 50 part-time employees. The number of part-time employees varies by season. This request reflects increases in personnel to cover a need to raise part-time pay rates to remain competitive in the market. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $37,413 or 29% of the total Golf Division operating expenditure budget increase.

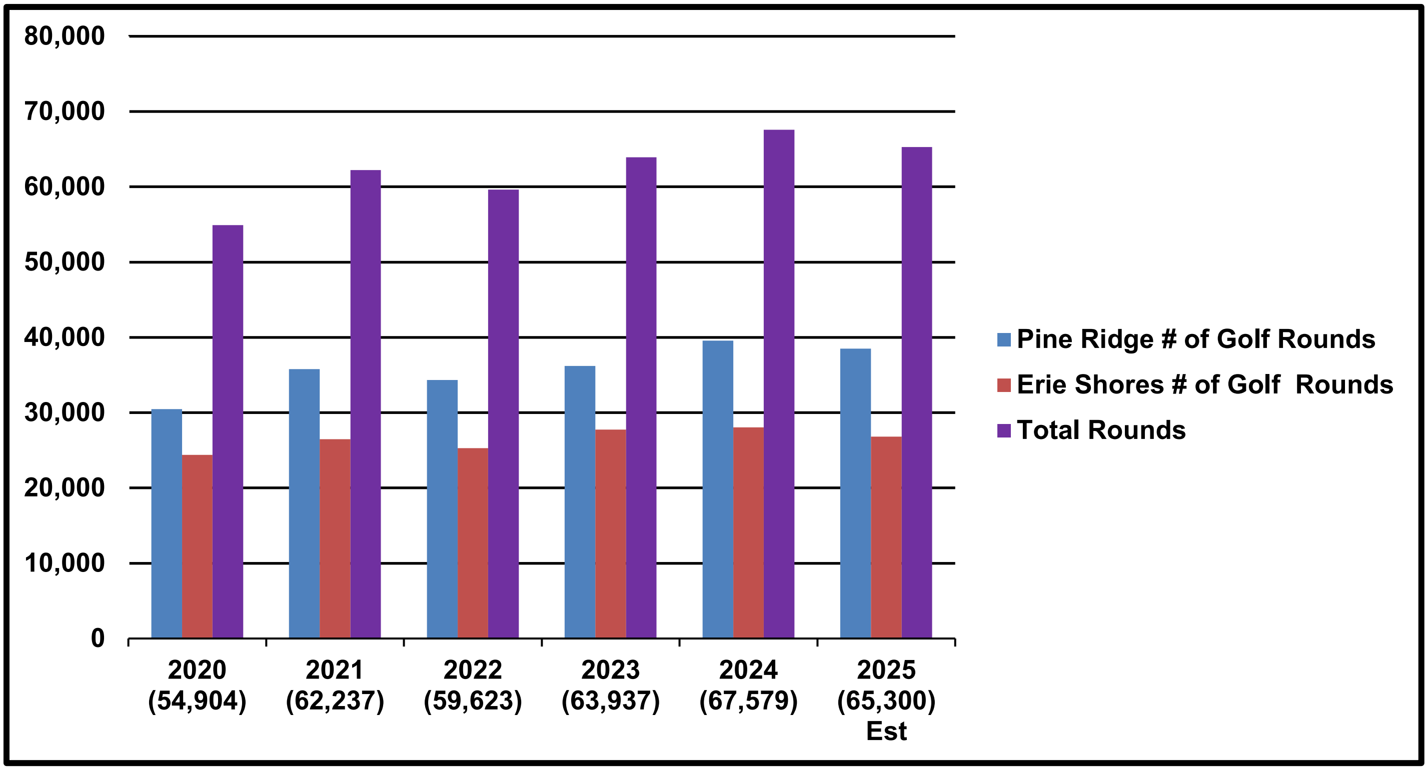
For 2025, the Golf Division is projected to spend $1,815,750 or 96% of the amount budgeted. This year has seen costs associated with golf operations increase with expenditures projected to grow about $117,750, or 6.9% as compared to 2024. The increase can be tied to labor costs as well as the growing cost of goods and services.

Major 2025 projects at Erie Shores included the completion of work on renovation/replacement of tee areas on #6 and 15, and re-paving of cart paths on holes #3, 11, 12, 13 and 14. Pine Ridge improvements included opening new tees on #6 and 15, and re-grading the green approach on #13. Both courses also continued to manage tree removal, pruning and planting, and drainage projects. In 2026, improvements at both courses will include drainage work, tee box additions/expansions, cart path re-paving, and ongoing tree work.

We will continue to support the staff training at both courses including those offered by the Ohio Department of Agriculture, PGA of America, the USGA, and the Golf Course Superintendents Association of America as well as in-house computer skills, safety, facility management, and supervisor training.

GOLF DIVISION

Round Counts 2021 - 2025



Golf rounds played at the Park Districts' two golf courses (see chart above) are cumulatively projected to decrease by 2,279 rounds or -3.4% in 2025 when compared to 2024 actual rounds. Individually, Erie Shores is projected to end 2025 with 1,200 fewer rounds than 2024. Pine Ridge will see a projected decrease of roughly 1,000 rounds or -2.6%.

Compared to the five-year average (2020-24) of 61,656, rounds played in 2025 are up 5.9% and compared to the three-year average (2022-24) of 63,713, rounds played in 2025 are up 2.5%. The five-year and three-year averages, and projected 2025 rounds for Pine Ridge continue to trend upward at 35,268, 36,694, and 38,500, respectively. The rounds for the same periods at Erie Shores are 26,388, 27,019 and 26,800, may be showing that rounds are starting to plateau.

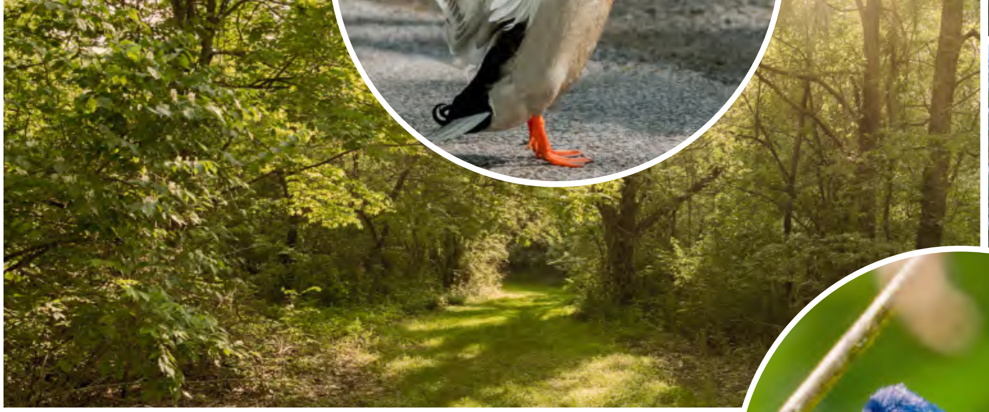
This year was a tale of two halves in terms of round counts. Weather through early June was generally wet, while the weather from the second half of June into at least October was ideal for golfers. With decent weather in the shoulder months next year, it is reasonable to think we should easily match our 2025 round counts, and those of 2024.

NOTES:

Park Operations

- Natural Resources

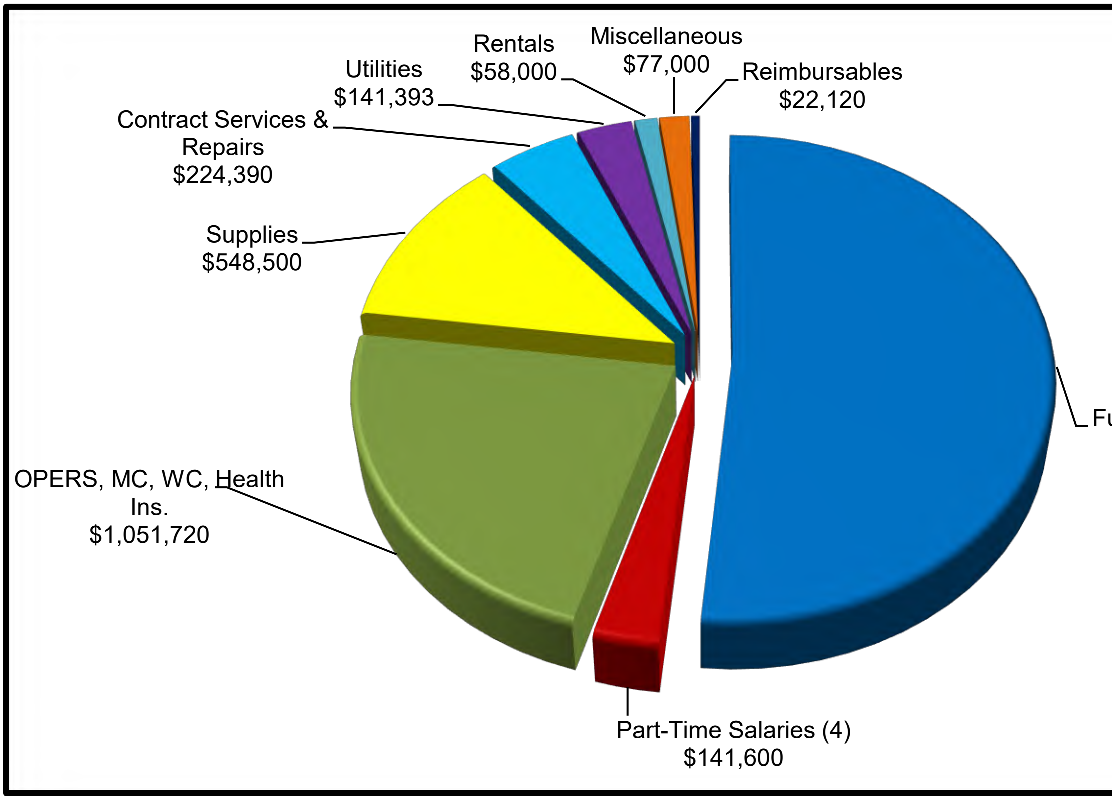




PHOTOS BY JOAN T NEUBECKER

2026 NATURAL RESOURCES EXPENDITURE REQUEST



2026 Request: $4,676,623
Change From 2025: 6.42%

	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Natural Resources Division	**$3,952,800**	**$4,182,610**	**$4,394,370**	**$4,676,623**	**$282,253**	**6.42%**

The 2026 Natural Resources Division expenditure budget request is $4,676,623, which is an increase of $282,253 or 6.42% from 2025. The Natural Resources Division has 41 budgeted full-time and 4 part-time employees. The number of part-time employees varies by season and the 2026 budget accounts for additional seasonal part-time employees. The requested increases include personnel costs, health insurance, and the increased cost of providing Park District amenities and supplies including automotive parts. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $110,375 or 39% of the total Natural Resources Division operating expenditure budget increase.

For 2025, Natural Resources staff worked to maintain the parks, to a high degree of cleanliness and safety. Both campsites and park shelters remain popular amenities to which the maintenance staff continued to provide clean and well-maintained facilities. Our staff once again worked to complete many capital improvement projects. 2025 highlights include building the first 1-mile loop trail at Hemlock Ridge Park, adding a new connector trail at Gully Brook, and resurfacing trails at Hidden Valley, Hell Hollow, Lake Erie Bluffs, and Chapin Forest. Several building improvement projects took place which included painting the Hidden Lake barn and the Hosea Brown Barn at Skok Meadow.

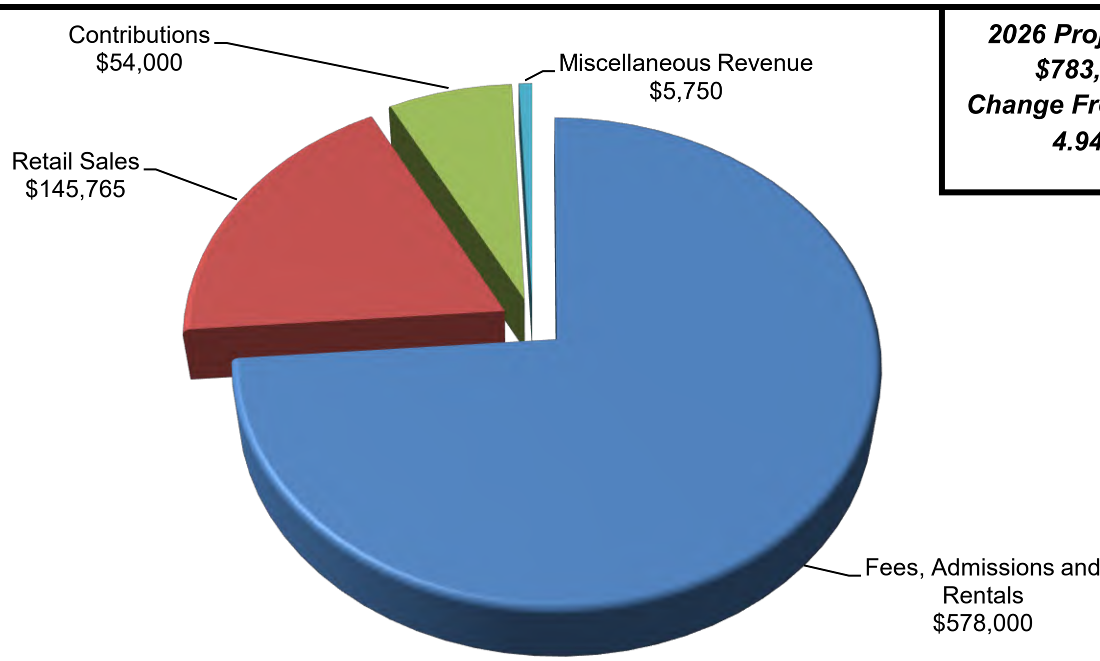
In 2026, our main priority will still be providing clean and safe parks. Our staff will once again be constructing several capital improvement projects. Trail resurfacing efforts will continue as well as the replacement of aging benches and picnic tables. More restroom door replacements are planned for 2026. Continued invasive species management will take place as well as planting additional areas for native wildflower meadows. We will also continue employee development and training.

Park Services

- Outdoor Connections
- Farmpark
- Registration & Visitor Services

PHOTOS BY KALEB GARCIA, EARL LINABURG, JOAN T NEUBECKER, AL SUSINSKAS & STAFF

2026 OUTDOOR CONNECTIONS DIVISION REVENUE PROJECTION



2026 Projection:
$783,515
Change From 2025:
4.94%

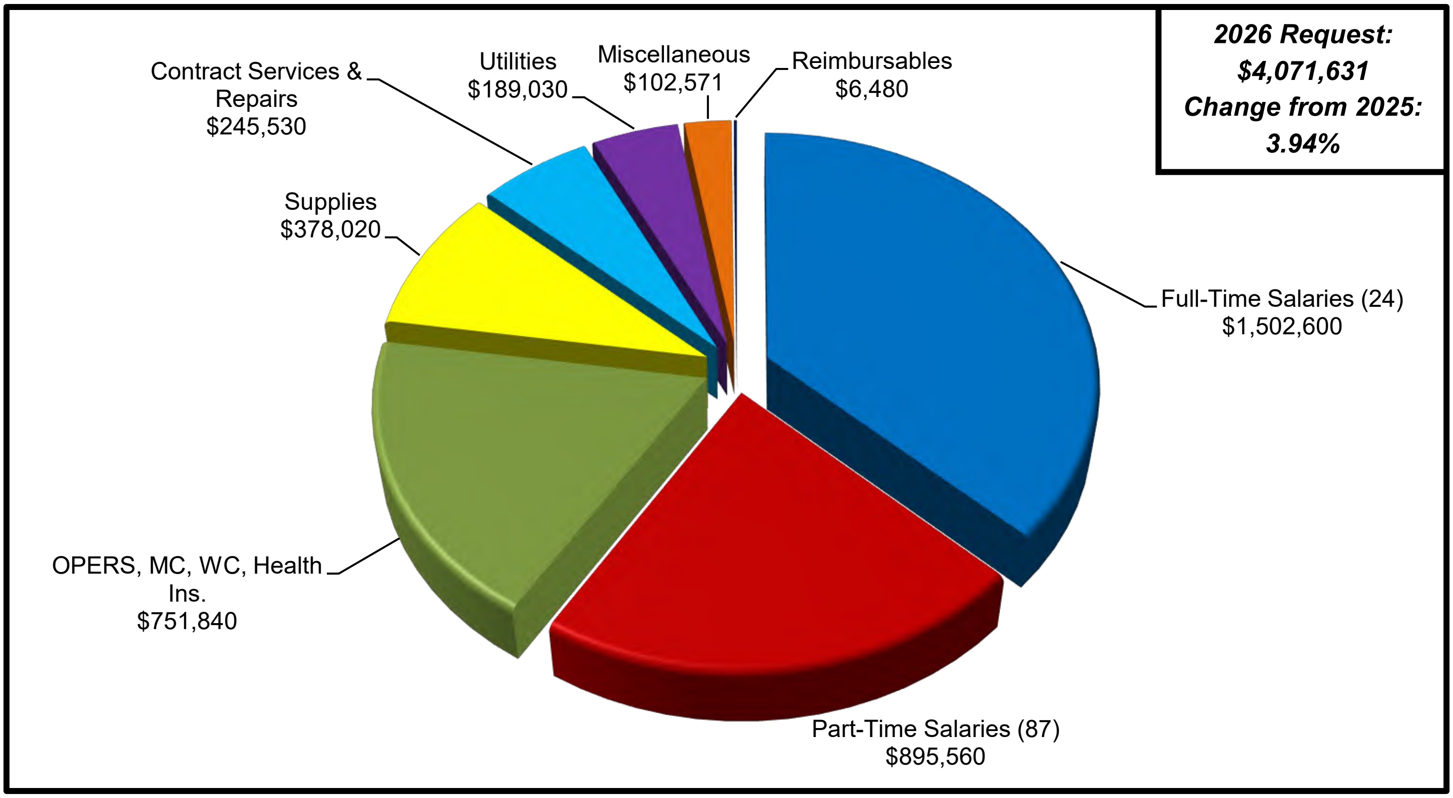
Outdoor Connections Division	2023 Budget	2024 Budget	2025 Budget	2026 Projection	$ Change	% Change
	$786,200	**$731,850**	**$746,615**	**$783,515**	**$36,900**	**4.94%**

The 2026 Outdoor Connections Division projected revenue is $783,515, which is an increase of $36,900 or 4.94% from 2025.

This Division generates revenue from program registration fees, facility rentals, recreation equipment rentals, special events, and retail sales. The increase projected for 2026 is due to an anticipated increase in facility rentals as the popularity and response to recent renovations at Painesville Twp. Park. We also continue to expand rental availability at the Penitentiary Glen Nature Center. Additionally, a sizable portion of this Division's revenue continues to be generated at Fairport Harbor Lakefront Park through concession sales and parking fees. Finally, despite a trend towards decreasing annual ticket sales, the Halloween Drive-thru event continues to be one of the single largest contributors to the Division's overall annual revenue.

For 2026, the Outdoor Connections Division plans to focus on providing quality programming opportunities and major special events that are relevant and successful, and which fit the Park District's central mission. In 2026, our goal is to increase opportunities for facility rentals at all locations while increasing opportunities for more requested programs facilitated by this Division.

2026 OUTDOOR CONNECTIONS DIVISION EXPENDITURE REQUEST



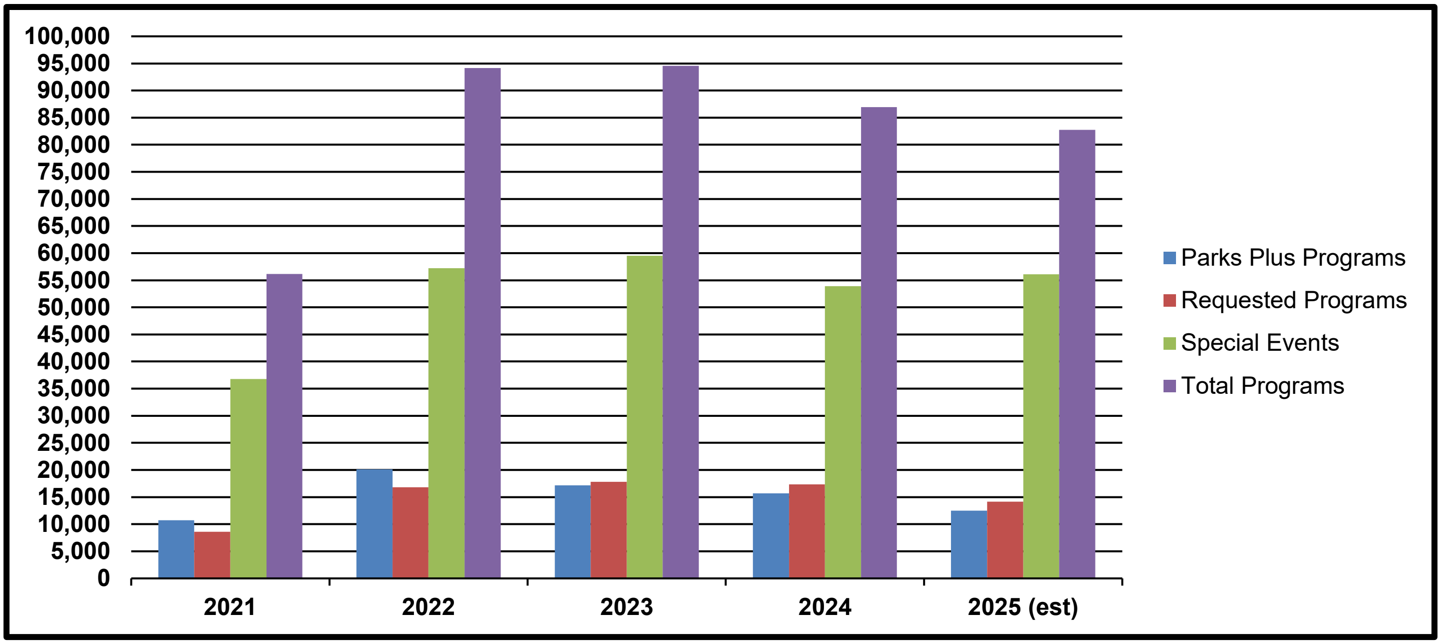
Outdoor Education Division	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
	$3,732,955	$3,816,901	$3,917,420	$4,071,631	$154,211	3.94%

The 2026 Outdoor Connections Divisional budget request is $4,071,631, which is an increase of $154,211 or 3.94% from 2025. In 2024, the Outdoor Education and Interpretive Services Divisions were combined as the Outdoor Connections Division. The 2023 budget above has been adjusted to reflect this change. The Outdoor Connections Division is comprised of 24 full-time and 87 part-time and seasonal employees. The number of part-time employees varies by season. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $103,696 or 67% of the total Outdoor Connections Division operating expenditure budget increase.

Much of what the Outdoor Connections Division offers is highly weather-dependent and many of its events can be affected by adverse weather throughout the year. Despite weather challenges, staff provided a high standard of customer service and delivered quality programs and events. Our summer day camps sell out quickly and have very positive reviews from the participants. The parks and amenities under the umbrella of this division, such as Nature Play, Adventure Play, Fairport Harbor Lakefront Park Beach and the Pier and Lakefront Trail at Painesville Twp. Park should continue to enjoy robust visitation, particularly in favorable weather. Our focus in 2026 will be to make operations efficient and cost-effective as we continue to combine two historical operations into one. The increases in the budget are primarily related to personnel but are also due to the higher cost of materials, supplies, and services. We will also continue to invest in our personnel with new and continued internal and external training and professional development opportunities. The Outdoor Connections Division will remain focused on providing great programs to the public, providing rental opportunities at all Outdoor Connections facility locations, and keeping the parks clean and safe for the public.

OUTDOOR CONNECTIONS DIVISION

Program Participants 2021 – 2025

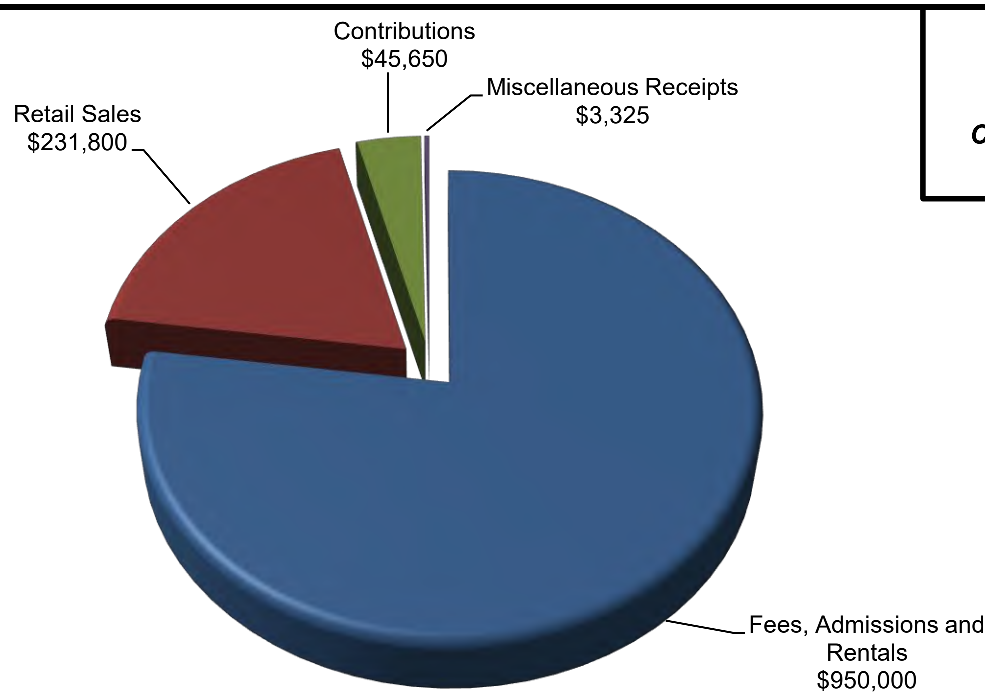


From the previous year through 2025, overall participation in Outdoor Connections Division programs and events are estimated to decrease from 89,618 to 82,752 participants, or 7.66%. Specifically, when comparing 2025 to 2024, requested program participation is down by 3,189 participants, or 18.39% and Parks Plus program attendance is down by 3,171 or 20.25% over that period. These decreases are primarily attributable to some weather-related impacts to special event attendances as well as some minor reductions in select Parks Plus programs, to reflect current staffing capacity. Additionally, some lingering inadequacies in part-time staffing contributed to a reduced provision of requested programs over the past year. Special event attendance for this Division increased from 2024 to 2025, by 2,185 attendees or 3.7%.

In 2026, the Outdoor Connections Division will continue to identify, offer, and facilitate high quality programs, events, and experiences for the public, while maintaining clean and safe operations across all the Division’s parks and facilities. The Division has worked hard to fill key part-time staffing vacancies which existed in 2024 and continued in 2025, and we anticipate being able to increase our requested programs in 2026. Additionally, as we continue to work through the combining of staff, responsibilities, resources and physical spaces from the former Interpretive Services and Outdoor Education departments, we anticipate being able to identify new and unique opportunities to better serve the public in 2026 and beyond.

NOTES:

2026 FARMPARK DIVISION REVENUE PROJECTION



2026 Projection: $1,230,775

Change from 2025: (3.59%)

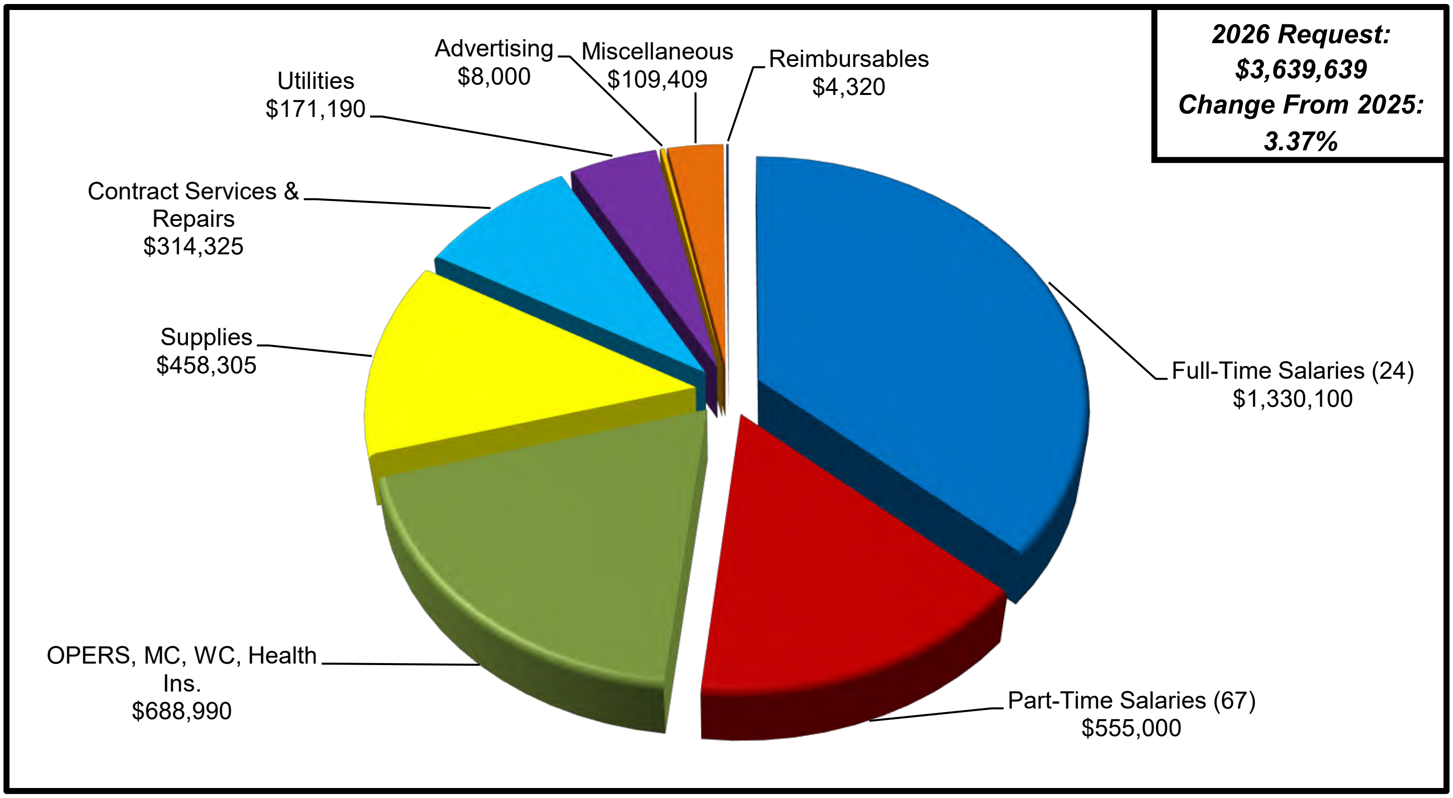
	2023 Budget	2024 Budget	2025 Budget	2026 Projection	$ Change	% Change
Farmpark Division	**$1,207,400**	**$1,225,850**	**$1,276,545**	**$1,230,775**	**($45,770)**	**(3.59%)**

The 2026 Farmpark Division projected revenue is $1,230,775, which is a decrease of $45,770 or (3.59%) from the 2025 budget. This decrease is attributable to the anticipated decrease in daily admission fees collected and a decreasing trend for Country Lights Drive-thru attendance. Visitation to the Farmpark was slightly lower than in 2024, however it still surpassed pre-pandemic totals.

The Vintage Ohio Wine Festival and The Village Peddler Festival both continued to maintain solid visitation in 2025. These, along with continued cooperation from the Historical Engine Society by hosting their Antique Power Exhibition with us and the addition of the Western Reserve Homestead Summit this year, provided visitors with some great opportunities to experience all Farmpark had to offer. New in 2025 is an event over the Thanksgiving holiday weekend called “Holiday Ice & Lights Festival” to offer a new experience before the drive-thru event kicks off.

Facility rentals and requested program inquiries and bookings continue to increase. The Farmpark continues to provide additional opportunities to expand its use not only for Park District events, but also by outside groups and event organizers, with high interest for use in 2026. These events and opportunities represent some new partnerships and an additional revenue stream for the Farmpark. We are cautiously optimistic that visitation and the associated revenue will trend towards an increase in 2026.

2026 FARMPARK DIVISION EXPENDITURE REQUEST



	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
Farmpark Division	**$3,228,879**	**$3,324,440**	**$3,520,848**	**$3,639,639**	**$118,791**	**3.37%**

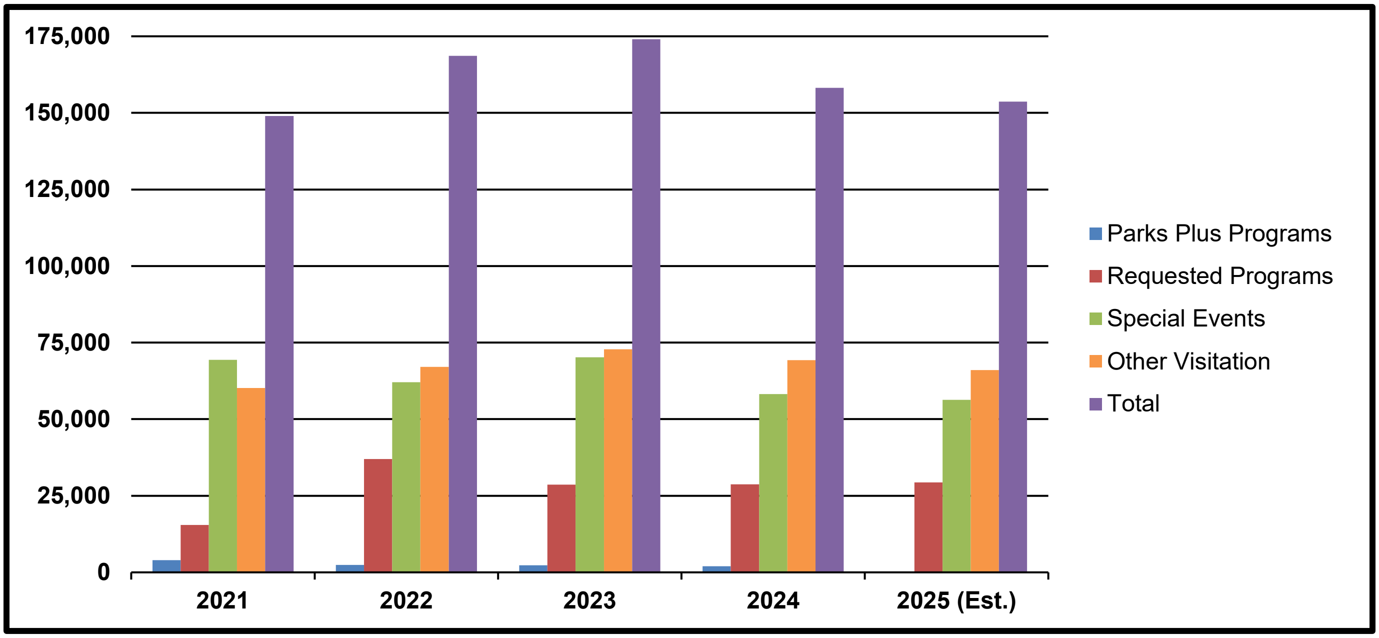
The 2026 Farmpark Division expenditure request is $3,639,639, which is an increase of $118,791 or 3.37% over 2025. The Farmpark Division is comprised of 24 full-time employees and 67 part-time and seasonal employees. The overall increase in this expenditure budget request is primarily attributable to increases among the budget lines pertaining to full-time and part-time salaries, benefits, supplies, and miscellaneous services. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $81,511 or 69% of the total Farmpark Division operating expenditure budget increase.

The Farmpark continued to offer a historically robust calendar of special events in 2025. The Village Peddler Festival, Vintage Ohio Wine Festival, and the Historical Engines Society's Antique Power Exhibition along with our signature Farmpark events continued to meet public expectations. In 2025, the Farmpark also hosted a successful Western Reserve Homesteading Summit which will continue as a Farmpark run event in 2026. Also, in 2025, the Farmpark will hold a new "Holiday Ice and Lights Festival" over the Thanksgiving weekend. On the program side, our requested programs (school groups, birthday parties, corporate events, and facility rentals) continued to increase. The Farmpark Gift Shop continues to adjust spending on items for retail to meet visitor demand.

In 2026, we will continue to provide opportunities for the public to actively engage them in our central mission of helping visitors understand where their food and fiber come from. We plan to provide opportunities for our staff to continue professional development and training, including continuing education seminars on a variety of agricultural and educational topics. Our overall goal will be to continue to provide high quality public and requested programs, unique special events and rental opportunities to the public in 2026.

FARMPARK DIVISION

Visitation and Outreach Participants 2021 - 2025



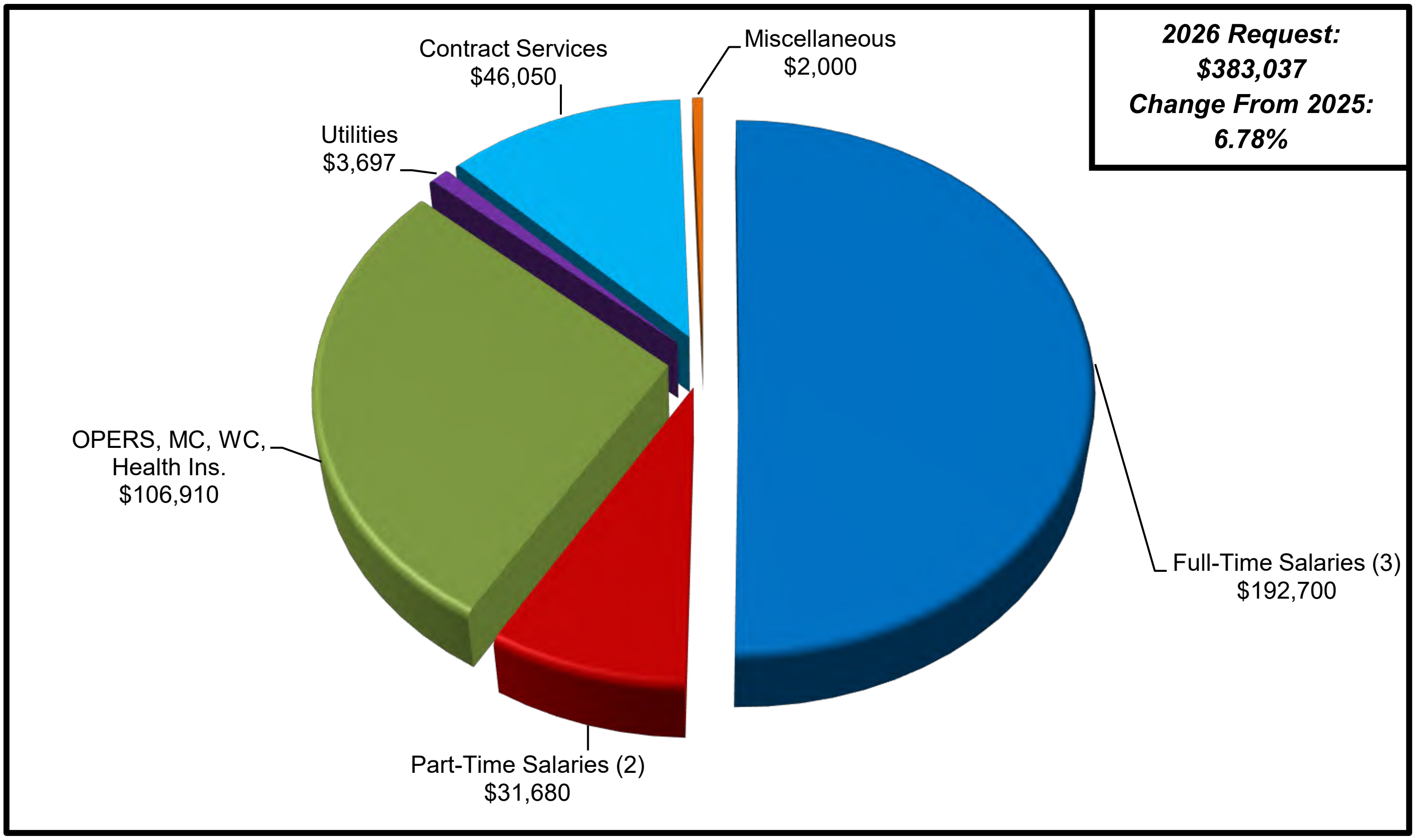
In 2025, we anticipate the Farmpark will experience an annual attendance of 153,696, down 2.89% from 2024. This decrease is related to a few periods of inclement weather and a downward trend in attendance to the Country Lights Drive-thru event. Weather significantly affected attendance at our special events and daily attendance, with both rain and extreme heat. Vintage Ohio Wine Festival and The Village Peddler Festival maintained their attendance while FarmFest and the Historical Engine Society Antique Power Exhibition had greatly reduced attendances. These two events typically receive relatively high attendance for the Park District. Attendance to Parks Plus programs trended slightly down, while attendance to Requested Programs trended slightly up.

In 2025, requested programs, including school programs, birthday parties and facility rentals, contributed substantially to visitation with total attendances of 29,403, however the special events category attendance of 56,288 visitors saw a decrease of 3.60% from 2024. Other daily visitation (non-event days) decreased in 2025 with attendance of 66,051 visitors, down 14.59% from 2024.

We are optimistic that visitation to Farmpark will maintain or trend up in 2026 as we expect to continue an increase in facility rental and event opportunities. In 2026, Farmpark staff will be continuing the popular and mission focused "Homesteading Conference" (previously run by an outside organization). And as always staff will continue to analyze and make appropriate adjustments to our existing programs and events to stay current and popular for our public.

NOTES:

2026 REGISTRATION & VISITOR SERVICES EXPENDITURE REQUEST



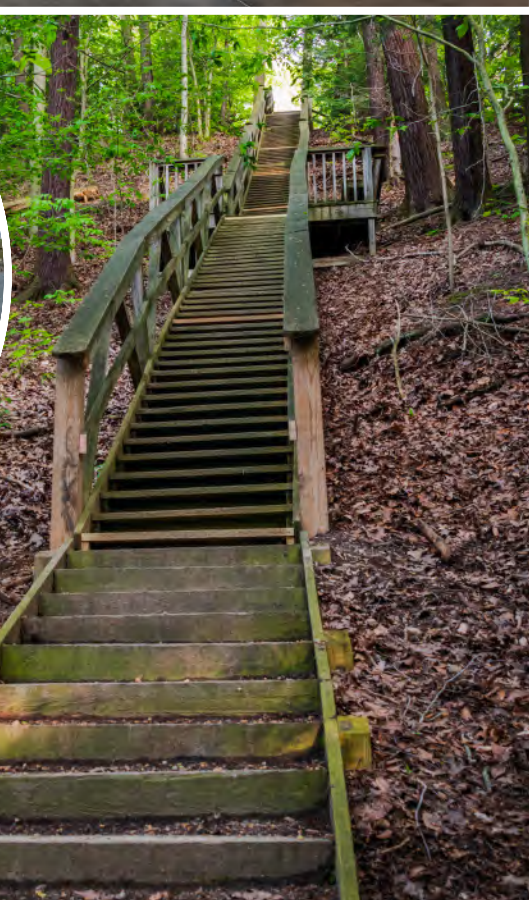
Registration and Visitor Services Division	2023 Budget	2024 Budget	2025 Budget	2026 Request	$ Change	% Change
	$334,088	$345,243	$358,700	$383,037	$24,337	6.78%

The 2026 Registration and Visitor Services Division expenditure request is $383,037, which is an increase of $24,337 or 6.78% from 2025. The Registration and Visitor Services Division is comprised of 3 full-time and 2 part-time employees. The increase is primarily due to budget lines related to personnel and associated costs. For 2026, there are 27 pay periods as opposed to the usual 26 pay periods. This extra pay period represents an estimated $9,703 or 40% of the total Registration Division operating expenditure budget increase.

The primary function of the Registration and Visitor Services Division is to register participants for programs and events. This Division also coordinates the services of our part-time bus driver and volunteer mail couriers. In 2025, this Division will have facilitated programs which will serve an estimated 65,313 participants through a combination of individual Parks Plus and requested programs as well as ticketed events. The Registration and Visitor Services department staff will continue to engage in registration software training which the staff utilize daily and for special event ticket sales.

This Division also facilitates reservations for 24 shelters, 2 cabins, 3 group camping areas, 11 individual tent camping areas and Parsons Garden plots. This Division also processes facility rentals for four of the Park District's major public spaces including Lakefront Lodge, Penitentiary Glen, Painesville Twp. Park, and the Environmental Learning Center. Additionally, this Division schedules requested education programs for all park facilities except the Farmpark. Also, this Division schedules bus drivers and transportation of summer day campers in conjunction with scheduled camps. This Division also manages the Lake Parks Foundation scholarship request process which provides opportunities for school groups and camperships and coordinates the Gift That Grows program, which accepts donations.

Capital Improvement



PHOTOS BY LINDA JANOSKO, ALLEN KRALL, JIM MARQUARDT, JOAN T NEUBECKER, BRENDA TRAFFIS PHOTOGRAPHY & STAFF

2026 Capital Improvement Fund

The 2026 projected Capital Improvement Fund revenues are $10,847,700. This represents funds transferred into the Capital Improvement Fund from the General Fund of $8,000,000 plus interest, grants, and the annual Painesville Twp. Park Board payment totaling $2,847,700, the bulk of which are grants revenues being used toward our Lakefront Trail project. This is an increase of $3,026,256 or 38.69% from the overall 2025 budgeted revenues.

The 2026 Capital Improvement Fund expenditures budget request is $13,213,000. This request represents an increase of $4,971,000 or 60.31% from 2025. The most significant portion of the 2026 projection is related to our Lakefront Trail project. For discussion purposes, the 2026 budget can be broken down into four general categories: new park improvements, land acquisition, repair/replace, and vehicles/equipment.

New Park Improvements: $8,418,000 has been slated for new park improvements in 2026. Highlights include the Lakefront Trail project west of Painesville Twp. Park involving the start of construction of the Phase III trail project and addition of an access drive, parking lots and a flush restroom, additional trail and bridge work at Hemlock Ridge Park, constructing a flush restroom and shelter at Lakefront Lodge Park, and continued work on the western entrance into Lake Erie Bluffs. This is a significant increase from the $3,357,000 requested in 2025.

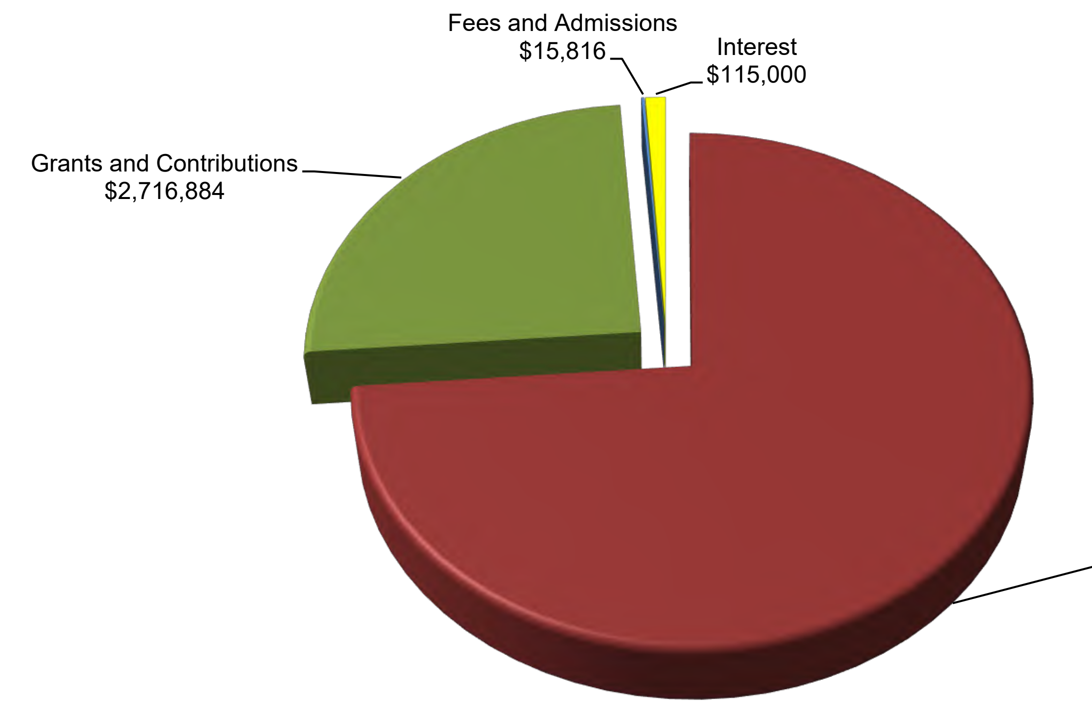
Land Acquisition: $500,000 is included in the 2026 Capital Improvement Fund request for land acquisition. Funds will be used to increase access within the traditional focus areas of the Park District which include major river and stream corridors and the Lake Erie shoreline if an opportunity presents itself. Grant funding will be sought to augment these funds. This is a $500,000 decrease from the 2025 request.

Repair and Replace: This category accounts for the repair and replacement of park amenities, infrastructure, and facilities throughout the Park District. Project examples include re-paving, roofing repairs, facility renovations, and HVAC replacement. The 2026 request is $3,063,000 compared to the 2025 request of $2,386,000.

Vehicles and Equipment: The 2026 request for vehicles and equipment is $1,232,000 (including new equipment) compared to the 2025 request of $1,499,000. This request includes the typical replacement of automobiles, utility vehicles, mowers, construction equipment, and landscaping equipment along with IT hardware.

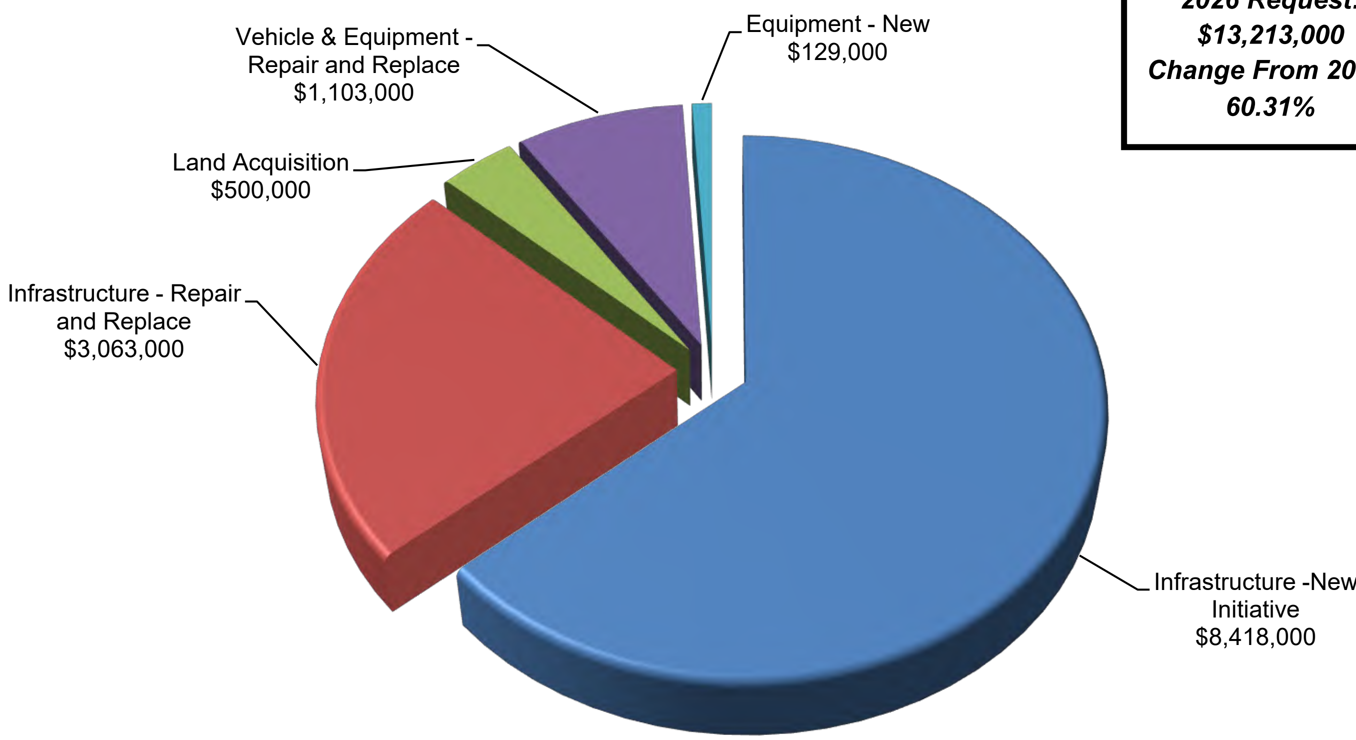
2026 CAPITAL IMPROVEMENT FUND REVENUE PROJECTION

2026 Request:
$10,847,700
Change from 2025:
38.69%



2026 CAPITAL IMPROVEMENT FUND PROJECTS EXPENDITURES

2026 Request:
$13,213,000
Change From 2025:
60.31%



This Page Intentionally Left Blank.