



Portage Park District  
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330-297-7728

As adopted by the Board of Commissioners on June 26, 2023 per RESOLUTION #2023-39

## **Portage Park District 2024 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.

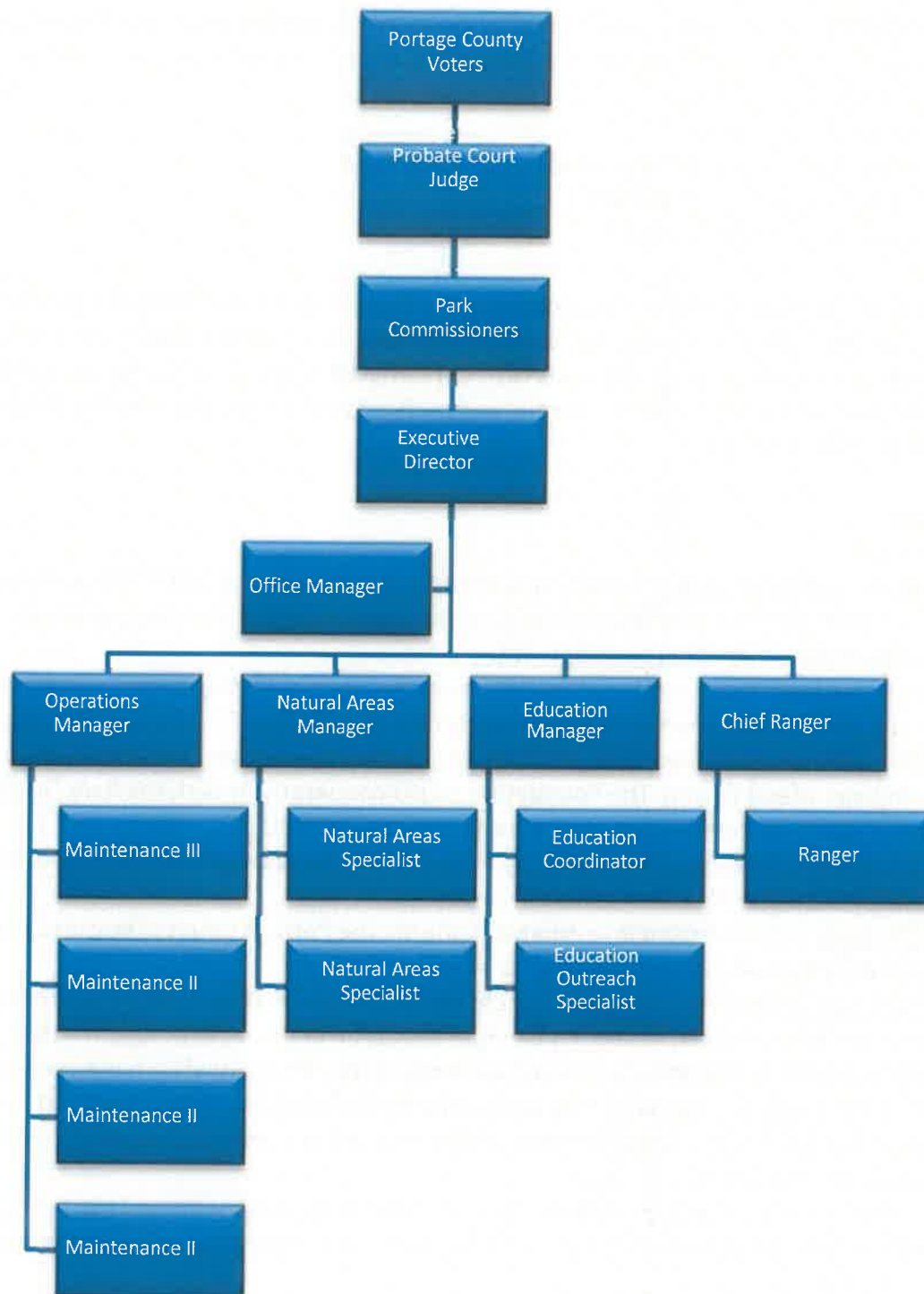
Authority is derived from Chapter 15 (Conservation of Natural Resources), section 1545 (Park Districts) of the Ohio Revised Code. The Park District's Fiscal Officer is the County Auditor, and the Treasurer is its banker. The Park District also works with and receives assistance from the County purchasing, 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 2,700 acres of land, including eight open parks, eleven undeveloped park properties and 17 miles of multipurpose hike and bike trails.

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; public engagement and programming to connect people with nature and enhance the public's 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. These revenues are augmented by grants, donations and other sources of funding. The final year of the tax is 2023, with receipts received in 2024. The Board of Park Commissioners will place an issue on the November 2023 General Election ballot to replace the existing ½ mill levy and add an additional ½ mill levy for a total of 1 mill. The resulting 1 mill levy would cost \$35.00/year per \$100,000 of Auditor's market property value and yield approximately \$4.5 million per year, first levied in 2024, payable in 2025.

**Personnel:** As of Summer 2023, budgeted staff includes 13 Full Time equivalent positions which is expected to remain essentially the same in 2024 with contingencies for separation payouts, compensation adjustments and healthcare.



## **Operations 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, etc. Some capital projects not tied to restricted or grant funds are expensed out of the capital unit of the General Fund.

The Park District also currently uses five other active funds restricted for specific parks or improvements, often funded by restricted donations or grants that require a separate fund:

1. Headwaters Trail Fund
2. Breakneck Creek Fund
3. Upper Cuyahoga Bog Preserve (Morgan Park) 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 adjust expenditure line items within the unit levels. Occasionally, the General Fund advances cash to restricted funds for the purpose of temporary cash flow of grant funded projects. Unreturned cash advances are reclassified by the Board as permanent cash transfers.

## **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 park and trail development.

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 which generate royalties.

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.

Grants: Program and project grants from federal, state or local agencies and nonprofits are received in either the General Fund or a park improvements fund depending on their purpose and restrictions.

## **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 projects are received which may be deposited into 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 staffing includes a full-time Executive Director, a full-time Office Manager, a full-time Operations Manager, four full-time Maintenance Workers, a full time Natural Areas Manager, two full time Natural Areas Specialists, a full-time Public Education Manager, a full-time Education Program Coordinator, a part-time Education and Outreach Specialist, one part-time Chief Ranger, one part-time 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 negotiated by Portage County, and the particular plan the employee chooses.

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 2024 include funds for the continued improvement of Towner's Woods Park, Headwaters Trail and The PORTAGE Hike and Bike Trail, along with engineering and design for other future park improvements, some dependent on the award of grant funds. Land acquisition prospects are unconfirmed and often 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. Stormwater assessment fees are paid on all properties.



<b>PORTAGE PARK DISTRICT</b>	
<b>2024 ESTIMATED REVENUES</b>	<b>GENERAL</b>
	<b>OPERATING</b>
	<b>FUND</b>
	<b>FUND #8600</b>
<b>REVENUES</b>	
GRANTS	
INTERGOVERNMENTAL	30,000
PROPERTY TAX LEVY Budget Commission Certification	1,823,767
FEES & FINES	0
GIFTS & DONATIONS	0
INVESTMENT INCOME	10,000
RENTAL	0
ROYALTIES	10,000
CREDIT CARD INCENTIVES	1,000
ODOT PARK ROAD IMPROVEMENT FUND	
CONTRACT SERVICES Interfund charges	
REFUNDS\REIMB	
* TRANSFERS IN	
ADVANCES IN	
TOTAL NEW REVENUES	1,874,767
ESTIMATED YEAR 2023 CARRYOVER TO 2024	1,611,824
<b>TOTAL</b>	<b>3,486,591</b>





**PORTAGE PARK DISTRICT  
ORC 1545**

**DETAILED BUDGET ESTIMATE FOR FISCAL YEAR 2024**

		GENERAL OPERATING FUND FUND #8600
OBJECTS OF EXPENSE	EXPENSES	
<b>UNIT: PERSONNEL--300000</b>		
311200	SALARIES-EMPLOYEES FULL TIME	700,000
311300	SALARIES-EMPLOYEES PART TIME	150,000
321010	FRINGES -PERS	119,000
321200	FRINGES -MEDICARE	12,325
321300	FRINGES -WORK COMP & DWRF	14,450
321400	UNEMPLOYMENT CONTINGENCY	10,000
321500	FRINGES -HEALTH BENEFIT PLAN	300,000
313000	OVERTIME CONTINGENCY	2,000
314000	FULL TIME BENEFITS PAYOUT CONTINGENCY	50,000
	<b>Subtotal</b>	<b>1,357,775</b>
<b>UNIT: SERVICES--400000</b>		
400000	CONTRACT-SERVICES	30,000
400100	TRAINING LODGING & MEMBERSHIPS	15,000
410000	CONTRACT-UTILITIES	30,000
412000	ADVERTISING/MARKETING/EVENTS	20,000
413000	CONTRACT-MAINT & REPAIR	30,000
414000	RENTALS AND LEASES	100
414100	LEASES EQUIPMENT	2,000
420100	CONTRACT-AUDIT SERVICES	4,000
428400	AUDITOR/TREASURER FEES	28,000
428500	DRETAC FEES	10,000
492100	LOCAL SHARE	0
	<b>Subtotal</b>	<b>169,100</b>
<b>UNIT: MATERIALS &amp; SUPPLIES-500000</b>		
500000	ADMINISTRATION and PROGRAMMING SUPPLIES	15,000
509000	UNIFORMS	8,000
510000	OFFICE EQUIPMENT	1,000
530000	MAINTENANCE MATERIALS AND SUPPLIES	40,000
542000	FUEL	20,000
544000	NATURAL AREAS MATERIALS AND SUPPLIES	20,000
596300	OPERATIONS EQUIPMENT AND TOOLS UNDER \$5,000	5,000
596600	PARK FIXTURES AND FURNITURE	10,000
	<b>Subtotal</b>	<b>119,000</b>
<b>UNIT: CAPITAL--600000</b>		
610000	LAND PURCHASE	250,000
680000	PROJECT CONSTRUCTION	500,000
683000	ENGINEERING-ARCHITECTURE	
	<b>Subtotal</b>	<b>750,000</b>
<b>UNIT: OTHER--700000</b>		
700000	MISCELLANEOUS	0
	<b>Subtotal</b>	<b>0</b>
<b>UNIT: LOANS--800000</b>		
	LOAN REPAYMENT	
	<b>Subtotal</b>	<b>0</b>
<b>UNIT: ADVANCES OUT--900000</b>		
91000	TRANSFERS OUT	
92000	ADVANCES OUT	
946720	TAXES, LEVIES and ASSESSMENTS	20,000
	<b>Subtotal</b>	<b>20,000</b>
	<b>TOTAL EXPENSES</b>	<b>2,415,875</b>
	REVENUES (incl est 2023 carryover)	3,486,591
	<b>BALANCE total revenues minus expenses</b>	<b>1,070,716</b>

<b>EXHIBIT "A"</b>					
<b>COMPARATIVE &amp; EST. RECEIPTS, EXPENDITURES &amp; BALANCES</b>					
<b>FORMAL</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>BUDGET REQUEST FISCAL YEAR 2023</b>				<b>1st half actual</b>	
	<b>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>	<b>1,741,758</b>	<b>1,640,695</b>	<b>1,925,042</b>	<b>2,897,414</b>	<b>1,611,824</b>
<b>RECEIPTS:</b>					
<b>Program Revenues</b>					
FEES and FINES		43	0	100	0
GIFTS & DONATIONS	36,798	30,000	55,020	50,000	0
INTERGOVERNMENTAL (LGF, TF, Rollbacks)	38,510	37,718	32,435	30,000	30,000
ODOT Allocation—Payment on Behalf of PPD	109,311			85,000	
LOCAL GRANT	1,500	903	4,976	0	
STATE Grant			7,995	0	
<b>Other Revenues</b>					
TAXES	1,718,567	1,757,214	1,773,530	1,800,000	1,823,767
INTEREST INCOME	20,935	9,229	29,251.60	40,000	10,000
RENTALS		0		0	0
ROYALTIES	6,100	28,388	24,735.19	15,000	10,000
SALES		0		310	
REFUNDS	141	464		12,000	
INSURANCE SETTLEMENT				0	
CREDIT CARD INCENTIVES	650	875	1,375	1,000	1,000
CONTRACT SERVICES	752	0		1,000	
TRANSFERS IN				0	
ADVANCES IN (upon receipt of grant funds)	808,260	0	170,000	0	
<b>SUBTOTAL</b>	<b>2,741,526</b>	<b>1,864,833</b>	<b>2,099,318</b>	<b>2,034,410</b>	<b>1,874,767</b>
<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>4,483,283</b>	<b>3,505,529</b>	<b>4,024,360</b>	<b>4,931,824</b>	<b>3,486,591</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	653,894	784,648	774,425	800,000	1,357,775
CONTRACT SERVICES	166,464	119,684	107,097	350,000	169,100
MATERIALS AND SUPPLIES	85,608	126,426	86,436	130,000	119,000
CAPITAL OUTLAY	1,604,639	325,518	119,041	1,500,000	750,000
TRANSFERS	325,000	40,000	20,000	0	0
ADVANCES	0	170,000		500,000	0
MISC.					0
PROPERTY TAXES	6,982	14,211	19,947	40,000	20,000
<b>TOTAL EXPENDITURES.....</b>	<b>2,842,588</b>	<b>1,580,486</b>	<b>1,126,946</b>	<b>3,320,000</b>	<b>2,415,875</b>
<b>BALANCE, DECEMBER 31ST</b>	<b>1,640,695</b>	<b>1,925,042</b>	<b>2,897,414</b>	<b>1,611,824</b>	<b>1,070,716</b>

COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES						
#8605	HEADWATER'S TRAIL IMPR FUND	2020	2021	2022	2023	2024
		ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	25,928	0	36,733	29,652	529,652
	RECEIPTS:					
	INTERGOVERNMENTAL Federal and State gran	35,570	0	160,919		
	INTEREST INCOME					
	GIFTS & DONATIONS		10,000	2,000		
	ALL OTHER REVENUES					
	TRANSFERS IN		40,000			
	ADVANCES IN		170,000		500,000	
	<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>61,497</b>	<b>220,000</b>	<b>199,652</b>	<b>529,652</b>	<b>529,652</b>
	EXPENDITURES:					
	PERSONAL SERVICES					
	CONTRACT SERVICES		0			
	MATERIALS AND SUPPLIES					
	CAPITAL OUTLAY	0	183,267			0
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES RETURNED	61,497	0	170,000		
	<b>TOTAL EXPENDITURES.....</b>	<b>61,497</b>	<b>183,267</b>	<b>170,000</b>	<b>0</b>	<b>0</b>
	BALANCE, DECEMBER 31ST	0	36,733	29,652	529,652	529,652
#8607	BREAKNECK CREEK IMPROVEMENT FUND	2020	2021	2022	2023	2024
		ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	11,972	11,972	11,972	11,972	0
	RECEIPTS:					
	INTERGOVERNMENTAL					
	INTEREST INCOME					
	GIFTS & DONATIONS					
	ALL OTHER REVENUES					
	TRANSFERS IN					
	ADVANCES IN					
	<b>TOTAL BALANCE &amp; RECEIPTS....</b>	<b>11,972</b>	<b>11,972</b>	<b>11,972</b>	<b>11,972</b>	<b>0</b>
	EXPENDITURES:					
	CONTRACT SERVICES				11,972	
	MATERIALS SUPPLIES					
	CAPITAL OUTLAY					
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES					
	<b>TOTAL EXPENDITURES.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,972</b>	<b>0</b>
	BALANCE, DECEMBER 31ST	11,972	11,972	11,972	0	0

	COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES					
#8611	BERLIN LAKE TRAIL FUND	2020	2021	2022	2023	2024
		ACTUAL	ACTUAL	ACTUAL	1st half actual 2nd half estimate	ESTIMATE
	BALANCE, JANUARY 1ST	2,088	0	0	0	
	RECEIPTS:					
	INTERGOVERNMENTAL					
	INTEREST INCOME					
	GIFTS & DONATIONS					
	LOCAL GRANT					
	STATE GRANT					
	TRANSFERS IN					
	ADVANCES IN					
	TOTAL BALANCE & RECEIPTS....	2,088	0	0	0	
	EXPENDITURES:					
	CONTRACT SERVICES	2,088				
	MATERIALS EXPENSES					
	CAPITAL OUTLAY					
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES					
	TOTAL EXPENDITURES.....	2,088	0	0	0	0
	BALANCE, DECEMBER 31ST	0	0	0	0	0
#8612	UPPER CUYAHOGA BOG PRESERVE FUND aka Morgan Park	2020	2021	2022	2023	2024
		ACTUAL	ACTUAL	ACTUAL	1st half actual 2nd half estimate	ESTIMATE
	BALANCE, JANUARY 1ST	4,250	1,523	1,523	1,523	0
	RECEIPTS:					
	INTERGOVERNMENTAL STATE & FEDERAL GRANTS	145,087				
	INTEREST INCOME					
	GIFTS & DONATIONS	1,000				
	Water Resource Restoration Sponsorship					
	STATE GRANT					
	TRANSFERS IN					
	ADVANCES IN					
	TOTAL BALANCE & RECEIPTS....	150,337	1,523	1,523	1,523	0
	EXPENDITURES:					
	CONTRACT SERVICES					
	MATERIALS				1,523	
	CAPITAL OUTLAY- Incl Land Acquisition					
	LOAN PAYMENT					
	TRANSFERS					
	ADVANCES RETURNED	148,814				
	TOTAL EXPENDITURES.....	148,814	0	0	1,523	
	BALANCE, DECEMBER 31ST	1,523	1,523	1,523	0	0

COMPARATIVE & EST. RECEIPTS, EXPENDITURES & BALANCES						
#8615	KENT BOG EXPANSION FUND	2020	2021	2022	2023	2024
	Established 2016	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	22,284	0	0	0	0
	RECEIPTS:					
	INTERGOVERNMENTAL					
	ADVANCES IN					
	REFUNDS					
	TOTAL BALANCE & RECEIPTS....	22,284	0	0	0	0
	EXPENDITURES:					
	PERSONAL SERVICES					
	MATERIALS					
	CONTRACT SERVICES	2,284				
	CAPITAL OUTLAY					
	LOAN PAYMENT					
	ADVANCES RETURNED	20,000				
	TOTAL EXPENDITURES.....	22,284	0	0	0	0
	BALANCE, DECEMBER 31ST	0	0	0	0	0
#8616	TINKERS CREEK GREENWAY FUND	2020	2021	2022	2023	2024
	Established 2017	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	10,949	575	575	13,484	0
	RECEIPTS:					
	GIFTS & DONATIONS					
	FEDERAL GRANT					
	STATE GRANT	567,575		1,163,409	556,931	
	TRANSFERS IN			20,000		
	ADVANCES IN					
	LOAN					
	TOTAL BALANCE & RECEIPTS....	578,524	575	1,183,984	570,415	0
	EXPENDITURES:					
	CONTRACT SERVICES			0		
	CAPITAL OUTLAY			1,170,499	570,415	
	MATERIALS					
	LOAN PAYMENT					
	LOAN INTEREST					
	LOAN FEES					
	ADVANCES RETURNED	577,949				
	TOTAL EXPENDITURES.....	577,949	0	1,170,499	570,415	0
	BALANCE, DECEMBER 31ST	575	575	13,484	0	0

#8617	EAGLE CREEK GREENWAY FUND	2020	2021	2022	2023	2024
	Established 2020	ACTUAL	ACTUAL	ACTUAL	1st half actual	ESTIMATE
					2nd half estimate	
	BALANCE, JANUARY 1ST	0.00	3,876.66	5,325.96	5,325.96	20,071.66
	RECEIPTS:					
	GIFTS & DONATIONS	1,000.00				
	FEDERAL GRANT					
	STATE GRANT		1,115,810.48		14,745.70	
	TRANSFERS IN	325,000.00				
	ADVANCES IN					
	REFUNDS		1,449.30			
	TOTAL BALANCE & RECEIPTS....	326,000.00	1,121,136.44	5,325.96	20,071.66	20,071.66
	EXPENDITURES:					
	CONTRACT SERVICES	3,600.00				
	CAPITAL OUTLAY	318,523.40	1,115,810.48			
	MATERIALS					
	ADVANCES RETURNED					
	TOTAL EXPENDITURES.....	322,123.40	1,115,810.48	0.00	0.00	0.00
	BALANCE, DECEMBER 31ST	3,876.60	5,325.96	5,325.96	20,071.66	20,071.66

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