



Board of Trustees

Board & Committee Meeting/Report Packet

Thursday, February 26, 2026

Beginning at 6:30 p.m.

PARTA Administrative Offices, 2000 Summit Road, Kent, OH 44240



Table of Contents

February 26, 2026 – Board & Committee/Report Packet

PARTA Board of Trustees	1-9
Board Agenda	2
Board Minutes 01/22/2026	4
General Manager’s Report	10-16
GM’s Report	11
Service Reports: <i>Ridership Reports & Key Performance Indicators</i>	13
Committee Meetings/Reports	17-30
Administration	18-19
Administration Agenda	19
Finance	20-30
Finance Agenda	21
Finance Reports and Yearly Comparisons	22
Resolutions & Additional Materials	31-58
Resolution #2026-02-01 (NEORide appointments)	32
Resolution #2026-02-02 (LC & SP Policy)	33
Leadership Continuity and Succession Planning Policy	34
Resolution #2026-02-03 (Cybersecurity Policy)	42
Cybersecurity Policy	43
Resolution #2026-02-04 (Procurement Policy – CC Use)	49
Procurement Policy	50



PARTA
Board of
Trustees

Agenda

1. Call to Order
2. Roll Call Oral
3. Meeting Minutes – Motion Required
Minutes from January 22, 2026, Meeting Pages 4
4. Guest Communications (2-minute limit) Oral
5. General Manager’s Report Pages 11
Service Reports Pages 13
6. Committee Meetings/Reports
 - Administration Committee Meeting Pages 18
 - Finance Committee Meeting Pages 20
 - Operations Committee No meeting/report
 - Personnel Committee No meeting/report
7. Old Business
8. New Business
9. Resolutions - Roll Call Approval Required
 - #2026-02-01 (Page 32)**
A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES CONSENTING TO THE APPOINTMENT OF A TRUSTEE AND ALTERNATE TRUSTEES TO THE BOARD OF TRUSTEES OF THE NEORIDE COUNCIL OF GOVERNMENTS (COG).
 - #2026-02-02 (Page 33)**
A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO ADOPT THE LEADERSHIP CONTINUITY AND SUCCESSION PLANNING POLICY.
Leadership Continuity and Succession Planning Policy (Pages 34)

#2026-02-03 (Page 42)

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES APPROVING A CYBERSECURITY POLICY TO COMPLY WITH REQUIREMENTS MADE BY THE AUDITOR OF THE STATE OF OHIO UNDER ORC § 9.64, ENACTED BY AMENDED SUBSTITUTE HOUSE BILL 96.

Cybersecurity Policy (Pages 43)

#2026-02-04 (Page 49)

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO AMEND THE PROCUREMENT POLICY, SPECIFICALLY THE POLICY REGARDING CREDIT CARD USE.

Procurement Policy (Page 50)

10. Executive Session (as needed)

11. Adjournment

Next Regular Board Meeting:

March 26, 2026 @ 6:30 p.m.

PARTA
PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY
BOARD OF TRUSTEES MEETING
MINUTES
January 22, 2026

Board Members Present:

Victor Baerman (<i>arrived 6:50 p.m.</i>)	Karen Beck	Julee Cariglio
Debbie Davison	Virginia Harris	Mike Lewis
R. T. Mansfield	Janice Simmons-Mortimer	Frank Vitale
Stacey Wilson	Karen Wise	Marvin Woods

Board Members Not Present:

Becky Lehman (3rd excused absence) Jack Murphy (2nd excused absence)

PARTA Staff & Legal Counsel (Roetzel & Andress) Present:

Claudia Amrhein	Denise Baba	Kylie Calcei
Kelly Jurisch	Abigail Burke, Legal	Sony Richardson-Gilroy
Rebecca Schrader	Dan Spaulding	Lita Wiley

Guests Present:

CALL TO ORDER

Mr. Marvin Woods called the PARTA Board of Trustees, January 22, 2026, meeting to order at 6:30 p.m. and asked for a roll call, after which it was determined that **a quorum was present**.

Mr. Woods asked for a motion to approve the minutes of the November 13, 2025, board meeting. **Ms. Stacey Wilson** made a motion to approve the minutes as presented, which was seconded by **Ms. Janice Simmons-Mortimer**. Mr. Woods asked all those in favor say aye, those opposed say no, he said the **motion to approve the minutes, as presented, passed unanimously**.

GUEST COMMUNICATIONS

Mr. Woods said there were no Guest Communications and moved onto the General Manager's report.

GENERAL MANAGER'S REPORT

Ms. Claudia Amrhein began her report by thanking everyone for coming out on such a cold evening and expressed how much she appreciated it. Ms. Amrhein continued saying one of the things we want to talk about tonight is potentially being able to implement our virtual meeting option if we have severe weather or if a board member is traveling. We have written out some guidelines, and we'll talk through those so we all feel comfortable with them, for when it's needed, we can be prepared. We have five resolutions tonight. We also have a lot of our team here tonight. Sitting in for Mr. Justin Markey is Ms. Abigail Burke. Mr. Dan Spaulding has been with us for several months now and is director of IT. Ms. Lita Wiley has been our HR manager since 2014 and was recently promoted to director of human

resources and Ms. Kylie Calcei has been our operations manager since 2014 and has been promoted to director of operations. We are well into our succession planning, you might recall over the last three or so years, we have updated our mission and image, put in new technology, and have been working on leadership training. We'll talk a bit more about that when we get to the Administration Committee meeting.

Ms. Amrhein said she would be happy to answer any questions.

Mr. Woods said hearing no questions or comments, he thanked Ms. Amrhein for her report and moved on to the Committee Meeting/Reports.

COMMITTEE MEETINGS/REPORTS

Administration Committee

Mr. Woods said the Administration Committee will meet now and asked Ms. Stacey Wilson or Ms. Karen Wise if one of them would chair the committee since Mr. Jack Murphy was unable to attend tonight's meeting.

Ms. Karen Wise, chair of the Administration Committee, called the meeting to order at 6:36 p.m. and the meeting adjourned at 6:43 p.m.

The Administration Committee reviewed and recommended resolutions 2026-01-01 and 2026-01-02 found on pages 40 and 48 of the January Board & Committee Meeting/Report packet, to the board for consideration.

Finance Committee Report

Mr. Woods said the Finance Committee will meet now and asked Mr. Mike Lewis, chair of the committee, to begin the Finance Committee meeting.

The Finance Committee was called to order at 6:44 p.m. and adjourned at 7:03 p.m.

The Finance Committee reviewed and recommended resolutions 2026-01-03, 2026-01-04, and 2026-01-05 found on pages 51, 52, and 53 of the January Board & Committee Meeting/Report packet, to the board for consideration.

Operations Committee Meeting

Mr. Woods said the Operations Committee did not meet.

Personnel Committee Report

Mr. Woods said the Personnel Committee did not meet and then moved onto Old Business.

OLD BUSINESS

Mr. Woods said there was no Old Business and moved on to New Business.

NEW BUSINESS

Mr. Woods said there was no New Business and moved on to Resolutions

RESOLUTIONS

Mr. Woods introduced Resolution #2026-01-01.

#2026-01-01: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES AMENDING THE PERSONNEL POLICY MANUALS TO INCORPORATE VARIOUS POLICY CHANGES MADE OVER THE YEARS AND TO UPDATE THE LANGUAGE TO REFLECT CURRENT OPERATIONS AND EMPLOYMENT TRENDS.

Mr. Woods asked for a motion to approve this resolution.

Motion: Ms. Karen Wise

Second: Mr. Mike Lewis

Mr. Woods asked if there were any questions or comments. Hearing none he asked for a roll call.

Roll Call:	Yes	No		Yes	No
Victor Baerman	<u>X</u>	<u> </u>	R. T. Mansfield	<u>X</u>	<u> </u>
Karen Beck	<u>X</u>	<u> </u>	Jack Murphy	<u>ABSENT</u>	<u> </u>
Julee Cariglio	<u>X</u>	<u> </u>	Janice Simmons-Mortimer	<u>X</u>	<u> </u>
Debbie Davison	<u>X</u>	<u> </u>	Frank Vitale	<u>X</u>	<u> </u>
Virginia Harris	<u>X</u>	<u> </u>	Stacey Wilson	<u>X</u>	<u> </u>
Becky Lehman	<u>ABSENT</u>	<u> </u>	Karen Wise	<u>X</u>	<u> </u>
Mike Lewis	<u>X</u>	<u> </u>	Marvin Woods	<u>X</u>	<u> </u>

Mr. Woods said the **resolution was approved unanimously.**

Mr. Woods introduced Resolution #2026-01-02.

#2026-01-02: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES AMENDING PAY STRUCTURE FOR EXEMPT EMPLOYEES TO UPDATE JOB CATEGORIES BASED ON PARTA's EMPLOYMENT NEEDS.

Mr. Woods asked for a motion to approve this resolution.

Motion: Ms. Karen Wise

Second: Ms. Janice Simmons-Mortimer

Mr. Woods said, hearing no question, he asked for a roll call.

Roll Call:	Yes	No		Yes	No
Victor Baerman	<u>X</u>	<u> </u>	R. T. Mansfield	<u>X</u>	<u> </u>
Karen Beck	<u>X</u>	<u> </u>	Jack Murphy	<u>ABSENT</u>	<u> </u>
Julee Cariglio	<u>X</u>	<u> </u>	Janice Simmons-Mortimer	<u>X</u>	<u> </u>
Debbie Davison	<u>X</u>	<u> </u>	Frank Vitale	<u>X</u>	<u> </u>
Virginia Harris	<u>X</u>	<u> </u>	Stacey Wilson	<u>X</u>	<u> </u>
Becky Lehman	<u>ABSENT</u>	<u> </u>	Karen Wise	<u>X</u>	<u> </u>
Mike Lewis	<u>X</u>	<u> </u>	Marvin Woods	<u>X</u>	<u> </u>

Mr. Woods said the **resolution was approved unanimously.**

Mr. Woods introduced Resolution #2026-01-03.

#2026-01-03: BOARD OF TRUSTEES AUTHORIZING THE AWARD OF A CONTRACT TO SUNOCO, LLC TO PROVIDE GASOLINE FUEL FOR 2026 AND AUTHORIZING THE GENERAL MANAGER, OR THEIR DESIGNEE, TO SIGN A FEDERAL EXCISE TAX EXEMPTION CERTIFICATE ON BEHALF OF PARTA. THIS IS A JOINT

PURCHASING VENTURE WITH AKRON METRO RTA, GEAUGA TRANSIT, LAKETRAN, WESTERN RESERVE RTA, TOLEDO AREA RTA, AND, ET AL.

Mr. Woods asked for a motion to approve this resolution.

Motion: Ms. Karen Wise

Second: Ms. Debbie Davison

Mr. Woods said, hearing no questions, he asked for a roll call.

Roll Call:	Yes	No		Yes	No
Victor Baerman	<u>X</u>	<u> </u>	R. T. Mansfield	<u>X</u>	<u> </u>
Karen Beck	<u>X</u>	<u> </u>	Jack Murphy	<u>ABSENT</u>	<u> </u>
Julee Cariglio	<u>X</u>	<u> </u>	Janice Simmons-Mortimer	<u>X</u>	<u> </u>
Debbie Davison	<u>X</u>	<u> </u>	Frank Vitale	<u>X</u>	<u> </u>
Virginia Harris	<u>X</u>	<u> </u>	Stacey Wilson	<u>X</u>	<u> </u>
Becky Lehman	<u>ABSENT</u>	<u> </u>	Karen Wise	<u>X</u>	<u> </u>
Mike Lewis	<u>X</u>	<u> </u>	Marvin Woods	<u>X</u>	<u> </u>

Mr. Woods said the **resolution was approved unanimously.**

Mr. Woods introduced Resolution #2026-01-04.

#2026-01-04: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES AUTHORIZING THE AWARD OF A CONTRACT TO GRESHAM PETROLEUM COMPANY TO PROVIDE DIESEL FUEL FOR 2026 AND AUTHORIZING THE GENERAL MANAGER, OR THEIR DESIGNEE, TO SIGN A FEDERAL EXCISE TAX EXEMPTION CERTIFICATE ON BEHALF OF PARTA. THIS IS A JOINT PURCHASING VENTURE WITH AKRON METRO RTA, GEAUGA TRANSIT, LAKETRAN, WESTERN RESERVE RTA, TOLEDO AREA RTA, ET AL.

Mr. Woods asked for a motion to approve this resolution.

Motion: Ms. Stacey Wilson

Second: Mr. Mike Lewis

Mr. Woods said, hearing no questions, he asked for a roll call.

Roll Call:	Yes	No		Yes	No
Victor Baerman	<u>X</u>	<u> </u>	R. T. Mansfield	<u>X</u>	<u> </u>
Karen Beck	<u>X</u>	<u> </u>	Jack Murphy	<u>ABSENT</u>	<u> </u>
Julee Cariglio	<u>X</u>	<u> </u>	Janice Simmons-Mortimer	<u>X</u>	<u> </u>
Debbie Davison	<u>X</u>	<u> </u>	Frank Vitale	<u>X</u>	<u> </u>
Virginia Harris	<u>X</u>	<u> </u>	Stacey Wilson	<u>X</u>	<u> </u>
Becky Lehman	<u>ABSENT</u>	<u> </u>	Karen Wise	<u>X</u>	<u> </u>
Mike Lewis	<u>X</u>	<u> </u>	Marvin Woods	<u>X</u>	<u> </u>

Mr. Woods said the **resolution was approved unanimously.**

Mr. Woods introduced Resolution #2026-01-05.

#2026-01-05: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES AUTHORIZING THE GENERAL MANAGER, OR THEIR DESIGNEE, TO PURCHASE UP TO THREE (3) CLEAN

DIESEL URBAN TRANSIT BUSES, OPTIONAL EQUIPMENT, AND SPARE PARTS FROM GILLIG.

Mr. Woods asked for a motion to approve this resolution.

Motion: Mr. Victor Baerman

Second: Ms. Karen Wise

Mr. Vitale asked what the cost is.

Ms. Amrhein replied there is a not-to-exceed letter in the packet [page 54]. We have put in a 5% contingency, which we don't expect to have to use. The prices have increased, but we knew that over the last few years with the uncertainty in tariffs and production issues with COVID. GILLIG is a great company, they provide very good buses.

Ms. Jurisch commented that one of the big costs of these updated buses is the new engine. Cummins has a new engine, and that new cost is roughly an additional \$40,000.

Mr. Woods said, hearing no further questions, he asked for a roll call.

Roll Call:	Yes	No		Yes	No
Victor Baerman	<u>X</u>	<u> </u>	R. T. Mansfield	<u>X</u>	<u> </u>
Karen Beck	<u>X</u>	<u> </u>	Jack Murphy	<u>ABSENT</u>	<u> </u>
Julee Cariglio	<u>X</u>	<u> </u>	Janice Simmons-Mortimer	<u>X</u>	<u> </u>
Debbie Davison	<u>X</u>	<u> </u>	Frank Vitale	<u>X</u>	<u> </u>
Virginia Harris	<u>X</u>	<u> </u>	Stacey Wilson	<u>X</u>	<u> </u>
Becky Lehman	<u>ABSENT</u>	<u> </u>	Karen Wise	<u>X</u>	<u> </u>
Mike Lewis	<u>X</u>	<u> </u>	Marvin Woods	<u>X</u>	<u> </u>

Mr. Woods said the **resolution was approved unanimously**.

EXECUTIVE SESSION

Mr. Woods said there was no need for an Executive Session and asked if there were any other comments that anybody would like to make.

Ms. Schrader handed out trustee service awards saying I am happy to carry on the tradition of passing out services awards for 2025. Ms. Schrader explained that awards are given for one, three, five, and then every five years. Mr. Victor Baerman and Ms. Janice Simmons-Mortimer received one-year service awards, Ms. Stacey Wilson received a three-year service award, and Ms. Karen Beck, Mr. R. T. Mansfield, and Mr. Marvin Woods received five-year service awards. Ms. Karen Wise received her ten-year service award along with a clock for her ten years of service.

Ms. Amrhein asked the board to take a few minutes and review the virtual meeting guidelines. Ms. Amrhein continued saying a copy of the guidelines can be found on page 55 of the packet and explained that when the board meets it always has to be a public meeting. This means that we [PARTA staff] will be here in person unless we completely cancel the meeting for weather or other reasons. Should someone want to attend virtually because they are traveling, they would need to let us know a couple of days in advance. We would then set up a link and publicize the link. The person who would be joining virtually would have to have the technology at their disposal to use the link, to be seen on camera, to remain on camera, and to be heard. The public would still be welcome to come here [PARTA's Administrative Offices] or use the published link to watch the meeting virtually. If a board meeting is planned as a regular in-person meeting, but a board member has an emergency, like their car won't start, and they notify us, we can allow the board member to join the meeting virtually. This doesn't make

it a virtual meeting for the public, because we haven't publicly published the meeting as virtual and are meeting in-person, except for the member with the car emergency.

Ms. Amrhein continued, if we decide to make the whole meeting virtual because of weather concerns on the day of the meeting and we don't want people traveling, we will then notify the media, put in on *PARTA's* social media and website, notify the trustees, and provide the link address. Then those who have a smartphone, tablet, or PC that will allow a trustee to be seen and heard could join the meeting allowing for roll call votes. This allows the meeting to be totally transparent. If someone does not have the technology, then they will not be able to vote. Ms. Amrhein asked if there were any questions.

Mr. Lewis asked if there is a not-to-exceed amount for major non-routine expenditure.

Ms. Amrhein explained that there is no specific dollar amount because some of the normal routine expenditures are quite expensive. Using the example of buses, that cost more than the GM's signing authority, of \$100,000, purchasing buses is considered routine. If we're going to build a new building, that would not be routine. Most of the things we do, unless it's an extraordinary grant, would not be of a major non-routine nature. A good example of a major non-routine item for consideration by the trustees would be hiring a general manager.

Ms. Amrhein reminded the trustees that it was previously discussed that she would come forward in January or February to discuss succession planning and in February we'll talk more at length about this. As you can see, we have put together a really great team. We have some additional hires, we have a relatively new chief accountant and a safety and security manager, who's in the position we have been trying to fill for the last couple of years.

Ms. Amrhein let the trustees know that June 30, 2026, will be her retirement date. That gives us a nice amount of time to transition with this new leadership team and Ms. Jurisch is taking the lead on that. We do have a position on our chart [*PARTA* Job Categories, Authorized Positions and Pay Grade Designation for Exempt Employees] of assistant GM. We have that spot specifically for this circumstance so that the GM can appoint and then evaluate and determine if that person is working out or not. My intention would be to transition Ms. Jurisch into that position. It is up to the board. The board has options which we will talk about. I can tell you with total confidence that this team is excellent. I am leaving it [*PARTA*] in a better place than it was. It is not easy to find good, honest, authentic people who are committed to the mission, which is transportation that builds community trust. Every decision that we make is focused on that mission.

ADJOURNMENT

Mr. Woods asked for a motion to adjourn after confirming there were no further discussions or questions. **Mr. Mike Lewis** motion to adjourn, **Ms. Stacey Wilson** seconded.

Mr. Woods thanked everyone and said the board will meet next on Thursday, February 26, 2026, at 6:30 p.m.

The meeting was adjourned at 7:47 p.m.

Respectfully submitted,

Sony Richardson-Gilroy
Executive Assistant



General Manager's Report

February 2026



General Manager's Report

Claudia B. Amrhein

A handwritten signature in blue ink that reads "Claudia".

Committee Meetings and Resolutions. The February meeting agenda includes four (4) resolutions for board consideration.

The board of trustees meeting will begin at 6:30 p.m. on Thursday, February 26. The board meeting agenda may be viewed on page 2 of the Board & Committee Meeting/Report Packet.

During the meeting, the administration and finance committees will meet.

The administration committee (agenda, page 19) will consider four (4) resolutions:

- Resolution #2026-02-01 updates appointments to the NEORide board of trustees.
- Resolution #2026-02-02 recommends adoption of a revised leadership continuity and succession planning policy.
- Resolution #2026-02-03 recommends approval of a newly required cybersecurity policy.
- Resolution #2026-02-04 requests to amend the procurement policy, section 7, to increase the credit card account limit from \$15,000 to \$30,000.

The finance committee (agenda, page 21) will be convened following the administration committee to review December finance reports.

#2026-02-01: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES CONSENTING TO THE APPOINTMENT OF A TRUSTEE AND ALTERNATE TRUSTEES TO THE BOARD OF TRUSTEES OF THE NEORIDE COUNCIL OF GOVERNMENTS (COG).

Updating NEORide Board Appointments. Resolution #2026-02-01 updates the named trustee and alternate trustees eligible to vote on PARTA's behalf on matters that come before NEORide board and committees. NEORide is the entity through which we acquired the EZFare mobile payment system. Having alternate trustees helps to ensure that PARTA is present at every meeting and able to vote. The resolution appoints Kelly Jurisch as trustee, and Brian Trautman and Kylie Calcei as alternate trustees.

#2026-02-02: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO ADOPT THE LEADERSHIP CONTINUITY AND SUCCESSION PLANNING POLICY.

Leadership Continuity and Succession Planning. Resolution #2026-02-02 outlines a strategy for ensuring continuity in leadership during various GM vacancy scenarios, with foundational leadership development components added to support vacancies in other key positions as well. As discussed during the January meeting, I am pleased to announce that I have appointed Kelly Jurisch as Assistant GM in preparation for my planned retirement on June 30, 2026.

The board adopted its first GM succession planning policy in 2008 and in 2013 utilized the continuity strategy of filling the position of Assistant GM in anticipation of a planned vacancy in the GM position. The plan prioritizes leadership development while balancing stability and flexibility to address real time events and circumstances. Please review and plan to discuss during the board meeting.

#2026-02-03: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES APPROVING A CYBERSECURITY POLICY TO COMPLY WITH REQUIREMENTS MADE BY THE AUDITOR OF THE STATE OF OHIO UNDER ORC § 9.64, ENACTED BY AMENDED SUBSTITUTE HOUSE BILL 96.

Adopting Required Cybersecurity Policy. The Ohio Auditor of State recognizes that the threat of cybercrime to Ohio's government entities is a reality that requires increased security efforts. Accordingly, all political subdivisions are now required by state law [ORC § 9.64](#) to formally adopt cybersecurity programs.

[ORC § 9.64](#) requires local governments to adopt a cybersecurity program appropriate for their needs. Since political subdivisions vary widely in their size and responsibilities, the statute allows public entities to tailor their cybersecurity plans to fit each community's individual needs.

Resolution #2026-02-03 requests acceptance of *PARTA*'s cybersecurity policy. It addresses key areas outlined in the statute, such as identifying critical functions and risks, setting up threat-detection systems, creating response procedures, planning for recovery and ongoing security, and establishing security training requirements for all employees based on their job duties.

#2026-02-04: A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO AMEND THE PROCUREMENT POLICY, SPECIFICALLY THE POLICY REGARDING CREDIT CARD USE.

Amending Procurement Policy to Increase Credit Card Account Limit. *Resolution #2026-02-04* seeks to increase the credit card limit from \$15,000 to \$30,000. This is a short-term solution to the \$15,000 limit being insufficient two (2) times over the past six (6) months. We intend to review current best practices and guidelines for public entity credit card use and return to the board with recommendations for updating the policy.

Kent Central Gateway Revenue Planning. The largest revenue streams for KCG are driven by parking fees and retail space leases. During the November finance committee meeting, we discussed the idea of KCG assessing *PARTA* for transit service support as another potential revenue stream. After internal review, staff determined that approximately 10% of payroll services are attributed to supporting transit services, equating to \$2,500 per month.

This additional \$2,500 monthly revenue will lessen the impact of fluctuating parking trends and retail space occupancy. For example, in December, a salon tenant vacated retail space "C" without giving notice, failing to pay rent and some past-due utility bills. While we pursue payment of these amounts in small claims court, we also are working to fill the space with a new tenant.

Service Reports. Ridership and Other Key Performance Indicators. Please see the enclosed reports that summarize key performance indicators for fixed route ridership, ADA trips and on-time compliance, and preventative maintenance and road calls, beginning at page 13. Total ridership in January was 81,092. On-time compliance for both ADA trip performance and preventative maintenance remained excellent in January, with ADA performance at 96.61%, and preventative maintenance at 97%, respectively.

Thank you for your attention to these matters. If you have any questions prior to the Board meeting, please feel free to contact me by calling (330) 676-6315, or by e-mail at Amrhein.c16@partaonline.org.

Figure 1. Total Ridership for all PARTA Services

Total ridership for demand response, SATS, county fixed routes, express routes, and KSU fixed routes.

Total PARTA Ridership			
Month	2026	2025	% Change from 2025
January	81092	85628	-5%
February		110401	
March		93687	
April		113339	
May		46140	
June		29692	
July		28572	
August		77087	
September		115168	
October		121240	
November		87988	
December		52649	
Total	81092	961591	-5%



Figure 2. Total PARTA Ridership Year-to-Year

Total Ridership Comparison in 2024, 2025, and 2026

Year	Month												Totals
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2024	140280	193118	150905	129175	43996	23434	24106	77269	123586	123182	95339	53379	1177769
2025	85628	110401	93687	113339	46140	29692	28572	77087	115168	121240	87988	52649	961591
2026	81092												

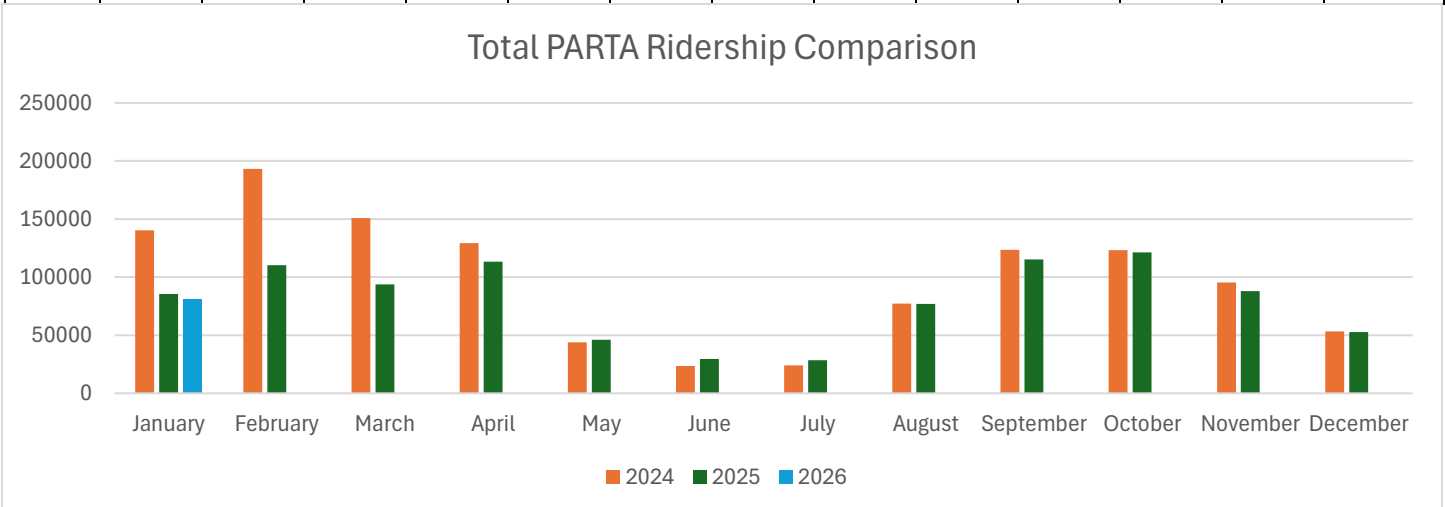


Figure 3. Total ADA Trips Year-to-Year Comparison

Total ADA trips in 2021, 2022, 2023, 2024, 2025, and 2026

Year	Month												Totals
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2021	530	530	620	656	609	648	697	628	700	786	721	704	7829
2022	656	688	802	755	830	733	698	708	783	740	679	645	8717
2023	718	696	809	654	772	840	797	808	732	860	713	662	9061
2024	720	713	811	797	816	725	768	822	742	900	852	851	9517
2025	843	806	797	793	827	755	811	847	859	1001	774	914	10027
2026	797												

ADA Trip Comparison

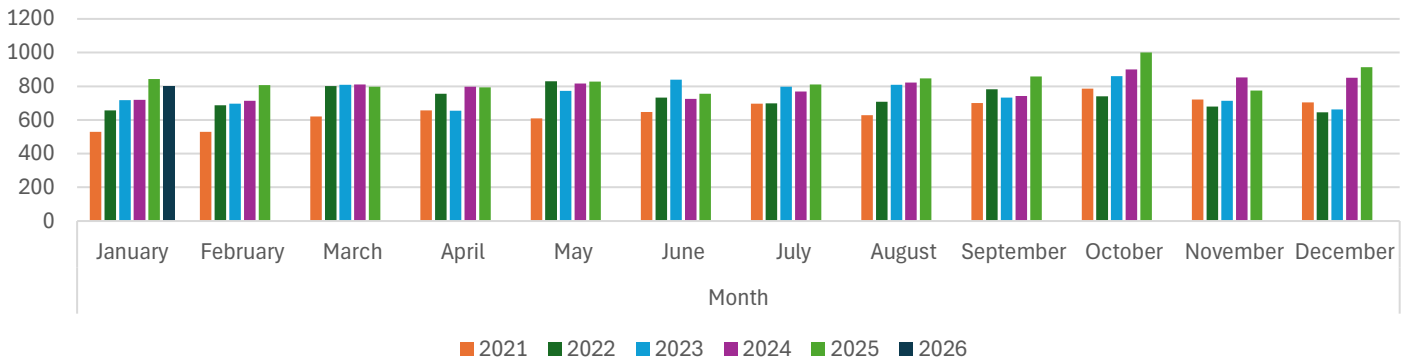


Figure 4. ADA On-Time Percentage Year-to-Year comparison

Total ADA On-Time % Comparison in 2023, 2024, 2025, and 2026

Year	Month												Average %
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2023	95.96%	85.34%	95.67%	94.95%	96.76%	96.90%	96.11%	95.54%	93.44%	94.88%	97.05%	96.22%	94.90%
2024	96.39%	96.77%	96.30%	97.24%	98.53%	98.62%	98.57%	97.81%	98.38%	97.11%	98.24%	99.18%	97.76%
2025	97.15%	97.64%	99.00%	98.14%	98.67%	98.81%	99.14%	98.58%	86.51%	96.10%	97.67%	93.76%	97.60%
2026	96.61%												96.61%

On-Time % Comparison

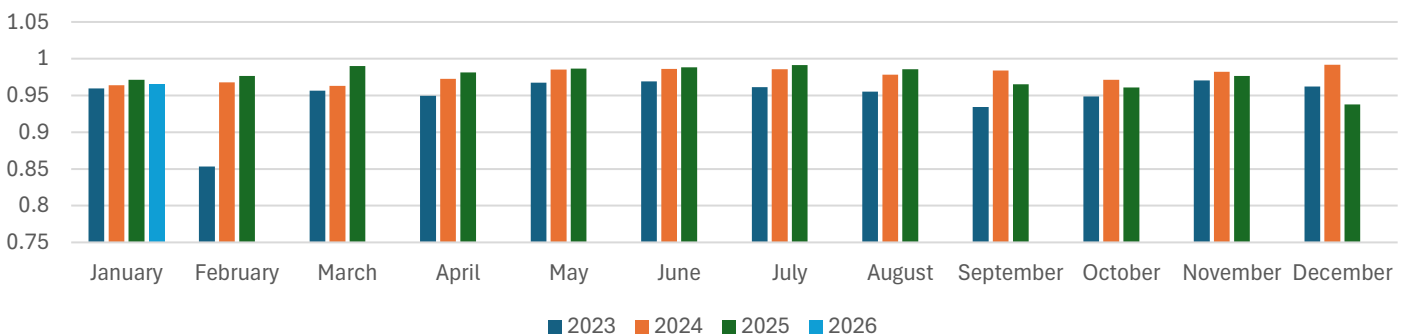


Figure 5. Preventive Maintenance On-Time Compliance Year-to-Year

Total Preventive Maintenance On-Time % Comparison in 2024, 2025, and 2026

Year	Month												Average %
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2024	97%	98%	98%	98%	100%	100%	100%	98%	97%	95%	97%	98%	98%
2025	100%	100%	100%	100%	98%	99%	100%	98%	100%	100%	97%	95%	99%
2026	97%												97%

PM Compliance Comparison

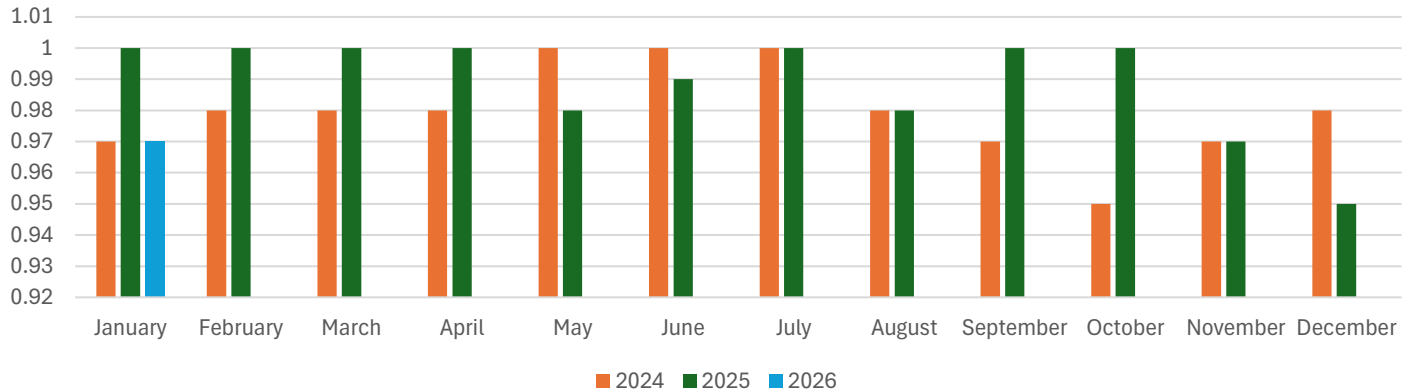


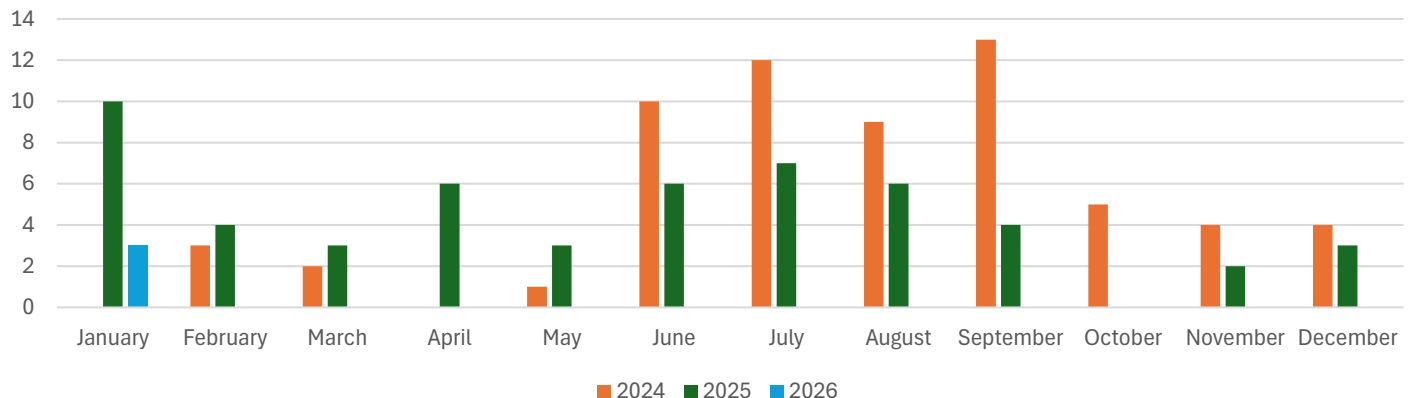
Figure 6. Road Calls Year-to-Year Comparison

Total Road Calls Comparison in 2024, 2025, and 2026. New reporting compliance standards began mid-2024.

Year	Month												Totals
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2024	0	3	2	0	1	10	12	9	13	5	4	4	63
2025	10	4*	3	6	3	6	7	6	4	0	2	2	54
2026	3												3

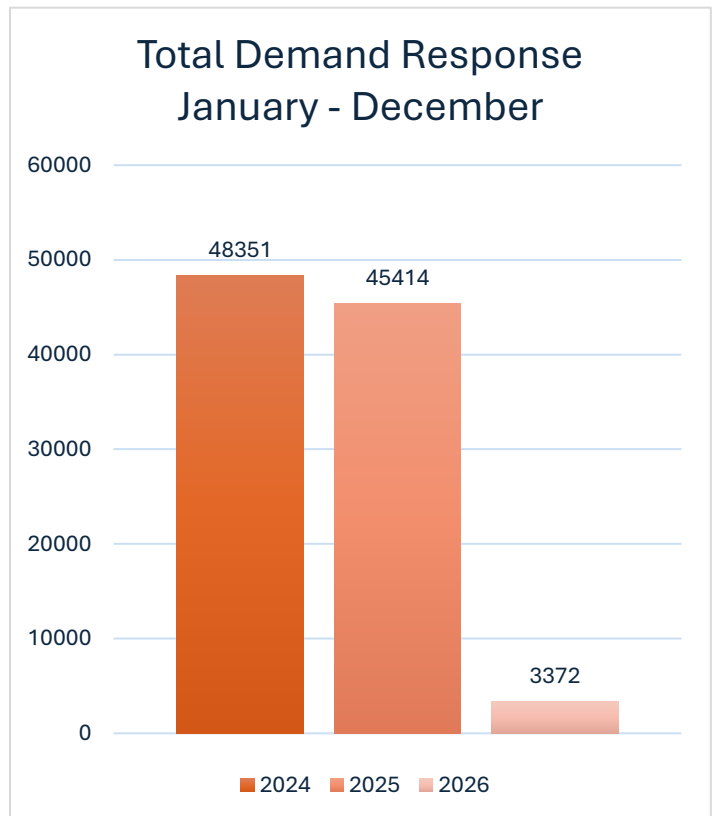
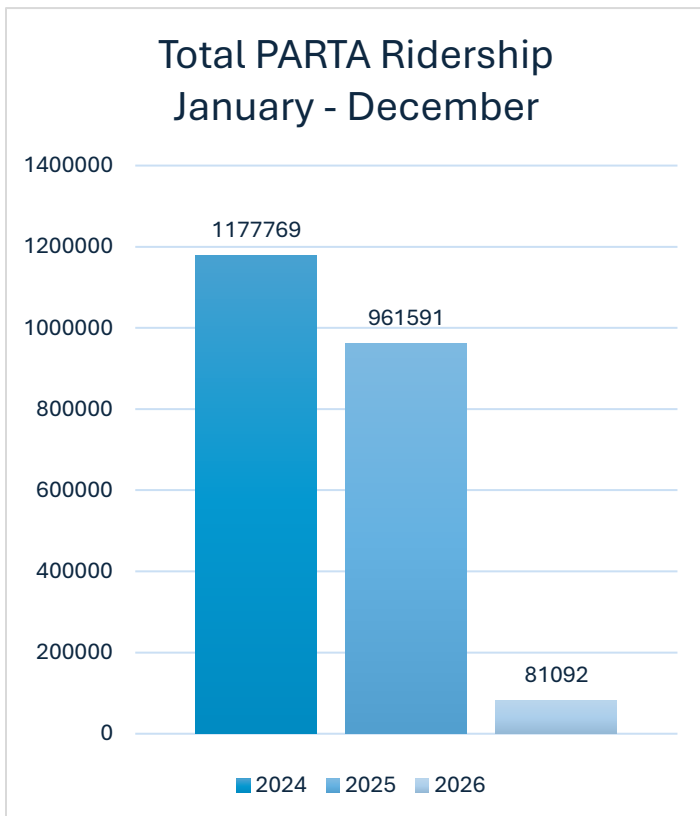
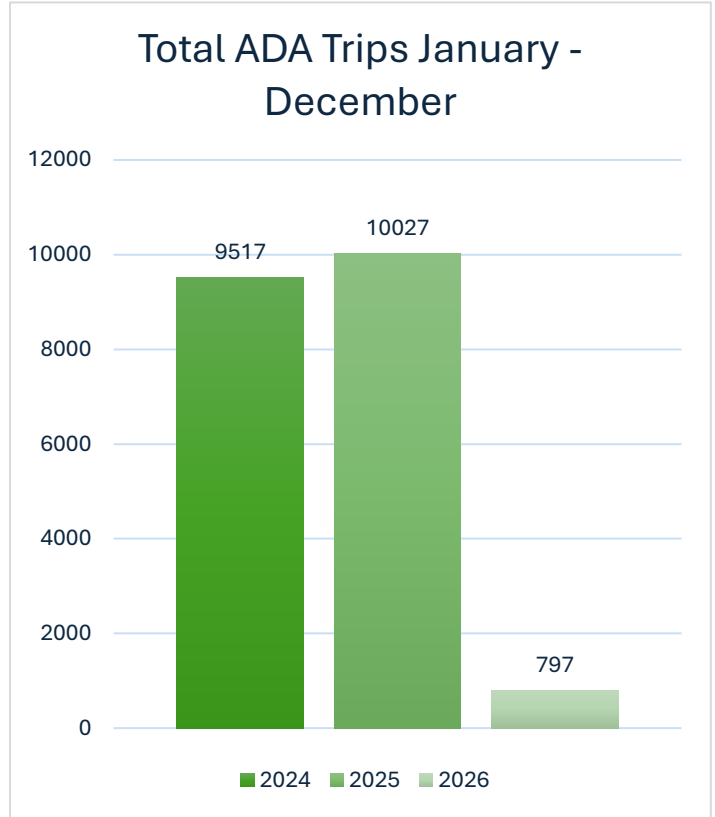
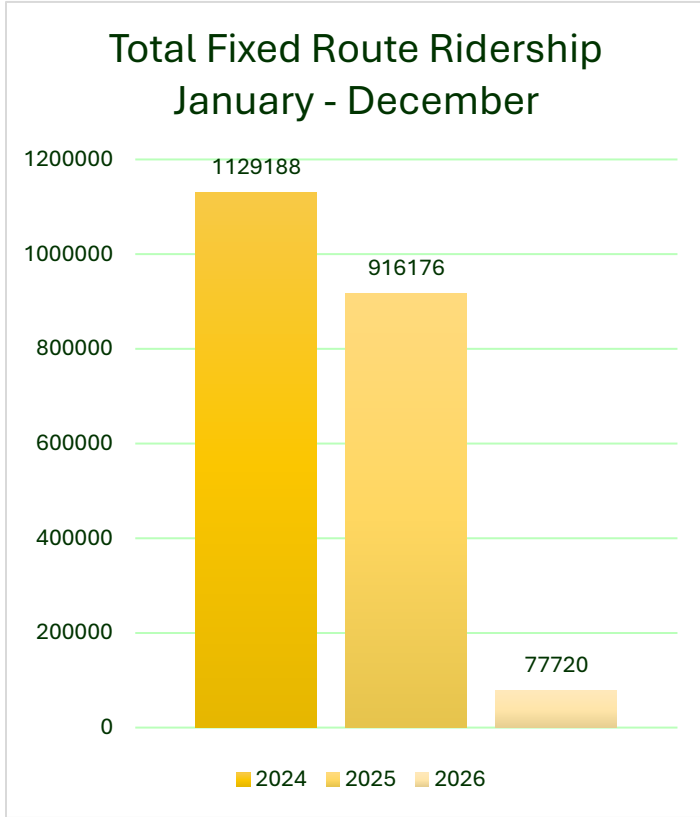
* Road calls were for fixed route with two (2) major mechanical and two (2) other mechanical.

Total Road Calls Comparison



2024-2026 Totals Comparisons

Total Ridership, Total ADA, Total Fixed Route, and Total Demand Response





Committees



Administration Committee

Agenda

1. Call to Order

2. Roll Call Oral
 Committee Members present

3. Guest Communications (2-minute limit) Oral

4. Old Business

5. New Business

6. Resolutions - Motion Required
 #2026-02-01 (Page 32)
 A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES CONSENTING TO THE APPOINTMENT OF A TRUSTEE AND ALTERNATE TRUSTEES TO THE BOARD OF TRUSTEES OF THE NEORIDE COUNCIL OF GOVERNMENTS (COG).

 #2026-02-02 (Page 33)
 A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO ADOPT THE LEADERSHIP CONTINUITY AND SUCCESSION PLANNING POLICY.
 Leadership Continuity and Succession Planning Policy (Pages 34)
 #2026-02-03 (Page 42)
 A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES APPROVING A CYBERSECURITY POLICY TO COMPLY WITH REQUIREMENTS MADE BY THE AUDITOR OF THE STATE OF OHIO UNDER ORC § 9.64, ENACTED BY AMENDED SUBSTITUTE HOUSE BILL 96.
 Cybersecurity Policy (Pages 43)
 #2026-02-04 (Page 49)
 A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO AMEND THE PROCUREMENT POLICY, SPECIFICALLY THE POLICY REGARDING CREDIT CARD USE.
 Procurement Policy (Page 50)
7. Executive Session, as needed

8. Adjournment



Finance Committee

Agenda

1. Call to Order
2. Roll Call Oral
 Committee Members present
3. Guest Communications (2-minute limit) Oral
4. Finance Reports
 PARTA Finance Reports and Yearly Comparison Page 22
 KCG Finance Reports and Yearly Comparison Page 27
5. Old Business
6. New Business
7. Resolutions - Motion Required
8. Executive Session, as needed
9. Adjournment

PARTA FINANCE REPORT

12/31/2025

Un-Audited

A
100.00%
% BUDGET

CURRENT PERIOD	MONTHLY BUDGET	VARIANCE		YTD ACTUAL	YTD BUDGET	VARIANCE	FY 2025 BUDGET	% BUDGET SPENT
-----------------------	-----------------------	-----------------	--	-------------------	-------------------	-----------------	-----------------------	-----------------------

REVENUE

\$ 18,711	\$ 20,833	\$ (2,122)	Farebox & Ticket Sales	\$ 294,167	\$ 250,000	\$ 44,167	\$ 250,000	117.7%
\$ 36,408	\$ 28,802	\$ 7,606	Agency Cash Grants and Reimburs.	\$ 396,786	\$ 345,623	\$ 51,163	\$ 345,623	114.8%
\$ 160,498	\$ 182,532	\$ (22,034)	KSU Revenues	\$ 2,233,711	\$ 2,190,379	\$ 43,332	\$ 2,190,379	102.0%
\$ 4,856	\$ 5,833	\$ (977)	State Reimbursement (Fuel)	\$ 65,874	\$ 70,000	\$ (4,126)	\$ 70,000	94.1%
\$ -	\$ -	\$ -	State Capital Maintenance Assist	\$ 275,000	\$ 275,000	\$ -	\$ 275,000	100.0%
\$ -	\$ -	\$ -	Federal Capital Maintenance Assist	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000	100.0%
\$ -	\$ -	\$ -	Federal Operating (ARPA)	\$ 755,173	\$ 641,843	\$ 113,330	\$ 641,843	117.7%
\$ 3,439	\$ -	\$ 3,439	Federal Project Mgmt. & Planning	\$ 55,439	\$ 52,000	\$ 3,439	\$ 52,000	106.6%
\$ 83,210	\$ 41,667	\$ 41,543	Investment Income	\$ 866,167	\$ 500,000	\$ 366,167	\$ 500,000	173.2%
\$ 771,995	\$ 617,760	\$ 154,235	Sales Tax Revenues	\$ 7,696,972	\$ 7,413,117	\$ 283,855	\$ 7,413,117	103.8%
\$ 5,289	\$ 7,167	\$ (1,878)	Other Revenues	\$ 132,529	\$ 86,100	\$ 46,429	\$ 86,100	153.9%
\$ 1,084,406	\$ 904,593	\$ 179,813	TOTAL REVENUES	\$ 13,871,817	\$ 12,924,062	\$ 947,755	\$ 12,924,062	107.3%

EXPENSES

\$ 151,728	\$ 154,784	\$ 3,057	Operators Salaries and Wages	\$ 1,837,704	\$ 2,005,530	\$ 167,826	\$ 2,005,530	91.6%
\$ 43,890	\$ 39,893	\$ (3,997)	Students Salaries and Wages	\$ 421,751	\$ 478,720	\$ 56,969	\$ 478,720	88.1%
\$ 105,441	\$ 88,194	\$ (17,247)	Maintenance Salaries and Wages	\$ 1,066,512	\$ 1,146,520	\$ 80,008	\$ 1,146,520	93.0%
\$ 91,077	\$ 66,252	\$ (24,825)	Operations Staff Salaries and Wages	\$ 811,358	\$ 861,272	\$ 49,914	\$ 861,272	94.2%
\$ 106,604	\$ 83,827	\$ (22,778)	Admin Salaries and Wages	\$ 992,266	\$ 1,089,746	\$ 97,480	\$ 1,089,746	91.1%
\$ 121,094	\$ 117,551	\$ (3,543)	Employee Health Insurance	\$ 1,391,230	\$ 1,410,612	\$ 19,382	\$ 1,410,612	98.6%
\$ 258,190	\$ 117,155	\$ (141,035)	Other Fringe Benefits	\$ 1,591,406	\$ 1,619,000	\$ 27,593	\$ 1,619,000	98.3%
\$ -	\$ 1,000	\$ 1,000	Advertising Fees	\$ 9,062	\$ 15,000	\$ 5,938	\$ 15,000	60.4%
\$ 15,516	\$ 19,208	\$ 3,692	Professional/Tech Services	\$ 220,435	\$ 265,500	\$ 45,065	\$ 265,500	83.0%
\$ 35,710	\$ 18,767	\$ (16,944)	Capital Maintenance Service	\$ 345,830	\$ 313,400	\$ (32,430)	\$ 313,400	110.3%
\$ 16,249	\$ 14,750	\$ (1,499)	Other Services	\$ 171,458	\$ 183,000	\$ 11,542	\$ 183,000	93.7%
\$ 45,671	\$ 62,135	\$ 16,465	Fuel and Lubricants	\$ 580,857	\$ 745,625	\$ 164,768	\$ 745,625	77.9%
\$ 5,315	\$ 5,417	\$ 101	Tires and Tubes	\$ 59,612	\$ 65,000	\$ 5,388	\$ 65,000	91.7%
\$ 1,143	\$ 34,458	\$ 33,315	Other Materials and Supplies	\$ 331,080	\$ 413,500	\$ 82,420	\$ 413,500	80.1%
\$ 16,983	\$ 15,000	\$ (1,983)	Utilities	\$ 177,324	\$ 180,000	\$ 2,676	\$ 180,000	98.5%
\$ 15,551	\$ 4,000	\$ (11,551)	Premium Public Liab/Prop Damage	\$ 379,131	\$ 357,080	\$ (22,051)	\$ 357,080	106.2%
\$ 1,739	\$ -	\$ (1,739)	Dues and Subscriptions	\$ 36,737	\$ 36,250	\$ (487)	\$ 36,250	101.3%
\$ 7,836	\$ 1,767	\$ (6,069)	Travel and Meetings	\$ 29,497	\$ 31,500	\$ 2,003	\$ 31,500	93.6%
\$ 999	\$ 3,208	\$ 2,210	Advertising/Promotions Media	\$ 21,326	\$ 39,500	\$ 18,174	\$ 39,500	54.0%
\$ 384	\$ 1,858	\$ 1,475	Other Misc. Expenses	\$ 14,973	\$ 22,400	\$ 7,427	\$ 22,400	66.8%
\$ 6,776	\$ 6,178	\$ (599)	Sales Tax Fees	\$ 76,026	\$ 74,131	\$ (1,895)	\$ 74,131	102.6%
\$ 1,047,896	\$ 855,403	\$ (192,494)	TOTAL EXPENSES	\$ 10,565,576	\$ 11,353,286	\$ 787,711	\$ 11,353,286	93.1%

93.3%

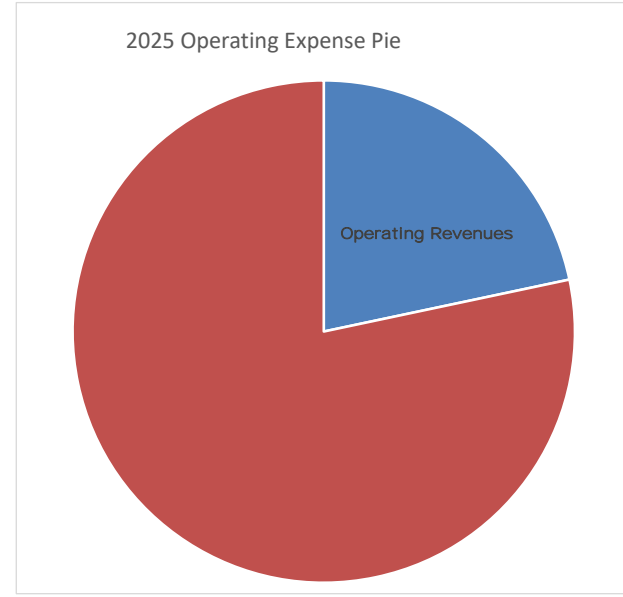
\$ 36,510	\$ 49,191	\$ (12,681)	Gross Operating Surplus/(Deficit)	\$ 3,306,241	\$ 1,570,776	\$ 1,735,465	\$ 1,570,776	
------------------	------------------	--------------------	--	---------------------	---------------------	---------------------	---------------------	--

Yearly Comparison
Draft / Un-Audited

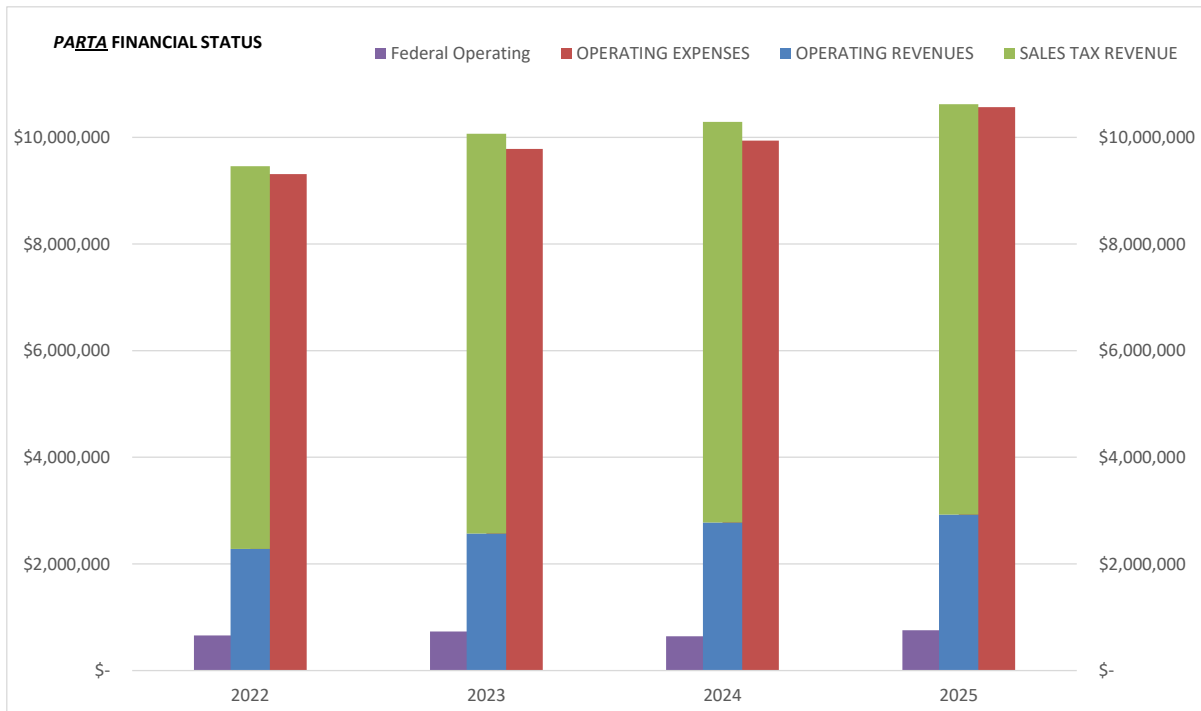
	2021	2022	2023	2024	2025	Pr. Year
	YTD	YTD	YTD	YTD	YTD	Variance
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
REVENUE						
Farebox	\$ 194,017	\$ 197,935	\$ 232,840	\$ 255,121	\$ 294,167	15.3%
Agency Cash Grants and Reimburs	\$ 183,094	\$ 221,218	\$ 270,505	\$ 400,550	\$ 396,786	-0.9%
KSU Revenues	\$ 1,523,422	\$ 1,863,332	\$ 2,065,243	\$ 2,120,213	\$ 2,233,711	5.4%
State Reimbursement (Fuel Tax)	\$ 75,607	\$ 69,151	\$ 87,530	\$ 71,444	\$ 65,874	-7.8%
State Capital Maintenance Assist	\$ 222,398	\$ 216,203	\$ 216,175	\$ 246,049	\$ 275,000	11.8%
Federal Capital Maintenance Assist	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	0.0%
Federal Operating (ARPA/CARES/C	\$ 3,767,454	\$ 659,171	\$ 730,837	\$ 644,668	\$ 755,173	17.1%
Mobility Management Grant (NF)	\$ 52,530	\$ 34,883	\$ 68,508	\$ 52,000	\$ 55,439	6.6%
Investment Income	\$ 6,729	\$ 217,218	\$ 591,880	\$ 852,480	\$ 866,167	1.6%
Sales Tax Revenues	\$ 6,947,056	\$ 7,176,247	\$ 7,498,871	\$ 7,516,216	\$ 7,696,972	2.4%
Other Revenues	\$ 163,077	\$ 108,710	\$ 130,996	\$ 86,988	\$ 132,529	52.4%
TOTAL REVENUES	\$ 14,135,385	\$ 11,764,068	\$ 12,893,386	\$ 13,345,729	\$ 13,871,817	3.9%
(Revenues Less CARES/CRRS	\$ 10,367,931	\$ 11,104,897	\$ 12,162,549	\$ 12,701,061	\$ 13,116,644	3.3%
EXPENSES						
Operators Salaries and Wages	\$ 1,307,180	\$ 1,412,942	\$ 1,534,953	\$ 1,718,357	\$ 1,837,704	6.9%
Students Salaries and Wages	\$ 175,461	\$ 315,037	\$ 407,911	\$ 407,852	\$ 421,751	3.4%
Maintenance Salaries and Wages	\$ 854,189	\$ 940,222	\$ 907,379	\$ 944,086	\$ 1,066,512	13.0%
Operations Staff Salaries and Wage	\$ 611,131	\$ 662,855	\$ 740,088	\$ 734,544	\$ 811,358	10.5%
Admin Salaries and Wages	\$ 845,948	\$ 857,978	\$ 897,270	\$ 917,553	\$ 992,266	8.1%
Employee Health Insurance	\$ 1,306,443	\$ 1,404,153	\$ 1,412,129	\$ 1,400,564	\$ 1,391,230	-0.7%
Other Fringe Benefits	\$ (2,923,549)	\$ 1,525,611	\$ 1,555,659	\$ 1,524,249	\$ 1,591,406	4.4%
Advertising Fees	\$ 548	\$ 7,507	\$ 8,446	\$ 13,454	\$ 9,062	-32.6%
Professional/Tech Services	\$ 270,525	\$ 266,871	\$ 223,864	\$ 226,574	\$ 220,435	-2.7%
Capital Maintenance Service	\$ 221,440	\$ 236,826	\$ 254,716	\$ 283,225	\$ 345,830	22.1%
Other Services	\$ 119,110	\$ 154,605	\$ 138,288	\$ 180,677	\$ 171,458	-5.1%
Fuel and Lubricants	\$ 421,680	\$ 550,552	\$ 723,807	\$ 646,958	\$ 580,857	-10.2%
Tires and Tubes	\$ 31,746	\$ 32,217	\$ 30,574	\$ 36,634	\$ 59,612	62.7%
Other Materials and Supplies	\$ 521,723	\$ 347,328	\$ 365,689	\$ 286,826	\$ 331,080	15.4%
Utilities	\$ 154,904	\$ 165,822	\$ 155,877	\$ 159,368	\$ 177,324	11.3%
Premium Public Liab/Prop Damage	\$ 282,858	\$ 267,404	\$ 286,116	\$ 303,748	\$ 379,131	24.8%
Dues and Subscriptions	\$ 36,511	\$ 32,928	\$ 19,140	\$ 31,981	\$ 36,737	14.9%
Travel and Meetings	\$ 8,918	\$ 20,597	\$ 18,061	\$ 20,479	\$ 29,497	44.0%
Advertising/Promotions Media	\$ 35,971	\$ 28,063	\$ 21,422	\$ 20,218	\$ 21,326	5.5%
Other Misc. Expenses	\$ 7,273	\$ 8,790	\$ 7,975	\$ 9,167	\$ 14,973	63.3%
Sales Tax Fees	\$ 69,471	\$ 71,646	\$ 74,989	\$ 74,220	\$ 76,026	2.4%
TOTAL EXPENSES	\$ 4,359,480	\$ 9,309,954	\$ 9,784,353	\$ 9,940,735	\$ 10,565,576	6.3%
Gross Operating Surplus/(Deficit)	\$ 9,775,905	\$ 2,454,114	\$ 3,109,033	\$ 3,404,994	\$ 3,306,241	
Total Expenses / Total Revenues (Carryover)	31%	79%	76%	74%	76%	

**Yearly Comparisons
Un-Audited**

	2022 YTD ACTUAL	2023 YTD ACTUAL	2024 YTD ACTUAL	2025 YTD ACTUAL	
REVENUE					
Farebox	\$ 197,935	\$ 232,840	\$ 255,121	\$ 294,167	
Agency Cash Grants and Reimburs.	\$ 221,218	\$ 270,505	\$ 400,550	\$ 396,786	
KSU Revenues	\$ 1,863,332	\$ 2,065,243	\$ 2,120,213	\$ 2,233,711	
State Reimbursement (Fuel Tax)	\$ 69,151	\$ 87,530	\$ 71,444	\$ 65,874	
State Capital Maintenance Assist	\$ 216,203	\$ 216,175	\$ 246,049	\$ 275,000	
Federal Capital Maintenance Assist	\$ 1,000,000	\$ 1,000,000	\$ 1,100,000	\$ 1,100,000	
Federal Operating (CARES, ARPA)	\$ 659,171	\$ 730,837	\$ 644,668	\$ 755,173	
Mobility Management Grant (NF)	\$ 34,883	\$ 68,508	\$ 52,000	\$ 55,439	
Investment Income	\$ 217,218	\$ 591,880	\$ 852,480	\$ 866,167	
Sales Tax Revenues	\$ 7,176,247	\$ 7,498,871	\$ 7,516,216	\$ 7,696,972	
Other Revenues	\$ 108,710	\$ 130,996	\$ 86,988	\$ 132,529	
TOTAL REVENUES	\$ 11,764,068	\$ 12,893,386	\$ 13,345,729	\$ 13,871,817	3.9%
OPERATING REVENUES	\$ 2,282,485	\$ 2,568,588	\$ 2,775,884	\$ 2,924,663	5%
Sales Tax % of Total Revenues	61.0%	58.2%	56.3%	55.5%	
TOTAL EXPENSES					
	\$ 9,309,954	\$ 9,784,353	\$ 9,940,735	\$ 10,565,576	
Gross Operating Surplus/(Deficit)	\$ 2,454,114	\$ 3,109,033	\$ 3,404,994	\$ 3,306,241	
Total Expenses Variance	113.6%	5.1%	1.6%	6.3%	



% of Operating Revenues to Expense: **25%** **26%** **28%** **28%**



PARTA CAPITAL FINANCE REPORT

Un-Audited													YTD		B
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	ACTUAL RECV'D / EXP	FY 2025 BUDGET	ACTUAL REMAINING
2025 Operating Surplus (From Finance Report)	\$ (233,238)	\$ 155,811	\$ 632,748	\$ 175,143	\$ 366,014	\$ 348,895	\$ 277	\$ 963,778	\$ 450,072	\$ 359,353	\$ 50,877	\$ 36,510	\$ 3,306,241	\$ 1,570,776	
Grant Funding															
2025- 2 CNG <i>Transit</i> (2021 DERG)					\$ 737,164								\$ 737,164	\$ 737,164	\$ -
2024 OTP2 Escalation FLEX (for 2-DERG)					\$ 213,287								\$ 213,287	\$ 213,287	\$ -
2025 4- Diesel Transit (5339(b))					\$ 1,514,888								\$ 1,514,888	\$ 1,514,888	\$ -
<i>ODOT GRF Match</i>						\$ 323,614							\$ 323,614	\$ 323,614	\$ -
Bus Cameras (5310)												\$ 98,621	\$ 100,462	\$ 1,841	
2025-3 1/2 Small LTV (5310)								\$ 380,370					\$ 380,370	\$ 380,370	\$ -
2025-1 1/2 Small LTV (5339)								\$ 514,770					\$ 514,770	\$ 514,770	\$ -
5 -5339© CNG Transits (2026)													\$ -	\$ 3,201,270	\$ 3,201,270
APC (2024 OPT2 Flex)												\$ 3,439	\$ 3,439	\$ 17,071	\$ 13,632
2025 Maint Equip. OPT2 Flex												\$ 4,320	\$ 4,320	\$ 436,057	\$ 431,737
2025 Facility Rehab OPT2 Flex								\$ 155,252	\$ 51,252				\$ 206,504	\$ 206,504	\$ -
Transit Improvement Bus Shelters													\$ -	\$ 90,000	\$ 90,000
Miscellaneous Equipment - CNG Fuel Pumps								\$ 34,284				\$ 73,635	\$ 119,956	\$ 156,000	\$ 36,044
ADP Hardware - Computers, Infotainment Systems								\$ 148,800					\$ 148,800	\$ 148,800	\$ -
Capital Planning - FTS/TDP								\$ 107,029				\$ 52,078	\$ 179,718	\$ 200,000	\$ 20,282
Rehab/Renovate Facilities - Admin. Restrooms & Floors												\$ 8,600	\$ 10,458	\$ 80,000	\$ 69,542
Security Equipment - Cameras at KCG & PARTA								\$ 54,000					\$ 54,000	\$ 54,000	\$ -
TOTAL GRANT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ 2,465,339	\$ 323,614	\$ -	\$ 1,394,505	\$ 51,252	\$ -	\$ 134,313	\$ 140,886	\$ 4,509,909	\$ 8,374,257	\$ 3,864,348
Capital Project Costs (Fixed Assets)															
2 CNG <i>Transit</i> (2021 DERG)					\$ (1,317,462)								\$ (1,317,462)	\$ (1,309,000)	\$ (8,462)
2025 4- Diesel Transit (5339(b))				\$ (2,393,168)									\$ (2,393,168)	\$ (2,393,168)	\$ -
Bus Cameras (5310)											\$ (121,477)	\$ (1,800)	\$ (123,277)	\$ (121,477)	\$ (1,800)
2025-5 Small LTV (5310&5339)							\$ (1,123,425)						\$ (1,123,425)	\$ (1,118,925)	\$ (4,500)
5 -5339© CNG Transits (2026)													\$ -	\$ (4,001,588)	\$ 4,001,588
[APC (2024 OPT2 Flex)] + Scheduling Software													\$ -	\$ (21,339)	\$ 21,339
2025 Maint Equip. OPT2 Flex												\$ (5,400)	\$ (5,400)	\$ (479,571)	\$ 474,171
2024 & 2025 Facility Rehab OPT2 Flex						\$ (15,000)	\$ (147,033)	\$ (64,065)	\$ (32,033)				\$ (258,130)	\$ (323,631)	\$ 65,501
Miscellaneous Equipment - CNG Fuel Pumps						\$ (42,854)				\$ (92,044)		\$ (42,328)	\$ (177,226)	\$ (195,000)	\$ 17,774
ADP Hardware - Computers, Infotainment Systems			\$ (35,278)			\$ (78,863)	\$ (80,211)				\$ (8,000)		\$ (202,352)	\$ (186,000)	\$ (16,352)
Capital Planning - FTS/TDP				\$ (27,456)	\$ (50,683)	\$ (23,054)	\$ (13,711)	\$ (18,883)	\$ (43,745)			\$ (47,116)	\$ (224,648)	\$ (237,977)	\$ 13,329
Rehab/Renovate Facilities - Admin. Restrooms & Floors										\$ (10,750)	\$ (2,323)	\$ (2,194)	\$ (15,267)	\$ (100,000)	\$ 84,733
Security Equipment - Cameras at KCG & PARTA							\$ (68,133)						\$ (68,133)	\$ (67,500)	\$ (633)
LOCAL PROJECTS															
Component Rebuilds				\$ (5,294)	\$ (6,273)		\$ (7,302)	\$ (10,931)			\$ (6,981)		\$ (36,781)	\$ (100,000)	\$ 63,219
Facility Improvements			\$ (7,839)		\$ (22,500)				\$ (16,477)	\$ (37,439)			\$ (84,255)	\$ (60,000)	\$ (24,255)
Misc. Equip.	\$ (10,539)												\$ (10,539)	\$ (10,000)	\$ (539)
TOTAL CAPITAL PROJECT	\$ (10,539)	\$ -	\$ (43,117)	\$ (2,425,918)	\$ (1,396,918)	\$ (159,771)	\$ (1,439,814)	\$ (93,879)	\$ (92,255)	\$ (147,214)	\$ (178,916)	\$ (51,722)	\$ (6,040,063)	\$ (10,725,176)	\$ 4,685,113
BALANCE	\$ (243,778)	\$ 155,811	\$ 589,631	\$ (2,250,775)	\$ 1,434,436	\$ 512,738	\$ (1,439,537)	\$ 2,264,404	\$ 409,070	\$ 212,139	\$ 6,274	\$ 125,673		\$ (780,142)	\$ (820,765)
Restricted Balance	\$ 13,068	\$ 11,745	\$ 12,964	\$ 12,628	\$ 13,048	\$ 12,653	\$ 13,148	\$ 13,185	\$ 12,639	\$ 12,776	\$ 11,961	\$ 11,903	\$ 151,717	\$ 3,395,778	\$ 3,547,495
Carry Forward Balance	\$ (256,846)	\$ 144,066	\$ 576,666	\$ (2,263,403)	\$ 1,421,388	\$ 500,085	\$ (1,452,685)	\$ 2,251,219	\$ 396,431	\$ 199,363	\$ (5,686)	\$ 113,770	\$ 8,035,003		

Restricted: Local Match	
5 -5339© CNG Transits (2026)	\$ 800,318
[APC (2024 OPT2 Flex)] + Scheduling Sof	\$ 3,408
2025 Maint. Equip. (CNG Generator)	\$ 107,935
OWMP Capital Projects	\$ 73,672
Future Capital Projects	\$ 2,562,162
	\$ 3,547,495

STATEMENT OF NET POSITION

12/31/2025

Un-Audited

<u>ASSETS</u>	<u>12/31/2025</u>	<u>12/31/2024</u>	<u>Variance</u>
CURRENT ASSETS:			
Cash & Cash Equivalents	\$ 10,266,708	\$ 9,105,732	\$ 1,160,976
Receivables:			
RECEIVABLES-A/R Control (Oper)	\$ 269,206	\$ 229,460	\$ 39,745
Receivables Accrued Sales Tax	\$ 1,956,136	\$ 1,956,136	
Prepaid Expenses	\$ 235,541	\$ 232,827	
Materials & Supply Inventory	\$ 302,283	\$ 279,009	
TOTAL UNRESTRICTED/CURRENT ASSETS	\$ 13,029,873	\$ 11,803,164	
RESTRICTED ASSETS:			
Special Deposits-Restricted	\$ 9,102,345	\$ 8,689,060	\$ 413,285
Star Ohio Restricted Capital	\$ 3,547,495	\$ 3,395,778	\$ 151,717
TOTAL RESTRICTED ASSETS	\$ 12,649,840	\$ 12,084,838	
PROPERTY FACILITIES, & EQUIP.:			
Land	\$ 160,000	\$ 160,000	\$ -
Land - KCG	\$ 2,027,675	\$ 2,027,675	\$ -
Subscription-Based Intangible Asset	\$ 720,635	\$ 720,635	\$ -
Buildings & Improvements	\$ 16,117,277	\$ 15,633,845	\$ 483,431
Buildings - KCG	\$ 16,993,263	\$ 16,887,691	\$ 105,572
Transportation Vehicles & Equip.	\$ 24,615,094	\$ 21,058,938	\$ 3,556,156
Computer Hardware & Software	\$ 952,133	\$ 876,708	\$ 75,425
Other	\$ 596,180	\$ 363,532	\$ 232,648
TOTAL	\$ 62,182,256	\$ 57,729,024	
Less Accumulated Depreciation/Amoritzation	\$ (31,891,261)	\$ (30,022,304)	
CAPITAL ASSETS (Net of Accum. Dep./Amor.)	\$ 30,290,995	\$ 27,706,720	
Deferred Outflow - Pension & OPEB	\$ 3,071,754	\$ 3,071,754	
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 59,042,462	\$ 54,666,476	
<u>LIABILITIES AND NET POSITION</u>			
CURRENT LIABILITIES:			
Accounts Payable	\$ 261,873	\$ 175,060	\$ 86,813
Advances Payable - KCG	\$ (119,601)	\$ (119,601)	\$ -
Accrued Sales Tax Fee Payable	\$ 20,453	\$ 20,119	\$ 335
Payroll Liability	\$ 398,562	\$ 496,121	
Unearned Revenue	\$ 81,043	\$ 51,569	\$ 29,474
TOTAL CURRENT LIABILITIES	\$ 642,331	\$ 623,267	
NONCURRENT LIABILITIES:			
Net Pension, OPEB, Sub.-Based Liability	\$ 8,383,633	\$ 8,383,633	
TOTAL NONCURRENT LIABILITIES	\$ 8,383,633	\$ 8,383,633	
Deferred Inflow - Pension & OPEB	\$ 292,846	\$ 292,846	
TOTAL LIABILITIES & DEFERRED INFLOWS	\$ 9,318,810	\$ 9,299,746	
NET POSITION:			
Invested in Capital Assets, Net of Related Debt	\$ 30,290,995	\$ 27,706,720	
Restricted for Capital Assets	\$ 12,649,840	\$ 12,084,838	
Unrestricted Funds Balance	\$ 6,782,817	\$ 5,575,172	
TOTAL NET POSITION	\$ 49,723,652	\$ 45,366,730	
TOTAL LIABILITIES & NET POSITION	\$ 59,042,462	\$ 54,666,476	

KCG FINANCE REPORT

12/31/2025

Un-Audited

**A
100.00%**

CURRENT PERIOD	MONTHLY BUDGET	VARIANCE		YTD ACTUAL	YTD BUDGET	VARIANCE	FY 2025 BUDGET		
REVENUE									
\$ 16,603	\$ 10,000	\$ 6,603	Hotel Overnight Parking	\$ 234,488	\$ 199,000	\$ 35,488	\$ 199,000	117.8%	
\$ 17,904	\$ 21,890	\$ (3,986)	Monthly Parking Passes	\$ 233,672	\$ 262,080	\$ (28,408)	\$ 262,080	89.2%	
\$ 8,911	\$ 8,000	\$ 911	Daily Parking Revenue	\$ 135,801	\$ 142,000	\$ (6,199)	\$ 142,000	95.6%	
\$ 9,118	\$ 8,294	\$ 824	Lease Revenue	\$ 105,018	\$ 99,528	\$ 5,490	\$ 99,528	105.5%	
\$ 849	\$ 420	\$ 429	Other Revenues	\$ 11,599	\$ 5,000	\$ 6,599	\$ 5,000	232.0%	
\$ 53,386	\$ 48,604	\$ 4,782	TOTAL REVENUES	\$ 720,579	\$ 707,608	\$ 12,971	\$ 707,608	101.8%	
EXPENSES									
\$ 20,004	\$ 22,964	\$ 2,960	KCG Salaries and Wages	\$ 295,445	\$ 298,543	\$ 3,098	\$ 298,543	99.0%	
\$ 4,678	\$ 5,000	\$ 322	Employee Health Insurance	\$ 55,874	\$ 60,000	\$ 4,126	\$ 60,000	93.1%	
\$ 15,151	\$ 6,820	\$ (8,331)	Other Fringe Benefits	\$ 106,823	\$ 88,658	\$ (18,165)	\$ 88,658	120.5%	
\$ 225	\$ 300	\$ 75	Professional/Tech Services	\$ 2,038	\$ 3,600	\$ 1,562	\$ 3,600	56.6%	
\$ 3,428	\$ 6,250	\$ 2,822	Contract Maintenance Service	\$ 73,501	\$ 75,000	\$ 1,500	\$ 75,000	98.0%	
\$ 1,091	\$ 1,325	\$ 234	Other Services	\$ 18,610	\$ 15,900	\$ (2,710)	\$ 15,900	117.0%	
\$ 351	\$ 2,500	\$ 2,149	Other Materials and Supplies	\$ 26,013	\$ 30,000	\$ 3,987	\$ 30,000	86.7%	
\$ 6,686	\$ 6,000	\$ (686)	Utilities	\$ 70,987	\$ 72,000	\$ 1,013	\$ 72,000	98.6%	
\$ -	\$ -	\$ -	Premium Public Liab/Prop Damage	\$ 7,350	\$ 7,350	\$ -	\$ 7,350	100.0%	
\$ 4,000	\$ -	\$ (4,000)	Advertising/Promotions Media	\$ 4,000	\$ 6,000	\$ 2,000	\$ 6,000	66.7%	
\$ 15	\$ -	\$ (15)	Other Misc. Expenses	\$ 1,770	\$ 2,400	\$ 630	\$ 2,400	73.8%	
\$ 55,630	\$ 51,159	\$ (4,471)	TOTAL EXPENSES	\$ 662,412	\$ 659,451	\$ (2,961)	\$ 659,451	100.4%	
\$ (2,244)	\$ (2,555)	\$ 310	Gross Operating Surplus/(Deficit)	\$ 58,167	\$ 48,157	\$ 10,010	\$ 48,157		

KCG FINANCE REPORT
2025 Summary

A+

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	FY 2025 BUDGET
REVENUE														
Hotel Overnight Parking	\$ 12,079	\$ 14,077	\$ 17,299	\$18,502	\$21,591	\$23,577	\$25,825	\$24,542	\$19,735	\$22,229	\$18,433	\$16,603	\$ 234,488	\$ 199,000
Monthly Parking Passes	\$ 21,171	\$ 21,835	\$ 21,986	\$21,458	\$21,150	\$20,425	\$19,591	\$17,352	\$17,364	\$17,239	\$16,198	\$17,904	\$ 233,672	\$ 262,080
Daily Parking Revenue	\$ 7,217	\$ 9,446	\$ 8,910	\$11,917	\$10,969	\$10,649	\$15,881	\$ 9,586	\$12,935	\$18,186	\$11,194	\$ 8,911	\$ 135,801	\$ 142,000
Lease Revenue	\$ 7,796	\$ 7,460	\$ 7,591	\$ 7,860	\$ 7,855	\$10,765	\$ 9,298	\$ 9,298	\$ 9,298	\$ 9,281	\$ 9,398	\$ 9,118	\$ 105,018	\$ 99,528
Other Revenue	\$ 724	\$ 611	\$ 748	\$ 802	\$ 1,100	\$ 1,022	\$ 1,239	\$ 631	\$ 1,241	\$ 1,642	\$ 990	\$ 849	\$ 11,599	\$ 5,000
TOTAL REVENUES	\$ 48,987	\$ 53,427	\$ 56,534	\$60,539	\$62,665	\$66,438	\$71,833	\$61,408	\$60,572	\$68,577	\$56,213	\$53,386	\$ 720,579	\$ 707,608
Parking Revenue	\$ 40,466	\$ 45,357	\$ 48,194	\$51,877	\$53,710	\$54,651	\$61,297	\$51,480	\$50,033	\$57,654	\$45,825	\$43,418	\$ 603,961	
EXPENSES														
KCG Salaries and Wages	\$ 31,862	\$ 23,252	\$ 21,912	\$23,254	\$23,788	\$21,406	\$24,574	\$37,612	\$24,063	\$22,656	\$21,062	\$20,004	\$ 295,445	\$ 298,543
Employee Health Insurance	\$ 4,545	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,545	\$ 4,678	\$ 4,678	\$ 4,678	\$ 4,678	\$ 55,874	\$ 60,000
Other Fringe Benefits	\$ 16,417	\$ 5,691	\$ 6,122	\$ 4,941	\$ 6,287	\$ 9,164	\$ 7,359	\$ 9,434	\$ 6,844	\$ 9,321	\$10,094	\$15,151	\$ 106,823	\$ 88,658
Professional/Tech Services	\$ 184	\$ 183	\$ 182	\$ 182	\$ 186	\$ 186	\$ 182	\$ 182	\$ -	\$ 223	\$ 124	\$ 225	\$ 2,038	\$ 3,600
Contract Maintenance Serv	\$ 4,240	\$ 2,536	\$ 6,244	\$ 7,114	\$ 1,353	\$15,095	\$ 6,590	\$ 5,923	\$ 8,147	\$ 3,953	\$ 8,876	\$ 3,428	\$ 73,501	\$ 75,000
Other Services	\$ 1,071	\$ 1,004	\$ 1,121	\$ 4,477	\$ 1,503	\$ 1,085	\$ 822	\$ 1,476	\$ 2,456	\$ 1,197	\$ 1,306	\$ 1,091	\$ 18,610	\$ 15,900
Other Materials and Supplies	\$ 400	\$ 72	\$ 747	\$ 90	\$ 3,446	\$10,426	\$ 382	\$ 929	\$ 5,024	\$ 3,989	\$ 157	\$ 351	\$ 26,013	\$ 30,000
Utilities	\$ 6,760	\$ 7,706	\$ 6,798	\$ 5,792	\$ 5,093	\$ 4,687	\$ 6,785	\$ 5,133	\$ 5,164	\$ 5,155	\$ 5,229	\$ 6,686	\$ 70,987	\$ 72,000
Premium Public Liab/Prop D:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,350	\$ -	\$ -	\$ 7,350	\$ 7,350
Advertising/Promotions Med:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 6,000
Other Misc. Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,755	\$ 15	\$ 1,770	\$ 2,400
TOTAL EXPENSES	\$ 65,478	\$ 45,121	\$ 47,806	\$50,527	\$46,333	\$66,728	\$51,372	\$65,235	\$56,377	\$58,523	\$53,283	\$55,630	\$ 662,412	\$ 659,451
Gross Operating Surplus/(L	\$ (16,491)	\$ 8,306	\$ 8,728	\$10,012	\$16,332	\$ (289)	\$20,461	\$ (3,827)	\$ 4,195	\$10,054	\$ 2,930	\$ (2,244)	\$ 58,167	\$ 48,157
Cummulative Surplus	\$ (16,491)	\$ (8,185)	\$ 543	\$10,555	\$26,887	\$26,597	\$47,059	\$43,232	\$47,427	\$57,481	\$60,411	\$58,167		
HOURS	744	672	744	720	744	720	744	744	720	744	720	744	8,760	
Cost Per Hour	\$ 88.01	\$ 67.14	\$ 64.26	\$ 70.18	\$ 62.28	\$ 92.68	\$ 69.05	\$ 87.68	\$ 78.30	\$ 78.66	\$ 74.00	\$ 74.77	\$ 75.62	
CAR EXITS	6,263	6,942	7,509	8,292	7,165	6,776	7,314	7,712	8,030	8,514	6,942	6,028	87,487	
Cost Per Exit	\$ 10.45	\$ 6.50	\$ 6.37	\$ 6.09	\$ 6.47	\$ 9.85	\$ 7.02	\$ 8.46	\$ 7.02	\$ 6.87	\$ 7.68	\$ 9.23	\$ 7.57	
Revenue Per Exit	\$ 6.46	\$ 6.53	\$ 6.42	\$ 6.26	\$ 7.50	\$ 8.07	\$ 8.38	\$ 6.68	\$ 6.23	\$ 6.77	\$ 6.60	\$ 7.20	\$ 6.90	
Revenue Per Monthly	\$ 4.50	\$ 4.39	\$ 4.14	\$ 3.80	\$ 4.33	\$ 4.27	\$ 3.96	\$ 3.30	\$ 3.29	\$ 3.10	\$ 3.46	\$ 4.52	\$ 3.92	
Revenue Per Daily	\$ 12.38	\$ 11.95	\$ 11.93	\$ 11.50	\$ 14.31	\$ 17.16	\$ 17.60	\$ 13.93	\$ 11.84	\$ 13.68	\$ 13.12	\$ 12.36	\$ 13.48	

Yearly Comparison
Un-Audited

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	Prior Year Variance
REVENUE							
Hotel Overnight Parking	\$ 67,901	\$ 155,709	\$ 205,226	\$ 207,931	\$ 203,110	\$ 234,488	15%
Monthly Parking Passes	\$ 193,031	\$ 217,742	\$ 251,692	\$ 257,736	\$ 253,852	\$ 233,672	-8%
Daily Parking Revenue	\$ 56,419	\$ 116,248	\$ 162,919	\$ 158,564	\$ 145,347	\$ 135,801	-7%
Retail Revenue/ Lease Revenue	\$ 37,500	\$ 72,053	\$ 83,172	\$ 94,701	\$ 99,968	\$ 105,018	5%
Other Revenues	\$ 2,634	\$ 5,492	\$ 7,459	\$ 9,087	\$ 9,669	\$ 11,599	20%
TOTAL REVENUES	\$ 357,485	\$ 567,244	\$ 710,468	\$ 728,018	\$ 711,946	\$ 720,579	1%
Parking Revenue	\$ 317,351	\$ 489,699	\$ 619,837	\$ 624,230	\$ 602,309	\$ 603,961	0%
Parking % of Total Revenue	89%	86%	87%	86%	85%	84%	
EXPENSES							
KCG Salaries and Wages	\$ 209,518	\$ 194,656	\$ 249,256	\$ 254,156	\$ 272,671	\$ 295,445	8%
Employee Health Insurance	\$ 70,940	\$ 53,566	\$ 60,412	\$ 45,087	\$ 54,038	\$ 55,874	3%
Other Fringe Benefits	\$ 65,400	\$ 66,905	\$ 84,521	\$ 96,713	\$ 91,922	\$ 106,823	16%
Professional/Tech Services	\$ 1,188	\$ 5,816	\$ 1,724	\$ 6,606	\$ -	\$ 2,038	
Contract Maintenance Service	\$ 17,403	\$ 17,428	\$ 23,514	\$ 67,042	\$ 81,201	\$ 73,501	-9%
Other Services	\$ 45,091	\$ 53,600	\$ 50,693	\$ 14,755	\$ 15,433	\$ 18,610	21%
Other Materials and Supplies	\$ 13,282	\$ 19,883	\$ 21,737	\$ 23,669	\$ 36,427	\$ 26,013	-29%
Utilities	\$ 54,909	\$ 57,862	\$ 68,414	\$ 60,417	\$ 63,018	\$ 70,987	13%
Premium Public Liab/Prop Damage	\$ 9,000	\$ 5,000	\$ 5,000	\$ 6,200	\$ 6,500	\$ 7,350	13%
Advertising/Promotions Media	\$ 6,550	\$ 5,329	\$ 4,000	\$ 5,500	\$ 5,000	\$ 4,000	-20%
Other Misc. Expenses	\$ 25	\$ 950	\$ 1,935	\$ 1,927	\$ 1,751	\$ 1,770	1%
TOTAL EXPENSES	\$ 493,305	\$ 480,997	\$ 571,206	\$ 582,071	\$ 627,960	\$ 662,412	5%
Gross Operating Surplus/(Deficit)	\$ (135,820)	\$ 86,247	\$ 139,262	\$ 145,948	\$ 83,985	\$ 58,167	
Depreciation Exp	\$ 58,546	\$ 59,616	\$ 61,874	\$ 61,241	\$ 50,185	\$ 24,457	
Gross Operating Surplus/(Deficit) Per B	\$ (194,365)	\$ 26,631	\$ 77,388	\$ 84,707	\$ 33,800	\$ 33,709	

Kent Central Gateway
STATEMENT OF NET POSITION
12/31/2025
Un-Audited

C+

	<u>12/31/2025</u>	<u>12/31/2024</u>	Variance
<u>ASSETS</u>			
Current Assets:			
CHECKING ACCT - KCG	\$ 61,456.07	\$ 154,712.26	\$ (93,256)
CHECKING ACCT - KCG VISA	\$ 12,825.41	\$ 19,425.56	\$ (6,600)
POF Change Fund	\$ 2,000.00	\$ 2,000.00	\$ -
RECEIVABLES-A/R Control (Oper)	\$ 32,140.41	\$ 26,283.10	\$ 5,857
RECEIVABLES-Retail Leases	\$ 201,065.76	\$ 340,842.00	\$ (139,776)
Other Assets - Pre-Paid Expenses	\$ 720.00	\$ 500.00	
Total Current Assets	<u>\$ 310,208</u>	<u>\$ 543,763</u>	
Restricted Assets:			
MMAX RESTRICTED	\$ 202,215.06	\$ 78,051.91	\$ 124,163
Total Restricted Assets	<u>\$ 202,215</u>	<u>\$ 78,052</u>	
Fixed Assets:			
Capital Building	\$ 34,200	\$ 34,200	\$ -
Purchase Garage Equipment-KCG	\$ 114,761	\$ 114,761	\$ -
Purchase Computer Hardware	\$ 29,914	\$ 29,914	\$ -
Capital Repair Cost	\$ 9,998	\$ 9,998	\$ -
Parking Control Equipment	\$ 361,995	\$ 361,995	\$ -
Purchase Misc. Office Equip.	\$ 21,221	\$ 21,221	\$ -
Less Accumulated Depreciation	\$ (529,332)	\$ (504,874)	\$ (24,457)
Total Fixed Assets	<u>\$ 42,757</u>	<u>\$ 67,215</u>	
Total Assets	<u><u>\$ 555,180</u></u>	<u><u>\$ 689,029</u></u>	
<u>LIABILITIES AND NET POSITION</u>			
Current Liabilities:			
ACCOUNTS PAYABLE	\$ 3,161	\$ 15,624	\$ (12,463)
Deferred Income	\$ 10,727	\$ 13,402	
Deferred Income Student	\$ 200	\$ 600	
Accrued Net Payroll	\$ 23,441	\$ 37,035	
Advanced Payable - KCG	\$ 119,601	\$ 119,601	
Refundable Security Deposit	\$ 4,900	\$ 3,550	
Deferred Infolw - Leases	\$ 201,066	\$ 340,842	
Total Liabilities	<u>\$ 363,096</u>	<u>\$ 530,654</u>	
Net Position:			
Invested in Capital Assets, Net of Related	\$ 42,757	\$ 67,215	
Restricted for Capital Assets	\$ 202,215	\$ 78,052	
Unrestricted Funds Balance	\$ (52,888)	\$ 13,109	
Total Net Position	<u>\$ 192,084</u>	<u>\$ 158,375</u>	
Profit (Loss) For Period	<u>33,709.35</u>	<u>33,800.64</u>	
Total Liabilities & Net Position	<u><u>\$ 555,180</u></u>	<u><u>\$ 689,029</u></u>	



**Resolutions
&
Additional
Materials**

RESOLUTION #2026-02-01

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES CONSENTING TO THE APPOINTMENT OF A TRUSTEE AND ALTERNATE TRUSTEES TO THE BOARD OF TRUSTEES OF THE NEORIDE COUNCIL OF GOVERNMENTS (COG).

WHEREAS, the Board of Trustees of the Portage Area Regional Transportation Authority (PARTA) authorized the General Manager via Resolution #2014-06-01 to execute the membership agreement and bylaws of a council of governments for the purpose of exploring transportation coordination options within and between member jurisdictions in the state of Ohio; and

WHEREAS, on November 19, 2014, the General Manager executed the membership agreement and bylaws of the aforementioned council of governments, now known as the NEORide COG; and

WHEREAS, PARTA, as a member of the NEORide COG, is entitled to representation on the board of trustees of the NEORide COG and last appointed a trustee and alternate trustees via Resolutions #2016-02-01, #2018-12-07, and #2022-05-01; and

WHEREAS, the Board desires to appoint Kelly Jurisch as trustee of the NEORide COG and Brian Trautman as alternate trustee and Kylie Calcei as an additional alternate trustee of the NEORide COG to serve and vote in the absence of Ms. Jurisch.

NOW, THEREFORE, LET IT BE RESOLVED by the Board of Trustees of the Portage Area Regional Transportation Authority (PARTA) that:

1. This Board hereby affirms the appointment of Kelly Jurisch to the board of trustees of the NEORide Council of Governments and the appointment of Brian Trautman and Kylie Calcei as alternates to the board of trustees of the NEORide Council of Governments to serve and vote in the absence of Ms. Jurisch.

CERTIFICATION:

The undersigned duly qualified Board President, acting on behalf of the Portage Area Regional Transportation Authority (PARTA), certifies that the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Board of Trustees held February 26, 2026.

Date

Marvin Woods, President
Board of Trustees

Attested

RESOLUTION #2026-02-02

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO ADOPT THE LEADERSHIP CONTINUITY AND SUCCESSION PLANNING POLICY.

Whereas, elements critical to leadership continuity and succession planning include preparing for different vacancy scenarios for the General Manager and other key leadership positions; and,

Whereas, this policy has been developed to protect PARTA in the event of a sudden and unexpected loss of General Manager services or during a short-term absence by the General Manager; and,

Whereas, this policy establishes a plan to fill an expected vacancy in the General Manager position to ensure the continued effective operation of PARTA; and

Whereas, the General Manager will work with senior staff to provide strategic leadership development training and programs to build a pipeline of capable leaders who are prepared to accept responsibility for managing essential functions within the organization; and,

Whereas, the board president and General Manager will work together to provide appropriate training and opportunities to strengthen the governance capacity of the board; and,

Whereas, the plan has been reviewed by the Administration Committee of the PARTA Board of Trustees and recommends passage of said plan.

THEREFORE, LET IT NOW BE RESOLVED by the Portage Area Regional Transportation Authority (PARTA) Board of Trustees that:

1. The Leadership Continuity and Succession Planning Policy has been adopted for use.

CERTIFICATION:

The undersigned duly qualified Board President, acting on behalf of the Portage Area Regional Transportation Authority (PARTA), certifies that the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Board of Trustees held February 26, 2026.

Date

Marvin Woods, President
Board of Trustees

Attested

***PARTA* LEADERSHIP CONTINUITY AND SUCCESSION PLANNING POLICY**

I. PURPOSE

The *PARTA* Board of Trustees employs a General Manager (GM) to act as Chief Executive Officer and Secretary-Treasurer. The GM is charged with overseeing all policy implementation, administration, statutory fiscal duties, planning and operation of public transit services, and representing the board in local, state, and national venues.

The board established this leadership continuity and succession planning policy to ensure stability in achieving *PARTA*'s mission to enrich lives by providing eco-friendly transportation that builds community trust. This policy replaces the General Manager Succession Policy adopted by the Board of Trustees on March 27, 2008, via *Resolution #2008-03-01*.

The 2008 policy outlined a continuity strategy of filling the position of Assistant General Manager (AGM) in anticipation of a planned vacancy in the GM position. The board utilized this promotion strategy in 2013, appointing the AGM to GM effective January 1, 2014. The board amended its by-laws in 2018, restructuring personnel committee responsibilities to include screening candidates for GM; reviewing the GM's performance annually; developing annual goals for GM; and working to negotiate contracts for the GM, eliminating the need to form an ad hoc succession planning committee.

Elements critical to leadership continuity and succession planning include preparing for different vacancy scenarios for the GM and other key leadership positions. This policy specifically addresses GM vacancy scenarios, but the foundational leadership development components are designed to support continuation of essential functions during other staff absences as well.

II. LEADERSHIP DEVELOPMENT AND CONTINUITY

Leadership development is integral to ensuring uninterrupted operations and resilience in high-level decision making. Leadership development programs will be planned and included in the annual budget to support ongoing skills development and awareness of performance competencies and potential gaps. The GM will work with senior staff to provide strategic leadership development training and programs to build a pipeline of capable leaders who are prepared to accept responsibility for managing essential functions within the organization. The board president and GM will work together to provide appropriate training and opportunities to strengthen the governance capacity of the board.

Leadership development may be accomplished through many venues, including training, coaching, mentoring, individual and group assessments, and experience-based learning. It is an intentional process designed to improve critical skill sets, such as problem solving, crisis communication, strategic thinking, team building, leading workforce initiatives, and fostering

resilience within the organization. Key principles focus on developing emerging and seasoned leaders' core competencies, including but not limited to:

- ongoing self-awareness and values-driven focus on leading with integrity, respect, and purpose.
- congruent communication skills that balance the connection, energy, intention, and pressure needed to lead in shifting situations with a variety of audiences.
- commitment to practices that support insight and clarity to foster a culture of trust and accountability.

Cross training and continuity planning may include tabletop or scenario-based exercises to cultivate the team's capacity to maintain essential functions during normal and crisis environments. Leadership programs will emphasize public-facing crisis planning and strategy that prioritizes timely, transparent communication, community safety, and public trust.

III. UNPLANNED VACANCY/ABSENCE OF GM

A. Emergency Vacancy/ Absence of GM

An emergency vacancy or absence is defined as an unplanned loss of GM service or ability to perform the essential functions of the position having an expected duration of three (3) months or more. Characteristics of an emergency vacancy or absence include reasons such as short-notice resignation or termination, debilitating illness, or death.

The Chief of Staff (COS), Chief Operations Officer (COO), or Assistant GM (AGM), if filled, shall contact the board president, legal counsel, and all senior staff members within 24 hours. The president or their designee will notify all trustees as soon as practicable. To make such emergency contact possible, all board trustees are responsible for providing and maintaining a current phone number and/or current e-mail address on file with the GM's executive assistant.

B. Short-Term Absence of GM

A short-term absence is defined as having an expected duration of more than two (2) weeks and less than three (3) months, during which time the GM will remain available for contact with the board president and senior staff. The GM shall provide the board president and key staff members with as much advance notice of the date the absence will begin and its expected duration.

Depending on the circumstances, a short-term absence may include use of the use paid time off and/or a temporary reduced work schedule. If the absence is due to a medical condition affecting the GM, the board, in consultation with the director of human resources, may require certification of the GM's fitness to perform the essential position functions upon return to the position, or may extend the duration of the short-term absence when warranted.

C. Implementation Plan

During the absence of the GM under Sections III. A or B above, the COS and COO, or the AGM, if filled, will oversee day-to-day activities and facilitate communication and governance continuity with the board.

Board Functions	Board Contact	Staff Responsibility
Communication with Trustees and Board Packet Preparation	President VP	COS or AGM Executive Assistant
Board & Committee Meeting Administration	President VP Legal Counsel	COS or AGM Executive Assistant
Legal Matters Concerning the Board	President VP Legal Counsel	COS & COO or AGM
Development of Crisis Communication Plan and Strategy	President VP Legal Counsel	COS & COO or AGM

The COS and COO, or the AGM will direct and provide strategic oversight of administrative and operational responsibilities and services in conjunction with key staff positions, including but not limited to:

- Executive Assistant
- Director of Finance
- Communications & Public Advocacy Advisor
- Director of Operations
- Director of Human Resources
- Director of IT
- Parking Deck Manager
- Safety & Security Manager

Team members are authorized to continue to perform their duties as set forth in their respective job descriptions. Every reasonable effort shall be made to continue providing normal and necessary PARTA operations and services. The COS or AGM may adjust the table of organization, job categories, or position duties within budgetary authority to ensure leadership continuity during an emergency or short-term GM absence. The COS or AGM will evaluate the current active workforce to identify the most effective and efficient method for ensuring uninterrupted service delivery.

IV. PLANNED OR EXPECTED VACANCY OF GM

A. Succession Planning

A planned or expected vacancy occurs when the GM position becomes vacant due to a foreseeable event, such as planned retirement or resignation with advance notice.

Succession planning includes intentional communication between the GM and the board of trustees to ensure a seamless transition between the outgoing executive and their replacement. It includes identifying and preparing candidates for leadership and management positions by promoting from within and/or recruiting and hiring to fill strategically necessary roles. It involves identifying the forward moving goals and the skills required to complement the existing team while building the organization's leadership capacity and organizational resilience.

The board assigns primary responsibility to the GM to advise the board on planning for an expected vacancy in the position of GM. In consultation with the board president, the GM will provide advance notice consistent with contractual obligations and will recommend a strategy for succession planning.

B. Implementation Plan

1. Assistant General Manager Position

The AGM position is designed to be filled during the latter months of the current GM's tenure. In consultation with the board president, the GM will fill the AGM position with the intention of promoting the AGM at the time the planned vacancy is to occur. The GM will evaluate the performance of the AGM and recommend board acceptance or rejection of the candidate for promotion to the position of GM.

Utilizing the AGM position under the direction of the GM supports the board's objective to maintain organizational focus on continuous provision of essential public transit services in full compliance with Federal Transit Administration (FTA) funding and operational regulations.

The GM will identify a qualified internal candidate who demonstrates on-the-job leadership experience and core competency skills acquired through their tenure and *PARTA's* leadership development and continuity programs. If more than one qualified internal candidate is identified, in lieu of appointing an AGM, the GM may instead offer shadow opportunities and on-the-job preparation for potential internal candidates seeking consideration for the GM position. In the absence of a suitable internal candidate, the GM may recruit and hire an external candidate for the AGM position. Regardless of the source, the GM will advise the board if an AGM or internal candidates(s) are not suitable for promotion, and in ongoing consultation with the board president and legal counsel, will vacate the AGM position, if filled, and provide alternatives to the board for further consideration.

2. Promotion of AGM to GM Position

When the GM recommends and the board determines it is appropriate to promote the AGM to the GM position, the personnel committee will convene with legal counsel, the GM, and director of human resources to prepare a change management plan that includes the following components:

- A timeline for the transition.
- Ongoing communication to keep *PARTA* employees and community partners informed and assured of organizational stability.

- Support for employees shifting into new roles and responsibilities.
- Support for the AGM through open communication and respectful conversations that lead to a contractual agreement and mutual understanding of the partnership between the board and the new GM.
- Support for the GM through open communication and respectful conversations that lead to a mutual good-faith release from duties and supportive relationship after departure.

Upon completing the promotion process, the personnel committee, in consultation with the director of human resources, will monitor the leadership transition and establish benchmarks for evaluating the new GM's performance.

C. Conducting an Executive Search

When the board determines it is appropriate to conduct an executive search process, the personnel committee will convene with legal counsel, the GM, and director of human resources to prepare an executive search plan that includes the following components:

- Establishing a budget
- Developing an organizational profile for *PARTA*
- Developing a job description and profile for the GM position
- Evaluating search method options
 - Utilizing internal staff to advertise and accept applications, or
 - By procuring an executive search firm
 - Determining the process for procuring an executive search firm, screening potential firms, negotiating contractual terms, and awarding a contract.
- Evaluating advertising and recruitment options
- Identifying potential candidate(s)
- Establishing a timeline, including contingency planning in the event the executive search process extends beyond the tenure of the current GM.

Upon commencing the search process, the director of human resources will work with the personnel committee as a liaison while overseeing the activities associated with completing the search process.

- Defining the scope of advertising for the position.
- Determining the method for evaluating applicants.
- Narrowing the pool of qualified applicants.
- Developing criteria for screening qualified applicants.
- Developing a multi-level interview format, including virtual and in-person sessions.
- Assisting with travel and local accommodation for potential candidates.
- Establishing an interview committee comprised of employees, board trustees, and/or key community stakeholders.
- Recommending candidate(s).
- Evaluating recommended candidate(s).

- Preparing offer package(s) and entering contract negotiations over matters of compensation, fringe benefits, relocation expenses, if warranted, and other matters with candidate(s).
- Extending an offer or offers.
- Establishing a hire date.
- Announcing the hire and planning introductory events that include employees, the board of trustees, and key community stakeholders.

Upon completing the search process, the personnel committee, in consultation with the director of human resources, will monitor the leadership transition and establish benchmarks for evaluating the new GM's performance.

V. ANNUAL REVIEW

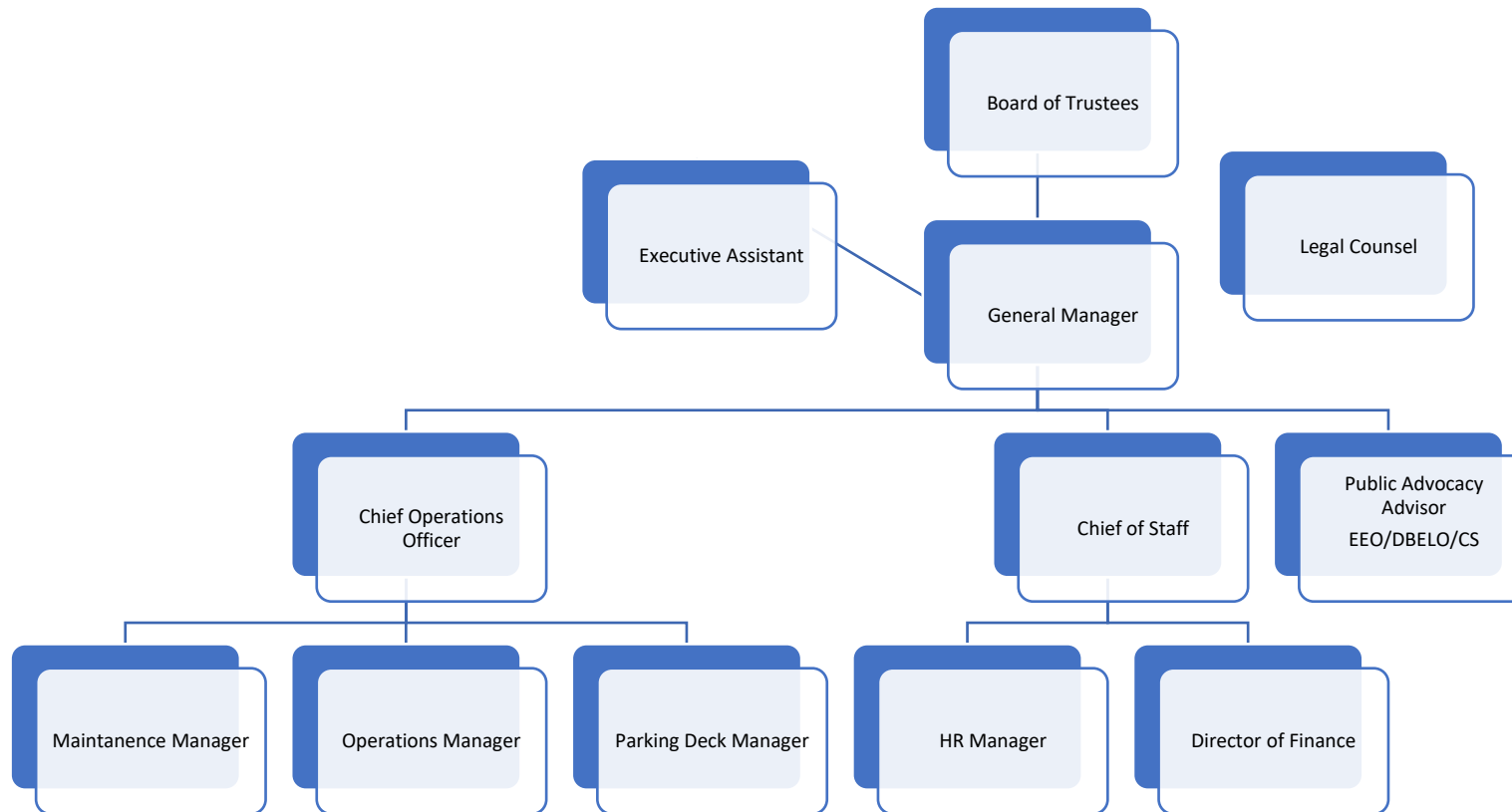
The GM will prepare an annual overview of the current leadership organizational table as an exhibit to this policy. The overview will outline the currently filled leadership positions as a visual aid for use during an emergency/unplanned GM vacancy, or a short-term vacancy of the GM.

VI. EXHIBITS

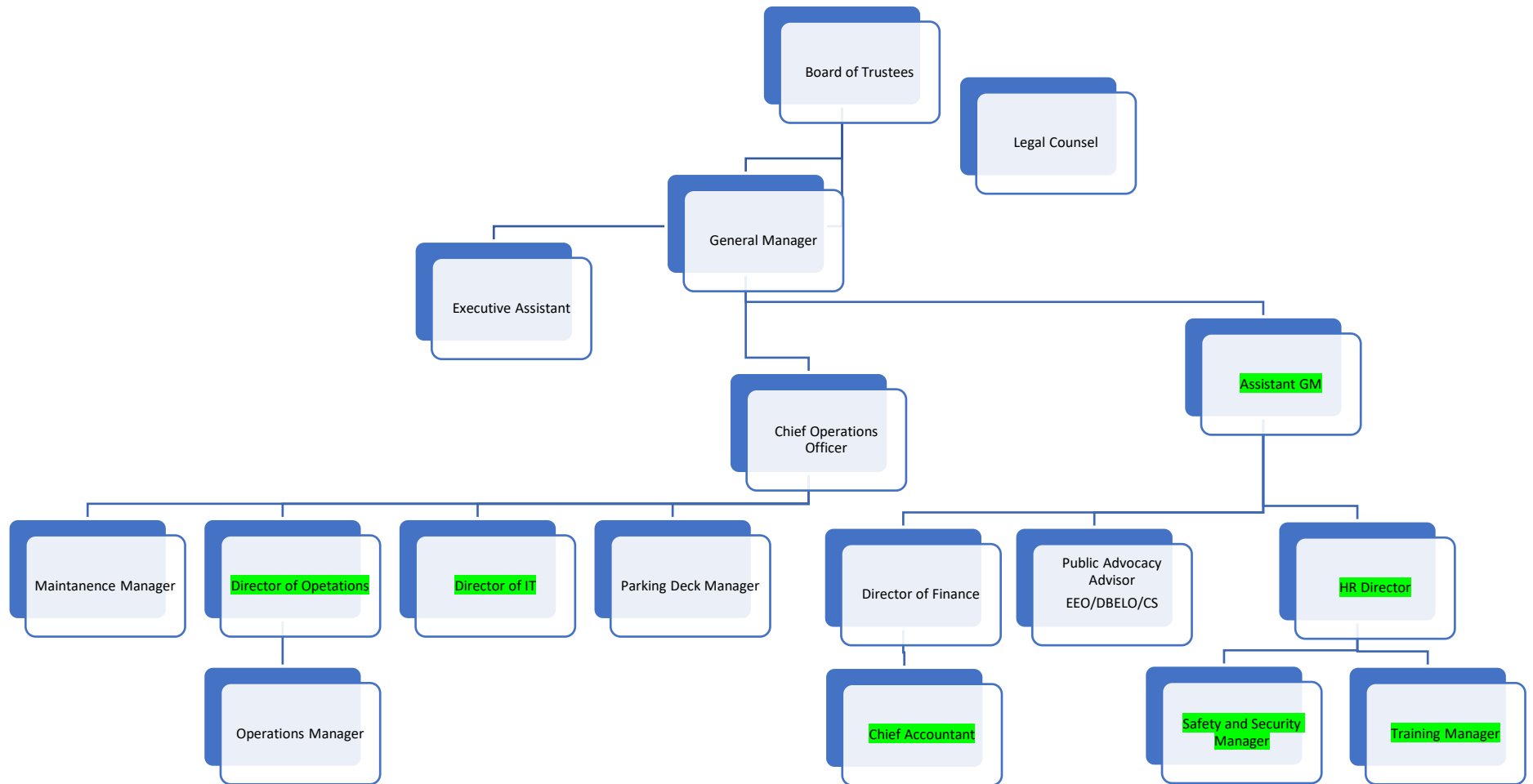
A. Leadership Snapshot, February 2025

B. Leadership Snapshot, February 2026

February 2025 Leadership Snapshot



February 2026 Leadership Snapshot



RESOLUTION #2026-02-03

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (*PARTA*) BOARD OF TRUSTEES APPROVING A CYBERSECURITY POLICY TO COMPLY WITH REQUIREMENTS MADE BY THE AUDITOR OF THE STATE OF OHIO UNDER ORC § 9.64, ENACTED BY AMENDED SUBSTITUTE HOUSE BILL 96.

WHEREAS, the Portage Area Regional Transportation Authority (*PARTA*) is a political entity of the State of Ohio and operates as a public transportation authority; and

WHEREAS, *PARTA* is committed to fulfilling its statutory responsibilities in accordance with the laws of the State of Ohio; and

WHEREAS, the increasing reliance on digital systems, data networks, and information technology infrastructure requires enhanced vigilance to safeguard sensitive information, operational systems, and public resources; and

WHEREAS, cybersecurity threats pose significant risks to public agencies, including potential financial loss, operational disruption, data compromise, fraud, and abuse; and

WHEREAS, *PARTA* recognizes its duty to protect its physical, financial, and digital assets, and to implement effective cybersecurity programs, policies, and controls; and

WHEREAS, *PARTA* is committed to maintaining public trust through transparency, accountability, and responsible stewardship of taxpayer funds;

NOW, THEREFORE, LET IT BE RESOLVED by the Board of Trustees of the Portage Area Regional Transportation Authority (*PARTA*) that:

1. As set forth in the attached, the Cybersecurity Policy has been accepted and adopted by the Board of Trustees effective February 26, 2026.

CERTIFICATION:

The undersigned duly qualified Board President, acting on behalf of the Portage Area Regional Transportation Authority (*PARTA*), certifies that the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Board of Trustees held February 26, 2026.

Date

Marvin Woods, President
Board of Trustees

Attested

Portage Area Regional Transportation Authority



Cybersecurity Policy Effective February 27, 2026

Table of Contents:

1.0 Purposepage 3

2.0 Background page 3

3.0 Compliance page 3

4.0 Reporting Requirements page 4

 4.1 OCIC page 4

 4.2 AOS page 4

5.0 Incident Response page 4

6.0 Training Requirements page 5

7.0 Violations page 5

8.0 Termination and Disposal page 5

9.0 Exemptions page 6

10.0 Approval page 6

Attachment A: Board Resolution

Attachment B: Annual Review

1.0 PURPOSE

The purpose of this policy is to define PARTA's Cybersecurity Policy, in response to ORC § 9.64, enacted by Amended Substitute House Bill 96 that was created in response to an increased threat of cybercrimes on Ohio's government entities and requires increased security efforts. The requirements of this policy apply to all PARTA employees, contractors and consultants and all PARTA managed system assets.

2.0 BACKGROUND

Information Technology (IT) is an integral part of PARTA's daily operations. PARTA will maintain protective controls at all network boundaries. PARTA's cybersecurity goals are to prevent unauthorized access to systems and data; maintain confidentiality, integrity and availability of PARTA's systems; restrict access; ensure secure connectivity for internal, external and remote users; and detect and respond to security threats in a timely manner.

As such, we are committed to building a strong cyber security platform to support, maintain and secure critical infrastructure and data. PARTA will identify, evaluate and take steps to avoid or mitigate our cyber risks and prevent unauthorized access, damage, theft, or interference in any way to PARTA's IT systems. These steps include implementation and operation controls to manage PARTA's IT security risks and ensure that all users of PARTA's IT assets are aware of their responsibilities in protecting the organization while complying with all state regulations pursuant to ORC § 9.64.

PARTA's cybersecurity program is informed by generally accepted best practices, including the NIST Cybersecurity Framework, to guide the identification, protection, detection, response, and recovery of PARTA's information systems.

3.0 COMPLIANCE

The Director of IT, along with the Director of Human Resources, will ensure compliance, enforcement and implementation of PARTA's Cybersecurity Policy. In addition, the Director of IT will:

- Provide training and cybersecurity updates for staff;
- Confirm acquisition and implementation of system security software;
- Identify confidential systems and locations;
- Provide input on employee access to confidential systems, including privileges and rights of staff to system information;
- Implement additional security measures for protecting confidential information, as necessary; and

- Ensure that PARTA employees, contractors, consultants and authorized users adhere to PARTA's policy.

The Director of IT is responsible for ensuring that access to PARTA's systems and data is appropriately controlled. All systems housing PARTA's data (including laptops, desktops, tablets, and cell phones) are required to be protected with a password or other form of authentication. All user accounts must be requested to IT from human resources or the department manager and assigned only to an individual user. Users with access to PARTA's systems and data shall not share passwords with anyone. PARTA will establish password configuration requirements and procedures for all systems and applications (where applicable).

Confidential data should not be transmitted outside PARTA's network unless required for legal purposes or contractual obligations. Any confidential data transmitted externally must be protected using encryption or other appropriate security controls, where technically feasible.

PARTA data shall be stored on local servers or cloud servers with information backup required. PARTA will protect the IT systems and network from cyber threats by utilizing a firewall. PARTA will utilize firewall and endpoint security controls, as appropriate, to protect systems from malware and unauthorized access. PARTA will maintain a wireless network to provide guests/the public with network service. This guest/public access will grant the user internet access only. Access to PARTA's secure wireless network is limited to employees, contractors or third-party vendors, as specifically authorized.

4.0 REPORTING REQUIREMENTS

If a security incident is suspected of having resulted in unauthorized access or the loss of or compromise of PARTA's data systems, notify the Director of IT and the General Manager immediately. Ohio law requires that political subdivisions notify Ohio Homeland Security's Ohio Cyber Integration Center (OCIC) within seven days of discovery of a cybersecurity incident. Additionally, the Auditor of the State's (AOS) Office must be notified within 30 days.

4.1 OCIC
614-387-1089
OCIC@dps.ohio.gov

4.2 AOS
Cyber@ohioauditor.gov

5.0 INCIDENT RESPONSE

A security incident or event, as it relates to PARTA's IT assets, may be a Cybersecurity Incident or a Ransomware Incident. A security incident or event may include compromised credentials, unauthorized user attempts, a data breach involving PII or sensitive data, loss or theft of a device, denial-of-service attack, abuse of privileges or email compromise. All incidents and events must be identified, reported, contained, investigated and resolved in a timely matter. Not all security events constitute a reportable cybersecurity incident; incidents will be evaluated and classified by the Director of IT.

Restoration and recovery of PARTA's IT systems integrity and data securement processes and procedures shall be executed and maintained to ensure timely reinstatement of PARTA's critical infrastructure. The Director of IT is responsible for managing and directing activities during an incident, including any notification and communication activities and recovery steps that may be necessary, such as contacting third-party contractors. The Director of IT will follow a 5-phase incident management process based on NIST 800-61. Any compromised accounts will be disabled, as appropriate and uncompromised data shall be copied to another device, if appropriate.

A Ransomware Incident means a malicious cybersecurity incident in which a person or entity introduces software that gains unauthorized access to or encrypts, modifies, or otherwise renders unavailable a political subdivision's information technology systems or data and thereafter the person or entity demands a ransom to prevent the publication of the data, restore access to the data, or otherwise remediate the impact of the software.

Should a Ransomware Incident occur, no PARTA employee, contractor, third-party vendor, or others specifically authorized to access information and associated assets owned, operated, controlled, or managed by PARTA shall pay any amount of the ransom demand unless the PARTA Board of Trustees passes a resolution approving such payment specifically stating why the payment or compliance with the ransom demand is in the best interest of PARTA.

6.0 TRAINING REQUIREMENTS

PARTA staff are required to complete any security training that may be assigned by the Director of IT. This includes annual cybersecurity awareness training, phishing simulation exercises, and other related training that addresses current cyber risks and mitigation techniques deemed necessary by PARTA. Training must be completed annually and documented. All new employees must complete security training during their onboarding and annually thereafter. Training may include targeted information, phishing simulations and specialized training as designed for employees with access to confidential information.

7.0 VIOLATIONS

A violation is any action that breaks, ignores or bypasses PARTA cybersecurity policy or procedures. A violation could be negligence, intentional misconduct or gross misconduct of this policy and will not be tolerated. To ensure accountability and reinforce PARTA's commitment to protecting personally identifiable information (PII), operational systems, transportation technology, and sensitive organizational data, all PARTA employees, contractors or third-party vendors must comply with this policy. Any violation will result in disciplinary actions for employees and may result in loss of access for contractors or third-party vendors. All violations will be promptly investigated, documented and appropriate action will be taken, up to and including involving law enforcement.

8.0 TERMINATIONS AND DISPOSAL

Any employee that separates from PARTA's employment, whether voluntarily or involuntarily, will have all access to PARTA's systems, data, facilities and resources removed immediately. All individuals must return any PARTA-issued property, including phones, computers, laptops, door access badges, keys, sensitive files or any PARTA information. Any third-party provider or contractor will also have all access to PARTA's systems, data, facilities and resources removed immediately. All credentials will be revoked immediately; VPN tunnels will be unauthorized, and any keys or access badges must be promptly returned. Any attempt to breach PARTA's systems after removal will be viewed as an attempt to steal information and the appropriate authorities will be notified. All data created during the individual's, contractor's or third-party's work, while employed or contracted by PARTA remains the property of PARTA.

Any device that needs to be disposed of, especially those that have stored or accessed sensitive data, will be disposed of securely and responsibly to protect PARTA from data breaches, unauthorized access and regulatory violations resulting from improper handling of retired technology. No equipment may be disposed of without confirmation from IT and approved data sanitization. Disposals will be inventoried and the proper chain-of-custody records will be maintained.

9.0 EXEMPTIONS

Records, documents, or reports related to the cybersecurity program and framework, and reports of a cybersecurity incident or ransomware incident are not public records under ORC 9.64. Records identifying cybersecurity-related software, hardware, goods, and services, that are being considered for procurement, have been procured, or are being used by a political subdivision, including vendor name, product name, project name, or project description constitute "security records" and are exempt from the requirements to produce those records in response to a public records request.

10.0 APPROVAL

This policy will be reviewed annually or as state regulations under ORC 9.64 are revised and necessitate a change in policy. This policy must be approved by the PARTA Board of Trustees.

RESOLUTION #2026-02-04

A RESOLUTION BY THE PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY (PARTA) BOARD OF TRUSTEES TO AMEND THE PROCUREMENT POLICY, SPECIFICALLY THE POLICY REGARDING CREDIT CARD USE.

WHEREAS, the Procurement Policy identifies the laws that form the basis of PARTA's procurement policy and procedures; designates persons responsible for the duties under those laws; establishes the ethical standards that participants in the process are expected to maintain; sets forth the manner in which protests to procurement decisions may be made; and sets forth the credit card use policy; and

WHEREAS, the Procurement Policy is updated from time-to-time to ensure compliance with applicable state and federal regulations governing Regional Transit Authorities; and

WHEREAS, PARTA established and added its Credit Card Use policy as Section 7 of the Procurement Policy via Resolution #2020-05-04 with a credit limit of \$15,000; and

WHEREAS, PARTA utilizes internal controls and procedures to monitor and track credit card usage by authorized employees and recently has reached its credit limit of \$15,000 two (2) times during the last six (6) months and,

WHEREAS, it is PARTA's desire to amend Section 7 of the Procurement Policy to increase the credit card limit to \$30,000.

NOW, THEREFORE, LET IT BE RESOLVED by the Board of Trustees of the Portage Area Regional Transportation Authority (PARTA) that:

1. The Procurement Policy, as revised and attached, be accepted and adopted by the Board of Trustees effective February 26, 2026.

CERTIFICATION:

The undersigned duly qualified Board President, acting on behalf of the Portage Area Regional Transportation Authority (PARTA), certifies that the foregoing is a true and correct copy of a resolution adopted at a legally convened meeting of the Board of Trustees held February 26, 2026.

Date

Marvin Woods, President
Board of Trustees

Attested



PROCUREMENT POLICY

Amended 12/3/98, 8/25/05, 12/20/07,
5/27/10 (section 6.3), 9/22/2011,
03/23/2017 (section 7)
4/15/2019
3/26/2020 (section 7)
4/22/2021 (section 3)
02/26/2026 (Section 7)

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
1.0 Purpose/Scope	2
2.0 Legal Authority	2
3.0 General	2
4.0 Delegation of Authority	3
5.0 Ethical Conduct	3
6.0 Protests	4
7.0 Credit Card Use	6
8.0 Attachments	8

PORTAGE AREA REGIONAL TRANSPORTATION AUTHORITY

PROCUREMENT POLICY

1.0 Purpose/Scope

It is PARTA's policy to be good stewards of local, state, and federal monies entrusted to it by the public. This policy establishes the goals of the Board of Trustees as they pertain to procurement of goods and services and use of credit cards, when necessary, to carry out the operations of PARTA. This policy identifies the laws that form the basis of PARTA's procurement policy and procedures; designates persons responsible for the duties under those laws; establishes the ethical standards that participants in the process are expected to maintain; and sets forth the manner in which protests to procurement decisions may be made.

2.0 Legal Authority

- 2.1** PARTA shall follow the procurement procedures for Regional Transit Authorities as put forth in the Ohio Revised Code and the FTA Circular on Third Party Contracting (Currently 4220.1F).
- 2.2** In the event Ohio state law is less restrictive or not as limiting as federal procurement standards, the procurement requirements put forth by the FTA Circular shall be followed. The above citations are attached hereto and made part of this policy.

3.0 General

- 3.1** The following guidelines shall establish how all procurement funds of PARTA will be expended as directed by the Board of Trustees and General Manager.
- 3.2** These guidelines apply to the procurement of any and all supplies, materials, equipment, and services. The references cited and included in this policy are provided to give additional guidance in PARTA's procurement function, as this policy, in and of itself, is not all inclusive.

- 3.3** *PARTA* will not include any exclusionary or discriminatory specifications in any FTA procurement.

4.0 Delegation of Authority

Authority to carry out the procurement functions is allocated between the Board of Trustees and General Manager as follows:

4.1 Board of Trustees

- 4.1.1 Approve Procurement Policy.
- 4.1.2 Approve Credit Card Use Policy.
- 4.1.3 Award contracts whose cost is \$100,000 or more.

4.2 General Manager/Secretary Treasurer

- 4.2.1 Establish and update, as needed, procurement procedures, internal controls, and credit card use procedures consistent with federal and state laws deemed necessary to carry out this policy.
- 4.2.2 Approve and Execute contracts over \$100,000 that have been awarded by the Board of Trustees.
- 4.2.3 Approve and execute change orders for contracts over \$100,000 that are within the dollar amount awarded by the Board.
- 4.2.4 Award and execute contracts under \$100,000.
- 4.2.5 Approve and execute change orders to contracts under \$100,000 so long as the total contract amount does not exceed \$100,000.

5.0 Ethical Conduct

- 5.1** No employee of *PARTA* or trustee or agent shall participate in the solicitation or in the award or administration of a contract awarded by *PARTA*, if a conflict of interest, real or apparent, exists.

- 5.1.1 Such conflict exists when any of the following has a financial or other interest in the firm or organization selected for the award:
- 5.1.1.1 the employee, trustee, or agent
 - 5.1.1.2 any member of their immediate family
 - 5.1.1.3 any business partner, or
 - 5.1.1.4 an organization that employs or is about to employ any of the above.

- 5.2 No employee of *PARTA* or trustee or agent shall solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors or parties to sub-agreements.
- 5.3 Business lunches or dinners of minimal value are excluded from this section.
- 5.4 Annually, all trustees and agents shall be solicited regarding certification of conflict of interest.
- 5.5 Violation of Section 5.0 Ethical Conduct shall result in discipline of employee, trustee, or agent involved, up to and including discharge from employment, or termination of consulting services.

6.0 Protests

- 6.1 It is the policy of *PARTA* to prepare specifications for invitations to bid or for requests for proposals that are not discriminatory in nature. All solicitations are to be open and free to all competing vendors whereby all have a reasonable chance to be successful and be awarded a contract.
- 6.2 If a vendor feels that a particular solicitation is unfair for whatever reason, the following procedure must be followed to register a proper protest, and said procedure shall be a part of all solicitations:

Step 1: The protest must be made in writing and addressed to the Secretary Treasurer no later than three (3) days before the scheduled bid opening or RFP due date.

Such protest must cite what the solicitation was for and for what reason the protest is lodged.

Step 2: The Secretary Treasurer shall make all reasonable attempts to resolve the protest prior to the award of a contract and may reschedule the bid opening solely at their discretion if deemed necessary. The Secretary Treasurer must make a decision no later than 10 working days from the date the protest was filed.

Step 3: If the protest is not satisfactorily resolved at Step 2, the person or firm making the protest may request a hearing with their legal counsel and PARTA, with PARTA's legal counsel serving as arbitrator on the matter. Request for such a hearing must be made within 15 working days of the original date the protest was filed.

Step 4: If the protest is not satisfactorily resolved at Step 3, the person or firm making the protest may appeal, within 30 working days of the original protest date, the matter to the Board of Trustees of PARTA , who shall assign the matter to the appropriate standing committee of the Board who shall hold a hearing within 15 working days on the matter and make recommendations to the full Board to be considered at its next regularly scheduled meeting.

The decision of the Board shall be final and binding on all parties.

Further appeal would be via courts of competent jurisdiction.

6.3 If a vendor feels that a particular award is unfair for whatever reason, the following procedure must be followed to register a proper protest, and said procedure shall be a part of all solicitations:

Step 1: The protest must be made in writing and addressed to the Secretary Treasurer no later than three (3) days after the protested action of PARTA becomes known or reasonably should have been known by the protesting party.

Such protest must cite what the solicitation was for and for what reason the protest is lodged.

Step 2: The Secretary Treasurer shall make all reasonable attempts to resolve the protest prior to the award of a contract and may reschedule the bid opening solely at their discretion if deemed necessary. The

Secretary Treasurer must make a decision no later than 10 working days from the date the protest was filed.

Step 3: If the protest is not satisfactorily resolved at Step 2, the person or firm making the protest may request a hearing with their legal counsel and PARTA, with PARTA's legal counsel serving as arbitrator on the matter. Request for such a hearing must be made within 15 working days of the original date the protest was filed.

Step 4: If the protest is not satisfactorily resolved at Step 3, the person or firm making the protest may appeal, within 30 working days of the original protest date, the matter to the Board of Trustees of PARTA, who shall assign the matter to the appropriate standing committee of the Board who shall hold a hearing within 15 working days on the matter and make recommendations to the full Board to be considered at its next regularly scheduled meeting.

The decision of the Board shall be final and binding on all parties.

An adversely affected party may also submit a complaint in writing directly to the Federal Transit Administration (FTA), U.S. Department of Transportation, Office of 3rd Party Contracting. The FTA will only consider whether the local procedure was followed.

7.0 Credit Card Use

7.1 It is the policy of PARTA to authorize use of credit cards for the efficient acquisition of goods or services, solely for the benefit of PARTA's business operations.

7.2 Cash withdrawals, purchases with cash back, and purchases for personal use are strictly prohibited, including purchases of entertainment or alcoholic beverages. Debit card accounts not related to the receipt of grant moneys are strictly prohibited.

- 7.3** Credit cards may be used for expenses incurred while conducting approved business on behalf of PARTA, as defined in PARTA's Personnel Policy Manuals (Exempt, Nonexempt, and Student), Section 3.11, Business Expenses.
- 7.4** The General Manager shall authorize credit card accounts and designate persons authorized to use credit cards.
- 7.5** PARTA utilizes the custody and control system for credit card issuance. The General Manager (or in the absence of the General Manager, the Chief of Staff) and the Director of Finance maintain physical control over all credit cards and oversee a "sign out" system by persons authorized to use credit cards. Credit cards are stored in a locked safe with access limited to the Director of Finance, Grants & Procurement Manager, General Manager, and Executive Assistant.
- 7.6** The maximum credit limit for the credit card account is \$~~30,000~~15,000.
- 7.7** The General Manager shall establish and update, as needed, a system of internal controls and procedures deemed necessary to carry out this policy. Internal controls and procedures so established shall be designed to deter credit card misuse, provide adequate tracking of credit card use, and create and preserve an appropriate audit trail. The Director of Finance will review and approve each account statement and reconciliation every month. Annually, the Director of Finance shall provide a report to the General Manager which details all awards received from PARTA's credit card usage to facilitate providing such report annually to the Board of Trustees.
- 7.8** Persons authorized to use credit cards shall return itemized receipts for all transactions into the Accounting Department within two (2) business days. Itemized receipts shall be attached to monthly billing statements.
- 7.9** Persons authorized to use credit cards who cannot produce an itemized receipt shall submit a written explanation as substitution for the lost or missing receipt, which shall be subject to approval by the General Manager.

- 7.10** In the event a credit card is lost or stolen, persons authorized to use credit cards shall immediately notify their department head and Director of Finance. The Director of Finance shall immediately notify the bank of issuance and General Manager.
- 7.11** Persons authorized to use credit cards shall sign a statement indicating he/she has read the credit card policy and procedures, understands them, and agrees to abide by them.
- 7.12** The use of a credit card account for expenses beyond those authorized via board policy constitutes misuse of a credit card account. Utilization of *PARTA's* credit cards for any purpose other than official business shall be promptly investigated and may result in disciplinary action up to, and including, termination.

8.0 Attachments

- 8.1** ORC Section 306.43
- 8.2** ORC Sections 9 and 153
- 8.3** FTA Circular 4220.1F
- 8.4** Buy America Regulations, 49 CFR 661
- 8.5** Auditor of State Bulletin 2016-004
- 8.6** Auditor of State Bulletin 2018-003