

**GEAUGA PARK DISTRICT
BOARD OF PARK COMMISSIONERS
SPECIAL MEETING MINUTES
May 24, 2012**

A special meeting of the Geauga Park District Board of Park Commissioners was held on May 24, 2012 at the Donald W. Meyer Center, Chardon, Ohio. The meeting was called to order at 9:03 a.m. President James Patterson was in the Chair. Commissioners John Leech and Michael Petruziello were present.

Employees Present:

Thomas Curtin, Executive Director
Keith McClintock, Deputy Director
Michele Pennell, Chief Financial Officer
Gloria Freno, Accountant

Guests:

Skip Claypool
Alice Hippley
David Hippley

ADOPTION OF THE AGENDA

Mr. Petruziello moved to adopt the agenda for the meeting.

Mr. Leech seconded the motion and the roll being called upon its adoption, the vote resulted as follows:

Mr. Petruziello	Yes
Mr. Patterson	Yes
Mr. Leech	Yes

NEW BUSINESS

Work Session with Finance Department

Mr. Patterson provided background on the reason for the work session (to delve deeper into the various aspects of the Park District and its departments).

Michele Pennell introduced herself and Accountant Gloria Freno. Ms. Pennell distributed copies of the Finance Department's Annual Plan of Operations, a sample monthly report and provided a PowerPoint presentation on the responsibilities of the Finance Department which covered asset administration, budgeting, personnel and employee benefits, financial reporting, tax levies and revenue, and efficiency.

Under asset administration, Ms. Pennell discussed the Park District's insurance service and inventory. In regard to the budget, Ms. Pennell explained how the Geauga County Auditor serves as GPD's fiscal agent and then described the budget process and timeline, compared the budget over the past four years, and reviewed appropriations and revenue certifications. Under the tax levy/revenue section, Ms. Pennell reviewed how properties are assessed in Geauga County and the fact that GPD receives on average 3.9% of the collected real-estate taxes. She reviewed how tax rates are calculated, the various real estate tax reductions that come in to play, and the impacts of House Bill 920 on inside and outside millage. Ms. Pennell explained that throughout the life of the levy the cost to a homeowner remains the same as approved and an effective rate is thus calculated by the Auditor's Office annually to adjust the outside millage in place. Ms. Pennell described the financial projection process, reviewed personnel and benefits, and discussed the work of the E-Squared committee and the projects currently being reviewed for efficiency measures.

Discussion of 2013 Budget

Mr. Patterson asked about the timeline for the temporary budget. Ms. Pennell responded that copies of the draft temporary budget will be distributed in June so that the Commissioners have time before the July 10th board meeting to review it and ask questions. A resolution for the temporary budget will need to be approved by July 15, 2012.

Mr. Patterson asked that the Board review the project projections for the next four years. Mr. Patterson expressed his personal desire to see The Maple Highlands Trail projects for the southern portion of the trail moved from 2014 to 2013 and suggested moving the Hyde/Kaplan development from 2013 to 2014. Mr. Patterson also expressed strong interest in making the restoration of the Nassau Observing Station (Case Observatory) a higher priority – with the possibility of budgeting Park District funds for the project. Discussion followed on Big Creek Park paving, the Ellerin property development and trail work at Observatory Park.

Ms. Pennell reviewed the need for a part-time staff addition to the Finance Department. The New World accounting system is adding considerable work. In-house projections show that the Finance Department is spending 52% more time and paperwork on the process.

Questions from the Public

Mr. Claypool asked if maintenance items (such as paving repairs) should be part of the general budget and not projects. Ms. Pennell explained that they are included in the infrastructure improvement plan (which comes out of the general budget).

Mr. Hippley asked if The Maple Highlands Trail South cost projection truly was \$3 million. Mr. Curtin stated that the \$3 million price tag is correct if the project were to be paved to ODOT standards. The costs to provide an aggregate-based trail are much cheaper, and that is how the Board would like to proceed.

Resolution of Need (Levy), Resolution No. 18-12

Mr. Patterson stated that the Resolution of Need is required to be submitted to the Geauga County Auditor's office. If the Resolution is forwarded to the Auditor's office today, the Board of Park Commissioners could vote on the Levy Resolution language at the June Board meeting.

Mr. Patterson explained that there are two levies expiring in 2012 (the 1993 1-mill levy and the 1995 1-mill levy). It is being proposed to drop the 1995 1-mill levy which focused on the acquisition of The West Woods (promise made, promise kept) and to replace the 1993 1-mill levy at the current tax rate, which will result in an effective 16% decrease in taxes.

The following resolution was presented:

The Executive Director advised the Board of Commissioners that the notice requirements of ORC 121.22 and the implementing rules adopted by the Board thereto were complied with for the meeting.

Mr. Leech introduced Resolution No. 18-12 and moved its adoption:

A RESOLUTION DECLARING IT NECESSARY TO LEVY
A TAX IN EXCESS OF THE TEN MILL LIMITATION
AND REQUESTING CERTIFICATION OF THE COUNTY AUDITOR
OF THE DOLLAR AMOUNT GENERATED

WHEREAS, the Board of Commissioners of Geauga Park District has determined it may be necessary to levy a tax in excess of the ten mill limitation;

WHEREAS, two existing Geauga Park District levies of 1 mill each passed in 1993 and 1995, respectively, will expire at the end of 2012 and Geauga Park District desires to permit the 1995 levy to expire and replace the expiring 1993 levy with a 1 mill levy to properly provide for the necessary requirements of the Park District for the next 20 years;

RESOLVED, by the Board of Park Commissioners of Geauga County, Ohio, two-thirds of all members appointed thereto concurring, that it is necessary to levy a tax in excess of the ten-mill limitation for the benefit of Geauga Park District for the purpose of preserving, protecting, operating, maintaining, improving, and acquiring lands and parks of Geauga Park District pursuant to Ohio Revised Code Section 1545.21 to be placed on the ballot at the November 6, 2012 election;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Geauga Park District after meeting in special session on the 24th day of May, 2012, pursuant to ORC 1545.21, hereby certifies this Resolution to the Geauga County Auditor and requests that the County Auditor certify back to the Board of Commissioners the total current tax valuation of Geauga Park District, and the dollar amount of revenue that would be generated by a replacement levy of 1.0 mills, for the purpose of preserving, protecting, operating, maintaining, improving, and acquiring lands and parks of Geauga Park District.

Mr. Petruziello seconded the motion and the roll being called upon its adoption the vote resulted as follows:

Mr. Petruziello	Yes
Mr. Patterson	Yes
Mr. Leech	Yes

Adopted this 24th day of May, 2012.

ADJOURNMENT

The meeting was adjourned at 11:08 a.m.

SUNSHINE LAW COMPLIANCE

It is declared that notification of this meeting and any business conducted therein by the Geauga Park District Board of Commissioners was in compliance with Ohio's Sunshine Laws.

Respectfully submitted,

Thomas Curtin, Executive Director

James Patterson, President