



**DRAFT FOR REVIEW  
ESTIMATED FISCAL YEAR 2021  
TAX BUDGET**

Portage Park District  
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NOTE: A public hearing followed by a meeting to adopt the Estimated Tax Budget will be held on June 22<sup>nd</sup>, 5:30 pm REMOTELY livestream via the Portage Park District's YouTube channel. Information about how to access it is available on the Park District website. Public Comment must be submitted before 4:00 pm the day of the meeting to be presented to the Board of Park Commissioners. Contact the Park District for more information or to comment.

## **Portage Park District**

### **2021 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 County Probate Judge. The Board is responsible for adopting the annual budget and authorizing expenditures. The Board appoints and oversees the Executive Director, who is responsible for implementing the policies, plans and priorities of the Park District.

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, and human resources departments, and the Portage County Prosecutor's Office. The Park District operates under rules that govern local governments and park districts, as well as the park district bylaws adopted by the Board of Park Commissioners, establishing authorities and controls on budgeting and purchasing.

The Park District office is located at 705 Oakwood St. Suite G-4, Ravenna. The Park District owns and/or manages over 2,000 acres of land, including six open parks, six undeveloped park properties and over 14 miles of hike and bike trail in four areas. In 2021 there are 13 FT equivalent staff proposed--11 full time staff with health benefits, the remainder part time, seasonal or intermittent staff.

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 and maintenance 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; initial revenues were received in March, 2015. 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. The tax levy is augmented by various grants and donations, and funding from the ODOT park district road improvement fund.

## **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 administers nine other funds restricted for specific parks or improvements. These funds are: The PORTAGE Hike and Bike Trail Fund; Headwaters Trail Fund; Dix Park Fund; Breakneck Creek Fund; Berlin Lake Trail Fund; Upper Cuyahoga Bog Preserve (Morgan Preserve) Fund, Franklin Bog Fund, Red Fox Boat Access Fund, Kent Bog Expansion Fund, Tinkers Creek Greenway Fund, 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. Park acquisition and improvement grants are often reimbursement grants that repay project costs at a certain percentage. Because they are reimbursement grants, projects need cash flow up front, which is accomplished by the cash advance of funds from the General Fund to Capital Improvement Funds, until grant reimbursements are received. Cash Transfers from the General Fund to the Improvement funds are permanent, and reflect the local match from the Park District towards the grant project.

## **Revenues**

**General Fund Gifts and Donations:** These funds are variable with the majority of donations to support the Park District coming through the Portage Park District Foundation, an independent nonprofit organization formed for the purpose of fundraising to support the mission of the Portage Park District. The Foundation works cooperatively with the Park District and raises funds in support of Park District programs and capital improvements.

**Royalties:** Several of the properties that the Park District owns had pre-existing oil & gas leases, some with operating wells. The mineral rights with existing producing wells for Dix Park, Chagrin Headwaters Preserve, Shaw Woods, Trail Lake Park and Kent Bog Expansion were transferred to the Park District. The Park District receives fluctuating royalties from these wells. Based on past production, the 2020 estimate is approximately \$10,000.

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

**½ mill Property Tax Levy.** 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.

**Ohio Department of Transportation Park District Road Improvement Funds:** The Portage Park District, along with other park districts in Ohio, receives an allocation of funds from ODOT for use on park drives and parking lots. These funds are not received directly, but rather are considered payments made by ODOT on behalf of the Park District. Memos for the receipts and expenditures of the ODOT payments are posted to the Park District accounts after payments are made. Administrative assistance for the fund is provided through the Ohio Parks and Recreation Association. Full ODOT guidance on the Park District Road Tax Allocation program is available upon request.

## **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. Certain grants require that grant funds are kept segregated from the General Fund monies. Occasionally, restricted donations for particular projects are received which may be deposited into those specific funds. Breaks in the Fund numbering sequence represent park improvement funds which have been closed.

### **General Fund**

The General Operating Fund funds 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 one full-time Executive Director, a part-time Administrative Assistant, one full-time Operations Manager, one full time Natural Areas Steward, one full-time Public Engagement Coordinator, full time Education Coordinator, three full time Maintenance Workers, two part time Rangers and 5 seasonal employees. The Personnel Unit includes a contingency for payout of unused sick and vacation leave if necessary. The 2020 Personnel Unit includes funds for those positions plus a budget allotment for casual, at will staff and interns as necessary. The health insurance budget depends on several variables, including the particular plan the employee chooses.

Contract Services Unit: Includes professional services, marketing, insurance, utilities, rent, contracted maintenance and repair services, fees and licenses. Services such as site planning, surveying, engineering and design are associated with development of unopened park properties. The Park District will provide a local share contribution to the County Engineer's Ravenna Road Trail project.

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. Capital outlay anticipated for 2021 includes funds for the development of Headwaters Trail extension which was pushed from 2020 to 2021, and planning and design for improvements to Morgan Park, Trail Lake and Towner's Woods. Land acquisition prospects are unconfirmed.

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.

<b>PORTAGE PARK DISTRICT</b>		
<b>2021 ESTIMATED REVENUES</b>	<b>GENERAL</b>	<b>HEADWATER'S</b>
	<b>OPERATING</b>	<b>TRAIL</b>
	<b>FUND</b>	<b>IMPROVEMENT</b>
	<b>FUND #8600</b>	<b>FUND #8605</b>
<b>REVENUES</b>		
GRANTS		288,750
PROPERTY TAX LEVY Budget Commission Certification	1,751,289	
SALES	0	
FEES		
GIFTS & DONATIONS	2,000	
INVESTMENT INCOME	15,000	0
RENTAL	0	0
ROYALTIES	10,000	
CREDIT CARD INCENTIVES	1,000	
ODOT PARK ROAD IMPROVEMENT FUND	0	
CONTRACT SERVICES	1,200	
REFUNDS\REIMB		0
* TRANSFERS IN		96,250
ADVANCES IN	288,750	288,750
TOTAL NEW REVENUES	2,069,239	673,750
ESTIMATED YEAR 2020 CARRYOVER TO 2021	818,898	0
<b>TOTAL</b>	<b>2,888,137</b>	<b>673,750</b>

PORTAGE PARK DISTRICT			
ORC 1545			
DETAILED BUDGET ESTIMATE FOR FISCAL YEAR 2021			
		GENERAL	HEADWATER'S
		OPERATING	TRAIL
		FUND	IMPROVEMENT
		FUND #8600	FUND #8605
OBJECTS OF EXPENSE	EXPENSES		
UNIT: PERSONNEL--300000			
311200	SALARIES-EMPLOYEES FULL TIME	\$448,391	\$0
311300	SALARIES-EMPLOYEES PART TIME	\$135,308	
321010	FRINGES -PERS	\$5,000	\$0
321200	FRINGES -MEDICARE	\$30,000	\$0
321300	FRINGES -WORK COMP & DWRP	\$81,718	\$0
321400	UNEMPLOYMENT CONTINGENCY	\$8,464	
321500	FRINGES -HEALTH BENEFIT PLAN	\$9,923	\$0
313000	OVERTIME CONTINGENCY	\$10,000	
314000	FULL TIME BENEFITS PAYOUT CONTINGENCY	\$275,000	
	Subtotal	\$1,003,803	\$0
UNIT: SERVICES--400000			
400000	CONTRACT-SERVICES	\$40,000	\$0
400100	TRAINING LODGING & MEMBERSHIPS	\$10,000	\$0
410000	CONTRACT-UTILITIES	\$30,000	\$0
412000	ADVERTISING	\$15,000	
413000	CONTRACT-MAINT & REPAIR	\$40,000	\$0
414000	RENTALS AND LEASES	\$1,000	
420100	CONTRACT-AUDIT SERVICES	\$0	\$0
428400	AUDITOR/TREASURER FEES	\$25,000	
428500	DRETAC FEES	\$10,000	
492100	LOCAL SHARE	78400	
	Subtotal	\$249,400	\$0
UNIT: MATERIALS & SUPPLIES-500000			
500000	Admininstration and Programming Materials and Supplies	\$15,000	
509000	Uniforms	\$5,000	
530000	Maintenance & Stewardship Materials and Supplies	\$50,000	
542000	Fuel	\$20,000	
596300	Operations Equipment and Tools under \$5,000 each	\$20,000	
596600	Park Furnitures and Fixtures	\$10,000	
	Subtotal	\$120,000	\$0
UNIT: CAPITAL--600000			
610000	LAND PURCHASE	\$100,000	
680000	PROJECT CONSTRUCTION	\$500,000	\$360,000.00
683000	ENGINEERING-ARCHITECTURE	\$100,000	\$25,000.00
	Subtotal	\$700,000	\$385,000.00
UNIT: OTHER--700000			
700000	MISCELLANEOUS--Tax Reimbursement Share	\$0	\$0.00
	Subtotal	\$0	\$0.00
UNIT: LOANS--800000			
	LOAN REPAYMENT		\$0.00
	Subtotal	\$0	\$0.00
UNIT: ADVANCES OUT--900000			
91000	TRANSFERS OUT	\$96,250	
92000	ADVANCES OUT	\$288,750	\$288,750.00
946720	TAXES, LEVIES and ASSESSMENTS	\$15,000	
	Subtotal	\$400,000	\$288,750.00
	TOTAL EXPENSES	\$ 2,473,203	\$ 673,750
	REVENUES (incl est 2019 carryover)	\$ 2,888,137	\$673,750
	BALANCE total revenues minus expenses	\$ 414,933	\$0

<b>EXHIBIT "A"</b>				
<b>COMPARATIVE &amp; EST. RECEIPTS, EXPENDITURES &amp; BALANCES</b>				
<b>FORMAL</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>BUDGET REQUEST</b>				
<b>FISCAL YEAR 2021</b>			<b>1st half actual</b>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>2nd half estimate</b>	<b>ESTIMATE</b>
<b>GENERAL OPERATING FUND #8600</b>				
<b>BALANCE, JANUARY 1ST</b>	1,192,104.56	1,241,611.41	1,741,757.50	818,897.50
<b>RECEIPTS:</b>				
Program Revenues				
FEES	262.60	0.00		
GIFTS & DONATIONS	3,227.50	20.00	37,000.00	2000
INTERGOVERNMENTAL (County GF, LGF, TF)				
ODOT Allocation	28,554.01	0.00	114,308.00	
LOCAL GRANT	65,900.00			
STATE Grant		2,516.40	8,400.00	
Other Revenues				
TAXES	1,718,879.51	1,737,714.50	1,751,289.00	1,751,289.00
INTEREST INCOME	24,885.17	37,581.40	15,000.00	15000
RENTALS	1,200.00			0
ROYALTIES	8,930.49	9,879.44	10,000.00	10000
SALES				0
REFUNDS	63,755.34	68.00		0
INSURANCE SETTLEMENT	7,500.00	1,660.00		
CREDIT CARD INCENTIVES	725.00	850.00	1,000.00	1000
JURY FEES				
CONTRACT SERVICES	1,303.36	826.78	1,200.00	1200
TRANSFERS IN				
LOANS				
ADVANCES IN	136,820.00	0.00	804,533.00	288750
SUBTOTAL		1,791,116.52	2,742,730.00	2,069,239.00
<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>3,254,047.54</b>	<b>3,032,727.93</b>	<b>4,484,487.50</b>	<b>2,888,136.50</b>
<b>EXPENDITURES:</b>				
PERSONAL SERVICES	538,269.66	657,300.32	788,013.00	1,003,803.00
CONTRACT SERVICES	136,466.31	155,137.88	220,427.00	249400
MATERIALS AND SUPPLIES	79,826.01	88,932.22	156,150.00	120000
CAPITAL OUTLAY	434,684.51	343,216.16	2,160,000.00	700000
TRANSFERS	661,186.00		325,000.00	96250
ADVANCES	148,814.00	40,000.00	0.00	288750
MISC.		0.00	1,000.00	
PROPERTY TAXES	13,189.64	6,383.85	15,000.00	15000
<b>TOTAL EXPENDITURES.....</b>	<b>2,012,436.13</b>	<b>1,290,970.43</b>	<b>3,665,590.00</b>	<b>2,473,203.00</b>
<b>BALANCE, DECEMBER 31ST</b>	<b>1,241,611.41</b>	<b>1,741,757.50</b>	<b>818,897.50</b>	<b>414,933.50</b>

	COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES				
#8604	<b>TW RAIL TRAIL IMPR FUND</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	Name Changed in 2009	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1st half actual</b>	<b>ESTIMATE</b>
	(The PORTAGE Hike and Bike Trail Fund)			2nd half estimate	
	BALANCE, JANUARY 1ST	0	0	0	0
	RECEIPTS:				
	INTERGOVERNMENTAL				
	STATE GRANT				
	INTEREST INCOME				
	GIFTS & DONATIONS				
	REFUNDS				
	TRANSFERS IN				
	ADVANCES IN				
	LOAN				
	<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	EXPENDITURES:				
	PERSONAL SERVICES				
	CONTRACT SERVICES				
	MATERIALS AND SUPPLIES				
	ENGINEERING				
	CONSTRUCTION				
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES RETURNED				
	<b>TOTAL EXPENDITURES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	0
	BALANCE, DECEMBER 31ST				
#8605	<b>HEADWATER'S TRAIL IMPR FUND</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1st half actual</b>	<b>ESTIMATE</b>
				2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 332,665.03	\$ 25,927.53	\$ 25,927.53	\$ 0.00
	RECEIPTS:				
	INTERGOVERNMENTAL Federal and State gran	\$ 136,820.00		\$ 35,569.69	#####
	INTEREST INCOME				
	GIFTS & DONATIONS				
	ALL OTHER REVENUES				
	TRANSFERS IN				\$ 96,250.00
	ADVANCES IN				#####
	<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>\$ 469,485.03</b>	<b>\$ 25,927.53</b>	<b>\$ 61,497.22</b>	<b>#####</b>
	EXPENDITURES:				
	PERSONAL SERVICES				
	CONTRACT SERVICES				
	MATERIALS AND SUPPLIES				
	CAPITAL OUTLAY	\$ 306,737.50		\$ -	385000
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES RETURNED	\$ 136,820.00		\$ 61,497.22	288750
	<b>TOTAL EXPENDITURES.....</b>	<b>\$ 443,557.50</b>	<b>\$ -</b>	<b>\$ 61,497.22</b>	<b>#####</b>
	BALANCE, DECEMBER 31ST	\$ 25,927.53	\$ 25,927.53	\$ 0.00	\$ -



	COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES				
#8606	DIX PARK IMPROVEMENT FUND	2018	2019	2020	2021
		ACTUAL	ACTUAL	1st half actual	ESTIMATE
				2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 5,893.01	\$ -	0	0
	RECEIPTS:				
	INTERGOVERNMENTAL				
	INTEREST INCOME				
	GIFTS & DONATIONS				
	ALL OTHER REVENUES				
	TRANSFERS IN				
	ADVANCES IN				
	TOTAL BALANCE & RECEIPTS....	\$ 5,893.01	\$ -	0	
	EXPENDITURES:				
	CONTRACT SERVICES				
	MATERIALS AND SUPPLIES				
	CAPITAL OUTLAY	\$ 5,893.01	0		
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES				
	TOTAL EXPENDITURES.....				
	BALANCE, DECEMBER 31ST	\$ -	\$ -	0	0
#8607	BREAKNECK CREEK IMPROVEMENT FUND	2018	2019	2020	2021
		ACTUAL	ACTUAL	1st half actual	ESTIMATE
				2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 16,132.39	\$ 16,132.39	\$ 11,972.39	\$ -
	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	\$ -
	EXPENDITURES:				
	CONTRACT SERVICES			11972.39	
	MATERIALS SUPPLIES	\$ -	4160		
	CAPITAL OUTLAY				
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES				
	TOTAL EXPENDITURES.....	\$ -	\$ 4,160.00	\$ 11,972.39	\$ -
	BALANCE, DECEMBER 31ST	\$ 16,132.39	\$ 11,972.39	\$ -	\$ -

	COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES				
#8611	BERLIN LAKE TRAIL FUND	2018	2019	2020	2021
		ACTUAL	ACTUAL	1st half actual	ESTIMATE
				2nd half estimate	
	BALANCE, JANUARY 1ST	\$ 2,088.11	\$ 2,088.11	\$ 2,088.11	\$ -
	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	\$ -
	EXPENDITURES:				
	CONTRACT SERVICES			2088.11	
	MATERIALS EXPENSES				
	CAPITAL OUTLAY		0		
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES				
	TOTAL EXPENDITURES.....	\$ -	\$ -	\$ 2,088.11	\$ -
	BALANCE, DECEMBER 31ST	\$ 2,088.11	\$ 2,088.11	\$ -	
#8612	UPPER CUYAHOGA BOG PRESERVE FUND	2018	2019	2020	2021
	aka Morgan Park	ACTUAL	ACTUAL	1st half actual	ESTIMATE
				2nd half estimate	
	BALANCE, JANUARY 1ST	0	\$ 4,250.27	\$ 4,250.27	\$ -
	RECEIPTS:				
	INTERGOVERNMENTAL STATE & FEDERAL GRANTS			\$ 145,087.00	
	INTEREST INCOME				
	GIFTS & DONATIONS				
	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	\$ 149,337.27	\$ -
	EXPENDITURES:				
	CONTRACT SERVICES				
	MATERIALS				
	CAPITAL OUTLAY- Incl Land Acquisition	\$ 805,749.73			
	LOAN PAYMENT				
	TRANSFERS				
	ADVANCES RETURNED			149337.27	
	TOTAL EXPENDITURES.....	\$ 805,749.73	\$ -	\$ 149,337.27	\$ -
	BALANCE, DECEMBER 31ST	\$ 4,250.27	\$ 4,250.27	\$ 0.00	

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

#8617	EAGLE CREEK GREENWAY FUND	2020	2021
	Established 2020	1st half actual	ESTIMATE
		2nd half estimate	
	<b>BALANCE, JANUARY 1ST</b>	<b>0.00</b>	<b>0.00</b>
	RECEIPTS:		
	GIFTS & DONATIONS	1,000.00	
	FEDERAL GRANT		
	STATE GRANT	1,143,670.00	
	TRANSFERS IN	325,000.00	
	ADVANCES IN		
	LOAN		
	<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>1,469,670.00</b>	<b>0.00</b>
	<b>EXPENDITURES:</b>		
	CONTRACT SERVICES	58,720.00	
	CAPITAL OUTLAY	1,410,950.00	
	MATERIALS		
	LOAN PAYMENT		
	LOAN INTEREST		
	LOAN FEES		
	ADVANCES RETURNED		
	<b>TOTAL EXPENDITURES.....</b>	<b>1,469,670.00</b>	<b>0.00</b>
	<b>BALANCE, DECEMBER 31ST</b>	<b>0.00</b>	

	<b>SCHEDULE A</b>				
	<b>SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX</b>				
	<b>AS CERTIFIED BY PORTAGE COUNTY BUDGET COMMISSION</b>				
	<b>2019</b>				
				<b>COUNTY AUDITOR'S</b>	
				<b>ESTIMATE OF TAX</b>	
		<b>AMOUNT</b>		<b>RATE TO BE LEVIED</b>	
		<b>APPROVED BY</b>	<b>AMOUNT TO BE</b>		
		<b>BUDGET COM-</b>	<b>DERIVED FROM</b>	<b>INSIDE</b>	<b>OUTSIDE</b>
<b>FUND</b>		<b>MISSION INSIDE</b>	<b>LEVIES OUTSIDE</b>	<b>10 M.</b>	<b>10 M.</b>
<b>NO.</b>	<b>FUND NAME</b>	<b>10 M. LIMITATION</b>	<b>10 M. LIMITATION</b>	<b>LIMIT</b>	<b>LIMIT</b>
					<b>MILLS</b>
#8600	GENERAL OPERATING FUND	0	\$ 1,751,289	0	0.5
#8604	THE PORTAGE HIKE AND BIKE TRAIL IMPROVEMENT FUN	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			
	<b>TOTAL</b>	<b>0</b>	<b>\$1,751,289</b>	<b>0</b>	<b>0</b>
*	*	*	*	*	*
	<b>SCHEDULE B</b>				
	<b>LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES</b>				
			<b>COUNTY</b>		
			<b>AUDITOR'S</b>		
			<b>ESTIMATE OF</b>		
		<b>MAXIMUM</b>	<b>YIELD OF LEVY</b>		
		<b>RATE</b>	<b>(CARRY TO</b>		
		<b>AUTHORIZED</b>	<b>SCHEDULE A,</b>		
<b>FUND</b>		<b>TO BE LEVIED</b>	<b>COLUMN II)</b>		
#8600	GENERAL OPERATING FUND	<b>0.5 mill*</b>	\$ 1,751,289		
#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		
	<b>TOTAL</b>		<b>\$1,751,289</b>		
	*Levy authorized by voters on 05/06/2014				
	Not to exceed 10 years				