



DRAFT FOR REVIEW
ESTIMATED FISCAL YEAR 2022
TAX BUDGET

Portage Park District
705 Oakwood St.
Suite G-4
Ravenna, Ohio 44266
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330-297-7728

NOTE: A public hearing on this draft budget, followed by a meeting to adopt the Estimated Tax Budget will be held on June 28th, 5:30 pm at the Portage Park District's Operations Center, 8505 Nicodemus Road, Shalersville, Ohio. Contact the Park District for more information or to comment.

Portage Park District 2022 Estimated Tax Budget Notes

Organization Background

The Portage Park District was formed in 1991 as an independent political subdivision of the State of Ohio, with jurisdiction over all of Portage County, although not over other local, State or Federal parks, unless by special agreement. The Park District is governed by an unpaid 5-member Board of Park Commissioners appointed for renewable 3-year terms by the Portage County Probate Judge.

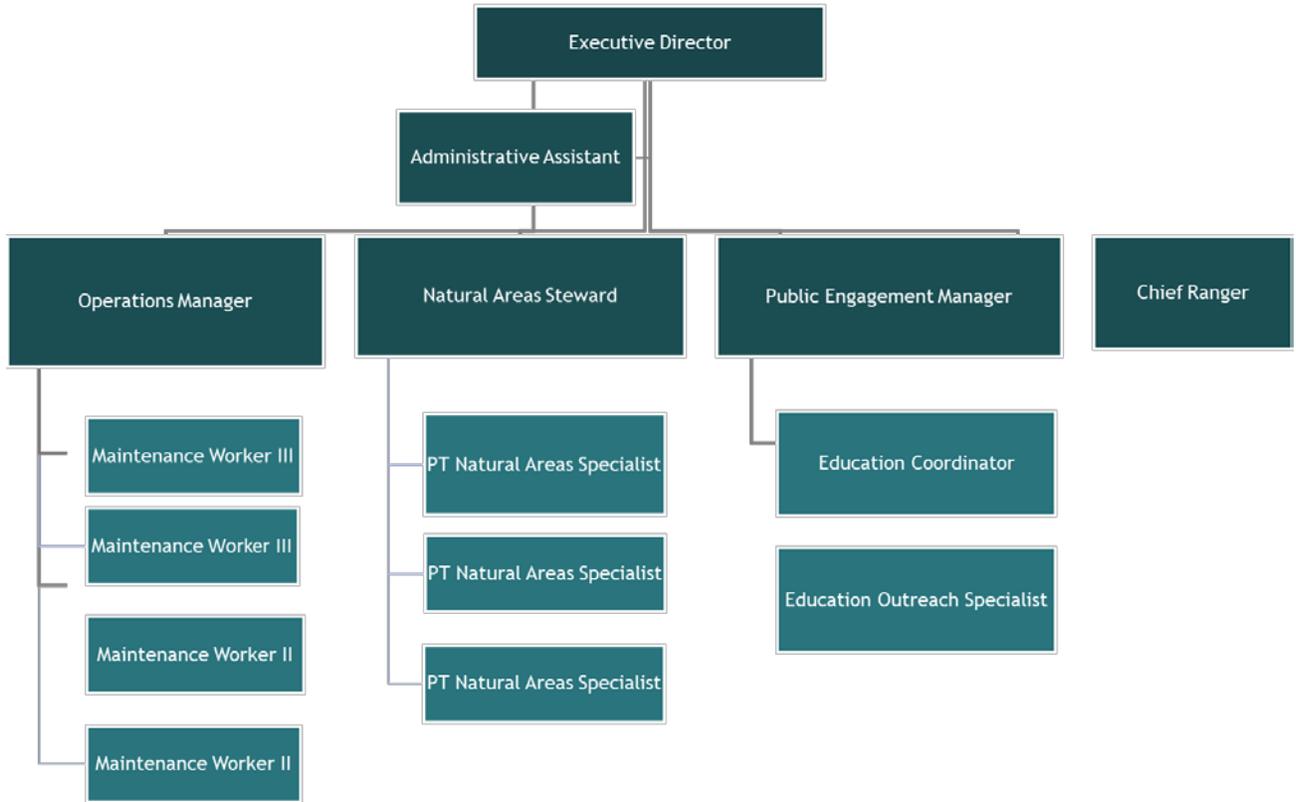
Authority is derived from Chapter 15 (Conservation of Natural Resources), section 1545 (Park Districts) of the Ohio Revised Code. The Park District's Fiscal Officer is the County Auditor, and the Treasurer is its banker. The Park District also works with and receives assistance from the County purchasing, payroll, risk management and human resources departments and the Portage County Prosecutor's Office. The Park District operates under rules and laws that govern park districts and other local governments, as well as park district bylaws established by the Board of Park Commissioners which establish authorities and controls on budgeting and purchasing, as well as meeting management.

The Park District Administrative Office is located at 705 Oakwood St. Suite G-4, Ravenna, Ohio 44266. The Operations Center, which houses offices for field staff along with workshop and equipment storage areas, is located at 8505 Nicodemus Road, Shalersville. The Park District owns and/or leases and manages over 2,000 acres of land, including seven open parks, eight undeveloped park properties and 17 miles of multipurpose hike and bike trails in four areas.

The Budget of the Park District reflects its mission to *conserve Portage County's natural heritage and provide opportunities for its appreciation and enjoyment*. This is achieved through land and water conservation; the creation, maintenance and security of parks and trails for public use and providing programs to enhance public appreciation and understanding of these resources.

In May of 2014, the voters of Portage County passed a ½ mill 10-year property tax levy to support operations and improvements in the Park District which are augmented by grants and donations, including biennial allocations from the ODOT park district road improvement fund. In December, 2016 the Board of Park Commissioners adopted a 10 year Master Plan that provides outline park acquisition, development and programming priorities over the next 10 years. In 2021, park district staff initiated a Master Plan update to reflect current situations and changing opportunities and challenges.

Personnel: In 2021, staff includes 13 FT equivalent positions.



Operating and Improvement Funds

Most of the Park District general operations, (maintenance, administration and programming) is expensed out its General Fund for staffing, contract services, supplies, utilities, fees and taxes, etc. The Park District also currently uses 5 other active funds restricted for specific parks or improvements:

1. Headwaters Trail Fund
2. Breakneck Creek Fund
3. Upper Cuyahoga Bog Preserve (Morgan Preserve) Fund
4. Tinkers Creek Greenway Fund
5. Eagle Creek Greenway Fund

The Board of Park Commissioners appropriates the budget at the unit level; the Executive Director has been given the authority to transfer funds to different expenditure line items within the unit levels.

Revenues

General Fund:

One-half mill property tax levy initially approved by voters in March, 2014. This is the primary source of funding for the Park District which covers personnel, maintenance, operations, park acquisitions and development. This levy costs the owner of a \$100,000 property approximately \$17.50/year and yields approximately \$1.7 million/year to be used for park operations and improvement.

Gifts and Donations: These funds are variable over the years, with the majority of donations to support the Park District coming through the Portage Park District Foundation, an independent nonprofit organization formed to support the mission of the Portage Park District through fundraising and friend-raising. The Foundation works cooperatively with the Park District and contributes funds for Park District programs and special projects.

Royalties: Several of the properties that the Park District owns had pre-existing oil & gas leases, some with operating wells.

Interest income is derived from investments made via the Portage County Treasurer based upon fund balances. All interest is posted to the General Fund.

ODOT Park District Road Improvement Funds: The Portage Park District along with other park districts in the State of Ohio, receives a biennial allocation in the state budget for the purpose of developing parking lots and roads associated with parks. These funds are not received in the park district treasury but are payments made on behalf of the park district by ODOT by either contract or purchase order. Administration of the program is in conjunction with the Ohio Parks and Recreation Association.

Expenses

Park Improvement Funds

Expenditures from the restricted park improvement funds are related to park acquisition, development and major maintenance, and they are often dependent on intermittent grants and donations generally for purchase of property, materials and construction contracts. Occasionally, restricted donations for particular projects are received which may be deposited into those specific funds.

General Fund

The General Operating Fund covers the day-to-day operations of the Park District for administration, routine maintenance, programming and planning. It is comprised of Expense Units, which are controlled and appropriated by the Board of Park Commissioners. Account allocations within the Units are controlled by the Executive Director.

Personnel Unit: Current staff includes a full-time Executive Director, a part-time Administrative Assistant, a full-time Operations Manager, four full-time Maintenance Workers, a full time Natural Areas Steward, three Part-Time Natural Areas Specialists, a full-time Public Engagement Manager, a full-time Education Program Coordinator, a part-time Education and Program Specialist, one full-time Chief Ranger. The Personnel Unit includes a contingency for payout of unused sick and vacation leave if necessary. The health insurance budget line depends on several variables, including changing insurance agreements and the particular plan the employee chooses, therefore it is budgeted more conservatively.

Contract Services Unit: Includes professional services, marketing, insurance, utilities, rent, contracted maintenance and repair services, fees and licenses.

Materials and Supplies: Office and maintenance supplies, copies, literature, uniforms, lumber, furnishings, technology, stone, fuel, tools, etc.

Capital Outlay: Capital expenditures are those with a cost over \$5,000 and include vehicles, equipment, land acquisition and construction projects. While the Park District has goals for land acquisition, the nature of the acquisition process is often tentative considering the need to work with receptive landowners and changes in opportunities available at any particular time. Likewise, grants are often sought for large capital projects, which may or may not come to fruition during a particular time period, further adding to uncertainty.

Capital expenditures anticipated for 2022 includes funds for the continued improvement of Towner's Woods Park and Trail Lake Park, and engineering for lake management and future improvements to the Morgan Operations Center site. Land acquisition prospects are unconfirmed and dependent on additional outside funding.

Taxes: The Park District pays property tax on newly acquired properties for the first year until it is declared tax-exempt. It also pays taxes on non-exempt properties that produce income such as rented properties. Stormwater assessment fees are paid on all properties.

PORTAGE PARK DISTRICT
 ORC 1545
 DETAILED BUDGET ESTIMATE FOR FISCAL YEAR 2022

OBJECTS OF EXPENSE		EXPENSES	GENERAL OPERATING FUND FUND #8600
UNIT: PERSONNEL--300000			
	311200	SALARIES-EMPLOYEES FULL TIME	\$526,058
	311300	SALARIES-EMPLOYEES PART TIME	\$118,310
	321010	FRINGES -PERS	\$90,212
	321200	FRINGES -MEDICARE	\$9,343
	321300	FRINGES -WORK COMP & DWRP	\$10,954
	321400	UNEMPLOYMENT CONTINGENCY	\$10,000
	321500	FRINGES -HEALTH BENEFIT PLAN	\$200,000
	313000	OVERTIME CONTINGENCY	\$5,000
	314000	FULL TIME BENEFITS PAYOUT CONTINGENCY	\$80,000
		Subtotal	\$1,049,877
UNIT: SERVICES--400000			
	400000	CONTRACT-SERVICES	\$40,000
	400100	TRAINING LODGING & MEMBERSHIPS	\$15,000
	410000	CONTRACT-UTILITIES	\$30,000
	412000	ADVERTISING	\$15,000
	413000	CONTRACT-MAINT & REPAIR	\$35,000
	414000	RENTALS AND LEASES	\$1,000
	414100	LEASES EQUIPMENT	\$1,500
	420100	CONTRACT-AUDIT SERVICES	\$5,000
	428400	AUDITOR/TREASURER FEES	\$25,000
	428500	DRETAC FEES	\$10,000
	492100	LOCAL SHARE	\$78,400
		Subtotal	\$255,900
UNIT: MATERIALS & SUPPLIES-500000			
	500000	ADMINISTRATION and PROGRAMMING SUPPLIES	\$15,000
	509000	UNIFORMS	\$8,000
	510000	OFFICE EQUIPMENT	\$10,000
	530000	MAINTENANCE MATERIALS AND SUPPLIES	\$25,000
	542000	FUEL	\$20,000
	544000	NATURAL AREAS MATERIALS AND SUPPLIES	\$40,000
	596300	OPERATIONS EQUIPMENT AND TOOLS UNDER \$5,000	\$5,000
	596600	PARK FIXTURES AND FURNITURE	\$5,000
		Subtotal	\$128,000
UNIT: CAPITAL--600000			
	610000	LAND PURCHASE	\$100,000
	680000	PROJECT CONSTRUCTION	\$285,000
	683000	ENGINEERING-ARCHITECTURE	\$100,000
		Subtotal	\$485,000
UNIT: OTHER--700000			
	700000	MISCELLANEOUS	\$0
		Subtotal	\$0
UNIT: LOANS--800000			
		LOAN REPAYMENT	
		Subtotal	\$0
UNIT: ADVANCES OUT--900000			
	91000	TRANSFERS OUT	
	92000	ADVANCES OUT	
	946720	TAXES, LEVIES and ASSESSMENTS	\$15,000
		Subtotal	\$15,000
		TOTAL EXPENSES	\$ 1,933,777
		REVENUES (incl est 2021 carryover)	\$ 2,619,220
		BALANCE total revenues minus expenses	\$ 685,443

EXHIBIT "A"					
COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES					
FORMAL	2018	2019	2020	2021	2022
BUDGET REQUEST					
FISCAL YEAR 2022				1st half actual	
	ACTUAL	ACTUAL	ACTUAL	2nd half estimate	ESTIMATE
GENERAL OPERATING FUND #8600					
BALANCE, JANUARY 1ST	1,192,104.56	1,241,611.41	1,741,757.50	1,640,695.49	734,817.49
RECEIPTS:					
Program Revenues					
FEES and FINES	262.60	0.00		100	100
GIFTS & DONATIONS	3,227.50	20.00	36,798.37	52000	0
INTERGOVERNMENTAL (County GF, LGF, TF)			38,510.30	38800	
ODOT Allocation	28,554.01	0.00	109,311.03		85,000.00
LOCAL GRANT	65,900.00		1,500.00		
STATE Grant		2,516.40			
Other Revenues					
TAXES	1,718,879.51	1,737,714.50	1,718,566.95	1,722,303.00	1,777,303.00
INTEREST INCOME	24,885.17	37,581.40	20,935.41	10000	10,000.00
RENTALS	1,200.00			0	
ROYALTIES	8,930.49	9,879.44	6,100.17	10000	10,000.00
SALES				0	
REFUNDS	63,755.34	68.00	141.48	0	
INSURANCE SETTLEMENT	7,500.00	1,660.00			
CREDIT CARD INCENTIVES	725.00	850.00	650.00	1000	1,000.00
CONTRACT SERVICES	1,303.36	826.78	752.00	43,628.00	1,000.00
TRANSFERS IN					
ADVANCES IN	136,820.00	0.00	808,260.00	171,325.00	
SUBTOTAL		1,791,116.52	2,741,525.71	2,049,156.00	1,884,403.00
TOTAL BALANCE & RECEIPTS.....	3,254,047.54	3,032,727.93	4,483,283.21	3,689,851.49	2,619,220.49
EXPENDITURES:					
PERSONAL SERVICES	538,269.66	657,300.32	653,894.23	882,644.00	1,049,877.11
CONTRACT SERVICES	136,466.31	155,137.88	166,464.31	174000	255,900.00
MATERIALS AND SUPPLIES	79,826.01	88,932.22	85,608.10	141345	128,000.00
CAPITAL OUTLAY	434,684.51	343,216.16	1,604,639.44	1525045	485,000.00
TRANSFERS	661,186.00		325,000.00	40000	
ADVANCES	148,814.00	40,000.00	0.00	177000	
MISC.		0.00			
PROPERTY TAXES	13,189.64	6,383.85	6,981.64	15000	15,000.00
TOTAL EXPENDITURES.....	2,012,436.13	1,290,970.43	2,842,587.72	2,955,034.00	1,933,777.11
BALANCE, DECEMBER 31ST	1,241,611.41	1,741,757.50	1,640,695.49	734,817.49	685,443.38

COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES						
#8605	HEADWATER'S TRAIL IMPR FUND	2018	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 332,665.03	\$ 25,927.53	\$ 25,927.53	\$ 0.22	
	RECEIPTS:					
	INTERGOVERNMENTAL Federal and State gran	\$ 136,820.00		\$ 35,569.69	\$ 150,000.00	
	INTEREST INCOME					
	GIFTS & DONATIONS				\$ 10,000.00	
	ALL OTHER REVENUES					
	TRANSFERS IN				\$ 40,000.00	
	ADVANCES IN				\$ 170,000.00	
	TOTAL BALANCE & RECEIPTS....	\$ 469,485.03	\$ 25,927.53	\$ 61,497.22	\$ 370,000.22	
	EXPENDITURES:					
	PERSONAL SERVICES					
	CONTRACT SERVICES				0	
	MATERIALS AND SUPPLIES					
	CAPITAL OUTLAY	\$ 306,737.50		\$ -	\$ 200,000.00	
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES RETURNED	\$ 136,820.00		\$ 61,497.00	170000.22	
	TOTAL EXPENDITURES.....	\$ 443,557.50	\$ -	\$ 61,497.00	\$ 370,000.22	
	BALANCE, DECEMBER 31ST	\$ 25,927.53	\$ 25,927.53	\$ 0.22	\$ 0.00	
#8607	BREAKNECK CREEK IMPROVEMENT FUND	2018	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 16,132.39	\$ 16,132.39	\$ 11,972.39	\$ 11,972.39	0
	RECEIPTS:					
	INTERGOVERNMENTAL					
	INTEREST INCOME					
	GIFTS & DONATIONS					
	ALL OTHER REVENUES					
	TRANSFERS IN					
	ADVANCES IN					
	TOTAL BALANCE & RECEIPTS....	\$ 16,132.39	\$ 16,132.39	\$ 11,972.39	\$ 11,972.39	0
	EXPENDITURES:					
	CONTRACT SERVICES				\$ 11,972.39	
	MATERIALS SUPPLIES	\$ -	4160			
	CAPITAL OUTLAY					
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES					
	TOTAL EXPENDITURES.....	\$ -	\$ 4,160.00	\$ -	\$ 11,972.39	0
	BALANCE, DECEMBER 31ST	\$ 16,132.39	\$ 11,972.39	\$ 11,972.39	\$ -	0

COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES						
#8611	BERLIN LAKE TRAIL FUND	2018	2019	2020	2021	2022
		ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 2,088.11	\$ 2,088.11	\$ 2,088.11	\$ -	0
	RECEIPTS:					
	INTERGOVERNMENTAL					
	INTEREST INCOME					
	GIFTS & DONATIONS					
	LOCAL GRANT					
	STATE GRANT					
	TRANSFERS IN					
	ADVANCES IN					
	TOTAL BALANCE & RECEIPTS....	\$ 2,088.11	\$ 2,088.11	\$ 2,088.11	\$ -	0
	EXPENDITURES:					
	CONTRACT SERVICES			2088.11		
	MATERIALS EXPENSES					
	CAPITAL OUTLAY		0			
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES					
	TOTAL EXPENDITURES.....	\$ -	\$ -	\$ 2,088.11	\$ -	0
	BALANCE, DECEMBER 31ST	\$ 2,088.11	\$ 2,088.11	\$ -		
#8612	UPPER CUYAHOGA BOG PRESERVE FUND	2018	2019	2020	2021	2022
	aka Morgan Park	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	0	\$ 4,250.27	\$ 4,250.27	\$ 1,523.27	0
	RECEIPTS:					
	INTERGOVERNMENTAL STATE & FEDERAL GRANTS			\$ 145,087.00		
	INTEREST INCOME					
	GIFTS & DONATIONS			1000		
	Water Resource Restoration Sponsorship					
	STATE GRANT					
	TRANSFERS IN	\$ 661,186.00				
	ADVANCES IN	\$ 148,814.00				
	TOTAL BALANCE & RECEIPTS....	\$ 810,000.00	\$ 4,250.27	\$ 150,337.27	\$ 1,523.27	0
	EXPENDITURES:					
	CONTRACT SERVICES					
	MATERIALS				1523.27	
	CAPITAL OUTLAY- Incl Land Acquisition	\$ 805,749.73				
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES RETURNED			\$ 148,814.00		
	TOTAL EXPENDITURES.....	\$ 805,749.73	\$ -	\$ 148,814.00	\$ 1,523.27	0
	BALANCE, DECEMBER 31ST	\$ 4,250.27	\$ 4,250.27	\$ 1,523.27	\$ 0.00	0

COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES						
#8615	KENT BOG EXPANSION FUND	2018	2019	2020	2021	2022
	Established 2016	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	960	960	22,284	0	0
	RECEIPTS:					
	INTERGOVERNMENTAL					
	INTEREST INCOME					
	GIFTS & DONATIONS					
	LOCAL GRANT					
	STATE GRANT		21,324			
	FEDERAL GRANT					
	TRANSFERS IN					
	ADVANCES IN					
	REFUNDS					
	TOTAL BALANCE & RECEIPTS....	960	22,284	22,284	0	0
	EXPENDITURES:					
	PERSONAL SERVICES					
	MATERIALS					
	CONTRACT SERVICES			2,284		
	CAPITAL OUTLAY					
	LOAN PAYMENT					
	ADVANCES RETURNED			20,000		
	TOTAL EXPENDITURES.....	0	0	22,284	0	0
	BALANCE, DECEMBER 31ST	960	22,284	0	0	0
#8616	TINKERS CREEK GREENWAY FUND	2018	2019	2020	2021	2022
	Established 2017	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	280,461.01	280,461.01	10,948.94	575.32	0
	RECEIPTS:					
	GIFTS & DONATIONS		500.00			
	FEDERAL GRANT		300,000.00			
	STATE GRANT		1,066.08	567,575.38	750.00	
	TRANSFERS IN					
	ADVANCES IN		40,000.00			
	LOAN					
	TOTAL BALANCE & RECEIPTS....	280,461.01	622,027.09	578,524.32	1,325.32	0
	EXPENDITURES:					
	CONTRACT SERVICES					
	CAPITAL OUTLAY		611,078.15			
	MATERIALS					
	LOAN PAYMENT					
	LOAN INTEREST					
	LOAN FEES					
	ADVANCES RETURNED			577,949.00	1,325.32	
	TOTAL EXPENDITURES.....	0.00	611,078.15	577,949.00	1,325.32	0
	BALANCE, DECEMBER 31ST	280,461.01	10,948.94	575.32		

#8617	EAGLE CREEK GREENWAY FUND	2020	2021	2022
	Established 2020	ACTUAL	1st half actual	ESTIMATE
			2nd half estimate	
	BALANCE, JANUARY 1ST	0.00	3,876.60	0.00
	RECEIPTS:			
	GIFTS & DONATIONS	1,000.00		
	FEDERAL GRANT			
	STATE GRANT		1,133,570.48	
	TRANSFERS IN	325,000.00		
	ADVANCES IN			
	REFUNDS		1,449.30	
	TOTAL BALANCE & RECEIPTS....	326,000.00	1,138,896.38	0.00
	EXPENDITURES:			
	CONTRACT SERVICES	3,600.00	14,000.00	
	CAPITAL OUTLAY	318523.4	1,115,810.48	
	MATERIALS		9,085.90	
	ADVANCES RETURNED			
	TOTAL EXPENDITURES.....	322,123.40	1,138,896.38	0.00
	BALANCE, DECEMBER 31ST	3,876.60	0.00	0.00

SCHEDULE A					
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX					
AS CERTIFIED BY PORTAGE COUNTY BUDGET COMMISSION					
FISCAL YEAR 2022					
				COUNTY AUDITOR'S	
				ESTIMATE OF TAX	
				RATE TO BE LEVIED	
				AMOUNT	
				APPROVED BY	
				BUDGET COM-	
				MISSION INSIDE	
				DERIVED FROM	
				LEVIES OUTSIDE	
				INSIDE	
				OUTSIDE	
				10 M.	
				10 M.	
				LIMIT	
				LIMIT	
				MILLS	
FUND	FUND NAME	10 M. LIMITATION	10 M. LIMITATION	10 M. LIMIT	10 M. LIMIT
NO.					
#8600	GENERAL OPERATING FUND	0	\$ 1,777,303	0	0.5
#8604	THE PORTAGE HIKE AND BIKE TRAIL IMPROVEMENT FUND	0	0	0	0
#8605	HEADWATERS TRAIL IMPROVEMENT FUND	0	0	0	0
#8606	DIX PARK IMPROVEMENT FUND	0	0	0	0
#8607	BREAKNECK CREEK IMPROVEMENT FUND	0	0	0	0
#8611	BERLIN LAKE TRAIL	0	0	0	0
#8612	UPPER CUYAHOGA BOG PRESERVE/MORGAN PRESERVE	0	0	0	0
#8613	FRANKLIN BOG PRESERVE FUND	0	0	0	0
#8614	RED FOX BOAT ACCESS FUND	0	0	0	0
#8615	KENT BOG EXPANSION FUND	0	0	0	0
#8616	TINKERS CREEK IMPROVEMENT FUND	0	0	0	0
#8617	EAGLE CREEK GREENWAY FUND	0	0	0	0
	TOTAL	0	\$1,777,303	0	0
*	*	*	*	*	*
SCHEDULE B					
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES					
				COUNTY	
				AUDITOR'S	
				ESTIMATE OF	
				YIELD OF LEVY	
				(CARRY TO	
				SCHEDULE A,	
				COLUMN II)	
FUND		MAXIMUM			
		RATE			
		AUTHORIZED			
		TO BE LEVIED			
#8600	GENERAL OPERATING FUND	0.5 mill*	\$ 1,777,303		
#8604	TOWNER'S WOODS RAIL TRAIL IMPROVEMENT FUND	0	0		
#8605	HEADWATERS TRAIL IMPROVEMENT FUND	0	0		
#8606	DIX PARK IMPROVEMENT FUND	0	0		
#8607	BREAKNECK CREEK IMPROVEMENT FUND	0	0		
#8611	BERLIN LAKE TRAIL	0	0		
#8612	UPPER CUYAHOGA BOG PRESERVE	0	0		
#8613	FRANKLIN BOG PRESERVE FUND	0	0		
#8614	RED FOX BOAT ACCESS FUND	0	0		
#8615	KENT BOG EXPANSION FUND	0	0		
#8616	TINKERS CREEK IMPROVEMENT FUND	0	0		
#8617	EAGLE CREEK GREENWAY FUND	0	0		
	TOTAL		\$1,777,303		
	*Levy authorized by voters on 05\06\2014				
	Not to exceed 10 years				