



Auditor  
**Charles E. Walder**  
*Chief Fiscal Officer*

June 26, 2018

Donna Weiss Carson  
Russell Township Park District  
P.O. Box 28  
Novelty, Ohio 44072

Dear Ms. Carson,

The Auditor's office is in receipt of two items sent on behalf of the Russell Township Park District. The items have been brought before the Budget Commission and additional information is required.

It appears that the Treasurer's Certification on the Certificate of Need was dated prior to the adoption date of the resolution. This will need to be corrected and a revised Certificate submitted to the Auditor's office. Also we suggest that you amend the "entire territory" with "located entirely within Geauga County". The sections of ORC cited in the Resolution do not match the stated purpose in the resolution itself. Although it is not our authority to instruct the park district, we caution that due to recent tax code changes, the Board of Elections may find the language in the resolution is more restrictive than the actual 5705.19 (H) verbiage.

Regarding Resolution 2018-36, request for inside millage, the obligation of determining need falls to the Budget Commission when it considers allocating inside millage. To that purpose, the members are requesting:

Prior ten years operating and maintenance expenses only

Five year forecast of operating and maintenance costs.

The Commission requests that both items be submitted as soon as possible. A decision cannot be made until both items are received.

Sincerely,

Beverly Sustar  
Deputy Auditor

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