

IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF) CASE NOS. 06-2293, 06-2389 and 06-2390
NORTH RIDGEVILLE, OHIO; CITY OF) (Consolidated)
AVON LAKE, OHIO; AND AMHERST)
TOWNSHIP, OHIO,)
)
)
Appellants,) On Appeal from the Ohio Board of Tax
) Appeals
vs.)
)
RICHARD LEVIN, Tax Commissioner of) Case Nos. 2003-T-1533, 2004-T-1166 and
Ohio, *et al.*,) 2005-T-1301
)
)
Appellees.)

APPENDIX – VOLUME I

Terry S. Shilling (0018763)
(Counsel of Record)
Michelle D. Nedwick (0061790)
LAW DIRECTOR FOR THE CITY OF ELYRIA
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464 (telephone)
(440) 326-1466 (facsimile)
tshilling@cityofelyria.org (e-mail)

Counsel for Appellants, City of Elyria, Ohio,
and Amherst Township, Ohio

Eric H. Zagrans (0013108)
(Counsel of Record)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100 (telephone)
(202) 261-0046 (facsimile)
eric@zagrans.com (e-mail)

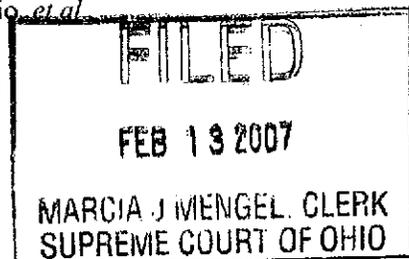
Counsel for Appellant, City of North Ridgeville,
Ohio

Geoffrey R. Smith (0008772)
(Counsel of Record)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201 (telephone)
(440) 323-2332 (facsimile)
grsmith@geoffreyrsmith.com (e-mail)

Counsel for Appellant, City of Avon Lake, Ohio

Marc Dann
Attorney General of Ohio
John K. McManus (0037140)
Senior Deputy Attorney General
(Counsel of Record)
OFFICE OF THE ATTORNEY GENERAL OF OHIO
State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43215-3428
(614) 466-5967 (telephone)
(614) 466-8226 (facsimile)

Counsel for Appellees, Richard Levin, Tax
Commissioner of Ohio, *et al.*



Board of County Commissioners of
Lorain County, Ohio

Appellees.

NOTICE OF APPEAL OF APPELLANTS CITY OF ELYRIA, OHIO,
CITY OF AVON LAKE, OHIO, CITY OF NORTH RIDGEVILLE, OHIO
AND AMHERST TOWNSHIP, OHIO

Terry S. Shilling (#0018763)
Law Director, City of Elyria
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464
Fax No. (440) 326-1466
tshilling@cityofelyria.org
COUNSEL FOR APPELLANTS CITY OF ELYRIA,
OHIO AND AMHERST TOWNSHIP

Geoffrey R. Smith (#0008772)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201
Fax No. (440) 323-2332
grsmith@geoffreyrsmith.com
COUNSEL FOR APPELLANT CITY OF AVON LAKE,
OHIO

Eric H. Zagrans (#0013108)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100
eric@zagrans.com
COUNSEL FOR APPELLANT CITY OF
NORTH RIDGEVILLE, OHIO

Jim Petro
Attorney General of Ohio
Attn: John K. McManus
Senior Deputy Attorney General
Office of Attorney General

State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43210
Phone: (614) 466-5967
Fax No.
Email
COUNSEL FOR APPELLEE
WILLIAM W. WILKINS, TAX COMMISSIONER OF OHIO

Notice of Appeal of Appellants City of Elyria, Ohio,
City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio

Appellants, City of Elyria, Ohio, City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio hereby give notice of their appeal as of right, pursuant to R.C. 5717.04, to the Supreme Court of Ohio, from a Decision and Order of the Board of Tax Appeals, journalized in Case No. 2003-T-1533 on November 17, 2006. A true copy of the Decision and Order of the board being appealed is attached hereto and incorporated herein by reference.

The appellants complain of the following errors in the Decision and Order of the Board of Tax Appeals:

1) The Board of Tax Appeals erred in determining that Appellant did not have subject matter jurisdiction.

A. Appellants met the requirements of RC Section 5747.55 (C)(3). RC 5747.55 (C)(3) requires that Appellants set forth which subdivision they “believe” to be over allocated and the exact amount in dollars of the “alleged” amount of the over allocation. Appellants satisfied this requirement by setting forth the subdivision it “believed” to be over allocated and the “alleged” amount. (Emphasis added).

B. Even if Appellees are correct and Appellants somehow violated RC 5747.55 (C)(3), it was a curable defect that Appellants should have been granted leave to amend. Said issue should not be raised approximately three years after said Notice of Appeal was filed.

2) The Board of Tax Appeals erred in substituting *its* determination of the subdivisions which *the Board* believes received more than its proper share of the

allocation and the exact amount in dollars of such alleged over allocation. The Board of Tax Appeals determined *after the fact* what the alleged over allocation should be, in violation of the requirement that the Appellants set forth those political subdivisions which *Appellants* believed received more than its proper share, thereby, in effect, ignoring the requirement that the Appellants only have to have a “belief” of those subdivisions that are over allocated and there is no requirement that in its Notice of Appeal the complaining subdivisions “belief” has to be correct.

3) The Board of Tax Appeals erred in determining that the Appellants’ Notice of Appeal was only under ORC 5747.55 © and not also under ORC 5747.55 (D) and erred in not taking into consideration the requirements of 5747.55 (D) and the effect of the violation of that section on the Appellants as a result of the implementation of a settlement by the Lorain County Budget Commission of BTA Case No. 2002-T-1865 (City of Lorain vs. Lorain County Budget Commission).

4) The Board of Tax Appeals erred in making subsequent findings of fact and determinations of law to determine that the Appellants did not properly invoke the subject matter jurisdiction of the Board of Tax Appeals in this case.

5) The Board of Tax Appeals erred by using all of the factual discovery and evidence presented in the hearing and briefing in making its determination of the lack of subject matter jurisdiction, instead of looking at the Notice of Appeal on its face and making its decision on a procedural basis and not a substantive basis.

6) The Board of Tax Appeals improperly dismissed BTA Case No. 2003-T-1533 and such decision of the dismissal was not supported under the law and the facts as evidenced in the record of BTA Case No. 2003-T-1533, and thus, the decision of the Board of Tax Appeals in Case No. 2003-T-1533 was not reasonable nor lawful.

7) The Board of Tax Appeals erred in concluding that the Appellants failed to list the exact amounts of the over allocation and failed to identify the claimed over allocated subdivisions.

8) The Board of Tax Appeals erred in not concluding that what the Appellants sought in the Notice of Appeal and their appeal were alternative forms of relief, to wit: the violation of ORC 5747.55 (D), and not only one form of relief, to wit: that the County of Lorain bear the burden of the decision of the Lorain County Budget Commission which was appealed in BTA Case No. 2003-T-1533.

9) The Board of Tax Appeals erred in waiting until after the case was submitted on the record and utilizing an issue raised in a reply brief in determining that the Appellants had not properly invoked the subject matter jurisdiction of the Board of Tax Appeals.

10) The Board of Tax Appeals erred by allowing the City of Lorain to raise the lack of subject matter jurisdiction in the City of Lorain's post hearing Reply Brief filed approximately three years after the Appellants' Notice of Appeal was filed and after a substantial amount of litigation including discovery and a hearing and briefing and substantial litigation costs were incurred in processing the appeal by the Appellants and the Appellees.

11) The Board of Tax Appeals erred by making a determination that the Appellants did not properly invoke the subject matter jurisdiction of Board of Tax Appeals without there being before the Board of Tax Appeals any proper Motion to Dismiss on the grounds that the Appellants' Notice of Appeal failed to satisfy mandatory requirements of ORC 5747.55.

12) The Board of Tax Appeals erred in its determination that the Appellants did not comply with the requirements of ORC 5747.55 (C)(3) and ORC 5747.55.

13) The Board of Tax Appeals erred in its determination that the word “believe” in ORC 5747.55 (C)(3) is mandatory and exact and not an estimate or a probability and, therefore, erred in not allowing for the flexibility that is inherent in the word “believe”. “Believe” goes to the question of good faith of the Appellants in their allegations in their Notice of Appeal. The word “belief” connotes some room for probability and the Board erred in determining that its an exact requirement. The word “alleged” is not an exact word, it’s setting forth in good faith a statement which the maker (Appellants) believe to be true which may ultimately, based upon the evidence, be determined not to be true and, therefore, it is a question for determination of facts and not a question of jurisdiction in determining the merits of the case and the Board of Tax Appeals erred in this case in making that determination and their decision on November 17, 2006.

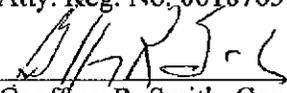
14) The Board of Tax Appeals erred in its decision denying subject matter jurisdiction by using a hyper technical standard that is not reasonable nor lawful and, thus, denied the Appellants their right to due process of the law in Ohio under ORC 5747.55 (D).

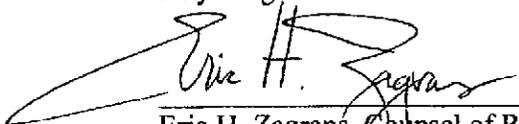
15) The Board of Tax Appeals erred in its decision by not taking into consideration the position and allegations of the Appellants that the Appellants’ Notice of Appeal was also based on the abuse of discretion of the Lorain County Budget Commission and that, as an alternative form of relief, the Appellants’ Notice of Appeal was under ORC 5747.53 and 5747.63.

Respectfully submitted,

By: 

Terry S. Shilling, Counsel of Record
COUNSEL FOR APPELLANTS,
CITY OF ELYRIA, OHIO AND
AMHERST TOWNSHIP, OHIO
Atty. Reg. No. 0018763


Geoffrey R. Smith, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
AVON LAKE, OHIO
150 Avon Belden Road
Avon Lake, Ohio 44012
Atty. Reg. No. 0008772


Eric H. Zagrans, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
NORTH RIDGEVILLE, OHIO
7307 Avon Belden Road
North Ridgeville, Ohio 44039
Atty. Reg. No. 0013108

CERTIFICATE OF SERVICE

We hereby certify that a copy of this Notice of Appeal was sent by certified mail to Counsel for Appellees and to all Appellees as herein listed on the 13th day of December, 2006:

Penfield Township
Eleanor Gndt, Clerk of Council
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Lawrence Rush
Finance Director
City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Pittsfield Township
James R. McConnell, Clerk of Council
17567 Hallauer Road
Wellington, Ohio 44090

Kenneth S. Stumphauzer
Law Director, City of Amherst
5455 Detroit Road
Sheffield Village, Ohio 44054

Rochester Township
Laura Brady, Clerk of Council/Clerk
52185 Griggs Road
Wellington, Ohio 44090

Eric R. Severs, Solicitor
City of Oberlin
5 South Main Street
Oberlin, Ohio 44075

Sheffield Township
Patricia Echko, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055

Linda S. Bales, Clerk
Grafton Village
960 Main Street
Grafton, Ohio 44044

Wellington Township
Bernie Nirode, Clerk of Council/Clerk
44627 State Route 18
Wellington, Ohio 44090

Dennis Will, Lorain County
Prosecuting Attorney
Gerald A. Innes, Assistant
Lorain County Prosecuting Attorney
Counsel for Lorain County Budget
Commission
Lorain County Justice Center
225 Court St., 3rd Floor
Elyria, Ohio 44035

John T. Sunderland
John B. Kopf
Thompson Hine LLP
Counsel for Lorain County and
Lorain County Commissioners
10 West Broad St., Ste. 700
Columbus, Ohio 43215-3435

John A. Gasior, Law Director
City of Avon
36815 Detroit Road
Avon, Ohio 44011

James E. Hoinig, Treasurer
City of Sheffield Lake
609 Harris Road
Sheffield Lake, Ohio 44054

Rita K. Ruot, Clerk Treasurer
Village of LaGrange
P. O. Box 597
LaGrange, Ohio 44050

John R. Varanese
Counsel for City of Lorain
85 E. Gay Street, Suite 1000
Columbus, Ohio 43215-3118

Albert Buck, Jr., Clerk
Kipton Village
42 Court
Kipton, Ohio 44049

Marsha Funk, Clerk
Brownhelm Township
1325 Highbridge Road
Vermilion, Ohio 44089

Mary Rose Dangelo, Clerk
Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Timothy J. Pelcic, Clerk-Treasurer
Sheffield Village
5290 Kevin Street
Sheffield, Ohio 44054

Francis J. Knoble, Clerk
Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Barbara Baker, Clerk
Elyria Township
41835 Earlene Court
Elyria, Ohio 44035

Elaine R. King, Clerk
New Russia Township
44143 Russia Road
Elyria, Ohio 44035

Margaret Harris, Clerk
Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Linda Spitzer, Clerk
Eaton Township
12335 Grafton Road

Janice J. Szmania, Clerk
South Amherst Village
103 West Main St.
South Amherst, Ohio 44011

Mary Lou Berger, Clerk
Columbia Township
27753 Ann Road
Columbia Station, Ohio 44028

Roberta M. Dove, Clerk
LaGrange Township
237 Forest St.
LaGrange, Ohio 44050

Karen J. Webb, Clerk
Wellington Village
159 East Street
Wellington, Ohio 44090

City of Avon
Robert Hamilton, Finance Director
36080 Chester Road
Avon, Ohio 44011

Cheryl Parrish, Clerk
Camden Township
15374 Baird Road
Oberlin, Ohio 44074

Marilyn McClellan, Clerk
Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Laura Brady, Clerk
Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Barbara VanMeter, Clerk
Carlisle Township
40835 Banks Road
LaGrange, Ohio 44050

Mark R. Stewart
Lorain County Auditor

Grafton, Ohio 44044

Member and Secretary, Lorain
County Budget Commission
226 Middle Avenue
Elyria, Ohio 44035

David C. Kukucka, Auditor
City of Amherst
480 Park Avenue
Amherst, Ohio 44001

Ron L. Mantini, Auditor
City of Lorain
200 West Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

Lorain County, Ohio
Attn: James Cordes
226 Middle Avenue
Elyria, Ohio 44035

Board of County Commissioners
Of Lorain County, Ohio
225 Middle Avenue
Elyria, Ohio 44035

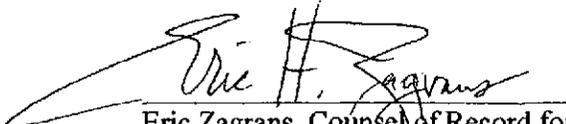
Lorain County Metropolitan Park
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

Paul D. Eklund
Counsel for Lorain County
Metropolitan Parks
Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115

City of Oberlin
Salvatore Talarico, City Auditor
69 S. Main Street
Oberlin, Ohio 44074


Terry S. Shilling, Counsel of Record,
Counsel for Appellants, City of
Elyria, Ohio and Amherst Township,
Ohio


Geoffrey R. Smith, Counsel of
Record, for Appellant, City of Avon
Lake, Ohio


Eric Zagrans, Counsel of Record for
Appellant, City of North Ridgeville,
Ohio

OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
 City of North Ridgeville, Amherst)
 Township, and Lorain County)
 Metropolitan Park District,)

Appellants)

vs.)

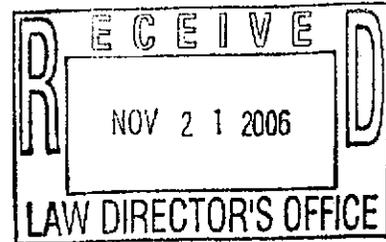
Lorain County Budget Commission, et al.,)

Appellees.)

CASE NO. 2003-T-1533

(BUDGET COMMISSION)

DECISION AND ORDER



APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville --
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon --
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 John Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

✓ For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

✓ For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

✓ Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

✓ John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

✓ For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

✓ Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

✓ Stanley Zaborski
 Treasurer, City of Sheffield Lake
 609 Harris Road
 Sheffield Lake, Ohio 44054

- ✓ Lawrence Rush
Finance Dir., City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089
- ✓ Albert Buck, Jr.
Clerk, Kipton Village
42 Court
Kipton, Ohio 44049
- ✓ Janice J. Szmania
Clerk, South Amherst Village
103 West Main Street
South Amherst, Ohio 44011
- ✓ Marsha Fink
Clerk, Brownhelm Township
1940 North Ridge Road
Vermilion, Ohio 44089
- ✓ Mary Lou Berger
Clerk, Columbia Township
25496 Royalton Road
P.O. Box 819
Columbia Station, Ohio 44028
- ✓ Mary Rose Dangelo
Clerk, Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044
- ✓ Roberta M. Dove
Clerk, LaGrange Township
P.O. Box 565
LaGrange, Ohio 44050
- ✓ James R. McConnell
Clerk, Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090
- ✓ Bernie Nirode
Clerk, Wellington Township
44627 State Route 18
Wellington, Ohio 44090
- ✓ Linda S. Bales
Clerk, Grafton Village
960 Main Street
Grafton, Ohio 44044
- ✓ Laura Brady
Clerk, Rochester Village
52185 Griggs Road
Wellington, Ohio 44090
- ✓ Karen J. Webb
Clerk, Wellington Village
Willard Memorial Square
Wellington, Ohio 44090
- ✓ Cheryl Parrish
Clerk, Camden Township
15374 Baird Road
Oberlin, Ohio 44074-9696
- ✓ Linda Spitzer
Clerk, Eaton Township
12043 Avon Beldon Road
Grafton, Ohio 44044
- ✓ Francis J. Knoble
Clerk, Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074
- ✓ Elaine R. King
Clerk, New Russia Township
46268 Butternut Ridge Road
Oberlin, Ohio 44074
- ✓ Laura Brady
Clerk, Rochester Township
52185 Griggs Road
Wellington, Ohio 44090
- ✓ Mark R. Stewart
Lorain County Auditor
226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640
- ✓ Rite K. Ruot
Clerk-Treasurer, LaGrange Village
P.O. Box 597
LaGrange, Ohio 44050
- ✓ Timothy J. Pelcic
Clerk-Treasurer, Sheffield Village
4820 Detroit Road
Elyria, Ohio 44035
- ✓ Marilyn McClellan
Clerk, Brighton Township
19996 Baird Road
Wellington, Ohio 44090
- ✓ Barbara VanMeter
Clerk, Carlisle Township
11969 LaGrange Road
LaGrange, Ohio 44050
- ✓ Barbara Baker
Clerk, Elyria Township
41416 Griswold Road
Elyria, Ohio 44035
- ✓ Margaret Harris
Clerk, Huntington Township
26309 State Route 58
Wellington, Ohio 44090
- ✓ Eleanor Gnant
Clerk, Penfield Township
42760 Peck Wadsworth Road
Wellington, Ohio 44090
- ✓ Angelo J. Marotta
Clerk, Sheffield Township
5166 Clinton Avenue
Lorain, Ohio 44055

Entered **NOV 17 2006**

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

The Board of Tax Appeals considers this matter pursuant to a notice of appeal filed by appellants, city of Elyria, city of Avon Lake, city of North Ridgeville, Amherst Township, and Lorain County Metropolitan Park District. The appeal was brought under the relevant provisions of R.C. 5705.37, 5747.53, 5747.55, and 5747.63 from the actions of the Lorain County Budget Commission. The appeal concerns the apportionment and distribution of the 2004 Undivided Local Government Fund (“ULGF”) and the 2004 Undivided Local Government Revenue Assistance Fund (“ULGRAF”). The appellants argue that the alternative formulas used by the commission to allocate the funds were not legally applicable.

Before reviewing the merits of this appeal, we must address a jurisdictional issue raised by appellee, city of Lorain, in its merit brief.¹ The city of Lorain asks us to dismiss this appeal because the appellants failed to comply with R.C. 5747.55(C)(3), which requires an entity appealing from the allocation made by the

¹ We note that jurisdictional issues cannot be waived and can therefore be raised at any time during the proceedings. *Jenkins v. Keller* (1966), 6 Ohio St.2d 122; *In re Claim of King* (1980), 62 Ohio St.2d 87; and *Baltimore & Ohio Ry. Co. v. Hollenberger* (1907), 76 Ohio St. 177. Nevertheless, the “failure of a litigant to object to subject-matter jurisdiction at the first opportunity is undesirable and procedurally awkward.” *Gates Mills Investment Co. v. Parks* (1971), 25 Ohio St.2d 16, at 19. Here, despite the considerable amount of litigation involved in this appeal, the city of Lorain did not raise the issue of subject-matter jurisdiction until the filing of its post-hearing merit brief. As the court eloquently stated in *Painesville v. Lake Cty. Budget Comm.* (1978), 56 Ohio St.2d 282, at 284, “It may have been more graceful for the commission to file its motion to dismiss before the partial distribution was ordered, but the commission is not barred by its lack of procedural grace from raising the issue of lack of subject-matter jurisdiction.” Similarly, we shall proceed to consider the jurisdictional question raised by the city of Lorain notwithstanding the procedural awkwardness through which it has been introduced.

budget commission to name those subdivisions the appellant believes to be over allocated and to state the amount of the alleged over-allocation.

Prior to the 2004 allocation year, the budget commission had been allocating the ULGF and ULGRAF according to an alternate formula first adopted in 1984 ("old formula"). For the 2003 year, the budget commission made its allocation according to the old formula. The city of Lorain appealed from that action, claiming that the old formula had not been properly adopted. See *City of Lorain v. Lorain Cty. Budget Comm.*, BTA No. 2002-T-1865.² Ultimately, the parties resolved the issues among them, and the appeal was voluntarily dismissed. *City of Lorain v. Lorain Cty. Budget Comm.* (Sept. 26, 2003), BTA No. 2002-T-1865, unreported.

Evidently as a consequence of the settlement, a revised alternate formula ("new formula") was proposed for consideration. In September 2003, the budget commission adopted the new formula and made the 2004 allocations according to it. The instant appeal was filed by the appellants, each of which received less under the new formula than they did with the old formula. In their notice of appeal, appellants claim that the new alternate had not been properly adopted and assert that allocation should be made according to the old formula.

Pursuant to R.C. 5747.55, a subdivision may appeal the commission's allocation of the ULGF and ULGRAF to the BTA "in the manner and with the effect

² The record in BTA No. 2002-T-1865 has been made a part of the record in this appeal. See *City of Elyria v. Lorain Cty. Budget Comm.* (Interim Order, Dec. 30, 2004), BTA No. 2003-T-1533, unreported. See, also, the stipulation of facts submitted by the parties on January 18, 2006.

provided in section 5705.37 of the Revised Code, in accordance with the following rules ***." Pursuant to the rule codified by R.C. 5747.55(C)(3), the appealing subdivision must attach to its notice of appeal a statement showing, "The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, *and the exact amount in dollars of such alleged over-allocation.*" (Emphasis added.) An appeal under R.C. 5747.55 may relate to an allocation made under either the statutory formula or an alternative formula. *Mogadore v. Summit Cty. Bd. of Ed. Comm.* (1987), 36 Ohio App.3d 42.

In its review of the notice of appeal, the city of Lorain argues that the appellants have failed to comply with R.C. 5747.55(C)(3) in that the appellants have intentionally omitted naming the over-allocated subdivisions. The city of Lorain represents that, while the appellants claim that the old formula should be applied, the notice of appeal shifts all over-allocations to the county, rather than among other subdivisions, as would be the case if the old formula is applied. See Notice of Appeal at Ex. G. The appellants respond that they listed the amount of over-allocations as they believed them to be at the time of the filing of the notice of appeal, which, represent the appellants, is all that is required by R.C. 5747.55(C)(3). We must, however, concur with the city of Lorain that the appellants failed to list the exact amounts of the alleged over-allocation and, in so doing, failed to identify the claimed over-allocated subdivisions.

Generally, “[t]he right to appeal an allocation of a local government fund to the Board of Tax Appeals is created by statute. (R.C. 5747.55.) Therefore, if appellant has failed to comply with the appropriate statutory requirements, the board lacks subject-matter jurisdiction to hear the appeal.” *Painesville*, supra, at 284. Ohio tribunals have clearly established that “*** [w]here a statute confers the right of appeal, adherence to the conditions thereby imposed is essential to the enjoyment of the right conferred.” *American Restaurant and Lunch Co. v. Glander* (1946), 147 Ohio St. 147, 150. See, also, *Queen City Valves, Inc. v. Peck* (1954), 161 Ohio St. 579, and *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, reconsideration denied, 2006-Ohio-5351.

Each section of R.C. 5747.55 “is written to be mandatory upon the appellant in the fulfillment of all the requirements in order to provide the appellate jurisdiction for review by the BTA. *** [Any] failure to comply with the statutory requirements *** impairs the BTA’s subject-matter jurisdiction.” *Union Twp. v. Butler Cty. Budget Comm.* (1995), 101 Ohio App.3d 212, at 216, discretionary appeal denied (1995), 72 Ohio St.3d 1551.

Relative to the issue raised by the city of Lorain, that the appellants failed to list the exact amount of over-allocation for each subdivision, we note that the same provisions of R.C. 5747.55(C)(3) have been previously addressed. In *Cincinnati v. Hamilton Cty. Budget Comm.* (1979), 59 Ohio St.2d 43, the court considered a situation in which the city of Cincinnati named every other subdivision in the county as an appellee in its appeal from the actions of the budget commission. Although each

subdivision was named, Cincinnati failed to identify which subdivisions it believed received more and which subdivisions it believed received less than their proper share. On appeal to this board, we dismissed, finding that Cincinnati failed to comply with R.C. 5747.55(C)(3). The Ohio Supreme Court agreed. Noting that “R.C. 5747.55 does not provide for an allegation of an excuse for noncompliance in lieu of compliance with its mandatory jurisdictional requirements,” the court concluded that, “[w]hile this places a considerable burden upon the city of Cincinnati, such a restriction upon appellant’s right to appeal from an allocation of the funds by the county budget commission is within the General Assembly’s intent in enacting R.C. 5747.55.” *Id.* at 45.

Subsequently, in *Union Twp*, *supra*, the Tenth District Court of Appeals considered a situation in which the appellant subdivision knew that other townships had received over-allocations but chose not to name them in its appeal. The court found the appeal to be jurisdictionally defective:

“Assuming, *arguendo*, that no alternate formula was properly adopted in the county for the year 1993 distribution of local government funds, the purpose of appeal is to permit a subdivision receiving less than its statutory share to seek to recover that share. The fund developed to accomplish that goal is the over-allocations to the named appellees. The ultimate goal is to reallocate in accordance with the statutory formula in the county where the appellees to an appeal are based. By not including those entities who the complaining party believed to be overallocated, but solely only setting forth those whom they wished to include, the complaining party is creating its own formula, not vindicating the statutory formula. Union Township has named, in its statement under R.C. 5747.55(C)(3), only those subdivisions against whom it chose to seek recovery, not those subdivisions it believed

to be over-allocated. By not complying with the statute conferring the right of appeal, Union Township has not properly invoked the subject-matter jurisdiction of the BTA ***." Id. at 218.

Turning to the matter before us, we find that the notice of appeal establishes that the appellants claim the 2004 allocations should be made according to the old formula. Appellants confirmed this position when they appeared at this board's hearing, stating, "[W]e are asking the Board to grant relief from the adoption and imposition of the new alternative formula, invalidate the new alternative formula, *and revert the county and all of its subdivisions, including the five Appellant parties, back to the prior alternative formula that was in effect.*" (Emphasis added.) H.R. at 152.

Exhibit G of the notice of appeal sets forth the name of the appellee subdivisions and the amount of claimed over-allocation. Column No. 1 of Exhibit G sets forth the 2004 allocations made by the budget commission. In column No. 2 of the exhibit, the appellants list the share of the funds "that should have been allocated under the alternative method used prior to settlement in Case No. 02-T-1865." A review of the exhibit, however, discloses that the appellants do not, in fact, claim that all allocations should be reverted to the prior formula. For example, for both the ULGF and the ULGRAF, the appellants claim that the city of Lorain should maintain the allocation it received under the new formula. A cursory review of the old formula, however, establishes that the city of Lorain would receive less under the old formula than under the new. See BTA No. 2002-T-1865 for additional exhibits related to the old formula. In addition, the appellants list the allocation for the county's share of the

funds at an amount below what the county is entitled to under the old formula. The appellants list the county as being the only over-allocated subdivision. Notice of Appeal at Ex. G.

Despite the appellants' claim that they properly listed the alleged over-allocation, we note that the record evidences a deliberate decision to exclude the city of Lorain as an over-allocated subdivision. In the section of their notice of appeal in which the appellants state the relief they seek before this board, they ask us to:

“[A]locate the 2004 LGF and 2004 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain [city] as the result of such settlement borne only by Lorain County from its allocated share and with no reduction suffered by any other participating subdivision.” Notice of Appeal at 9.

R.C. 5747.55 establishes a means by which a subdivision that is receiving less than its proper allocation may seek to recover its share of the local government funds. *Union Twp.*, supra. Under the facts of this case, there could be three possible outcomes. First, that we would find the new formula to be properly adopted and affirm the commission's allocation. Second, that we would find that the allocation should have been made under the old formula. Finally, we could determine that neither alternative formula applies and order allocation pursuant to the statutory method.

The appellants, however, seek something different. They ask that we invalidate the new formula and allocate pursuant to the old formula, yet they also allege that the city of Lorain should retain the increase in allocation it received under

the new formula. Appellants shift the burden for this increase from several subdivisions to the county. In short, the appellants have decided to “pick and choose” which entity should be responsible for any changes in the allocation, rather than seek to have the old formula applied as approved. As in the case of *Union Twp.*, supra, by not identifying all entities the appellants believe are overallocated under the new formula, but only setting forth the county as the sole entity to be responsible for any changes in the amounts allocated among the subdivisions, the appellants have created their own formula, an alternative that is beyond the scope of these proceedings. We must emphasize that any collateral agreement existing among the subdivisions is extraneous to the budget commission’s allocation under one of the alternate formulas.

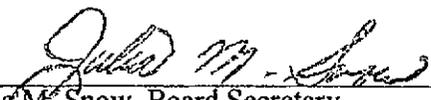
Upon review, we agree with the city of Lorain that the appellants have, in their statement made under R.C. 5747.55(C)(3), identified only those subdivisions from which they seek to recover their share of the funds, not those subdivisions they believe to be overallocated. The appellants’ failure to comply with the mandatory requirements of the statute deprives us of subject-matter jurisdiction. *Union Twp.* and *Cincinnati*, supra.

While this decision may appear technical, we remind the parties of the Supreme Court’s decision in *Cincinnati*, supra, in which the court, recognizing the “considerable burden” placed upon an appealing subdivision, found that “[i]n enacting R.C. 5747.55, the General Assembly established high jurisdictional hurdles ****” upon those challenging a budget commission’s allocation of the ULGF and ULGRAF. *Id.* at 46.

We believe that the General Assembly took seriously the need for an appellant to identify the over-allocated subdivisions, given R.C. 5747.55(C)(3)'s requirement that an appellant list the "exact amount in dollars" of the alleged over-allocation. (Emphasis added.) This requirement places a subdivision on notice that its share of the funds may be in jeopardy. It gives that subdivision the ability to pursue a defense against any reallocation that this board may order. The failure to name a subdivision as being overallocated may lead that subdivision to conclude, erroneously, that its share of the funds is not at risk, and therefore that it need not participate in this board's proceedings. What is more, the failure to name a subdivision believed to be overallocated may result in that subdivision spending the share it has already received. Any subsequent reallocation made by this board could result in a fiscal crisis for such a subdivision, as the over-allocation must be immediately repaid. See *East Liverpool v. Bd. of Tax Appeals*, 99 Ohio St.3d 137, 2003-Ohio-2760.

Upon review of the matter before us, we conclude that the appellants have not properly invoked the subject-matter jurisdiction of this board. The Board of Tax Appeals therefore dismisses BTA No. 2003-T-1533.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Julia M. Snow, Board Secretary

OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
 City of North Ridgeville, Amherst)
 Township, and Lorain County)
 Metropolitan Park District,)
)
 Appellants)
)
 vs.)
)
 Lorain County Budget Commission, et al.,)
)
 Appellees.)

CASE NO. 2003-T-1533

(BUDGET COMMISSION)

DECISION AND ORDER

APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville -
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon -
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 John Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

Stanley Zaborski
 Treasurer, City of Sheffield Lake
 609 Harris Road
 Sheffield Lake, Ohio 44054

Lawrence Rush
Finance Dir., City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Albert Buck, Jr.
Clerk, Kipton Village
42 Court
Kipton, Ohio 44049

Janice J. Szmania
Clerk, South Amherst Village
103 West Main Street
South Amherst, Ohio 44011

Marsha Fink
Clerk, Brownhelm Township
1940 North Ridge Road
Vermilion, Ohio 44089

Mary Lou Berger
Clerk, Columbia Township
25496 Royalton Road
P.O. Box 819
Columbia Station, Ohio 44028

Mary Rose Dangelo
Clerk, Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Roberta M. Dove
Clerk, LaGrange Township
P.O. Box 565
LaGrange, Ohio 44050

James R. McConnell
Clerk, Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090

Bernie Nirode
Clerk, Wellington Township
44627 State Route 18
Wellington, Ohio 44090

Linda S. Bales
Clerk, Grafton Village
960 Main Street
Grafton, Ohio 44044

Laura Brady
Clerk, Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Karen J. Webb
Clerk, Wellington Village
Willard Memorial Square
Wellington, Ohio 44090

Cheryl Parrish
Clerk, Camden Township
15374 Baird Road
Oberlin, Ohio 44074-9696

Linda Spitzer
Clerk, Eaton Township
12043 Avon Beldon Road
Grafton, Ohio 44044

Francis J. Knoble
Clerk, Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Elaine R. King
Clerk, New Russia Township
46268 Butternut Ridge Road
Oberlin, Ohio 44074

Laura Brady
Clerk, Rochester Township
52185 Griggs Road
Wellington, Ohio 44090

Mark R. Stewart
Lorain County Auditor
226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640

Rite K. Ruot
Clerk-Treasurer, LaGrange Village
P.O. Box 597
LaGrange, Ohio 44050

Timothy J. Pelcic
Clerk-Treasurer, Sheffield Village
4820 Detroit Road
Elyria, Ohio 44035

Marilyn McClellan
Clerk, Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Barbara VanMeter
Clerk, Carlisle Township
11969 LaGrange Road
LaGrange, Ohio 44050

Barbara Baker
Clerk, Elyria Township
41416 Griswold Road
Elyria, Ohio 44035

Margaret Harris
Clerk, Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Eleanor Grandt
Clerk, Penfield Township
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Angelo J. Marotta
Clerk, Sheffield Township
5166 Clinton Avenue
Lorain, Ohio 44055

Entered NOV 17 2006

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

The Board of Tax Appeals considers this matter pursuant to a notice of appeal filed by appellants, city of Elyria, city of Avon Lake, city of North Ridgeville, Amherst Township, and Lorain County Metropolitan Park District. The appeal was brought under the relevant provisions of R.C. 5705.37, 5747.53, 5747.55, and 5747.63 from the actions of the Lorain County Budget Commission. The appeal concerns the apportionment and distribution of the 2004 Undivided Local Government Fund (“ULGF”) and the 2004 Undivided Local Government Revenue Assistance Fund (“ULGRAF”). The appellants argue that the alternative formulas used by the commission to allocate the funds were not legally applicable.

Before reviewing the merits of this appeal, we must address a jurisdictional issue raised by appellee, city of Lorain, in its merit brief.¹ The city of Lorain asks us to dismiss this appeal because the appellants failed to comply with R.C. 5747.55(C)(3), which requires an entity appealing from the allocation made by the

¹ We note that jurisdictional issues cannot be waived and can therefore be raised at any time during the proceedings. *Jenkins v. Keller* (1966), 6 Ohio St.2d 122; *In re Claim of King* (1980), 62 Ohio St.2d 87; and *Baltimore & Ohio Ry. Co. v. Hollenberger* (1907), 76 Ohio St. 177. Nevertheless, the “failure of a litigant to object to subject-matter jurisdiction at the first opportunity is undesirable and procedurally awkward.” *Gates Mills Investment Co. v. Parks* (1971), 25 Ohio St.2d 16, at 19. Here, despite the considerable amount of litigation involved in this appeal, the city of Lorain did not raise the issue of subject-matter jurisdiction until the filing of its post-hearing merit brief. As the court eloquently stated in *Painesville v. Lake Cty. Budget Comm.* (1978), 56 Ohio St.2d 282, at 284, “It may have been more graceful for the commission to file its motion to dismiss before the partial distribution was ordered, but the commission is not barred by its lack of procedural grace from raising the issue of lack of subject-matter jurisdiction.” Similarly, we shall proceed to consider the jurisdictional question raised by the city of Lorain notwithstanding the procedural awkwardness through which it has been introduced.

budget commission to name those subdivisions the appellant believes to be over allocated and to state the amount of the alleged over-allocation.

Prior to the 2004 allocation year, the budget commission had been allocating the ULGF and ULGRAF according to an alternate formula first adopted in 1984 (“old formula”). For the 2003 year, the budget commission made its allocation according to the old formula. The city of Lorain appealed from that action, claiming that the old formula had not been properly adopted. See *City of Lorain v. Lorain Cty. Budget Comm.*, BTA No. 2002-T-1865.² Ultimately, the parties resolved the issues among them, and the appeal was voluntarily dismissed. *City of Lorain v. Lorain Cty. Budget Comm.* (Sept. 26, 2003), BTA No. 2002-T-1865, unreported.

Evidently as a consequence of the settlement, a revised alternate formula (“new formula”) was proposed for consideration. In September 2003, the budget commission adopted the new formula and made the 2004 allocations according to it. The instant appeal was filed by the appellants, each of which received less under the new formula than they did with the old formula. In their notice of appeal, appellants claim that the new alternate had not been properly adopted and assert that allocation should be made according to the old formula.

Pursuant to R.C. 5747.55, a subdivision may appeal the commission’s allocation of the ULGF and ULGRAF to the BTA “in the manner and with the effect

² The record in BTA No. 2002-T-1865 has been made a part of the record in this appeal. See *City of Elyria v. Lorain Cty. Budget Comm.* (Interim Order, Dec. 30, 2004), BTA No. 2003-T-1533, unreported. See, also, the stipulation of facts submitted by the parties on January 18, 2006.

provided in section 5705.37 of the Revised Code, in accordance with the following rules ***.” Pursuant to the rule codified by R.C. 5747.55(C)(3), the appealing subdivision must attach to its notice of appeal a statement showing, “The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, *and the exact amount in dollars of such alleged over-allocation.*” (Emphasis added.) An appeal under R.C. 5747.55 may relate to an allocation made under either the statutory formula or an alternative formula. *Mogadore v. Summit Cty. Budget Comm.* (1987), 36 Ohio App.3d 42.

In its review of the notice of appeal, the city of Lorain argues that the appellants have failed to comply with R.C. 5747.55(C)(3) in that the appellants have intentionally omitted naming the over-allocated subdivisions. The city of Lorain represents that, while the appellants claim that the old formula should be applied, the notice of appeal shifts all over-allocations to the county, rather than among other subdivisions, as would be the case if the old formula is applied. See Notice of Appeal at Ex. G. The appellants respond that they listed the amount of over-allocations as they believed them to be at the time of the filing of the notice of appeal, which, represent the appellants, is all that is required by R.C. 5747.55(C)(3). We must, however, concur with the city of Lorain that the appellants failed to list the exact amounts of the alleged over-allocation and, in so doing, failed to identify the claimed over-allocated subdivisions.

Generally, “[t]he right to appeal an allocation of a local government fund to the Board of Tax Appeals is created by statute. (R.C. 5747.55.) Therefore, if appellant has failed to comply with the appropriate statutory requirements, the board lacks subject-matter jurisdiction to hear the appeal.” *Painesville*, supra, at 284. Ohio tribunals have clearly established that “*** [w]here a statute confers the right of appeal, adherence to the conditions thereby imposed is essential to the enjoyment of the right conferred.” *American Restaurant and Lunch Co. v. Glander* (1946), 147 Ohio St. 147, 150. See, also, *Queen City Valves, Inc. v. Peck* (1954), 161 Ohio St. 579, and *Olympic Steel, Inc. v. Cuyahoga Cty. Bd. of Revision*, 110 Ohio St.3d 1242, 2006-Ohio-4091, reconsideration denied, 2006-Ohio-5351.

Each section of R.C. 5747.55 “is written to be mandatory upon the appellant in the fulfillment of all the requirements in order to provide the appellate jurisdiction for review by the BTA. *** [Any] failure to comply with the statutory requirements *** impairs the BTA’s subject-matter jurisdiction.” *Union Twp. v. Butler Cty. Budget Comm.* (1995), 101 Ohio App.3d 212, at 216, discretionary appeal denied (1995), 72 Ohio St.3d 1551.

Relative to the issue raised by the city of Lorain, that the appellants failed to list the exact amount of over-allocation for each subdivision, we note that the same provisions of R.C. 5747.55(C)(3) have been previously addressed. In *Cincinnati v. Hamilton Cty. Budget Comm.* (1979), 59 Ohio St.2d 43, the court considered a situation in which the city of Cincinnati named every other subdivision in the county as an appellee in its appeal from the actions of the budget commission. Although each

subdivision was named, Cincinnati failed to identify which subdivisions it believed received more and which subdivisions it believed received less than their proper share. On appeal to this board, we dismissed, finding that Cincinnati failed to comply with R.C. 5747.55(C)(3). The Ohio Supreme Court agreed. Noting that “R.C. 5747.55 does not provide for an allegation of an excuse for noncompliance in lieu of compliance with its mandatory jurisdictional requirements,” the court concluded that, “[w]hile this places a considerable burden upon the city of Cincinnati, such a restriction upon appellant’s right to appeal from an allocation of the funds by the county budget commission is within the General Assembly’s intent in enacting R.C. 5747.55.” *Id.* at 45.

Subsequently, in *Union Twp*, *supra*, the Tenth District Court of Appeals considered a situation in which the appellant subdivision knew that other townships had received over-allocations but chose not to name them in its appeal. The court found the appeal to be jurisdictionally defective:

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to be over-allocated. By not complying with the statute conferring the right of appeal, Union Township has not properly invoked the subject-matter jurisdiction of the BTA ***." Id. at 218.

Turning to the matter before us, we find that the notice of appeal establishes that the appellants claim the 2004 allocations should be made according to the old formula. Appellants confirmed this position when they appeared at this board's hearing, stating, "[W]e are asking the Board to grant relief from the adoption and imposition of the new alternative formula, invalidate the new alternative formula, *and revert the county and all of its subdivisions, including the five Appellant parties, back to the prior alternative formula that was in effect.*" (Emphasis added.) H.R. at 152.

Exhibit G of the notice of appeal sets forth the name of the appellee subdivisions and the amount of claimed over-allocation. Column No. 1 of Exhibit G sets forth the 2004 allocations made by the budget commission. In column No. 2 of the exhibit, the appellants list the share of the funds "that should have been allocated under the alternative method used prior to settlement in Case No. 02-T-1865." A review of the exhibit, however, discloses that the appellants do not, in fact, claim that all allocations should be reverted to the prior formula. For example, for both the ULGF and the ULGRAF, the appellants claim that the city of Lorain should maintain the allocation it received under the new formula. A cursory review of the old formula, however, establishes that the city of Lorain would receive less under the old formula than under the new. See BTA No. 2002-T-1865 for additional exhibits related to the old formula. In addition, the appellants list the allocation for the county's share of the

funds at an amount below what the county is entitled to under the old formula. The appellants list the county as being the only over-allocated subdivision. Notice of Appeal at Ex. G.

Despite the appellants' claim that they properly listed the alleged over-allocation, we note that the record evidences a deliberate decision to exclude the city of Lorain as an over-allocated subdivision. In the section of their notice of appeal in which the appellants state the relief they seek before this board, they ask us to:

“[A]locate the 2004 LGF and 2004 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain [city] as the result of such settlement borne only by Lorain County from its allocated share and with no reduction suffered by any other participating subdivision.” Notice of Appeal at 9.

R.C. 5747.55 establishes a means by which a subdivision that is receiving less than its proper allocation may seek to recover its share of the local government funds. *Union Twp.*, supra. Under the facts of this case, there could be three possible outcomes. First, that we would find the new formula to be properly adopted and affirm the commission's allocation. Second, that we would find that the allocation should have been made under the old formula. Finally, we could determine that neither alternative formula applies and order allocation pursuant to the statutory method.

The appellants, however, seek something different. They ask that we invalidate the new formula and allocate pursuant to the old formula, yet they also allege that the city of Lorain should retain the increase in allocation it received under

the new formula. Appellants shift the burden for this increase from several subdivisions to the county. In short, the appellants have decided to “pick and choose” which entity should be responsible for any changes in the allocation, rather than seek to have the old formula applied as approved. As in the case of *Union Twp.*, supra, by not identifying all entities the appellants believe are overallocated under the new formula, but only setting forth the county as the sole entity to be responsible for any changes in the amounts allocated among the subdivisions, the appellants have created their own formula, an alternative that is beyond the scope of these proceedings. We must emphasize that any collateral agreement existing among the subdivisions is extraneous to the budget commission’s allocation under one of the alternate formulas.

Upon review, we agree with the city of Lorain that the appellants have, in their statement made under R.C. 5747.55(C)(3), identified only those subdivisions from which they seek to recover their share of the funds, not those subdivisions they believe to be overallocated. The appellants’ failure to comply with the mandatory requirements of the statute deprives us of subject-matter jurisdiction. *Union Twp.* and *Cincinnati*, supra.

While this decision may appear technical, we remind the parties of the Supreme Court’s decision in *Cincinnati*, supra, in which the court, recognizing the “considerable burden” placed upon an appealing subdivision, found that “[i]n enacting R.C. 5747.55, the General Assembly established high jurisdictional hurdles ***” upon those challenging a budget commission’s allocation of the ULGF and ULGRAF. *Id.* at 46.

We believe that the General Assembly took seriously the need for an appellant to identify the over-allocated subdivisions, given R.C. 5747.55(C)(3)'s requirement that an appellant list the "exact amount in dollars" of the alleged over-allocation. (Emphasis added.) This requirement places a subdivision on notice that its share of the funds may be in jeopardy. It gives that subdivision the ability to pursue a defense against any reallocation that this board may order. The failure to name a subdivision as being overallocated may lead that subdivision to conclude, erroneously, that its share of the funds is not at risk, and therefore that it need not participate in this board's proceedings. What is more, the failure to name a subdivision believed to be overallocated may result in that subdivision spending the share it has already received. Any subsequent reallocation made by this board could result in a fiscal crisis for such a subdivision, as the over-allocation must be immediately repaid. See *East Liverpool v. Budget Comm.*, 99 Ohio St.3d 137, 2003-Ohio-2760.

Upon review of the matter before us, we conclude that the appellants have not properly invoked the subject-matter jurisdiction of this board. The Board of Tax Appeals therefore dismisses BTA No. 2003-T-1533.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.


Julia M. Snow, Board Secretary

FILE COPY

**BOARD OF TAX APPEALS
STATE OF OHIO**

CITY OF ELYRIA, OHIO

Thaddeus Pileski, Auditor
328 Broad Street
Elyria, Ohio 44035,

and

CITY OF NORTH RIDGEVILLE, OHIO

Chris Costin, Auditor
7307 Avon Belden Road
North Ridgeville, Ohio 44039,

and

CITY OF AVON LAKE, OHIO

Joseph Newlin, Finance Director
150 Avon Belden Road
Avon Lake, Ohio 44012

and

AMHERST TOWNSHIP, OHIO

John Koval, Clerk
7530 Oberlin Road
Elyria, Ohio 44035

and

**LORAIN COUNTY METROPOLITAN
PARK DISTRICT**

Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050,

Appellants,

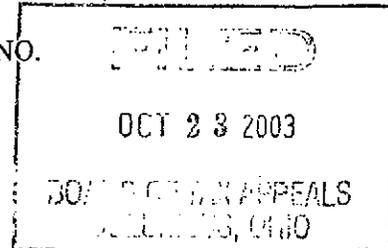
vs.

**LORAIN COUNTY BUDGET
COMMISSION**

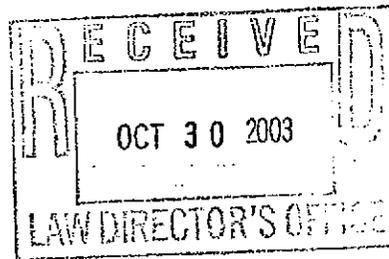
Mark R. Stewart, Member and Secretary
226 Middle Avenue
Elyria, Ohio 44035,

and

CASE NO.



(BUDGET COMM. - LGF/RAF)



NOTICE OF APPEAL

LORAIN COUNTY, OHIO)

Mark R. Stewart, Auditor)

226 Middle Avenue)

Elyria, Ohio 44035,)

and)

**BOARD OF COUNTY COMMISSIONERS)
OF LORAIN COUNTY, OHIO**)

226 Middle Avenue, Fourth Floor)

Elyria, Ohio 44035,)

and)

CITY OF AMHERST)

Diane L. Eswine, Auditor)

206 S. Main Street)

Amherst, Ohio 44001,)

and)

CITY OF AVON)

Robert Hamilton, Finance Director)

36080 Chester Road)

Avon, Ohio 44011,)

and)

CITY OF LORAIN)

Ron L. Mantini, Auditor)

200 West Erie Avenue, 6th Floor)

Lorain, Ohio 44052-1647,)

and)

CITY OF OBERLIN)

Kelly E. Clark, Auditor)

85 S. Main Street)

Oberlin, Ohio 44074,)

and)

CITY OF SHEFFIELD LAKE)

Stanley Zaborski, Treasurer)

609 Harris Road)

Sheffield Lake, Ohio 44054,)

and)

CITY OF VERMILION)

Lawrence Rush, Finance Director)

5511 Liberty Avenue)

Vermilion, Ohio 44089)

and)

GRAFTON VILLAGE)

Linda S. Bales, Clerk)

960 Main Street)

Grafton, Ohio 44044,)

and)

KIPTON VILLAGE)

Albert Buck, Jr., Clerk)

42 Court)

Kipton, Ohio 44049)

and)

LaGRANGE VILLAGE)

Rita K. Ruot, Clerk-Treasurer)

P.O. Box 597)

LaGrange, Ohio 44050,)

and)

ROCHESTER VILLAGE)

Laura Brady, Clerk)

52185 Griggs Road)

Wellington, Ohio 44090)

and)

SHEFFIELD VILLAGE)

Timothy J. Pelcic, Clerk-Treasurer)

4820 Detroit Road)

Elyria, Ohio 44035,)

and)

SOUTH AMHERST VILLAGE

Janice J. Szmania, Clerk
103 West Main Street
South Amherst, Ohio 44001,

and

WELLINGTON VILLAGE

Karen J. Webb, Clerk
Willard Memorial Square
Wellington, Ohio 44090,

and

BRIGHTON TOWNSHIP

Marilyn McClellan, Clerk
19996 Baird Road
Wellington, Ohio 44090.

and

BROWNHELM TOWNSHIP

Marsha Funk, Clerk
1940 North Ridge Road
Vermilion, Ohio 44089

and

CAMDEN TOWNSHIP

Marilyn Ellingsworth, Clerk
51257 Betts Road
Wellington, Ohio 44090,

and

CARLISLE TOWNSHIP

Linda M. Lowery, Clerk
11969 LaGrange Road
LaGrange, Ohio 44050

and

COLUMBIA TOWNSHIP

Mary Lou Berger, Clerk
25496 Royalton Road, P. O. Box 819
Columbia Station, Ohio 44028

and)

EATON TOWNSHIP)

Linda Spitzer, Clerk)
12043 Avon Belden Road)
Grafton, Ohio 44044)

and)

ELYRIA TOWNSHIP)

Barbara Baker, Clerk)
41416 Griswold Road)
Elyria, Ohio 44035)

and)

GRAFFIOTT TOWNSHIP)

Mary Kose Dangelo, Clerk)
18789 Avon Wooster Road)
Grafton, Ohio 44044)

and)

HENRIETTA TOWNSHIP)

Francis J. Knoble, Clerk)
10413 Vernalion Road)
Oberlin, Ohio 44074,)

and)

HUNTINGTON TOWNSHIP)

Margaret Harris, Clerk)
26309 State Rte. 58)
Wellington, Ohio 44090)

and)

LaGRANGE TOWNSHIP)

Roberta M. Dove, Clerk)
P. O. Box 565)
LaGrange, Ohio 44050)

and)

NEW RUSSIA TOWNSHIP

Elaine R. King, Clerk
46268 Butternut Ridge Road
Oberlin, Ohio 44074

and

PENFIELD TOWNSHIP

Eleanor Gmandt, Clerk
42760 Peck Wadsworth Road
Wellington, Ohio 44090

and

PITTSFIELD TOWNSHIP

James R. McConnell, Clerk
17567 Hallauer Road
Wellington, Ohio 44090,

and

ROCHESTER TOWNSHIP

Laura Brady, Clerk
52185 Griggs Road
Wellington, Ohio 44090

and

SHEFFIELD TOWNSHIP

Angelo J. Marotta, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055,

and

WELLINGTON TOWNSHIP

Bernie Nirode, Clerk
44627 State Rte. 18
Wellington, Ohio 44090,

Appellees.

1. Appellants, the City of Elyria ("Elyria"), the City of North Ridgeville ("North Ridgeville"), the City of Avon Lake ("Avon Lake"), Amherst Township ("Amherst Twp.") and the

Lorain County Metropolitan Park District ("MetroParks"), hereby appeal from the action taken by the Lorain County Budget Commission ("LCBC") on September 24, 2003, allocating the 2004 Undivided Local Government Funds ("LGF") and Undivided Local Government Revenue Assistance Funds ("RAF") pursuant to an unlawful alternative method of apportionment. This appeal is taken pursuant to Sections 5705.37 and 5747.55 of the Ohio Revised Code.

2. On or after September 25, 2003, Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks each received notice of the above-referenced action by LCBC, an exact copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

3. The fiscal officer of each Appellant is authorized to file this appeal on behalf of each such Appellant in accordance with the resolutions adopted by the municipal councils of Elyria and North Ridgeville on October 6, 2003, by the municipal council of Avon Lake and the Amherst Twp. Board of Trustees on October 20, 2003, and by the MetroParks Board on October 15, 2003, certified copies of which are attached hereto as Exhibits "B", "C", "D", "E" and "F" respectively.

4. Appellants assert that LCBC made the following errors of law in its alternative formula. *See Springfield City Comm. v. Bethel Twp.*, BTA Case No. 78-F-610 (1982):

- (a) LCBC erred by allocating the 2004 LGF and RAF using an alternative formula that fails to include an allocation and distribution to a statutorily-eligible entity;
- (b) LCBC abused its discretion when it failed to include an allocation to MetroParks;
- (c) LCBC erred by adopting an unlawful alternative method of apportionment of the LGF and RAF which reduces the respective allocable shares of Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks of such funds resulting from and implementing a settlement of a tax appeal proceeding before this Board brought by Appellee, the City of Lorain ("Lorain"), Case No. 02-T-1865, in which

Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks were not named parties, in violation of the provisions of Section 5747.55(D) of the Ohio Revised Code and Ohio law;

- (d) LCBC erred by allocating the 2004 LGF and RAF using an invalid alternative formula that was not timely and lawfully adopted and approved by LCBC and the necessary political subdivisions as required by Sections 5747.53(B) and 5747.63(B) of the Ohio Revised Code.

5. Appellants assert that LCBC should have allocated the LGF and RAF for 2004 in accordance with the settlement reached in the tax appeal proceeding in Case No. 02-T-1865 but with no reduction suffered by any Appellant which was not a named party in that tax appeal proceeding. The reductions in the 2004 LGF and 2004 RAF necessitated by the increased allocation to Lorain should have been borne entirely by allocation to Appellee, Lorain County, Ohio ("Lorain County"), not by the allocations to Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks who were not named parties to the prior tax appeal proceeding.

6. As a direct and proximate result of one or more of the errors, violations and abuses of discretion set forth above, LCBC has erroneously determined Elyria's, North Ridgeville's, Avon Lake's, Amherst Twp.'s and MetroParks' allocations of the 2004 LGF and RAF, and has made unlawful and excessive allocations to Lorain County. Exhibit "G" attached hereto and incorporated by reference herein sets forth, by each fund involved (whether LGF or RAF), the total amount of dollars allocated and the exact amounts in dollars allocated to each subdivision from the 2004 LGF and 2004 RAF as erroneously determined by LCBC (Column 1), and sets forth the amount in dollars which Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks claim they should have received from the 2004 LGF and 2004 RAF if LCBC had properly allocated such funds pursuant to law (Column 2). Exhibit "G" also sets forth

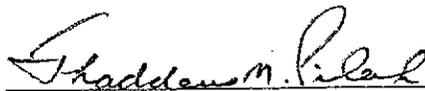
the exact amount in dollars which has been overallocated to Lorain County (Column 3), and the exact amounts in dollars which have been underallocated to each other participating subdivision (Column 4).

7. Copies of the tax budgets of Avon Lake, Elyria, North Ridgeville, Amherst Township and MetroParks are attached hereto as Exhibits "H", "T", "J", "K" and "L", respectively, and incorporated by reference herein.

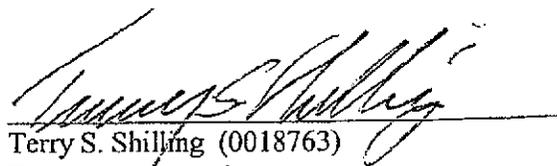
WHEREFORE, Appellants, the City of Elyria, the City of North Ridgeville, the City of Avon Lake, Amherst Township and Lorain County Metropolitan Park District, hereby pray that the Board of Tax Appeals:

- (a) find that the alternative method of apportionment used by LCBC to allocate the LGF and RAF for distribution in 2004 is invalid;
- (b) allocate the 2004 LGF and 2004 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain as the result of such settlement borne only by Lorain County from its allocated share and with no reduction suffered by any other participating subdivision; and
- (c) order Appellants to recover the costs of these proceedings from Appellees, the Lorain County Budget Commission and Lorain County, and to receive such other and further relief as the Board may deem just and proper.

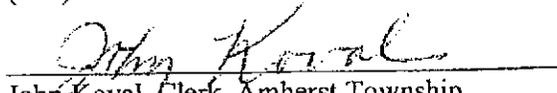
Respectfully submitted,



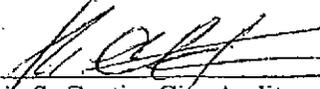
Thaddeus Pileski, City Auditor
City of Elyria
328 Broad Street
Elyria, Ohio 44035



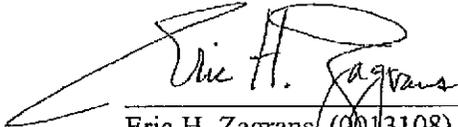
Terry S. Shilling (0018763)
Elyria City Law Director
328 Broad Street
Elyria, Ohio 44035
(440) 323-5647



John Koval, Clerk, Amherst Township
7530 Oberlin Road
Elyria, Ohio 44035



Chris S. Costin, City Auditor
City of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039



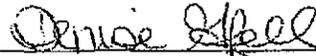
Eric H. Zagrans (0013108)
Law Director of the City of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039
(440) 353-0848



Joseph Newlin, Finance Director, City of Avon Lake
150 Avon Belden Road
Avon Lake, Ohio 44012



Geoffrey R. Smith (0008772) Law Director, City
of Avon Lake
150 Avon Belden Road
Avon Lake, Ohio 44012
(410) 933-3231



Denise Gfell, Treasurer for the Lorain County
Metropolitan Park District
12882 Diagonal Road
LaGrange, Ohio 44050



Susan Keating (0075456) Attorney for Lorain
County Metropolitan Park District
% Baumgartner & O'Toole
5455 Detroit Road
Sheffield Village, Ohio 44054
(440) 930-4001

CERTIFICATE OF FILING

The undersigned hereby certifies that a copy of the foregoing Notice of Appeal was filed with the Ohio Board of Tax Appeals and Lorain County Budget Commission by Certified U.S. Mail, return receipt requested, this 23rd day of October, 2003.

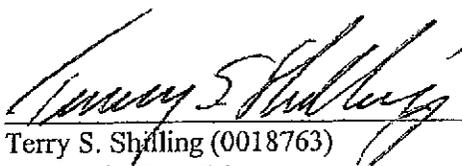
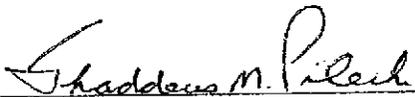

Terry S. Shilling (0018763)
Elyria City Law Director

EXHIBIT A

CERTIFICATION

I hereby certify that attached hereto is an exact copy of the Notice of Action Taken by the Lorain County Budget Commission on September 24, 2003 from which this Notice of Appeal is attached. The City of Elyria received this Notice on September 26th, 2003.



Thaddeus Pileski, Elyria City Auditor

Date: 10/23/03

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS,

pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following: Board of Commissioners of Lorain County, Ohio; the legislative authority of Lorain City, the city with the greatest population in Lorain County; and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS,

pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED,

by the Lorain County Budget Commission that the alternative method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED,

that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES:

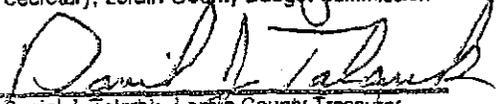
that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarak, Lorain County Treasurer



Jeffrey H. Manning, Lorain County Prosecutor

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:
Section (1) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula.

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County **48.302%** of the funds plus \$250,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter.

(ii)

Lorain City **20.212%** of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

<u>Sub-Division</u>	<u>New</u>
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.468%
Avon Lake City	0.487%
Erington Township	0.383%
Brownhelm Township	0.608%
Camden Township	0.658%
Carlisle Township	2.083%
Columbia Township	2.024%
Eaton Township	1.832%
Elyria City	31.907%
Elyria Township	0.992%
Grafton Township	0.844%
Grafton Village	1.454%
Hennetta Township	0.650%
Huntington Township	0.816%
Kipton Village	0.347%
Lagrange Township	0.991%
Lagrange Village	0.727%
New Russia Township	0.936%
North Ridgeville City	10.316%
Oberlin City	8.135%
Perfield Township	0.479%
Pittsfield Township	0.725%
Rochester Township	0.362%
Rochester Village	0.282%
Sheffield Township	1.515%
Sheffield Village	1.582%
Sheffield Lake City	4.818%
South Amherst Village	1.435%
Vermilion City	1.576%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Met Park District	0.000%
Total	189.000%

BUDGET COMMISSION
APPROVAL OF NEW ALLOCATION
September 24, 2003
Mark R. Stewart, Secretary Budget Commission
Daniel J. Talarek, Lorain County Treasurer
Jeffrey H. Manning, Lorain County Prosecutor

Section (b)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County **30.000%** of the funds as required by R.C.5747.51(H)

(ii)

Lorain City **27.412%** of the funds

(iii)

remaining political sub-divisions that percentage of the remaining funds as set forth in Section 1.43(ii) herein.

September 15, 2003

Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 22, 2003

EXHIBIT B

Based on a letter addressed to Mr. Innes from Calfee, Halter & Griswold on August 25, 2003 the Budget Commission received the following

information:

In order to enact a new alternative formula, the Ohio Revised Code requires the approval of the Budget Commission

In the county (City of Lorain), the County Commissioners and a majority of the remaining municipalities (cities and townships (a majority is 17).

As of this date, Mr. Callender stated the City of Lorain and a majority of the remaining municipalities and townships have approved the alternative formula

Below is a list the Budget Commission has received as of September 22, 2003.

**19 SUB-DIVISIONS APPROVED
PERCENTAGES THROUGH
NEW PROPOSED PERCENTAGES FOR 2004**

**ORIGINAL RESOLUTIONS/
ORDINANCES RECEIVED:**

COUNTY OF LORAIN APPROVED NEW PERCENTAGES
Resolution #03-657
Adopted on - September 4, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

CITY OF LORAIN APPROVED NEW PERCENTAGES
Ordinance #136-03
Adopted on - August 19, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

	CITIES	
1	AVON CITY	Ordinance #189-03 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003
2	OBERLIN CITY	Ordinance #03-61 Adopted on August 19, 2003 - Certificate of filing - September 17, 2003
	VILLAGES	
3	GRAFTON VILLAGE	Ordinance #03-021 Adopted on August 19, 2003 - Certificate of filing - September 12, 2003
4	LAGRANGE VILLAGE	Resolution # Adopted on August 14, 2003 - Certificate of filing - September 16, 2003
5	SOUTH AMHERST VILLAGE	Resolution # 530 Adopted on August 11, 2003 - Certificate of filing - August 29, 2003
6	WELLINGTON VILLAGE	Resolution #2003-31 Adopted on August 4, 2003 - Certificate of filing - September 12, 2003
	TOWNSHIPS	
7	BRIGHTON TOWNSHIP	Resolution # Adopted on August 25, 2003 - Certificate of filing - September 19, 2003
8	BROWNHelm TOWNSHIP	Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003
9	CAMDEN TOWNSHIP	Resolution # 03-37 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
10	CARLISLE TOWNSHIP	Resolution # 2003-30 Adopted on August 11, 2003 - Certificate of filing - August 27, 2003
11	COLUMBIA TOWNSHIP	Resolution # 03-42 Adopted on August 18, 2003 - Certificate of filing - September 19, 2003
12	EATON TOWNSHIP	Resolution # Adopted on August 19, 2003 - Certificate of filing - September 16, 2003
13	ELYRIA TOWNSHIP	Resolution # Adopted on September 3, 2003 - Certificate of filing - September 17, 2003
14	GRAFTON TOWNSHIP	Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003
15	HUNTINGTON TOWNSHIP	Resolution # 03-69 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
16	PENFIELD TOWNSHIP	Resolution #8-5-3B Adopted on August 5, 2003 - Certificate of filing - August 25, 2003
17	ROCHESTER TOWNSHIP	Resolution # Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
18	NEW RUSSIA TOWNSHIP	Resolution # 2003-08-11 Adopted on August 12, 2003 - Certificate of filing - September 12, 2003
19	WELLINGTON TOWNSHIP	Resolution # 2003-04 Adopted on August 5, 2003 - Certificate of filing - August 27, 2003

Witness: Lorain County Auditor
Tax Settlement Department

September 11, 2003

**LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION APPROVAL ON September 24, 2003

SUB-DIVISION	TOTAL LOCAL GOV'T ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$ 16,572,947.00	
COUNTY GENERAL FUND	48.302%	\$	8,005,064.34
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	235,093.24
AVON CITY	4.468%	\$	221,877.94
AVON LAKE CITY	8.487%	\$	421,647.58
ELYRIA CITY	31.907%	\$	1,585,190.21
NORTH RIDGEVILLE CITY	10.318%	\$	512,515.19
OBERLIN CITY	8.135%	\$	404,159.66
CHEFFIELD LAKE CITY	4.618%	\$	229,429.54
VERMILION CITY	1.576%	\$	78,298.17
GRAFTON VILLAGE	1.454%	\$	72,237.02
KIPTON VILLAGE	0.347%	\$	17,239.51
LAGRANGE VILLAGE	0.727%	\$	36,118.51
ROCHESTER VILLAGE	0.282%	\$	13,016.57
SHEFFIELD VILLAGE	1.352%	\$	77,105.81
SO. AMHERST VILLAGE	1.435%	\$	71,293.07
WELLINGTON VILLAGE	2.119%	\$	105,275.27
AMHERST TOWNSHIP	1.525%	\$	75,764.41
BRIGHTON TOWNSHIP	0.383%	\$	19,028.05
BROWNHelm TOWNSHIP	0.606%	\$	30,107.04
CAMDEN TOWNSHIP	0.658%	\$	32,680.48
CARLISLE TOWNSHIP	2.083%	\$	103,488.73
COLUMBIA TOWNSHIP	2.024%	\$	100,555.52
EATON TOWNSHIP	1.832%	\$	91,016.66
ELYRIA TOWNSHIP	0.992%	\$	49,284.13
GRAFTON TOWNSHIP	0.844%	\$	41,931.25
HENRIETTA TOWNSHIP	0.659%	\$	32,740.16
HUNTINGTON TOWNSHIP	0.616%	\$	30,603.85
LAGRANGE TOWNSHIP	0.991%	\$	49,234.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.725%	\$	36,019.15
ROCHESTER TOWNSHIP	0.362%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.936%	\$	46,501.96
SHEFFIELD TOWNSHIP	1.515%	\$	75,267.60
WELLINGTON TOWNSHIP	0.637%	\$	31,647.17
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,968,158.11
COUNTY GENERAL FUND		\$	8,005,064.34
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,572,947.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.
--

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

		2004	
	TOTAL REVENUE ASST. ENTITLEMENT	\$	2,374,939.00
<u>SUB-DIVISION</u>	<u>PERCENT</u>		<u>ALLOCATION</u>
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.466%	\$	33,395.55
AVON LAKE CITY	8.487%	\$	63,463.52
ELYRIA CITY	31.907%	\$	238,592.03
NORTH RIDGEVILLE CITY	10.318%	\$	77,140.29
JACKSON TOWNSHIP	8.135%	\$	60,831.38
SHEFFIELD LAKE CITY	4.618%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,805.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,863.97
BROWNHELM TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,576.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,699.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.616%	\$	4,606.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,681.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.362%	\$	2,706.94
NEW RUSSIA TOWNSHIP	0.936%	\$	6,999.16
SHEFFIELD TOWNSHIP	1.516%	\$	11,328.77
WELLINGTON TOWNSHIP	0.837%	\$	4,763.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	-
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

SUB-DIVISION	TOTAL ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$ 18,947,886.00	
COUNTY GENERAL FUND	48.302%	\$	9,152,207.96
LORAIN CITY	20.212%	\$	3,829,746.72
Total to be taken off of the entitlement first		\$	12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,965,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	5,715,931.42
AMHERST CITY	4.732%	\$	270,477.87
AVON CITY	4.465%	\$	255,273.49
AVON LAKE CITY	8.487%	\$	485,111.10
ELYRIA CITY	31.907%	\$	1,823,782.24
NORTH RIDGEVILLE CITY	10.316%	\$	589,655.48
OVERLIN CITY	8.135%	\$	464,991.02
SHEFFIELD LAKE CITY	4.818%	\$	263,961.71
VERMILION CITY	1.576%	\$	90,083.08
GRAFTON VILLAGE	1.454%	\$	83,109.64
KIPTON VILLAGE	0.347%	\$	19,834.28
LAGRANGE VILLAGE	0.727%	\$	41,554.82
ROCHESTER VILLAGE	0.262%	\$	14,975.74
SHEFFIELD VILLAGE	1.552%	\$	88,711.25
SO. AMHERST VILLAGE	1.435%	\$	82,023.62
WELLINGTON VILLAGE	2.119%	\$	121,120.59
AMHERST TOWNSHIP	1.525%	\$	87,167.95
BRIGHTON TOWNSHIP	0.383%	\$	21,892.02
BROWNHelm TOWNSHIP	0.606%	\$	34,838.55
CAMDEN TOWNSHIP	0.658%	\$	37,810.83
CARLISLE TOWNSHIP	2.083%	\$	119,062.85
COLUMBIA TOWNSHIP	2.024%	\$	115,690.45
EATON TOWNSHIP	1.832%	\$	104,715.87
ELYRIA TOWNSHIP	0.982%	\$	56,702.04
GRAFTON TOWNSHIP	0.844%	\$	48,242.46
HENRIETTA TOWNSHIP	0.659%	\$	37,667.99
HUNTINGTON TOWNSHIP	0.816%	\$	35,210.13
LAGRANGE TOWNSHIP	0.991%	\$	56,544.88
PENFIELD TOWNSHIP	0.479%	\$	27,379.31
PITTSFIELD TOWNSHIP	0.725%	\$	41,440.51
ROCHESTER TOWNSHIP	0.362%	\$	20,891.67
NEW RUSSIA TOWNSHIP	0.936%	\$	53,501.12
SHEFFIELD TOWNSHIP	1.515%	\$	86,596.37
WELLINGTON TOWNSHIP	0.637%	\$	36,410.49
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	5,715,931.42
COUNTY GENERAL FUND		\$	9,152,207.86
LORAIN CITY		\$	3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	18,947,886.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

EXHIBIT B

RESOLUTION NO. R2003- 21

A RESOLUTION AUTHORIZING AN APPEAL, BY THE ELYRIA CITY AUDITOR, TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S ACTION APPROVING AN ALTERNATE METHOD OF AN ERRONEOUS ALLOCATION OF UNDIVIDED LOCAL GOVERNMENT FUNDS AND UNDIVIDED LOCAL GOVERNMENT ASSISTANCE FUNDS AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on September 24th, 2003 by Resolution resolved that the alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in Exhibit A is hereby approved and adopted as the alternate formula for apportionment for said funds in Lorain County. A copy of said Resolution is attached hereto and made a part hereof as Exhibit A; and

WHEREAS, the actions of the Lorain County Budget Commission taken on September 24th, 2003 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2004 and beyond; and

WHEREAS, the City of Elyria on or about the 26th day of September, 2003 received notice of Lorain County Budget Commission's action taken on September 24th, 2003; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ELYRIA, STATE OF OHIO:

SECTION 1: That Thadeus Pileski, the Elyria City Auditor, (Fiscal Officer of the City of Elyria), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 24th, 2003 approving and adopting an alternative method of an erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2004 and beyond as set

CERTIFICATION
I HEREBY CERTIFY THAT THIS IS AN EXACT AND TRUE COPY OF Resolution R 2003-21
Arthur J. Weber
ARTHUR J. WEBER, CLERK OF COUNCIL
CITY OF ELYRIA, OHIO
DATE 10/23/03

forth in attached Exhibit A.

SECTION 2: That the City of Elyria Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

SECTION 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

SECTION 4: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37 of the Lorain County Budget Commission's actions taken on September 24th, 2003 and received by the City of Elyria on or about September 26th, 2003 must be filed within thirty (30) days of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Elyria; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 10/6/03 E. Kenneth Burkhard
E. Kenneth Burkhard, President

ATTEST: Arthur J. Weber APPROVED: 10/6/03
Arthur J. Weber, Clerk

William M. Grace
William M. Grace, Mayor

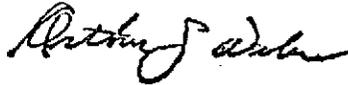
DATE: 10-7-03

Approved as to form.
Terry S. Shilling 3 Oct 03
Terry S. Shilling, Law Director

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO,
HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING RESOLUTION NO. 2003-24
2003-24 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED BY
COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL, CENTRAL
FIRE STATION AND THE POLICE STATION.

DATED: 10/8/03



CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 10/7/03

\\C:\civil\janderson\ORD\Resolution for Appealing Board of Tax Appeals.wpd

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS,

pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following:

Board of Commissioners of Lorain County, Ohio;
the legislative authority of Lorain City, the city with the greatest population in Lorain County;
and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS,

pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED,

by the Lorain County Budget Commission that the alternative method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED,

that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES;

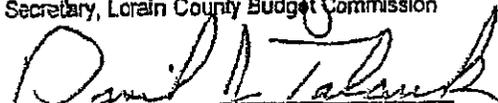
that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek, Lorain County Treasurer



Janey H. Manning, Lorain County Prosecutor

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:

Section (1) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula.

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County **48.302%** of the funds plus \$250,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter,

(ii)

Lorain City **20.212%** of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

<u>Sub-Division</u>	<u>New</u>
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.488%
Avon Lake City	8.487%
Brighton Township	0.383%
Brownhelm Township	0.608%
Camden Township	0.658%
Carlisle Township	2.083%
Columbia Township	2.024%
Eaton Township	1.832%
Elyria City	31.987%
Elyria Township	0.982%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.659%
Huntington Township	0.616%
Kipton Village	0.347%
Lagrange Township	0.981%
Lagrange Village	0.727%
New Russia Township	0.936%
North Ridgeville City	10.316%
Oberlin City	8.135%
Penfield Township	0.479%
Pittsfield Township	0.725%
Rochester Township	0.382%
Rochester Village	0.282%
Sheffield Township	1.515%
Sheffield Village	1.552%
Sheffield Lake City	4.618%
South Amherst Village	1.435%
Vermilion City	1.576%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Met Park District	0.000%
Total	100.000%

BUDGET COMMISSION
APPROVAL OF NEW ALLOCATION
September 24, 2003
Mark R. Stewart, Secretary Budget Commission
Daniel J. Talarek, Lorain County Treasurer
Jeffrey H. Manning, Lorain County Prosecutor

Section (2)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County **30.000%** of the funds as required by R.C.5747.51(H)

(ii)

Lorain City **27.412%** of the funds

(iii)

remaining political sub-divisions that percentage of the remaining funds as set forth in Section 1.10(ii) herein.

September 24, 2003

Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 22, 2003

EXHIBIT B

Based on a letter addressed to Mr. Jones from Coffey, Hater & Griswold on August 26, 2003 the Budget Commission received the following information:

In order to enact a new alternative formula, the Ohio Revised Code requires the approval of the largest city in the county (City of Lorain), the County Commissioners and a majority of the remaining municipalities and townships (a majority is 17).

As of this date, Mr. Callender stated the City of Lorain and a majority of the remaining municipalities and townships have approved the alternative formula.

Below is a list the Budget Commission has received as of September 22, 2003.

**18 SUB-DIVISIONS APPROVED
PERCENTAGES THROUGH
NEW PROPOSED PERCENTAGES FOR 2004**

**ORIGINAL RESOLUTIONS/
ORDINANCES RECEIVED:**

CITIES

1 AVON CITY

Ordinance #188-03 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003

2 OBERLIN CITY

Ordinance #03-81 Adopted on August 19, 2003 - Certificate of filing - September 17, 2003

VILLAGES

3 GRAFTON VILLAGE

Ordinance #03-021 Adopted on August 19, 2003 - Certificate of filing - September 12, 2003

4 LAGRANGE VILLAGE

Resolution # Adopted on August 14, 2003 - Certificate of filing - September 18, 2003

5 SOUTH AMHERST VILLAGE

Resolution # 530 Adopted on August 11, 2003 - Certificate of filing - August 29, 2003

6 WELLINGTON VILLAGE

Resolution #2003-31 Adopted on August 4, 2003 - Certificate of filing - September 12, 2003

TOWNSHIPS

7 BRIGHTON TOWNSHIP

Resolution # Adopted on August 26, 2003 - Certificate of filing - September 19, 2003

8 BROWNHELM TOWNSHIP

Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003

9 CAMDEN TOWNSHIP

Resolution # 03-37 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003

10 CARLISLE TOWNSHIP

Resolution # 2003-30 Adopted on August 11, 2003 - Certificate of filing - August 27, 2003

11 COLUMBIA TOWNSHIP

Resolution # 03-42 Adopted on August 18, 2003 - Certificate of filing - September 19, 2003

12 EATON TOWNSHIP

Resolution # Adopted on August 19, 2003 - Certificate of filing - September 15, 2003

13 ELYRIA TOWNSHIP

Resolution # Adopted on September 3, 2003 - Certificate of filing - September 17, 2003

14 GRAFTON TOWNSHIP

Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003

15 HUNTINGTON TOWNSHIP

Resolution # 03-89 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003

16 PENFIELD TOWNSHIP

Resolution #8-5-3B Adopted on August 5, 2003 - Certificate of filing - August 26, 2003

17 ROCHESTER TOWNSHIP

Resolution # Adopted on August 11, 2003 - Certificate of filing - September 19, 2003

18 NEW RUSSIA TOWNSHIP

Resolution # 2003-08-11 Adopted on August 12, 2003 - Certificate of filing - September 12, 2003

19 WELLINGTON TOWNSHIP

Resolution # 2003-04 Adopted on August 6, 2003 - Certificate of filing - August 27, 2003

Witness: Lorain County Auditor
Tax Settlement Department

COUNTY OF LORAIN APPROVED NEW PERCENTAGES
Resolution #03-867
Adopted on - September 4, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

CITY OF LORAIN APPROVED NEW PERCENTAGES
Ordinance #138-03
Adopted on - August 19, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

September 11, 2003

**LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION APPROVAL ON September 24, 2003

SUB-DIVISION	TOTAL LOCAL GOVT ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
COUNTY GENERAL FUND	48.302%	\$	8,005,064.84
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	235,089.24
AVON CITY	4.466%	\$	221,877.94
AVON LAKE CITY	8.487%	\$	421,647.58
ELYRIA CITY	31.907%	\$	1,585,190.21
NORTH RIDGEVILLE CITY	10.318%	\$	512,515.19
OBERLIN CITY	8.135%	\$	404,159.66
PENFIELD LAKE CITY	4.618%	\$	229,429.54
VERMILION CITY	1.576%	\$	79,298.17
GRAFTON VILLAGE	1.454%	\$	72,237.02
KIPTON VILLAGE	0.347%	\$	17,239.51
LAGRANGE VILLAGE	0.727%	\$	36,118.51
ROCHESTER VILLAGE	0.262%	\$	13,016.57
SHEFFIELD VILLAGE	1.552%	\$	77,106.81
SO. AMHERST VILLAGE	1.435%	\$	71,293.07
WELLINGTON VILLAGE	2.119%	\$	105,275.27
AMHERST TOWNSHIP	1.525%	\$	75,764.41
BRIGHTON TOWNSHIP	0.383%	\$	19,028.05
BROWNHELM TOWNSHIP	0.605%	\$	30,107.04
CAMDEN TOWNSHIP	0.658%	\$	32,960.48
CARLISLE TOWNSHIP	2.083%	\$	103,488.73
COLUMBIA TOWNSHIP	2.024%	\$	100,555.52
EATON TOWNSHIP	1.832%	\$	91,016.66
ELYRIA TOWNSHIP	0.982%	\$	49,284.13
GRAFTON TOWNSHIP	0.844%	\$	41,931.25
HENRIETTA TOWNSHIP	0.659%	\$	32,740.18
HUNTINGTON TOWNSHIP	0.816%	\$	30,603.85
LAGRANGE TOWNSHIP	0.991%	\$	49,234.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.725%	\$	36,019.15
ROCHESTER TOWNSHIP	0.362%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.936%	\$	46,501.96
SHEFFIELD TOWNSHIP	1.515%	\$	75,267.60
WELLINGTON TOWNSHIP	0.637%	\$	31,647.17
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,968,158.11
COUNTY GENERAL FUND		\$	8,005,064.84
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,572,947.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.
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SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

	2004		
	TOTAL REVENUE ASST. ENTITLEMENT	\$	2,374,939.00
<u>SUB-DIVISION</u>	<u>PERCENT</u>		<u>ALLOCATION</u>
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.83
AVON CITY	4.466%	\$	33,395.55
AVON LAKE CITY	8.487%	\$	63,463.52
ELYRIA CITY	31.907%	\$	239,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
BERLIN CITY	8.135%	\$	60,831.38
SHEFFIELD LAKE CITY	4.818%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.464%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,863.97
BROWNHELM TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,676.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,899.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.859%	\$	6,427.83
HUNTINGTON TOWNSHIP	0.816%	\$	6,166.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.362%	\$	2,706.94
NEW RUSSIA TOWNSHIP	0.936%	\$	6,999.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,783.32
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.57
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

<u>SUB-DIVISION</u>	<u>TOTAL ENTITLEMENT PERCENT</u>	<u>2004 \$ 18,947,886.00 ALLOCATION</u>
COUNTY GENERAL FUND	48.302%	\$ 9,152,207.86
LORAIN CITY	20.212%	\$ 3,829,746.72
Total to be taken off of the entitlement first		\$ 12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 5,965,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$ 250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$ 5,715,931.42
AMHERST CITY	4.732%	\$ 270,477.87
AVON CITY	4.466%	\$ 255,273.49
AVON LAKE CITY	8.487%	\$ 485,111.10
ELYRIA CITY	31.907%	\$ 1,823,782.24
NORTH RIDGEVILLE CITY	10.316%	\$ 589,655.48
OBERLIN CITY	8.135%	\$ 484,991.02
SHEFFIELD LAKE CITY	4.618%	\$ 263,961.71
VERMILION CITY	1.576%	\$ 90,063.08
GRAFTON VILLAGE	1.454%	\$ 83,109.64
KIPTON VILLAGE	0.947%	\$ 49,834.28
LAGRANGE VILLAGE	0.727%	\$ 41,554.82
ROCHESTER VILLAGE	0.262%	\$ 14,975.74
SHEFFIELD VILLAGE	1.552%	\$ 88,711.25
SO. AMHERST VILLAGE	1.435%	\$ 82,023.62
WELLINGTON VIL LAGE	2.118%	\$ 121,120.59
AMHERST TOWNSHIP	1.525%	\$ 87,167.95
BRIGHTON TOWNSHIP	0.383%	\$ 21,882.02
BROWNHELM TOWNSHIP	0.606%	\$ 34,838.55
CAMDEN TOWNSHIP	0.658%	\$ 37,810.83
CARLISLE TOWNSHIP	2.085%	\$ 119,062.85
COLUMBIA TOWNSHIP	2.024%	\$ 115,690.45
EATON TOWNSHIP	1.832%	\$ 104,715.87
ELYRIA TOWNSHIP	0.992%	\$ 56,702.04
GRAFTON TOWNSHIP	0.844%	\$ 48,242.48
HENRIETTA TOWNSHIP	0.659%	\$ 37,667.99
HUNTINGTON TOWNSHIP	0.616%	\$ 35,210.13
LAGRANGE TOWNSHIP	0.991%	\$ 58,644.88
PENFIELD TOWNSHIP	0.479%	\$ 27,379.31
PITTSFIELD TOWNSHIP	0.725%	\$ 41,440.51
ROCHESTER TOWNSHIP	0.362%	\$ 20,891.67
NEW RUSSIA TOWNSHIP	0.936%	\$ 53,501.12
SHEFFIELD TOWNSHIP	1.615%	\$ 88,596.37
WELLINGTON TOWNSHIP	0.637%	\$ 36,410.49
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$
TOTAL OTHER SUB-DIVISIONS		\$ 5,715,931.42
COUNTY GENERAL FUND		\$ 9,152,207.86
LORAIN CITY		\$ 3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 18,947,886.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT



CITY OF

ELYRIA

OHIO

OFFICE OF COUNCIL
President of Council
THOMAS O. SHORES

CHARLENE K. GERSAK	Ward 1	THOMAS O. SHORES	Ward 5	JOHN A. BAIRD	at-large
FORREST L. BULLOCKS	Ward 2	GAIL ABBEY	Ward 6	HERMAN M. LARKINS	at-large
GARRY L. GIBBS	Ward 3	E. KENNETH BURKHARD	Ward 7	MICHAEL J. LOTKO, III	at-large
PAUL E. BLEVINS	Ward 4			LARRY W. TANNER	at-large

Clerk of Council
ARTHUR J. WEBER

October 20, 2003

TO WHOM IT MAY CONCERN:

Pursuant to Section 111.02 of the Codified Ordinances of the City of Elyria, Ohio, I do hereby appoint and direct Nell Fike to Acting Clerk of Council for the period of October 20, 2003 thru October 25, 2003.

E. Kenneth Burkhard, President
Elyria City Council
CITY OF ELYRIA, OHIO

EKB:nf

of Resolution 983-2003 as adopted by the North Ridgeville Municipal Council at their Regular Meeting held Monday, October 6, 2003.

IN WITNESS WHEREOF, I affix my signature this 23rd day of October, in the year of our Lord, Two Thousand Three.

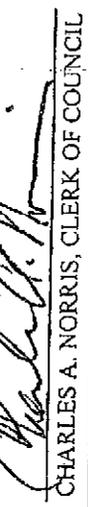

CHARLES A. NORRIS, CLERK OF COUNCIL

EXHIBIT C

DATE: _____	October 6, 2003	1ST READING: _____	October 6, 2003
INTRODUCED: _____	Mayor Hill	2ND READING: _____	Suspended
REFERRED TO: _____		3RD READING: _____	Suspended
TEMPORARY NO: _____	T 119-2003	ADOPTED: _____	October 6, 2003
		EMERGENCY: _____	October 6, 2003

RESOLUTION NO. 983-2003

A RESOLUTION AUTHORIZING AN APPEAL TO THE STATE OF OHIO BOARD OF TAX APPEALS BY THE CHIEF FISCAL OFFICER OF THE CITY OF NORTH RIDGEVILLE, OHIO, OF THE ACTION BY THE LORAIN COUNTY BUDGET COMMISSION APPROVING AN ALTERNATE METHOD OF FORMULA ALLOCATION, WHICH ERRONEOUSLY CALCULATES UNDIVIDED LOCAL GOVERNMENT FUNDS AND UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUNDS, IN ORDER TO PROTECT THE CITY'S RIGHTS AND INTERESTS IN AND TO ITS ALLOCATION OF SUCH FUNDS UNDER CHAPTER 5747 OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, the City of Lorain, Ohio ("Lorain") filed a tax appeal with the State Board of Tax Appeals against the Lorain County Budget Commission challenging Lorain's allocation of Undivided Local Government Funds and Undivided Local Government Revenue Assistance Funds received from the State of Ohio for 2003 and for 2004 and future years (collectively referred to as the "Funds"), in which various municipalities, villages and townships within Lorain County were named as additional parties; and

WHEREAS, the City of North Ridgeville (the "City"), among other political subdivisions within Lorain County, was not named as an additional party to the tax appeal; and

WHEREAS, Lorain agreed with the Lorain County Budget Commission to a settlement of the tax appeal proceeding that would reallocate the sum of \$500,000 to Lorain from the 2003 Funds and would reallocate the sum of \$640,000 to Lorain from the Funds in 2004 and future years; and

WHEREAS, the settlement is based on the adoption of an Alternative Method for appropriating and allocating the proceeds of the Funds for 2003 and for 2004 and future years which would reduce the amount of the Funds otherwise allocable to the City as a consequence of the settlement; and

WHEREAS, the settlement and consequent Alternative Method violates the provisions of Section 5747.55(D) of the Revised Code that no change maybe made in the amount allocated to the City as a result of the tax appeal since the City was not named in the appeal; and

WHEREAS, at a Special Council meeting on August 5, 2003, Council adopted Ordinance No. 3943-2003, which rejected the proposal for an alternate method of formula allocation for the Funds and authorized the Mayor to pursue any legal remedies to protect the City's rights and interests in such Funds; and

WHEREAS, on or about September 10, 2003, the Lorain County Budget Commission furnished notice to the City of North Ridgeville that it intended to consider and vote on the adoption of a Resolution approving and implementing the alternate method of formula allocation of the Funds as set forth in Exhibit "A" at its meeting on September 24, 2003; and

WHEREAS, on September 24, 2003, the Lorain County Budget Commission adopted a Resolution that approved the alternate method of formula allocation of the Funds as set forth in the copy of the said Resolution attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the actions of the Lorain County Budget Commission on September 24, 2003 resulted in an erroneous allocation of the undivided Funds for the calendar year 2004 and beyond; and

WHEREAS, the City of North Ridgeville received notice on or about September 26, 2003 of the Lorain County Budget Commission's action taken on September 24, 2003; and

WHEREAS, Section 5705.37 of the Revised Code authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, by and through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action; and

WHEREAS, the Lorain County Budget Commission has indicated to the City of North Ridgeville, through communications from its legal counsel, that it considers the thirty-day appeal period to have begun running on September 10, 2003, when notice of the Lorain County Budget Commission's intended action was furnished, rather than on September 24, 2003, when the Lorain County Budget Commission actually acted, or on September 26, 2003, when the City actually received notice of such action.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. The Auditor of the City of North Ridgeville, as the chief fiscal officer of the City of North Ridgeville pursuant to the provisions of the City Charter, is hereby authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Section 5705.37 of the Revised Code, from the action taken by the Lorain County Budget Commission on September 24, 2003 approving and adopting an alternate method of formula allocation and erroneous and unlawful apportionment of the Funds for the calendar year 2004 and beyond as set forth in Exhibit A.

SECTION 2. The Mayor, Law Director and Auditor are hereby authorized to take all necessary action and to expend such funds as are reasonable and necessary to prosecute and pursue said appeal to the State of Ohio Board of Tax Appeals through the completion of the appeals process.

SECTION 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure, the emergency being the immediate necessity to provide for the health, safety and welfare of the Citizens of the City of North Ridgeville, Ohio by providing for clarification of an appeal to the State of Ohio Board of Tax Appeals by the Chief Fiscal Officer; WHEREFORE, this Ordinance shall take effect and be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED: October 6, 2003


PRESIDENT OF COUNCIL

ATTEST


CLERK OF COUNCIL

APPROVED: 10/8/03


ACTING MAYOR

Budget Commission Meeting/Agenda:

September 24, 2003

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS,

pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following:

Board of Commissioners of Lorain County, Ohio; the legislative authority of Lorain City, the city with the greatest population in Lorain County; and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS,

pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED,

by the Lorain County Budget Commission that the alternative method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED,

that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES:

that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:

Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission

Daniel J. Talarek, Lorain County Treasurer

Jeffrey H. Manning, Lorain County Prosecutor

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:

Section (1) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula:

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County 48.302% of the funds plus \$289,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter,

(ii)

Lorain City 20.212% of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

Sub-Division	Hex
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.466%
Avon Lake City	6.487%
Brighton Township	0.383%
Brownhelm Township	0.608%
Camden Township	0.859%
Carlisle Township	2.083%
Columbia Township	2.034%
Easton Township	1.832%
Elyria City	31.907%
Elyria Township	0.992%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.859%
Huntington Township	0.816%
Kipton Village	0.547%
Lagrange Township	0.991%
Lagrange Village	0.727%
New Russia Township	0.936%
North Ridgeville City	10.310%
Oberlin City	8.135%
Panfield Township	0.479%
Pittsfield Township	0.726%
Rochester Township	0.382%
Rochester Village	0.282%
Sheffield Township	1.518%
Sheffield Village	1.522%
Sheffield Lake City	4.818%
South Amherst Village	1.433%
Vermilion City	1.576%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Met Park District	0.000%
Total	100.000%

BUDGET COMMISSION
 APPROVAL OF NEW ALLOCATION
 September 24, 2003
 Mark R. Stewart, Secretary Budget Commission
 Daniel J. Talarak, Lorain County Treasurer
 Jeffrey H. Manning, Lorain County Prosecutor

Section (2)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County 30.000% of the funds as required by R.C. 5747.5100

(ii)

Lorain City 27.412% of the funds

(iii)

remaining political sub-divisions that percentage of the remaining funds as set forth in Section 1.(a)(iii) herein.

September 15, 2003

Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 22, 2003

EXHIBIT B

Based on a letter addressed to Mr. Innes from Cathie Heller & Griswold on August 25, 2003 the Budget Commission received the following information:

In order to enact a new apportionable formula, the Ohio Revised Code requires the approval of the largest city in the county (City of Lorain), the County Commissioners and a majority of the remaining municipalities and townships (a majority is 17).

As of this date, Mr. Callender stated the City of Lorain and a majority of the remaining municipalities and townships have approved the alternative formula.

Below is a list the Budget Commission has received as of September 22, 2003.

COUNTY OF LORAIN APPROVED NEW PERCENTAGES
 Resolution #03-417
 Adopted on - September 4, 2003
 Certificate of Filing - September 8, 2003
 BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

CITY OF LORAIN APPROVED NEW PERCENTAGES
 Ordinance #139-03
 Adopted on - August 19, 2003
 Certificate of Filing - September 8, 2003
 BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

19 SUB-DIVISIONS APPROVED PERCENTAGES THROUGH NEW PROPOSED PERCENTAGES FOR 2004

ORIGINAL RESOLUTIONS/ ORDINANCES RECEIVED:

- | | <u>CITIES</u> | |
|----|-----------------------|---|
| 1 | AVON CITY | Ordinance #189-03 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003 |
| 2 | OVERLIN CITY | Ordinance #03-61 Adopted on August 19, 2003 - Certificate of filing - September 17, 2003 |
| | <u>VILLAGES</u> | |
| 3 | GRAFTON VILLAGE | Ordinance #03-021 Adopted on August 19, 2003 - Certificate of filing - September 12, 2003 |
| 4 | LAGRANGE VILLAGE | Resolution # Adopted on August 14, 2003 - Certificate of filing - September 18, 2003 |
| 5 | SOUTH AMHERST VILLAGE | Resolution # #30 Adopted on August 11, 2003 - Certificate of filing - August 29, 2003 |
| 6 | WELLINGTON VILLAGE | Resolution #2003-31 Adopted on August 4, 2003 - Certificate of filing - September 12, 2003 |
| | <u>TOWNSHIPS</u> | |
| 7 | BRIGHTON TOWNSHIP | Resolution # Adopted on August 25, 2003 - Certificate of filing - September 18, 2003 |
| 8 | BROWNHELM TOWNSHIP | Resolution # Adopted on August 12, 2003 - Certificate of filing - September 18, 2003 |
| 9 | DAMDEN TOWNSHIP | Resolution # 03-37 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003 |
| 10 | CARLISLE TOWNSHIP | Resolution # 2003-30 Adopted on August 11, 2003 - Certificate of filing - August 27, 2003 |
| 11 | COLUMBIA TOWNSHIP | Resolution # 03-42 Adopted on August 18, 2003 - Certificate of filing - September 19, 2003 |
| 12 | EATON TOWNSHIP | Resolution # Adopted on August 19, 2003 - Certificate of filing - September 18, 2003 |
| 13 | ELYRIA TOWNSHIP | Resolution # Adopted on September 3, 2003 - Certificate of filing - September 17, 2003 |
| 14 | GRAFTON TOWNSHIP | Resolution # Adopted on August 12, 2003 - Certificate of filing - September 18, 2003 |
| 15 | HUNTINGTON TOWNSHIP | Resolution # 03-89 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003 |
| 16 | PENFIELD TOWNSHIP | Resolution #8-5-38 Adopted on August 5, 2003 - Certificate of filing - August 26, 2003 |
| 17 | ROCHESTER TOWNSHIP | Resolution # Adopted on August 11, 2003 - Certificate of filing - September 19, 2003 |
| 18 | NEW RUSSIA TOWNSHIP | Resolution # 2003-08-11 Adopted on August 12, 2003 - Certificate of filing - September 12, 2003 |
| 19 | WELLINGTON TOWNSHIP | Resolution # 2003-04 Adopted on August 5, 2003 - Certificate of filing - August 27, 2003 |

Source: Lorain County Auditor Tax Assessment Department

No. 3032 P. 4

ELYRIA SOLICITOR/PROSECUTOR

Oct. 6. 2003 2:47PM

September 11, 2003

**LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION APPROVAL ON September 24, 2003

SUB-DIVISION	TOTAL LOCAL GOV'T ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
COUNTY GENERAL FUND	48.302%	\$	8,005,064.84
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	235,003.24
AVON CITY	4.466%	\$	221,877.84
AVON LAKE CITY	8.487%	\$	421,847.58
ELYRIA CITY	31.907%	\$	1,588,190.21
NORTH RIDGEVILLE CITY	10.316%	\$	512,515.19
OSHERUN CITY	8.135%	\$	404,159.66
SHEFFIELD LAKE CITY	4.818%	\$	229,429.54
VERMILION CITY	1.578%	\$	78,298.17
GRAFTON VILLAGE	1.454%	\$	72,237.02
JOPTON VILLAGE	0.347%	\$	17,239.51
LAGRANGE VILLAGE	0.727%	\$	36,118.51
ROCHESTER VILLAGE	0.262%	\$	13,016.57
SHEFFIELD VILLAGE	1.662%	\$	77,105.81
SO. AMHERST VILLAGE	1.435%	\$	71,289.07
WELLINGTON VILLAGE	2.119%	\$	105,276.27
AMHERST TOWNSHIP	1.328%	\$	75,784.41
BRIGHTON TOWNSHIP	0.388%	\$	19,028.05
BROWNHELM TOWNSHIP	0.606%	\$	30,107.04
CAMDEN TOWNSHIP	0.668%	\$	32,890.48
CARLISLE TOWNSHIP	2.083%	\$	103,480.73
COLUMBIA TOWNSHIP	2.024%	\$	100,555.52
EATON TOWNSHIP	1.832%	\$	91,018.66
ELYRIA TOWNSHIP	0.892%	\$	44,284.13
GRAFTON TOWNSHIP	0.844%	\$	41,831.20
HENRIETTA TOWNSHIP	0.654%	\$	32,740.16
HUNTINGTON TOWNSHIP	0.616%	\$	30,603.85
LAGRANGE TOWNSHIP	0.901%	\$	44,234.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.725%	\$	36,079.15
ROCHESTER TOWNSHIP	0.362%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.836%	\$	41,501.96
SHEFFIELD TOWNSHIP	1.515%	\$	75,267.60
WELLINGTON TOWNSHIP	0.637%	\$	31,647.17
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,888,158.11
COUNTY GENERAL FUND		\$	8,005,064.84
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,572,847.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.
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SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

SUB-DIVISION	2004	
	TOTAL REVENUE ASST. ENTITLEMENT PERCENT	\$ ALLOCATION
COUNTY GENERAL FUND	48.302%	\$ 1,147,143.02
LORAIN CITY	20.212%	\$ 480,022.67
Total to be taken off of the entitlement first		\$ 1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 747,773.31
AMHERST CITY	4.732%	\$ 33,384.83
AVON CITY	4.466%	\$ 33,385.55
AVON LAKE CITY	8.487%	\$ 63,463.62
ELYRIA CITY	31.807%	\$ 238,582.03
NORTH RIDGEVILLE CITY	10.316%	\$ 77,140.29
OSHERLIN CITY	8.133%	\$ 60,831.36
SHEPPARD TOWNSHIP	4.818%	\$ 34,532.17
VERMILION CITY	1.576%	\$ 11,784.91
GRAFTON VILLAGE	1.454%	\$ 10,872.62
KEPTON VILLAGE	0.347%	\$ 2,594.77
LAGRANGE VILLAGE	0.727%	\$ 5,436.51
ROCHESTER VILLAGE	0.262%	\$ 1,959.17
SHEFFIELD VILLAGE	1.552%	\$ 11,605.44
SO. AMHERST VILLAGE	1.435%	\$ 10,730.55
WELLINGTON VILLAGE	2.118%	\$ 15,845.32
AMHERST TOWNSHIP	1.525%	\$ 11,403.54
BIRCHINGTON TOWNSHIP	0.583%	\$ 4,331.51
BROWNHELM TOWNSHIP	0.606%	\$ 4,531.51
CAMDEN TOWNSHIP	0.859%	\$ 6,420.35
CARLSLE TOWNSHIP	2.083%	\$ 15,678.12
COLUMBIA TOWNSHIP	2.024%	\$ 15,134.83
EATON TOWNSHIP	1.832%	\$ 13,859.21
ELYRIA TOWNSHIP	0.992%	\$ 7,417.91
GRAFTON TOWNSHIP	0.844%	\$ 6,311.21
HENRIETTA TOWNSHIP	0.859%	\$ 6,427.83
HUNTINGTON TOWNSHIP	0.816%	\$ 6,106.28
LAGRANGE TOWNSHIP	0.881%	\$ 6,610.43
PENFIELD TOWNSHIP	0.479%	\$ 3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$ 5,421.36
ROCHESTER TOWNSHIP	0.362%	\$ 2,708.94
NEW RUSSIA TOWNSHIP	0.836%	\$ 6,299.16
SHEFFIELD TOWNSHIP	1.513%	\$ 11,328.77
WELLINGTON TOWNSHIP	0.837%	\$ 6,283.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$
TOTAL OTHER SUB-DIVISIONS		\$ 747,773.31
COUNTY GENERAL FUND		\$ 1,147,143.02
LORAIN CITY		\$ 480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

SUB-DIVISION	TOTAL ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$ 18,947,888.00	
COUNTY GENERAL FUND	48.302%	\$	9,152,207.88
LORAIN CITY	20.212%	\$	3,829,746.72
Total to be taken off of the entitlement first		\$	12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,965,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE REPAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	5,715,931.42
AMHERST CITY	4.752%	\$	270,477.87
AVON CITY	4.466%	\$	255,273.49
AVON LAKE CITY	8.487%	\$	485,111.10
ELYRIA CITY	31.907%	\$	1,823,782.24
NORTH RIDGEVILLE CITY	10.316%	\$	589,855.48
ORERLIN CITY	8.136%	\$	464,991.02
SHEFFIELD LAKE CITY	4.818%	\$	268,981.71
VERMILION CITY	1.576%	\$	90,683.06
GRAFTON VILLAGE	1.454%	\$	83,109.84
KIPTON VILLAGE	0.347%	\$	19,834.28
LAGRANGE VILLAGE	0.727%	\$	41,564.82
ROCHESTER VILLAGE	0.262%	\$	14,975.74
SHEFFIELD VILLAGE	1.552%	\$	89,711.25
SO. AMHERST VILLAGE	1.435%	\$	82,023.82
WELLINGTON VILLAGE	2.119%	\$	121,120.59
AMHERST TOWNSHIP	1.525%	\$	87,167.95
BRIGHTON TOWNSHIP	0.263%	\$	21,692.02
BROWNHELM TOWNSHIP	0.806%	\$	34,638.53
CAMDEN TOWNSHIP	0.658%	\$	37,610.83
CARLISLE TOWNSHIP	2.083%	\$	118,062.83
COLUMBIA TOWNSHIP	2.024%	\$	115,690.46
EATON TOWNSHIP	1.832%	\$	104,715.87
ELYRIA TOWNSHIP	0.992%	\$	56,702.04
GRAFTON TOWNSHIP	0.844%	\$	48,242.48
HENRIETTA TOWNSHIP	0.659%	\$	37,667.89
HUNTINGTON TOWNSHIP	0.818%	\$	35,210.13
LAGRANGE TOWNSHIP	0.991%	\$	56,844.88
PENFIELD TOWNSHIP	0.473%	\$	27,379.31
PITTSFIELD TOWNSHIP	0.725%	\$	41,440.51
ROCHESTER TOWNSHIP	0.362%	\$	20,881.67
NEW RUSSIA TOWNSHIP	0.938%	\$	52,501.12
SHEFFIELD TOWNSHIP	1.515%	\$	86,586.37
WELLINGTON TOWNSHIP	0.637%	\$	36,410.49
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	6,715,931.42
COUNTY GENERAL FUND		\$	9,152,207.88
LORAIN CITY		\$	3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	18,947,888.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

EXHIBIT D

BY: Mr. Zilka

TEMP. NO. 8493

RESOLUTION NO. 229-2003

A RESOLUTION AUTHORIZING AN APPEAL, BY THE AVON LAKE CITY FINANCE DIRECTOR, TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S ACTION APPROVING AN ALTERNATE METHOD OF AN ERRONEOUS ALLOCATION OF UNDIVIDED LOCAL GOVERNMENT FUNDS AND UNDIVIDED LOCAL GOVERNMENT ASSISTANCE FUNDS, AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on September 24th, 2003 by Resolution resolved the alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in Exhibit A is hereby approved and adopted as the alternate formula for apportionment for said funds in Lorain County. A copy of said resolution is attached hereto and made a part hereof as Exhibit A, and

WHEREAS, the actions of the Lorain County Budget Commission taken on September 24th, 2003 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2004 and beyond, and

WHEREAS, the City of Avon Lake on or about the 26th day of September, 2003 received notice of Lorain County Budget Commission's action taken on September 24th, 2003, and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action, now therefore;

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF AVON LAKE,
STATE OF OHIO:

Section No. 1: That Joseph Newlin, the Avon Lake City Finance Director, (Fiscal Officer of the City of Avon Lake) be and hereby is authorized and directed to appeal to State

of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 24th, 2003 approving and adopting an alternative method of an erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2004 and beyond as set forth in attached Exhibit A.

Section No. 2: That the City of Avon Lake Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

Section No. 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken in meetings open to the public in compliance with Ohio law.

Section No. 4: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37 of the Lorain County Budget Commission's actions taken on September 24th, 2003 and received by the City of Avon Lake on or about September 26th, 2003 must be filed within thirty (30) days of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Avon Lake; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 10/20/03

Greg J. Zalka
President of Council

POSTED: 10/24/03

10/20/03

Approved

ATTEST:

Barbara Dopp
Clerk of Council

Robert J. Barnes
Mayor

I, Barbara Dopp, Clerk of Council of the City of Avon Lake, do hereby certify that the foregoing is a true and accurate copy of Ordinance/Resolution No. 229-2603 passed on the 20th day of October 2003 by said Council.

Barbara Dopp
Clerk of Council

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS,

pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following: Board of Commissioners of Lorain County, Ohio; the legislative authority of Lorain City, the city with the greatest population in Lorain County; and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS,

pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED,

by the Lorain County Budget Commission that the alternative method of allocation of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED,

that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES,

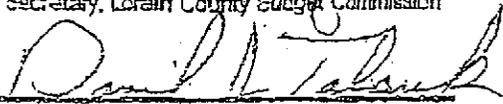
that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarak, Lorain County Treasurer

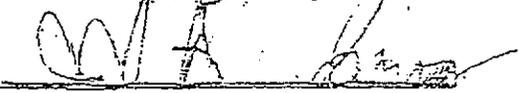


EXHIBIT A

Budget Commission Meeting Agenda

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:

Section (A) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative Method using the following formula.

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County 48.302% of the funds plus \$29,000 for the 2004 Calendar allocation, and 48.302% of the funds for each calendar year allocation thereafter;

(ii)

Lorain City 20.212% of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

Sub-Division	New
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.488%
Avon Lake City	3.487%
Brighton Township	0.383%
Brownhelm Township	0.608%
Camden Township	0.863%
Carlisle Township	2.053%
Columbia Township	2.024%
Essex Township	1.332%
Elyria City	31.807%
Elyria Township	0.982%
Grafton Township	0.344%
Grafton Village	1.454%
Hendetta Township	0.658%
Huntington Township	0.818%
Kipton Village	0.347%
Lagrange Township	0.391%
Lagrange Village	0.727%
New Russia Township	0.935%
North Ridgeville City	10.316%
Oberlin City	8.135%
Peru Township	0.479%
Pittsfield Township	0.722%
Rochester Township	0.342%
Rochester Village	0.282%
Sheffield Township	1.315%
Sheffield Village	1.652%
Sheffield Lake City	4.618%
South Amherst Village	1.425%
Vermilion City	1.578%
Wellington Township	3.637%
Wellington Village	2.119%
Lorain County Met Park District	0.002%
Total	100.000%

BUDGET COMMISSION
 APPROVAL OF NEW ALLOCATION
 September 24, 2003
 Mark R. Stewart, Secretary Budget Commission
 Daniel J. Takorek, Lorain County Treasurer
 Jeffrey H. Manning, Lorain County Prosecutor

Section (B)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County 39.960% of the funds as required by R.C. 57.07.01(f)

(ii)

Lorain City 27.412% of the funds

(iii)

remaining political sub-divisions that percentage of the remaining funds as set forth in Section 1.(a)(iii) herein.

September 15, 2003

Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 11, 2003

LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004

BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

SUB-DIVISION	TOTAL LOCAL GOVT ENTITLEMENT		2004
	PERCENT		ALLOCATION
		\$	18,572,947.00
COUNTY GENERAL FUND	48.302%	\$	8,005,084.34
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.39
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE REPAY TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	235,083.24
AVON CITY	4.468%	\$	221,877.94
AVON LAKE CITY	4.467%	\$	421,947.58
ELYRIA CITY	31.907%	\$	1,585,190.21
NORTH RIDGEVILLE CITY	10.318%	\$	512,515.18
OSERLIN CITY	2.135%	\$	404,159.68
SHEFFIELD LAKE CITY	4.018%	\$	229,423.54
VERMILION CITY	1.578%	\$	78,288.17
GRAFTON VILLAGE	1.454%	\$	72,257.02
KIPTON VILLAGE	0.347%	\$	17,233.51
LAGRANGE VILLAGE	0.727%	\$	36,118.51
ROCHESTER VILLAGE	0.282%	\$	14,016.57
SHEFFIELD VILLAGE	1.352%	\$	67,105.91
SO. AMHERST VILLAGE	1.435%	\$	71,293.07
WELLINGTON VILLAGE	2.119%	\$	105,275.27
AMHERST TOWNSHIP	1.525%	\$	75,764.41
BRIGHTON TOWNSHIP	0.333%	\$	16,528.05
BROWNHELM TOWNSHIP	0.808%	\$	40,107.04
CAMDEN TOWNSHIP	0.859%	\$	42,580.48
CARLISLE TOWNSHIP	2.082%	\$	103,488.72
COLUMBIA TOWNSHIP	2.024%	\$	100,535.52
EATON TOWNSHIP	1.232%	\$	61,316.65
ELYRIA TOWNSHIP	0.992%	\$	49,284.13
GRAFTON TOWNSHIP	0.844%	\$	41,921.25
HENRIETTA TOWNSHIP	0.659%	\$	32,740.16
HUNTINGTON TOWNSHIP	0.815%	\$	40,603.26
LAGRANGE TOWNSHIP	0.991%	\$	49,224.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.724%	\$	36,019.15
ROCHESTER TOWNSHIP	0.362%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.936%	\$	46,501.36
SHEFFIELD TOWNSHIP	1.515%	\$	75,267.60
WELLINGTON TOWNSHIP	0.837%	\$	41,647.17
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,968,158.11
COUNTY GENERAL FUND		\$	8,005,084.34
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	18,572,947.00

Budget Commission
is approving the \$250,000
to be paid back to County
General Fund.

September 11, 2003

REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

		2004	
TOTAL REVENUE ASST. ENTITLEMENT		\$	2,374,939.00
SUB-DIVISION	PERCENT		ALLOCATION
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken out of the entitlement that		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.499%	\$	33,385.55
AVON LAKE CITY	0.487%	\$	63,463.52
ELYRIA CITY	31.997%	\$	233,692.03
NORTH RIDGEVILLE CITY	10.310%	\$	77,140.29
OSHERLIN CITY	8.125%	\$	60,831.36
SHEFFIELD LAKE CITY	4.818%	\$	34,532.17
VERMILION CITY	1.578%	\$	11,734.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,439.31
ROCHESTER VILLAGE	0.292%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,685.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.115%	\$	15,845.32
AMHERST TOWNSHIP	1.529%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,862.97
BROWNHELM TOWNSHIP	0.506%	\$	4,571.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,676.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,859.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,371.21
HENRIETTA TOWNSHIP	0.869%	\$	6,527.93
HUNTINGTON TOWNSHIP	0.518%	\$	4,005.28
LAGRANGE TOWNSHIP	0.981%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.63
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.28
ROCHESTER TOWNSHIP	0.362%	\$	2,708.94
NEW RUSSIA TOWNSHIP	0.338%	\$	2,539.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.937%	\$	7,033.32
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.97
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004.**

BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

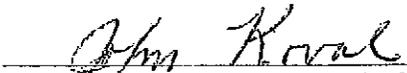
SUB-DIVISION	TOTAL ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
COUNTY GENERAL FUND	43.302%	\$	9,152,207.36
LORAIN CITY	20.212%	\$	3,829,746.72
Total to be taken off of the entitlement first		\$	12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,985,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	5,715,931.42
AMHERST CITY	4.722%	\$	270,477.37
AVON CITY	4.485%	\$	255,273.49
AVON LAKE CITY	3.467%	\$	485,711.10
ELYRIA CITY	31.307%	\$	1,021,732.34
NORTH RIDGEVILLE CITY	10.316%	\$	589,653.40
OSHERLIN CITY	4.125%	\$	464,991.02
SHEFFIELD LAKE CITY	4.613%	\$	262,581.71
VERMILION CITY	1.576%	\$	91,063.08
GRAFTON VILLAGE	1.254%	\$	83,109.64
KIPTON VILLAGE	0.347%	\$	19,894.28
LAGRANGE VILLAGE	0.727%	\$	41,354.82
ROCHESTER VILLAGE	0.262%	\$	14,876.74
SHEFFIELD VILLAGE	1.582%	\$	89,711.26
SO. AMHERST VILLAGE	1.425%	\$	82,028.62
WELLINGTON VILLAGE	2.119%	\$	121,120.59
AMHERST TOWNSHIP	1.329%	\$	87,167.24
BRIGHTON TOWNSHIP	0.383%	\$	21,882.02
BROWNHELM TOWNSHIP	0.608%	\$	34,838.55
CAMDEN TOWNSHIP	0.858%	\$	37,510.83
CARLSLE TOWNSHIP	2.082%	\$	119,062.85
COLUMBIA TOWNSHIP	2.024%	\$	115,630.45
EATON TOWNSHIP	1.832%	\$	104,215.87
ELYRIA TOWNSHIP	0.982%	\$	56,702.04
GRAFTON TOWNSHIP	0.844%	\$	48,242.36
HENRIETTA TOWNSHIP	0.699%	\$	37,857.89
HUNTINGTON TOWNSHIP	0.616%	\$	35,270.13
LAGRANGE TOWNSHIP	0.981%	\$	56,844.88
PENFIELD TOWNSHIP	0.478%	\$	27,379.21
PITTSFIELD TOWNSHIP	0.725%	\$	41,440.51
ROCHESTER TOWNSHIP	0.362%	\$	20,881.67
NEW RUSSIA TOWNSHIP	0.895%	\$	51,501.12
SHEFFIELD TOWNSHIP	1.512%	\$	86,598.37
WELLINGTON TOWNSHIP	0.637%	\$	36,470.48
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	5,715,931.42
COUNTY GENERAL FUND		\$	9,152,207.36
LORAIN CITY		\$	3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	18,947,886.60

Budget Commission
is approving the \$250,000
to be paid back to County
General Fund.

EXHIBIT E

CERTIFICATION

I hereby certify that attached hereto is an exact and true copy of Amherst Township Resolution No. 10-08-03.



John Koval, Amherst Township Clerk
Date: 10/23/2003

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Resolution Number

10/08/03

Amherst Township Resolution Regarding:

Authorization of an appeal by the Amherst Township Clerk to the State of Ohio Board of Tax Appeals of the Lorain County Budget Commission's action approving an alternate method of an erroneous allocation of Undivided Local Government Funds and Undivided Local Government Assistance Funds and declaring an emergency

The Board of Trustees of Amherst Township, Lorain County, Ohio met in regular session on the 20th day of October 2003 at the Amherst Township Hall with the following members present: (Presence indicated by a ✓ mark)

Mr. Dennis Abraham
 Mr. Neil Lynch
 Mr. David Urig

Mr. ABRAHAM moved to adopt the attached resolution:

Whereas, the Lorain County Budget Commission on September 24th, 2003 by Resolution resolved that the alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in Exhibit A is hereby approved and adopted as the alternate formula for apportionment for said funds in Lorain County. A copy of said resolution is attached hereto and made a part hereof as Exhibit A; and

Whereas, the actions of the Lorain County Budget Commission taken on September 24th, 2003 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for calendar year 2004 and beyond; and

Whereas, Amherst Township on or about the 26th day of September, 2003 received notice of Lorain County Budget Commission's action taken on September 24th, 2003; and

Whereas, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within (30) days after receipt by the subdivision of the official certificate of notice of the Lorain County Budget Commission's action.

Now, therefore be it resolved by the Trustees of the Township of Amherst, State of Ohio:

Resolution Number 10/08/03

Section 1: That John Koval, the Clerk of Amherst Township, (Fiscal Officer of Amherst Township), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 24th, 2003 approving and adopting an alternative method of an erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2004 and beyond as set forth in Exhibit A.

Section 2: That Amherst Township shall join with the City of Elyria and other appealing subdivisions as an appellant, with the City of Elyria Law Director taking all necessary action to prosecute and pursue said appeal until it is complete.

Section 3: That the Clerk of Amherst Township is authorized to pay to the City of Elyria an amount not to exceed five-hundred dollars (\$500) for the cost of Amherst Township to be added as an appellant in the appeal filed by the City of Elyria.

Section 4: That it is found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

Section 5: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37 of the Lorain County Budget Commission's actions taken on September 24th, 2003 and received by Amherst Township on or about September 26th, 2003 must be filed within thirty (30) days of receipt of that Notice and for the immediate preservation of the public health, safety or welfare of the people of the Township of Amherst; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

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

Trustee	Yes (✓)	No (✓)
Mr. Dennis Abraham	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mr. Neil Lynch	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mr. David Urig	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Adopted John Koval
Mr. John Koval, Township Clerk

10/28/2003
Date

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:
Section (7) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula:

(a)
 The Budget Commission shall allocate beginning January, 2004:
 (i)
County 48.302% of the funds plus \$250,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter.

(ii)
Lorain City 20.212% of the funds for each calendar year allocation

(iii)
 remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

Sub-Division	Now
Amherst City	4.732%
Amherst Township	1.628%
Avon City	4.468%
Avon Lake City	6.487%
Brighton Township	0.283%
Brownhelm Township	0.608%
Canaan Township	0.658%
Canfield Township	2.083%
Columbus Township	2.024%
Easton Township	1.932%
Elyria City	31.907%
Elyria Township	0.992%
Granton Township	0.644%
Granton Village	1.454%
Hennetta Township	0.659%
Huntington Township	0.616%
Kipton Village	0.347%
Lagrange Township	0.991%
Lagrange Village	0.727%
New Russia Township	0.826%
North Ridgeville City	19.310%
Obadiah City	8.135%
Pendleton Township	0.479%
Pittsfield Township	0.729%
Rochester Township	0.382%
Rochester Village	0.282%
Sheffield Township	1.516%
Sheffield Village	1.552%
Sheffield Lake City	4.019%
South Amherst Village	1.435%
Vermilion City	1.570%
Weslington Township	0.637%
Weslington Village	2.119%
Lorain County Met Park District	0.092%
Total	100.000%

**BUDGET COMMISSION
 APPROVAL OF NEW ALLOCATION
 September 24, 2003
 Mark R. Stewart, Secretary Budget Commission
 Daniel J. Talarek, Lorain County Treasurer
 Jeffrey H. Manning, Lorain County Prosecutor**

Section (b)
 In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)
County 30.000% of the funds as required by R.C. 57.07.01(A)

(ii)
Lorain City 27.412% of the funds

(iii)
 remaining political sub-divisions that percentage of the remaining funds as set forth in Section 7.04(b) herein.

September 13, 2003 Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 22, 2003

EXHIBIT B

Based on a letter addressed to Mr. Innes from Capra, Hallat & Orfalo on August 26, 2003 the Budget Commission received the following information. In order to enact a new alternative formula, the Ohio Revised Code requires the approval of the largest city in the county (City of Lorain), the County Commissioners and a majority of the remaining municipalities and townships (a majority is 17). As of this date, Mr. Cullender stated the City of Lorain and a majority of the remaining municipalities and townships have approved the alternative formula.

Below is a list the Budget Commission has received as of September 22, 2003.

COUNTY OF LORAIN APPROVED NEW PERCENTAGES
Resolution #03-657
Adopted on - September 4, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

CITY OF LORAIN APPROVED NEW PERCENTAGES
Ordinance #138-03
Adopted on - August 18, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

**19 SUB-DIVISIONS APPROVED
PERCENTAGES THROUGH
NEW PROPOSED PERCENTAGES FOR 2004**

**ORIGINAL RESOLUTIONS/
ORDINANCES RECEIVED:**

	CITIES	
1	AVON CITY	Ordinance #160-03 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003
2	OBERLIN CITY	Ordinance #03-01 Adopted on August 19, 2003 - Certificate of filing - September 17, 2003
	VILLAGES	
3	GRAFTON VILLAGE	Ordinance #03-021 Adopted on August 19, 2003 - Certificate of filing - September 12, 2003
4	LAGRANGE VILLAGE	Resolution # Adopted on August 14, 2003 - Certificate of filing - September 18, 2003
5	SOUTH AMHERST VILLAGE	Resolution # 830 Adopted on August 11, 2003 - Certificate of filing - August 28, 2003
6	WELLINGTON VILLAGE	Resolution #2003-31 Adopted on August 4, 2003 - Certificate of filing - September 12, 2003
	TOWNSHIPS	
7	BRIGHTON TOWNSHIP	Resolution # Adopted on August 26, 2003 - Certificate of filing - September 18, 2003
8	BROWNHELM TOWNSHIP	Resolution # Adopted on August 12, 2003 - Certificate of filing - September 18, 2003
9	CAMDEN TOWNSHIP	Resolution # 03-37 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
10	CARLISLE TOWNSHIP	Resolution # 2003-30 Adopted on August 11, 2003 - Certificate of filing - August 27, 2003
11	COLUMBIA TOWNSHIP	Resolution # 03-42 Adopted on August 18, 2003 - Certificate of filing - September 18, 2003
12	EATON TOWNSHIP	Resolution # Adopted on August 19, 2003 - Certificate of filing - September 16, 2003
13	ELYRIA TOWNSHIP	Resolution # Adopted on September 3, 2003 - Certificate of filing - September 17, 2003
14	GRAFTON TOWNSHIP	Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003
15	HUNTINGTON TOWNSHIP	Resolution # 03-88 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003
16	PENFIELD TOWNSHIP	Resolution # 03-38 Adopted on August 6, 2003 - Certificate of filing - August 26, 2003
17	ROCHESTER TOWNSHIP	Resolution # Adopted on August 11, 2003 - Certificate of filing - September 18, 2003
18	NEW RUSSIA TOWNSHIP	Resolution # 2003-08-11 Adopted on August 12, 2003 - Certificate of filing - September 12, 2003
19	WELLINGTON TOWNSHIP	Resolution # 2003-04 Adopted on August 6, 2003 - Certificate of filing - August 27, 2003

Sources: Lorain County Auditor
Tax Assessment Department

September 11, 2003

**LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

**BUDGET COMMISSION
APPROVAL ON
September 24, 2003**

SUB-DIVISION	TOTAL LOCAL GOVT ENTITLEMENT		2004
	PERCENT		ALLOCATION
			\$ 16,572,947.00
COUNTY GENERAL FUND	49.302%	\$	8,005,064.34
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.39
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	75,038.24
AVON CITY	4.468%	\$	221,877.34
AVON LAKE CITY	8.487%	\$	421,847.58
ELYRIA CITY	31.907%	\$	1,583,130.21
NORTH RIDGEVILLE CITY	10.248%	\$	612,615.18
OBERLIN CITY	8.156%	\$	404,138.65
SHEFFIELD LAKE CITY	4.918%	\$	229,428.54
WELLINGTON CITY	1.678%	\$	78,298.17
GRAFTON VILLAGE	1.454%	\$	72,237.02
KIPTON VILLAGE	0.347%	\$	17,239.51
LAGRANGE VILLAGE	0.727%	\$	36,118.51
ROCHESTER VILLAGE	0.282%	\$	13,016.57
SHEFFIELD VILLAGE	1.552%	\$	77,105.81
SOL AMHERST VILLAGE	1.425%	\$	71,293.97
WELLINGTON VILLAGE	2.110%	\$	105,275.27
AMHERST TOWNSHIP	1.320%	\$	75,784.41
BRIGHTON TOWNSHIP	0.283%	\$	19,022.05
BROWNHELM TOWNSHIP	0.606%	\$	30,107.04
CAMDEN TOWNSHIP	0.858%	\$	42,690.48
CARLISLE TOWNSHIP	2.083%	\$	103,488.73
COLUMBIA TOWNSHIP	2.024%	\$	100,555.52
EATON TOWNSHIP	1.302%	\$	64,018.65
ELYRIA TOWNSHIP	0.982%	\$	48,294.13
GRAFTON TOWNSHIP	0.844%	\$	41,931.25
HENRIETTA TOWNSHIP	0.068%	\$	32,740.16
HUNTINGTON TOWNSHIP	0.018%	\$	89,603.85
LAGRANGE TOWNSHIP	0.991%	\$	49,234.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.725%	\$	36,019.15
ROCHESTER TOWNSHIP	0.362%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.938%	\$	46,501.95
SHEFFIELD TOWNSHIP	1.816%	\$	75,287.50
WELLINGTON TOWNSHIP	0.937%	\$	31,847.17
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,968,158.11
COUNTY GENERAL FUND		\$	8,005,064.34
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,572,947.00

Budget Commission
is approving the \$250,000
to be paid back to County
General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003
**REVENUE ASSISTANCE
 PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

SUB-DIVISION	TOTAL REVENUE ASST. ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$ 2,374,939.00	
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,822.67
Total to be taken off of the entitlement first		\$	1,827,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,284.83
AVON CITY	4.466%	\$	33,389.35
AVON LAKE CITY	8.487%	\$	63,463.52
ELYRIA CITY	31.907%	\$	239,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
OVERLIN CITY	8.135%	\$	60,661.38
SHEFFIELD LAKE CITY	4.618%	\$	34,542.77
VERMILION CITY	1.579%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.82
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,998.17
SHEFFIELD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.455%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.389%	\$	2,933.97
BROWNHELM TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.659%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,676.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,899.21
ELYRIA TOWNSHIP	0.902%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.863%	\$	6,427.83
HUNTINGTON TOWNSHIP	0.816%	\$	6,166.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.38
ROCHESTER TOWNSHIP	0.362%	\$	2,708.84
NEW RUSSIA TOWNSHIP	0.956%	\$	7,239.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,783.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,822.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

**BUDGET COMMISSION
APPROVAL ON
September 24, 2003**

SUB-DIVISION	TOTAL ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$	18,947,886.00
COUNTY GENERAL FUND	48.302%	\$	9,152,207.88
LORAIN CITY	20.212%	\$	3,829,746.72
Total to be taken off of the entitlement first		\$	12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	6,965,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	6,715,931.42
AMHERST CITY	4.732%	\$	270,477.87
AVON CITY	4.466%	\$	255,273.49
AVON LAKE CITY	8.487%	\$	488,111.10
ELYRIA CITY	31.907%	\$	1,823,782.24
NORTH RIDGEVILLE CITY	10.316%	\$	589,656.48
OBERLIN CITY	8.135%	\$	484,591.02
SHEFFIELD LAKE CITY	4.916%	\$	263,961.71
VERMILION CITY	1.578%	\$	90,093.08
GRAFTON VILLAGE	1.459%	\$	83,103.64
KIPTON VILLAGE	0.547%	\$	19,834.28
LAGRANGE VILLAGE	0.727%	\$	41,554.82
ROCHESTER VILLAGE	0.262%	\$	14,873.74
SHEFFIELD VILLAGE	1.552%	\$	88,711.25
WELLSVILLE VILLAGE	1.435%	\$	82,023.62
WELLINGTON VILLAGE	2.119%	\$	121,120.59
AMHERST TOWNSHIP	1.325%	\$	87,167.85
BRIGHTON TOWNSHIP	0.383%	\$	21,882.02
BROWNHELM TOWNSHIP	0.606%	\$	34,838.55
CAMDEN TOWNSHIP	0.658%	\$	37,810.83
CARLEISLE TOWNSHIP	2.085%	\$	119,062.85
COLUMBIA TOWNSHIP	2.024%	\$	115,680.46
EATON TOWNSHIP	1.892%	\$	104,715.87
ELYRIA TOWNSHIP	0.962%	\$	56,702.04
GRAFTON TOWNSHIP	0.844%	\$	48,242.46
HENRIETTA TOWNSHIP	0.859%	\$	49,667.99
HUNTINGTON TOWNSHIP	0.616%	\$	35,210.13
LAGRANGE TOWNSHIP	0.981%	\$	56,844.88
PENFIELD TOWNSHIP	0.478%	\$	27,573.31
PITTSFIELD TOWNSHIP	0.725%	\$	41,440.31
ROCHESTER TOWNSHIP	0.282%	\$	16,691.87
NEW RUSSIA TOWNSHIP	0.888%	\$	51,501.12
SHEFFIELD TOWNSHIP	1.312%	\$	76,596.37
WELLINGTON TOWNSHIP	0.637%	\$	36,410.48
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	6,715,931.42
COUNTY GENERAL FUND		\$	9,152,207.88
LORAIN CITY		\$	3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	18,947,886.00

Budget Commission
is approving the \$250,000
to be paid back to County
General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

EXHIBIT "F"

**LORAIN COUNTY METROPOLITAN PARK DISTRICT
BOARD OF PARK COMMISSIONERS**

RESOLUTION

WHEREAS, by resolution, the Lorain County Budget Commission on September 24, 2003, approved and adopted an alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds, a copy of which resolution is attached hereto and made a part hereof as Exhibit A;

WHEREAS, the actions of the Lorain County Budget Commission taken on September 24, 2003, resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2004 and beyond; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes any park district that is dissatisfied with any action of the Lorain County Budget Commission to appeal to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS, LORAIN COUNTY METROPOLITAN PARK DISTRICT:

SECTION 1: That Denise Gfell, the Treasurer of the Lorain County Metropolitan Park District, be and she hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 24, 2003, approving and adopting an alternative method of an erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2004 and beyond as set forth in attached Exhibit A.

SECTION 2: That the firm of Baumgartner & O'Toole, legal counsel to the Lorain County Metropolitan Park District, be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

The foregoing Resolution was Moved, Seconded and Approved on October 15, 2003, as set forth herein:

Moved for adoption: Commissioner Stan Pijor;

Seconded: Commissioner McLoda;

Approved: 2-0 passed;

Attested to this 22 day of Oct, 2003.


Secretary

CERTIFICATE OF COPY

ORIGINAL ON FILE

The State of Ohio, Lorain County, ss.

I, J. Daniel Martin, Directory-Secretary of the Board of Park Commissioners of the Lorain County Metropolitan Park District in said County, and in whose custody the Files and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original Board of Park Commissioners Resolution now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

Witness my signature, this 22nd day of October, 2003.

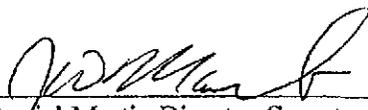

J. Daniel Martin Director-Secretary of
the Board of Park Commissioners of the
Lorain County Metropolitan Park District

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS,

pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following:

Board of Commissioners of Lorain County, Ohio; the legislative authority of Lorain City, the city with the greatest population in Lorain County; and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS,

pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED,

by the Lorain County Budget Commission that the alternative method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED,

that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES:

that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:

Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission

Daniel J. Talarek, Lorain County Treasurer

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:

Section (7) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula:

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County 48.302% of the funds plus \$250,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter;

(ii)

Lorain City 20.212% of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

Sub-Division New

Amherst City	4.732%
Amherst Township	1.529%
Avon City	4.488%
Avon Lake City	8.487%
Brighton Township	0.393%
Brownhelm Township	0.608%
Camden Township	0.658%
Carlsle Township	2.053%
Columbia Township	2.024%
Easton Township	1.832%
Elyria City	31.907%
Elyria Township	0.982%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.858%
Huntington Township	0.816%
Kipton Village	0.367%
Lagrange Township	0.981%
Lagrange Village	0.727%
New Russia Township	0.928%
North Ridgeville City	10.916%
Oberlin City	8.135%
Parfield Township	3.479%
Pittsfield Township	0.725%
Rochester Township	0.382%
Rochester Village	0.282%
Sheffield Township	1.515%
Sheffield Village	1.552%
Sheffield Lake City	4.818%
South Amherst Village	1.435%
Vermilion City	1.578%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Mer Perk District	0.000%
Total	100.000%

BUDGET COMMISSION
 APPROVAL OF NEW ALLOCATION
 September 24, 2003
 Mark R. Stewart, Secretary Budget Commission
 Daniel J. Talarek, Lorain County Treasurer
 Jeffrey H. Manning, Lorain County Prosecutor

Section (8)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County 30.900% of the funds as required by R.C. 5767.51(B)

(ii)

Lorain City 27.412% of the funds

(iii)

remaining political sub-divisions. that percentage of the remaining funds as set forth in Section 1.1(a)(iii) herein.

September 23, 2003

Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part I

Subdivision	(1) Share of LGF For 2004 by LCBC	(2) Share of LGF for 2004 That Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of LGF for 2004	(4) Under Allocation of LGF for 2004
Lorain County	8,255,064.84	7,722,661.69	532,403.15	-
Amburgh City	235,093.24	260,195.27	-	25,102.03
Avon City	221,877.94	245,279.62	-	23,401.68
Avon Lake City	421,647.58	467,357.11	-	45,709.53
Elyria City	1,585,190.21	1,755,075.09	-	169,884.88
Lorain City	3,349,724.05	3,349,724.05	-	-
North Ridgeville City	512,515.19	566,794.79	-	54,279.60
Oberlin City	404,159.66	447,469.57	-	43,309.91
Sheffield Lake City	229,429.54	253,566.09	-	24,136.55
Vermilion City	78,298.17	86,179.33	-	7,881.16
Grafton Village	72,237.02	79,550.15	-	7,313.13
Kipton Village	17,239.51	19,887.54	-	2,648.03
LaGrange Village	36,118.51	39,775.08	-	3,656.57
Rochester Village	13,016.57	14,915.66	-	1,899.09
Sheffield Village	77,105.81	86,179.33	-	9,073.52

South Amherst Village	71,293.07	79,550.15	-	8,257.08
Wellington Village	105,275.27	116,010.63	-	10,735.36
Amherst Township	75,764.41	84,522.03	-	8,757.62
Brighton Twp	19,028.05	21,544.84	-	2,516.79
Brownhelm Twp	30,107.04	33,145.90	-	3,038.86
Camden Twp	32,690.48	36,460.49	-	3,770.01
Carlisle Twp	103,486.73	114,353.34	-	10,866.61
Columbia Twp	100,555.52	111,038.75	-	10,483.23
Eaton Twp	91,016.66	101,094.98	-	10,078.32
Elyria Twp	49,284.13	54,690.73	-	5,406.60
Grafton Twp	41,931.25	46,404.26	-	4,473.01
Henrietta Twp	32,740.16	36,460.49	-	3,720.33
Huntington Twp	30,603.85	33,145.90	-	2,542.05
LaGrange Twp	49,234.45	54,690.73	-	5,456.28
Penfield Twp	23,797.48	26,516.72	-	2,719.24
Pittsfield Twp	36,019.15	39,775.08	-	3,755.93
Rochester Twp	17,984.73	19,887.54	-	1,902.81
New Russia Twp	46,501.96	51,376.14	-	4,874.18
Sheffield Twp	75,267.60	82,864.74	-	7,597.14
Wellington Twp	31,647.17	34,803.19	-	3,156.02
Lorain Co Metro Parks	NONE	-	-	-
TOTAL Part I	16,572,947.00	16,572,947.00	532,403.15	532,403.15
TOTAL Part II	2,374,939.00	2,374,939.00	51,868.64	51,868.64
TOTALS Part I & II	18,947,886.00	18,947,886.00	584,271.79	584,271.79

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part II

Subdivision	(1) Share of RAF For 2004 by LCBC	(2) Share of RAF for 2004 That Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of RAF for 2004	(4) Under Allocation of RAF for 2004
Lorain County	1,147,143.02	1,095,274.38	51,868.64	-
Amherst City	35,384.63	37,049.03	-	1,664.40
Avon City	33,395.55	34,911.60	-	1,516.05
Avon Lake City	63,463.52	66,498.29	-	3,034.77
Elyria City	238,592.03	249,606.09	-	11,014.06
Lorain City	480,022.67	480,022.67	-	-
North Ridgeville City	77,140.29	80,747.93	-	3,607.64
Oberlin City	60,831.36	63,648.37	-	2,817.01
Sheffield Lake City	34,532.17	36,099.07	-	1,566.90
Vermilion City	11,784.91	12,349.68	-	564.77
Grafton Village	10,872.62	11,399.71	-	527.09
Kipton Village	2,594.77	2,612.43	-	17.66
LaGrange Village	5,436.31	5,699.85	-	263.54
Rochester Village	1,959.17	2,137.45	-	178.28
Sheffield Village	11,605.44	12,112.19	-	506.75

South Amherst Village	10,730.55	11,162.21	-	431.66
Wellington Village	15,845.32	16,624.57	-	779.25
Amherst Township	11,403.54	11,874.70	-	471.16
Brighton Twp	2,863.97	3,087.42	-	223.45
Brownhelm Twp	4,531.51	4,749.88	-	218.37
Camden Twp	4,920.35	5,224.87	-	304.52
Carlisle Twp	15,576.12	16,387.08	-	810.96
Columbia Twp	15,134.93	15,912.09	-	777.16
Eaton Twp	13,699.21	14,249.63	-	550.42
Elyria Twp	7,417.91	7,837.30	-	419.39
Grafton Twp	6,311.21	6,649.83	-	338.62
Henrietta Twp	4,927.83	5,224.87	-	297.04
Huntington Twp	4,606.28	4,749.88	-	143.60
LaGrange Twp	7,410.43	7,837.30	-	426.87
Penfield Twp	3,581.83	3,799.90	-	218.07
Pittsfield Twp	5,421.36	5,699.85	-	278.49
Rochester Twp	2,706.94	2,849.93	-	142.99
New Russia Twp	6,999.16	7,362.31	-	363.15
Sheffield Twp	11,328.77	11,874.70	-	545.93
Wellington Twp	4,763.32	4,987.37	-	224.05
Lorain Co Metro Parks	NONE	16,624.57	-	16,624.57
TOTAL Part II	2,374,939.00	2,374,939.00	51,868.64	51,868.64

CITIES TAX YEAR 2004 ANNUAL BUDGET OF ESTIMATED REVENUES and EXPENDITURES

Date: June 30, 2003

Per Ohio Revised Code Section 5705.20.1 The Budget Commission of Lorain County, Ohio requests the following information to be completed and returned in duplicate to the Lorain County Auditors Office, by June 30th in order to perform its duties.

RECEIVED

ELYRIA CITY

2003 JUN 30 A 10:13

EXHIBIT "B"

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	ESTIMATED REAL ESTATE TAXES	ESTIMATED PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	LORAIN COUNTY ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund	\$ 2,600,000	\$ 1,163,000	\$ 258,000	\$ 2,075,000	\$21,307,092	\$27,403,092	\$30,378,889	\$(2,975,797)
Special Revenue Funds	2,506,673	410,000	85,000		9,191,144	12,192,817	10,773,004	1,419,813
Debt Service Funds	2,100,000	1,226,000	285,000		820,305	4,431,305	2,630,081	1,801,224
Capital Project Funds	1,546,250				10,400,000	11,946,250	11,946,250	0
Special Assessment Fund								
Enterprise Funds	7,580,500				22,778,785	30,359,275	25,795,467	4,563,808
Internal Service Funds	2,697,300				5,830,610	8,527,910	6,030,546	2,497,364
Trust Fund	238,000				111,740	349,740	263,130	86,610
Agency Fund	822,100				466,550	1,288,650	630,434	658,216
TOTAL	\$20,090,823	\$ 2,799,000	\$ 628,000	\$ 2,075,000	\$70,906,216	\$96,499,039	\$88,447,781	\$ 8,051,258

***SUBJECT TO FURTHER REVIEW BY
BUDGET COMMISSION

ELYRIA CITY - TED M. PILESKE, AUDITOR

SIGNATURE AND TITLE:

Ted M. Pileske

Auditor

**CITIES TAX YEAR 2004 ANNUAL BUDGET OF
ESTIMATED REVENUES and EXPENDITURES**

Date: June 30, 2003

Per Ohio Revised Code Section 5705.28.1 The Budget Commission of Lorain County, Ohio requests the following information to be completed and returned in duplicate to the Lorain County Auditors Office, by June 30th in order to perform its duties.

NORTH RIDGEVILLE CITY

RECEIVED
2003 JUN 30 P 2:01
LORAIN COUNTY
AUDITOR

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	ESTIMATED REAL ESTATE TAXES	ESTIMATED PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund	5,609	733,400	41,400	629,800	6,088,565	7,498,774	9,127,300	(1,628,526)
Special Revenue Funds	1,201,243	2,422,700			9,089,300	12,713,243	11,586,470	1,126,773
Debt Service Funds	431,571	317,300			7,332,330	8,081,201	7,725,905	355,296
Capital Project Funds	26,895				1,319,200	1,346,095	978,000	368,095
Special Assessment Fund								
Enterprise Funds	6,556,255				8,242,200	14,798,455	10,599,900	4,198,555
Internal Service Funds	86				1,215,800	1,215,886	1,215,000	886
Trust Fund								
Agency Fund	419,222				707,000	1,126,222	1,054,000	72,222
Public Library		580,000				580,000	580,000	0
TOTAL	8,640,881	4,053,400	41,400	629,800	33,994,395	47,359,876	42,866,575	4,493,301

**SUBJECT TO FURTHER REVIEW BY
BUDGET COMMISSION

NORTH RIDGEVILLE CITY - CHRIS COSTIN, AUDITOR

SIGNATURE AND TITLE: *Chris Costin* 6/2/03

NO. 590 P. 3
CITY OF NORTH RIDGEVILLE
JUL 23 2003 9:41 AM

EXHIBIT I

TAX YEAR 2004
OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

September 25, 2003

The Budget Commission of LORAIN County, Ohio hereby makes the following Official Certificate of Estimated Resources for the City of NORTH RIDGEVILLE for the CALENDAR YEAR Beginning January 1st, 2004

NO. 2291
CITY OF NORTH RIDGEVILLE
DATE: 9-30-03
10:41 AM
SEP 25 2003

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	REAL ESTATE TAXES	PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
Governmental Fund Type								
General Fund	\$ 6,809.00	\$ 745,125	\$ 49,474	\$ 589,885.49	\$ 8,088,565.00	\$ 7,479,428.49	\$9,127,300.00	(\$1,648,871.52)
Special Revenue Funds	\$ 1,201,243.00	\$ 2,275,157	\$ 240,823	\$ -	\$ 9,689,300.00	\$ 12,814,623.00	\$ 11,586,470.00	\$1,228,053.00
Debt Service Funds	\$ 491,571.00	\$ 308,816	\$ 20,371	\$ -	\$ 7,332,330.00	\$ 8,091,089.00	\$ 7,725,909.00	\$365,180.00
Capital Project Funds	\$ 28,895.00	\$ -	\$ -	\$ -	\$ 1,319,200.00	\$ 1,348,095.00	\$ 878,000.00	\$368,095.00
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
Proprietary Fund Type								
Enterprise Funds	\$ 6,556,255.00	\$ -	\$ -	\$ -	\$ 8,242,200.00	\$ 14,798,455.00	\$ 10,589,900.00	\$4,188,555.00
Internal Service Funds	\$ 80.00	\$ -	\$ -	\$ -	\$ 1,215,800.00	\$ 1,216,886.00	\$ 1,215,000.00	\$886.00
Fiduciary Fund Type								
Trust and Agency Funds	\$ 419,222.00	\$ -	\$ -	\$ -	\$ 707,000.00	\$ 1,126,222.00	\$ 1,054,000.00	\$72,222.00
Public Library	\$ -	\$ 653,283	\$ 42,488	\$ -	\$ -	\$ 695,771.00	\$ 580,000.00	\$115,771.00
TOTAL	\$ 8,640,841.00	\$ 3,888,381	\$ 361,137	\$ 589,885.48	\$31,994,356.00	\$ 47,466,449.48	\$42,866,676.00	\$4,689,874.48

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

BUDGET COMMISSION

BUDGET COMMISSION

BUDGET COMMISSION

CITIES TAX YEAR 2004 ANNUAL BUDGET OF ESTIMATED REVENUES and EXPENDITURES

Date: June 23, 2003

Per Ohio Revised Code Section 5705.28.1 The Budget Commission of Lorain County, Ohio requests the following information to be completed and returned in duplicate to the Lorain County Auditor's Office, by June 30th in order to perform its duties.

AVON LAKE CITY

EXHIBIT "J"

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	ESTIMATED REAL ESTATE TAXES	ESTIMATED PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund	2,517,933	2,817,480	436,170	583,980	6,573,338	10,410,968	12,186,709	742,192
Special Revenue Funds	2,947,345	1,138,138	183,020		10,502,975	11,824,133	12,620,666	2,150,812
Debt Service Funds	542,884				867,441	867,441	927,004	483,320
Capital Project Funds	2,334,854				2,632,000	2,632,000	4,433,164	533,690
Special Assessment Fund	1,423,534				-0-	-0-	1,183,100	240,434
Enterprise Funds	5,054,524				26,409,978	26,409,978	26,310,854	5,153,648
Internal Service Funds	1,063				4,000	4,000	4,000	1,063
Trust Fund	112,232				12,000	12,000	25,000	99,232
Agency Fund								
TOTAL	\$14,934,369	\$ 3,955,618	\$ 619,190	\$ 583,980	\$47,000,832	\$52,160,520	\$57,690,497	\$ 9,404,391

2003 JUN 30 A 8:03

SUBJECT TO FURTHER REVIEW BY BUDGET COMMISSION

AVON LAKE CITY - JOSEPH G. NEWLIN, FINANCE DIRECTOR

SIGNATURE AND TITLE:


Joseph G. Newlin, Finance Director

RECEIVED

copy, Clerk of Council of the City of Avon Lake, do hereby certify that the foregoing is a true and accurate copy of Resolution No. 149-2003 passed on the 23 day of June, 2003 by said Council.

Barbara Dapp
Clerk of Council

BY: Mr. Zilka

RECEIVED
TEMP NO: 8404

2003 JUN 30 A 8:02

RESOLUTION NO. 149-2003

LORAIN COUNTY
AUDITOR

A RESOLUTION TO ADOPT AND DECLARE THE TAX BUDGET
FOR THE YEAR 2004, AND DECLARING AN EMERGENCY.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF AVON LAKE,
STATE OF OHIO:

Section No. 1: That the Council of the City of Avon Lake, after public hearing as required by law, does hereby adopt the 2004 requirements for the several funds of the City of Avon Lake as being the budget required by the State Law to be submitted to the County Budget Commission, which requirements are as shown on Exhibit A attached hereto and made a part hereof.

Section No. 2: That the Director of Finance of the City of Avon Lake is directed to submit this Resolution to the Auditor of Lorain County.

Section No. 3: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 4: That this Resolution is hereby declared to be an emergency measure, the emergency being the immediate necessity of adopting and declaring the budget for the year 2004 and submitting it to the Lorain County Auditor as required by State Law. Therefore, this Resolution shall be in full force and effect from and immediately after its passage and approval by the Mayor.

PASSED: 6/23/03

Guy J. Zilka

President of Council

POSTED: 6/27/03

6/23/03

Approved

ATTEST: *Barbara Dapp*

Clerk of Council

Robert Berner

Mayor

June 16, 2003

AVON LAKE
CITY

2002-2003
TAX RATE CALCULATIONS

	2002/2003 ASSESSED VALUES
November 13, 2002 - Values Certified	
RESIDENTIAL/AGRICULTURAL	451,479,810
COMMERCIAL/INDUSTRIAL	
MINERAL, RAILROADS REAL	75,226,520
PUBLIC UTILITY PERSONAL	87,013,120
TANGIBLE PERSONAL	85,523,650
TOTAL VALUATION	699,243,100

TAX
CALCULATIONS
INSIDE MILLAGE

GENERAL FUND	3.60

RES/AG	1,625,327
COMM/IND/MINERAL/R.R.REAL	270,815
PUBLIC UTILITY PERSONAL	313,247
TANGIBLE PERSONAL	307,885
TOTAL TAXES	2,517,274

POLICE PENSION (SPEC REV)	0.30

RES/AG	135,444
COMM/IND/MINERAL/R.R.REAL	22,568
PUBLIC UTILITY PERSONAL	26,104
TANGIBLE PERSONAL	25,657
TOTAL TAXES	209,773

ABSTRACT OF
TAX RATES FOR
2002

December 19, 2002 - Rates Certified
INSIDE MILLAGE

	GENERAL FUND	FIREMAN'S FUND	POLICE PENSION
	3.60	0.30	0.30

VOTED MILLAGE
CURRENT EXPENSE
AMBULANCE & E.M.S.
TOTAL MILLAGE

1.50	1.277733	1.471667
1.25	1.250000	1.250000
6.95	6.727733	6.921667

EFFECTIVE MILLAGE RES/AG	EFFECTIVE MILLAGE OTHER
--------------------------------	-------------------------------

TAX
CALCULATIONS
INSIDE MILLAGE

FIRE PENSION (SPEC REV)	0.30

RES/AG	135,444
COMM/IND/MINERAL/R.R.REAL	22,568
PUBLIC UTILITY PERSONAL	26,104
TANGIBLE PERSONAL	25,657
TOTAL TAXES	209,773

TAX CALCULATIONS OUTSIDE MILLAGE	
GENERAL - CURRENT EXP.	1.50
RES/AG	578,871
COMM/IND/MINERAL/R.R.REAL	110,700
PUBLIC UTILITY PERSONAL	130,520
TANGIBLE PERSONAL	128,285
TOTAL TAXES	948,376

FUND TOTALS	
GENERAL FUND	
REAL ESTATE	3,027,480
PERSONAL PROPERTY	436,170
DEBT SERVICE	
REAL ESTATE	0
PERSONAL PROPERTY	0

TOTAL REAL ESTATE	4,182,861
TOTAL PERSONAL	584,389
GRAND TOTAL EST.	
TAX REVENUE	4,767,250
LORAIN COUNTY AUDITOR TAX SETTLEMENT DEPARTMENT	

SOURCE:

TAX CALCULATIONS OUTSIDE MILLAGE	
REPLACEMENT AND DECREASE LEVY PASSED 05/09/03	
AMBULANCE & E.M.S. (SPEC REV)	1.25
RES/AG	564,350
COMM/IND/MINERAL/R.R.REAL	84,033
PUBLIC UTILITY PERSONAL	108,788
TANGIBLE PERSONAL	106,905
TOTAL TAXES	874,054

FUND TOTALS	
SPECIAL REVENUE	
REAL ESTATE	1,135,361
PERSONAL PROPERTY	158,219
TRUST & AGENCY	
REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES	
RESIDENTIAL	450,087,880
AGRICULTURAL	1,391,830
COMMERCIAL	49,088,280
INDUSTRIAL	25,950,180
MINERAL	0
RAILROADS REAL	187,060
PUBLIC UTILITY	87,013,120
TANGIBLE	85,523,850
TOTAL VALUATION	699,243,100

TAX YEAR 2004
OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

September 26, 2003

The Budget Commission of LORAIN County, Ohio hereby makes the following Official Certificate of
 Estimated Resources for the City of AVON LAKE for the CALENDAR YEAR Beginning January 1st, 2004

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	REAL ESTATE TAXES	PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
Governmental Fund Type								
General Fund	\$ 2,517,933.00	\$ 3,027,481	\$ 436,170	\$ 485,111.10	\$ 6,373,338.00	\$ 13,040,933.10	\$ 12,186,709.00	\$ 853,324.10
Special Revenue Funds	\$ 2,947,345.00	\$ 1,135,382	\$ 158,219	\$ -	\$ 10,602,975.00	\$ 14,743,921.00	\$ 12,620,686.00	\$ 2,123,255.00
Debt Service Funds	\$ 542,884.00	\$ -	\$ -	\$ -	\$ 887,441.00	\$ 1,410,325.00	\$ 927,004.00	\$ 483,321.00
Capital Project Funds	\$ 2,334,854.00	\$ -	\$ -	\$ -	\$ 2,632,000.00	\$ 4,966,854.00	\$ 4,433,184.00	\$ 533,680.00
Special Assessments	\$ 1,423,534.00	\$ -	\$ -	\$ -	\$ -	\$ 1,423,534.00	\$ 1,183,100.00	\$ 240,434.00
Proprietary Fund Type								
Enterprise Funds	\$ 5,054,524.00	\$ -	\$ -	\$ -	\$ 26,409,978.00	\$ 31,464,502.00	\$ 26,310,854.00	\$ 5,153,648.00
Internal Service Funds	\$ 1,083.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 5,083.00	\$ 4,000.00	\$ 1,083.00
Fiduciary Fund Type								
Trust Fund	\$ 112,232.00	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 124,232.00	\$ 25,000.00	\$ 99,232.00
Agency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 14,834,369.00	\$ 4,162,862	\$ 594,389	\$ 485,111.10	\$ 47,001,732.00	\$ 67,178,464.10	\$ 57,690,497.00	\$ 9,487,967.10

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

DATE: 9-30-03

BUDGET COMMISSION

BUDGET COMMISSION

BUDGET COMMISSION

TAX YEAR 2004
OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

September 10, 2003
 The Budget Commission of Lorain County, Ohio, hereby makes the following Official Certificate of
 Estimated Resources for the Township of AMHERST for the Calendar year beginning January 1, 2004

FUND	Estimated Unencumbered Balance January 1, 2004	Real Estate Taxes	Personal Property Taxes	Estimated Local Government Allocation	Other Sources	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
General Fund Inside Mill. - 0.40	\$ 73,704.82	\$ 41,186	\$ 5,264	\$ 87,167.95	\$ 211,900.00	\$ 419,222.77	\$ 577,038.00	\$ (157,815.23)
Road & Bridge Inside Mill. - 2.00	\$ 105,155.34	\$ 195,487	\$ 28,081	\$ -	\$ 40,000.00	\$ 366,723.34	\$ 391,529.70	\$ (24,806.36)
Ambulance Levy - 0.50 mills	\$ 69,663.42	\$ 28,082	\$ 8,520	\$ -	\$ 20,000.00	\$ 124,245.42	\$ 184,027.45	\$ (59,782.03)
Fire & EMS Levy - 3.00 mills	\$ 223,870.79	\$ 291,130	\$ 39,121	\$ -	\$ 10,000.00	\$ 564,121.79	\$ 572,048.25	\$ (7,926.46)
Motor Vehicle License Fund	\$ 6,235.50	\$ -	\$ -	\$ -	\$ 25,339.04	\$ 31,574.54	\$ 25,339.04	\$ 6,235.50
Gasoline Tax Fund	\$ 45,467.36	\$ -	\$ -	\$ -	\$ 206,095.99	\$ 251,563.35	\$ 208,095.99	\$ 45,467.36
Cemetery Fund	\$ 11,141.88	\$ -	\$ -	\$ -	\$ 11,581.58	\$ 22,723.56	\$ 11,779.03	\$ 10,944.53
Twp. Permissive Motor Veh. License	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage and Waste Disposal	\$ 8,168.20	\$ -	\$ -	\$ -	\$ 108,485.40	\$ 116,651.60	\$ 101,732.20	\$ 14,919.40
Public Works Commission	\$ -	\$ -	\$ -	\$ -	\$ 93,154.98	\$ 93,154.98	\$ 93,154.98	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 543,405.41	\$ 555,865	\$ 76,986	\$ 87,167.95	\$ 725,556.99	\$ 1,989,981.35	\$ 2,162,744.64	\$ (172,763.29)

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax to be levied within and without the 10 mil limitation is set forth in the proper columns in the tax budget and the total amount approved for each fund must govern the amount of appropriation from such fund.

DATE: 9-30-03

Samuel J. Talack

 BUDGET COMMISSION

Mark R. [Signature]

 BUDGET COMMISSION

[Signature]

 BUDGET COMMISSION

EXHIBIT "A"

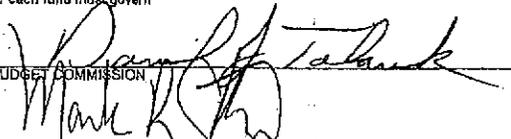
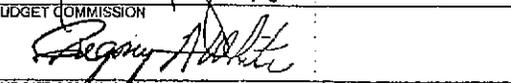
TAX YEAR 2003
OFFICIAL TAX BUDGET CERTIFICATE OF ESTIMATED RESOURCES

September 3, 2002
 The Budget Commission of Lorain County, Ohio, hereby makes the following Official Certificate of
 Estimated Resources for the Township of **AMHERST** for the Calendar year beginning January 1, 2003

FUND	Estimated Unencumbered Balance January 1, 2003	Real Estate & Personal Property Taxes	Estimated Local Government Allocation	Other Sources	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
1. General	\$ 205,903.66	\$ 15,108	\$ 104,948.20	\$ 204,792.37	\$ 530,762.13	\$ 517,492.21	\$ 13,269.92
2. Motor Vehicle License	\$ 6,557.13	\$ -	\$ -	\$ 19,103.54	\$ 25,660.67	\$ 19,103.54	\$ 6,557.13
3. Gasoline Tax Fund	\$ 50,468.54	\$ -	\$ -	\$ 160,628.63	\$ 211,097.17	\$ 160,628.63	\$ 50,468.54
4. Road & Bridge	\$ 137,354.29	\$ 216,469	\$ -	\$ 11,619.12	\$ 365,442.41	\$ 508,961.58	\$ (143,519.17)
5. Cemetery	\$ 5,841.98	\$ -	\$ -	\$ 11,581.58	\$ 17,423.56	\$ 11,581.58	\$ 5,841.98
8. Garbage & Waste Disposal	\$ 9,692.24	\$ -	\$ -	\$ 121,732.20	\$ 131,724.44	\$ 121,732.20	\$ 9,992.24
10. Fire District Fund	\$ 1,551.12	\$ 323,688	\$ -	\$ 13,963.23	\$ 339,182.35	\$ 329,300.25	\$ 9,882.10
14 A. Miscellaneous Funds (A) Amb.	\$ 124,927.29	\$ 33,701	\$ -	\$ 64,027.45	\$ 222,655.74	\$ 184,027.45	\$ 38,628.29
14 B. Miscellaneous Funds (B) Health	\$ -	\$ 30,305	\$ -	\$ -	\$ 30,305.00	\$ -	\$ 30,305.00
Public Works Commission 01	\$ -	\$ -	\$ -	\$ 93,154.98	\$ 93,154.98	\$ 93,154.98	\$ -
Public Works Commission 02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Bldg. Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Agency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 542,596.15	\$ 619,251	\$ 104,948.20	\$ 700,603.10	\$ 1,967,398.45	\$ 1,945,982.42	\$ 21,416.03

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax to be levied within and without the 10 mill limitation is set forth in the proper columns in the tax budget and the total amount approved for each fund must govern the amount of appropriation from such fund.

DATE: 9-30-02


 BUDGET COMMISSION

 BUDGET COMMISSION

 BUDGET COMMISSION

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- JEFFREY H. MANNING
County Prosecutor

July 31, 2003

To: All Local Governments

Pursuant to Ohio Revised Code Section 5747.51 and 5747.62, the Lorain County Auditor is required to provide all subdivisions participating in local government fund and revenue assistance fund allocation a copy of the allocation. Enclosed herein is the 2004 distribution pursuant to the alternative formula, which has been in effect since 1984.

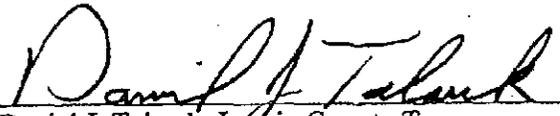
As you may be aware, the City of Lorain has filed a lawsuit challenging the validity of the formula and the Budget Commission is awaiting a ruling in the matter. There also is a proposed settlement involving a new alternative formula. Unfortunately, the law requires the Auditor to provide the enclosed notice at the time, before it is known whether either the old formula or a new formula will be used.

Since the old formula is presently the only one in existence, this notice is based upon that formula. However, this notice may become ineffective if either (1) the Board of Tax Appeals determines the old formula is invalid or (2) a new formula is adopted. This notice is being done to comply with law and is not meant to influence or deter the efforts to resolve the issues concerning the alternative formula through agreement of the subdivisions.

Sincerely yours,



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek, Lorain County Treasurer



Jeffrey H. Manning, Lorain County Prosecutor

LORAIN COUNTY

8/4/03

Resolution accepting the alternative formula for distribution of Local Government and Local Government Revenue Assistance funds as proposed by the Lorain County Budget Commission and as prescribed in Section 5747.53 of the Ohio Revised Code.

The Township of Amherst Lorain County, Ohio met on the 12th day of August, 2003 with the following members present:

W. Lynch
H. Vrig
H. Abraham

W. Lynch moved to adopt the following formula proposed by the Lorain County Budget Commission for the calendar year 2004

to distribute Local Government and Local Government Revenue Assistance Funds:

Amherst City	1.570183372%	Amherst Township	0.506131240%
Avon City	1.482127182%	Brighton Township	0.127115111%
Avon Lake City	2.816346343%	Brownhelm Township	0.201144174%
Elyria City	10.588224150%	Camden Township	0.218472028%
Lorain City	16.815802781%	Carlisle Township	0.691259091%
North Ridgeville City	3.423529077%	Columbia Township	0.671608161%
Oberlin City	2.698425807%	Eaton Township	0.607910487%
Sheffield Lake City	1.532331269%	Elyria Township	0.329082430%
Vermilion City	0.522910423%	Grafton Township	0.280026994%
Grafton Village	0.482533541%	Henrietta Township	0.218805679%
Kipton Village	0.115009300%	Huntington Township	0.204429013%
Lagrange Village	0.241274941%	Lagrange Township	0.328923410%
Rochester Village	0.086778478%	Penfield Township	0.159083752%
Sheffield Village	0.514874900%	Pittsfield Township	0.240639568%
South Amherst Village	0.476090514%	Rochester Township	0.120261955%
Wellington Village	0.703207516%	New Russia Township	0.310442881%
Lorain County	50.00%	Sheffield Township	0.502596125%
Metropolitan Park	\$18,000.00	Wellington Township	0.211318422%

And the Clerk of Board/Council be directed to certify a copy of this resolution to the Lorain County Auditor

H. Vrig seconded the resolution, the roll being called, the following vote resulted.

W. Lynch yes
H. Vrig yes
H. Abraham yes

The above formula is APPROVED 12th day of August, 2003 and adopted this

The above formula is NOT APPROVED this _____ day of _____, 2003

Please return by September 1, 2003 to Lorain County Budget Commission

Clerk

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- JEFFREY H. MANNING
County Prosecutor

August 4, 2003

TO: ALL LOCAL GOVERNMENTS

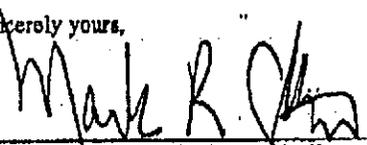
It has come to our attention recently the 2003 Undivided Local Government Fund, Revenue Assistance, and the Library Support fund totals were revised reflecting a \$2,791,751 decrease of revenue for Lorain County.

Pursuant to House Bill 405 distributions from the three local funds are subject to adjustments which ensure that no more is distributed from the three funds during the current "freeze" on distributions than would have been distributed had permanent law remained in effect. House Bill 40 provided the administration the authority to reduce the funds an additional \$30 million to address budgetary problems.

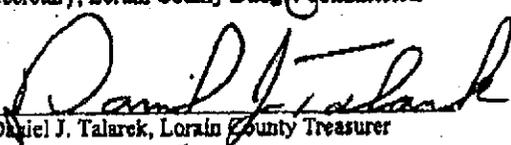
You will find a "Revised" 2003 Amended Official Certificate if your sub-division is not in an over-appropriated status. The sub-divisions that are currently in the "red" due to the decreased Local Government Revenue will be contacted immediately to increase estimated resources or reduce appropriations to allow for the certificate to be in balance. There will be no certificate issued, and no other changes accepted until the general fund totals are in line with the recent reductions.

If you have any questions regarding this information, please contact the Tax Settlement Department at (440) 329-5205.

Sincerely yours,



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek, Lorain County Treasurer



Jeffrey H. Manning, Lorain County Prosecutor

8/3/03

August 5, 2003

Mr. Mark R. Stewart
Lorain County Auditor
226 Middle Ave.
Elyria, Oh 44035

Mr. Stewart:

Re: 2003 Re-appropriation

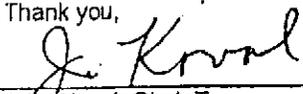
Amherst Township requests an Amended Certificate of Appropriations reflecting changes in the following funds:

Fund	From	To	Increase (Decrease)
General Fund	\$ 610,200.86	\$ 600,200.86	\$ (10,000.00)
Motor Vehicle	\$ 25,339.04	\$ 25,339.04	\$ -
Gasoline Tax	\$ 206,095.99	\$ 206,095.99	\$ -
Road and Bridge	\$ 391,529.70	\$ 391,529.70	\$ -
Cemetery	\$ 11,581.58	\$ 11,581.58	\$ -
Garbage and Waste Dis.	\$ 121,732.20	\$ 121,732.20	\$ -
Fire & EMS	\$ 572,048.25	\$ 572,048.25	\$ -
Ambulance	\$ 184,027.45	\$ 184,027.45	\$ -
Health	\$ -	\$ -	\$ -
Public Works	\$ 93,154.98	\$ 93,154.98	\$ -
Total:	\$ 2,215,710.05	\$ 2,205,710.05	\$ (10,000.00)

The Re-appropriation Ordinance / Resolution No. _____
Name.)

8/3/03 is on file at (Your Subdivisions
AMHERST TWP.

Thank you,


John Koval, Clerk Treasurer
Amherst Township

SPECIAL DISTRICTS TAX YEAR 2004 ANNUAL BUDGET OF ESTIMATED REVENUES and EXPENDITURES

Date: June 30, 2003

Per Ohio Revised Code Section 5705.28.1 The Budget Commission of Lorain County, Ohio requests the following information to be completed and returned in duplicate to the Lorain County Auditors Office, by June 30th in order to perform its duties.

METROPOLITAN PARK DISTRICT

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2004	ESTIMATED REAL ESTATE TAXES	ESTIMATED PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2004	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES
General Fund	2,311,000	* 4,175,258		18,000	1,194,000	7,698,258	7,698,258
TOTAL							

EXHIBIT L

*Combined total for real estate & personal property taxes

METROPOLITAN PARK DISTRICT - DENISE M. GFELL, ADM. SVCS. MGR./TREASURER

SIGNATURE AND TITLE:

Denise M. Gfell
Adm. Svcs. Mgr./Treasurer

LORAIN COUNTY AUDITOR

SUBJECT TO FURTHER REVIEW BY BUDGET COMMISSION

2003 JUN 30 4 45

RECEIVED

2004 BUDGET APPROPRIATIONS	
Levy	\$4,175,258
Local Govt. Funds	\$18,000
Fees, Charges, donations, misc.	\$135,000
Forest Hills	\$315,000
Interest	\$80,000
Schoepfle Trust	\$300,000
Aquatic Center	\$364,000
SUB-TOTAL	\$5,387,258
2003 cash balances	\$2,311,000

TOTAL ANTICIPATED FUNDS \$7,698,258

BUDGET
SUMMARY

CODE	CATEGORY	
63000	Sal-reg fulltime	\$1,619,645
	Sal - seasonal	\$388,716
63010	Sal-rgr	\$391,561
73000	PERS-reg	\$254,504
73010	PERS-rgr	\$65,391
74510	Medicare	\$27,598
75000	hosp/EO	\$263,840
74000	Workers Comp	\$64,000
74110	Unemp Comp	\$8,949
75010	Life Ins	\$2,904
	PERSONNEL	\$3,087,108
64000	Supplies	\$70,450
64010	Programs	\$65,500
65000	Matls	\$299,604
65010	M&R Projects	\$80,000
67000	Repairs	\$41,101
68000	Services/Utilities	\$431,082
70000	Rentals	\$4,100
71000	Adv/print/pro	\$128,500
72000	Travel/edu	\$16,000
76050	Levy	\$187,010
76050	Other Exp	\$161,323
	MAINTENANCE	\$1,464,670
69000	Grants/donations	\$50,000
66000	Equip	\$200,000
77000	Transfer	\$150,000
	OPERATIONS	\$400,000
76030	Land Acquisition	\$200,000
		\$0
76040	Cap Improvements	\$600,000
76045	Replacement Fund	\$1,946,480
	CAPITAL	\$2,746,480
TOTAL		\$7,698,258

CERTIFICATE OF SERVICE

This is to certify that a true copy of the foregoing was served upon the following by regular U.S. Mail, postage prepaid this 2nd day of July, 2004:

Terry S. (Pete) Shilling, Law Director
City of Elyria, Ohio
131 Court Street
Elyria, Ohio 44035
tshilling@cityofelyria.org
440-326-1464
440-326-1466 (fax)

City of Sheffield Lake
c/o Stanley Zaborski, Treasurer
609 Harris Road
Sheffield Lake, Ohio 44054

Brownhelm Township
c/o Marsha Funk, Clerk
1940 N. Ridge Road
Vermilion, Ohio 44089

Eric H. Zagrans, Law Director
City of North Ridgeville, Ohio
7307 Avon Belden Road
North Ridgeville, Ohio 44039
eric@zagrans.com
440-934-7000

City of Vermilion
c/o Lawrence Rush, Finance Dir.
5511 Liberty Avenue
Vermilion, Ohio 44089

Camden Township
c/o Marilyn Ellingsworth,
Clerk
51257 Betts Road
Wellington, Ohio 44090

Geoffrey R. Smith, Law Director
City of Avon Lake, Ohio
150 Avon Belden Road
Avon Lake, Ohio 44012
grsmith@geoffreyrsmithlaw.com
440-323-2201
440-930-4107 (fax)

Grafton Village
c/o Linda S. Bales, Clerk
960 Main Street
Grafton, Ohio 44044

Carlisle Township
c/o Barbara VanMeter, Clerk
11969 LaGrange Road
LaGrange, Ohio 44050

Paul D. Eklund, Esq.
Lorain County Met. Park District
Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115-1027
peklund@davisyoung.com

Kipton Village
c/o Albert Buck, Jr., Clerk
42 Court
Kipton, Ohio 44049

Columbia Township
c/o Mary Lou Berger, Clerk
25496 Royalton Road
P.O. Box 819
Columbia Station, Ohio 44028

Gerald A. Innes
Office of the Lorain County
Prosecuting Attorney
Lorain County Justice Center
225 Court Street, 3rd Floor
Elyria, Ohio 44035
jerry.innes@lcprosecutor.org

LaGrange Village
c/o Rita K. Ruot, Clerk-Treasurer
P.O. Box 597
LaGrange, Ohio 44050

Eaton Township
c/o Linda Spitzer, Clerk
12043 Avon Belden Road
Grafton, Ohio 44044

Eric R. Severs, City Solicitor
City of Oberlin
5 South Main Street
Oberlin, Ohio 44074

Rochester Village
c/o Laura Brady, Clerk
52185 Griggs Road
Wellington, Ohio 44090

Elyria Township
c/o Barbara Baker, Clerk
41416 Griswold Road
Elyria, Ohio 44035

John A. Gasior, Law Director
City of Avon
36815 Detroit Road
Avon, Ohio 44011

Sheffield Village
c/o Timothy J. Pelcic, Clerk-
Treasurer
4820 Detroit Road

Grafton Township
c/o Mary Rose Dangelo, Clerk
18789 Avon Wooster Road
Grafton, Ohio 44044

Kenneth S. Stumphauzer, Law
Director
Abraham Lieberman, Assistant Law
Director
City of Amherst
5455 Detroit Road
Sheffield Village, Ohio 44054

City of Lorain
c/o Ron L. Mantini, Auditor
200 W. Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

New Russia Township
c/o Elaine R. King, Clerk
46268 Butternut Ridge Road
Oberlin, Ohio 44074

Penfield Township
c/o Eleanor Gmandt, Clerk
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Rochester Township
c/o Lauri Brady, Clerk
52185 Griggs Road
Wellington, Ohio 44090

Elyria, Ohio 44035
South Amherst Village
c/o Janice J. Szmania, Clerk
103 West Main Street
South Amherst, Ohio 44011

Wellington Village
c/o Karen J. Webb, Clerk
Willard Memorial Square
Wellington, Ohio 44090

Brighton Township
c/o Marilyn McClellan, Clerk
19996 Baird Road
Wellington, Ohio 44090

Pittsfield Township
c/o James R. McConnell, Clerk
17567 Hallauer Road
Wellington, Ohio 44090

Wellington Township
c/o Bernie Nirode, Clerk
44627 State Route 18
Wellington, Ohio 44090

Henrietta Township
c/o Francis J. Knoble, Clerk
10413 Vermilion Road
Oberlin, Ohio 44074

Huntington Township
c/o Margaret Harris, Clerk
26309 State Route 58
Wellington, Ohio 44090

LaGrange Township
c/o Roberta M. Dove, Clerk
P.O. Box 565
LaGrange, Ohio 44050

Sheffield Township
c/o Angelo J. Marotta, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055



IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF)
NORTH RIDGEVILLE, OHIO; CITY OF)
AVON LAKE, OHIO; AND AMHERST)
TOWNSHIP, OHIO,)
Appellants,)
vs.)
RICHARD LEVIN, Tax Commissioner of)
Ohio, *et al.*,)
Appellees.)

) CASE NOS. 06-2293, 06-2389 and 06-2390
) (Consolidated)
)
)
) On Appeal from the Ohio Board of Tax
) Appeals
)
) Case Nos. 2003-T-1533, 2004-T-1166 and
) 2005-T-1301
)
)
)

APPENDIX – VOLUME II

Terry S. Shilling (0018763)
(Counsel of Record)
Michelle D. Nedwick (0061790)
LAW DIRECTOR FOR THE CITY OF ELYRIA
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464 (telephone)
(440) 326-1466 (facsimile)
tshilling@cityofelyria.org (e-mail)

Counsel for Appellants, City of Elyria, Ohio,
and Amherst Township, Ohio

Eric H. Zagrans (0013108)
(Counsel of Record)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100 (telephone)
(202) 261-0046 (facsimile)
eric@zagrans.com (e-mail)

Counsel for Appellant, City of North Ridgeville,
Ohio

Geoffrey R. Smith (0008772)
(Counsel of Record)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201 (telephone)
(440) 323-2332 (facsimile)
grsmith@geoffreyrsmith.com (e-mail)

Counsel for Appellant, City of Avon Lake, Ohio

Marc Dann
Attorney General of Ohio
John K. McManus (0037140)
Senior Deputy Attorney General
(Counsel of Record)
OFFICE OF THE ATTORNEY GENERAL OF OHIO
State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43215-3428
(614) 466-5967 (telephone)
(614) 466-8226 (facsimile)

Counsel for Appellees, Richard Levin, Tax
Commissioner of Ohio, *et al.*

§ 5705.37. Appeal to board of tax appeals.

The taxing authority of any subdivision that is dissatisfied with any action of the county budget commission may, through its fiscal officer, appeal to the board of tax appeals within thirty days after the receipt by the subdivision of the official certificate or notice of the commission's action. In like manner, but through its clerk, the board of trustees of any public library, nonprofit corporation, or library association maintaining a free public library that has adopted and certified rules under section 5705.28 of the Revised Code, or any park district may appeal to the board of tax appeals. An appeal under this section shall be taken by the filing of a notice of appeal, either in person or by certified mail, express mail, or authorized delivery service as provided in section 5703.056 [5703.05.6] of the Revised Code, with the board and with the commission. If notice of appeal is filed by certified mail, express mail, or authorized delivery service, date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. Upon receipt of the notice of appeal, the commission, by certified mail, shall notify all persons who were parties to the proceeding before the commission of the filing of the notice of appeal and shall file proof of notice with the board of tax appeals. The secretary of the commission shall forthwith certify to the board a transcript of the full and accurate record of all proceedings before the commission, together with all evidence presented in the proceedings or considered by the commission, pertaining to the action from which the appeal is taken. The secretary of the commission also shall certify to the board any additional information that the board may request.

The board of tax appeals, in a de novo proceeding, shall forthwith consider the matter presented to the commission, and may modify any action of the commission with reference to the budget, the estimate of revenues and balances, the allocation of the library and local government support fund, or the fixing of tax rates. The finding of the board of tax appeals shall be substituted for the findings of the commission, and shall be certified to the tax commissioner, the county auditor, and the taxing authority of the subdivision affected, or to the board of public library trustees affected, as the action of the commission under sections 5705.01 to 5705.47 of the Revised Code.

This section does not give the board of tax appeals any authority to place any tax levy authorized by law within the ten-mill limitation outside of that limitation, or to reduce any levy below any minimum fixed by law.

HISTORY: GC § 5625-28; 112 v 391, § 28; 115 v PtlI, 412; 120 v 30; Bureau of Code Revision, 10-1-53; 125 v 235 (Eff 10-2-53); 131 v 1318 (Eff 9-15-65); 136 v H 920 (Eff 10-11-76); 140 v H 260 (Eff 9-27-83); 141 v H 146 (Eff 9-11-85); 142 v H 934 (Eff 3-17-89); 148 v H 612. Eff 9-29-2000.

§ 5747.51. Allocation to county undivided local government funds.

(A) Within ten days after the fifteenth day of July of each year, the tax commissioner shall make and certify to the county auditor of each county an estimate of the amount of the local government fund to be allocated to the undivided local government fund of each county for the ensuing calendar year and the estimated amount to be received by the undivided local government fund of each county from the taxes levied pursuant to section 5707.03 of the Revised Code for the ensuing calendar year.

(B) At each annual regular session of the county budget commission convened pursuant to section 5705.27 of the Revised Code, each auditor shall present to the commission the certificate of the commissioner, the annual tax budget and estimates, and the records showing the action of the commission in its last preceding regular session. The estimates shown on the certificate of the commissioner of the amount to be allocated from the local government fund and the amount to be received from taxes levied pursuant to section 5707.03 of the Revised Code shall be combined into one total comprising the estimate of the undivided local government fund of the county. The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision. This determination shall be made pursuant to divisions (C) to (I) of this section, unless the commission has provided for a formula pursuant to section 5747.53 of the Revised Code.

Nothing in this section prevents the budget commission, for the purpose of apportioning the undivided local government fund, from inquiring into the claimed needs of any subdivision as stated in its tax budget, or from adjusting claimed needs to reflect actual needs. For the purposes of this section, "current operating expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

(C) The commission shall determine the combined total of the estimated expenditures, including transfers, from the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities operated by a subdivision, as shown in the subdivision's tax budget for the ensuing calendar year.

(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:

(1) Expenditures for permanent improvements as defined in division (E) of section 5705.01 of the Revised Code;

(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;

(3) Expenditures for the payment of debt charges;

(4) Expenditures for the payment of judgments.

(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:

- (1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;
- (2) The budget commission allocation of estimated county library and local government support fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;
- (3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;
- (4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, 324.02, 4504.02, or 5739.021 [5739.02.1] of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021 [322.02.1], 324.021 [324.02.1], 4504.021 [4504.02.1], or 5739.022 [5739.02.2] of the Revised Code, shall not be considered an additional tax voted by the electorate.

Subject to division (G) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal corporation under section 5705.13 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section.

If a county, township, or municipal corporation has created and maintains a nonexpendable trust fund under section 5705.131 [5705.13.1] of the Revised Code, the principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from such a fund, shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue under those divisions.

(F) The total expenditures calculated pursuant to division (C) of this section, less the deductions authorized in divisions (D) and (E) of this section, shall be known as the "relative need" of the subdivision, for the purposes of this section.

(G) The budget commission shall total the relative need of all participating subdivisions in the county, and shall compute a relative need factor by dividing the total estimate of the undivided local government fund by the total relative need of all participating subdivisions.

(H) The relative need of each subdivision shall be multiplied by the relative need factor to determine the proportionate share of the subdivision in the undivided local government fund of the county; provided, that the maximum proportionate share of a county shall not exceed the following maximum percentages

of the total estimate of the undivided local government fund governed by the relationship of the percentage of the population of the county that resides within municipal corporations within the county to the total population of the county as reported in the reports on population in Ohio by the department of development as of the twentieth day of July of the year in which the tax budget is filed with the budget commission:

Percentage of municipal Percentage share

Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
Less than forty-one per cent	Sixty per cent
Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) The proportionate share of each subdivision in the undivided local government fund determined pursuant to division (H) of this section for any calendar year shall not be less than the product of the average of the percentages of the undivided local government fund of the county as apportioned to that subdivision for the calendar years 1968, 1969, and 1970, multiplied by the total amount of the undivided local government fund of the county apportioned pursuant to former section 5735.23 of the Revised Code for the calendar year 1970. For the purposes of this division, the total apportioned amount for the calendar year 1970 shall be the amount actually allocated to the county in 1970 from the state collected intangible tax as levied by section 5707.03 of the Revised Code and distributed pursuant to section 5725.24 of the Revised Code, plus the amount received by the county in the calendar year 1970 pursuant to division (B)(1) of former section 5739.21 of the Revised Code, and distributed pursuant to former section 5739.22 of the Revised Code. If the total amount of the undivided local government fund for any calendar year is less than the amount of the undivided local government fund apportioned pursuant to former section 5739.23 of the Revised Code for the calendar year 1970, the minimum amount guaranteed to each subdivision for that calendar year pursuant to this division shall be reduced on a basis proportionate to the amount by which the amount of the undivided local government fund for that calendar year is less than the amount of the undivided local government fund apportioned for the calendar year 1970.

(J) On the basis of such apportionment, the county auditor shall compute the percentage share of each such subdivision in the undivided local government fund and shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. No payment shall be made from the undivided local government fund, except in accordance with such percentage shares.

Within ten days after the budget commission has made its apportionment, whether conducted pursuant to section 5747.51 or 5747.53 of the Revised Code, the auditor shall publish a list of the subdivisions and the amount each is to receive from the undivided local government fund and the percentage share of each subdivision, in a newspaper or newspapers of countywide circulation, and send a copy of such allocation to the tax commissioner.

The county auditor shall also send by certified mail, return receipt requested, a copy of such allocation to the fiscal officer of each subdivision entitled to participate in the allocation of the undivided local

government fund of the county. This copy shall constitute the official notice of the commission action referred to in section 5705.37 of the Revised Code.

All money received into the treasury of a subdivision from the undivided local government fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

If a municipal corporation maintains a municipal university, such municipal university, when the board of trustees so requests the legislative authority of the municipal corporation, shall participate in the money apportioned to such municipal corporation from the total local government fund, however created and constituted, in such amount as requested by the board of trustees, provided such sum does not exceed nine per cent of the total amount paid to the municipal corporation.

If any public official fails to maintain the records required by sections 5747.50 to 5747.55 of the Revised Code or by the rules issued by the tax commissioner, the auditor of state, or the treasurer of state pursuant to such sections, or fails to comply with any law relating to the enforcement of such sections, the local government fund money allocated to the county shall be withheld until such time as the public official has complied with such sections or such law or the rules issued pursuant thereto.

HISTORY: 134 v H 475 (Eff 12-20-71); 136 v H 920 (Eff 10-11-76); 140 v H 260 (Eff 9-27-83); 141 v H 146 (Eff 9-11-85); 141 v H 201 (Eff 9-11-85); 146 v H 86 (Eff 11-1-95); 147 v H 426. Eff 7-22-98.

5533.66 Jackie Mayer Miss America highway [Eff. 8-29-02]

The road known as state route number two, running in an easterly and westerly direction, commencing at the approach of the "Thomas A. Edison Memorial Bridge" and extending through Erie county only, shall be known as the "Jackie Mayer Miss America Highway."

The director of transportation may erect suitable markers along the highway indicating its name.

SUBSTITUTE HOUSE
BILL NO. 329

Act Effective Date: 8-29-02
Date Passed: 5-14-02
Date Approved by Governor: 5-30-02
Date Filed: 5-30-02
File Number: 145
Chief Sponsor: Blasdel

General and Permanent Nature: Per the Director of the Ohio Legislative Service Commission, this Act's section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Future Repeal: This Act repeals certain provisions of law, the repeal of which takes effect on dates different from the effective date of the Act itself. See Act section(s) 4.

To amend sections 5705.321, 5747.53, and 5747.63 of the Revised Code and to repeal Section 3 of this act on December 31, 2002, to allow local government funds under certain circumstances to be distributed among subdivisions under an alternative apportionment scheme without the approval of the largest municipal corporation in the county.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 5705.321, 5747.53, and 5747.63 of the Revised Code be amended to read as follows:

5705.321 Alternative method of apportionment of county library and local government support fund; appeals [Eff. 8-29-02]

(A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of

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the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Library and local government support fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the county library and local government support fund provided by division (C) of section 5705.32 of the Revised Code, the county budget commission may provide for the apportionment of ~~such~~ the fund under an alternative method or on a formula basis as authorized by this section. ~~Such~~

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying ~~such~~ approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published. ~~Any~~

Any alternative method of apportionment adopted and approved under this section ~~division~~ may be revised, amended, or repealed in the same manner as it may be adopted and approved. If a ~~an~~ alternative method of apportionment adopted and approved under this ~~section~~ ~~division~~ is repealed, the county library and local government support fund shall be apportioned among the subdivisions eligible to participate ~~therein~~ in the fund, commencing in the ensuing calendar year, under the apportionment provided in divisions (B) and (C) of section 5705.32 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of ~~such~~ the fund is provided in the action of repeal.

(B)(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining ~~the an~~ alternative method of apportionment authorized by this section, the county budget commission may include in ~~such the~~ method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

~~(C)~~(E) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the county library and local government support fund to each subdivision eligible to participate in ~~such the~~ fund, and the auditor, when the amount of ~~such those~~ shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the county library and local government support fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

~~(D)~~(F) The actions of the county budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.

5747.53 Alternative method of apportioning fund by county budget commission [Eff. 8-29-02]

(A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the legislative authority of the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Undivided local government fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(H) In lieu of the method of apportionment of the undivided local government fund of the county provided by section 5747.51 of the Revised Code, the county budget commission may provide for the apportionment of ~~such the~~ fund under an alternative method or on a formula basis as authorized by this section. ~~Such~~

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying ~~such~~ approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published. Any

Any alternative method of apportionment adopted and approved under this section ~~division~~ may be revised, amended, or repealed in the same manner as it may be adopted and approved. ~~In the event a~~ If an alternative method of apportionment adopted and approved under this section ~~division~~ is repealed, the undivided local government fund of the county shall be apportioned

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tioned among the subdivisions eligible to participate therein in the fund, commencing in the ensuing calendar year, under the apportionment provided in section 5747.52 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of such the fund is provided in the action of repeal.

As used in this division, the term "legislative authority of the city, located wholly or partially in the county, with the greatest population" means the legislative authority of the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment which was approved by the legislative authority of the city, located partially in the county, with the greatest population but not the greatest population residing in the county, the term shall be deemed to mean the legislative authority of the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if such alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(B)(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining the an alternative method of apportionment authorized by this section, the county budget commission may include in such the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

(E) The limitations set forth in section 5747.51 of the Revised Code, stating the maximum amount that the county may receive from such the undivided local government fund and the minimum amount the townships in counties having a population of less than one hundred thousand may receive from such the fund, are applicable to any alternative method of apportionment authorized under this section.

(F) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the undivided local government fund to each subdivision eligible to participate in such the fund, and the auditor, when the amount of such those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the undivided local government fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision. If a municipal corporation maintains a municipal university, such municipal the university, when the board of trustees so requests the legislative authority of the municipal corporation, shall participate in the money apportioned to

such the municipal corporation from the total local government fund, however created and constituted, in such the amount as requested by the board of trustees, provided such sum that amount does not exceed nine per cent of the total amount paid to the municipal corporation.

(E)(G) The actions of the county budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.

5747.63 Alternative methods of determination of amounts to be apportioned from undivided local government revenue assistance fund [Eff. 8-29-02]

(A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the legislative authority of the city, located wholly or partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Undivided local government revenue assistance fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the undivided local government revenue assistance fund of the county provided by section 5747.62 of the Revised Code, the county budget commission may provide for the apportionment of such the fund under an alternative method or on a formula basis as authorized by this section. Such

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying such approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published. Any

Any alternative method of apportionment adopted and approved under this section division may be revised, amended, or repealed in the same manner as it may be adopted and approved. In the event a If an alternative method of apportionment adopted and approved under this section division is repealed, the undivided local government revenue assistance fund of the county shall be apportioned among the subdivisions eligible to participate therein in the fund, commencing in the ensuing fiscal year, under the apportionment provided in section 5747.62 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of such the fund is provided in the action of repeal.

As used in this division, the term "legislative authority of the city, located wholly or partially in the county, with the greatest population" means the legislative authority of the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment which was approved by the legislative authority of the city, located wholly or partially in the

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county, with the greatest population but not the greatest population residing in the county, the term shall be deemed to mean the legislative authority of the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if such alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(B)(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining the an alternative method of apportionment authorized by this section, the county budget commission may include in such the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission, but the commission shall give special consideration to the needs of villages incorporated after January 1, 1980.

(C)(E) The limitations set forth in section 5747.62 of the Revised Code, stating the maximum amount that the county may receive from such the undivided local government revenue assistance fund and the minimum amount the townships in counties having a population of less than one hundred thousand may receive from such the fund, are applicable to any alternative method of apportionment authorized under this section.

(D)(F) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the undivided local government revenue assistance fund to each subdivision eligible to participate in such the fund, and the auditor, when the amount of such those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received by a subdivision from the county undivided local government revenue assistance fund shall be paid into the subdivision's general fund and used for the its current operating expenses.

(E)(G) The actions of the county budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.

SECTION 2. That existing sections 5705.321, 5747.53, and 5747.63 of the Revised Code are hereby repealed.

SECTION 3. (A) Notwithstanding the date specified in division (C) of section 5705.321, division (C) of section 5747.53, or division (C) of section 5747.63 of the Revised Code, as amended by this act, an alternative method of apportionment may be adopted and approved as

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§ 5747.53. Alternative method of apportionment.

(A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the legislative authority of the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Undivided local government fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the undivided local government fund of the county provided by section 5747.51 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section.

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

Any alternative method of apportionment adopted and approved under this division may be revised, amended, or repealed in the same manner as it may be adopted and approved. If an alternative method of apportionment adopted and approved under this division is repealed, the undivided local government fund of the county shall be apportioned among the subdivisions eligible to participate in the fund, commencing in the ensuing calendar year, under the apportionment provided in section 5747.52 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of the fund is provided in the action of repeal.

(C) This division applies only in counties in which the city, located wholly or partially in the county,

with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

(E) The limitations set forth in section 5747.51 of the Revised Code, stating the maximum amount that the county may receive from the undivided local government fund and the minimum amount the townships in counties having a population of less than one hundred thousand may receive from the fund, are applicable to any alternative method of apportionment authorized under this section.

(F) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the undivided local government fund to each subdivision eligible to participate in the fund, and the auditor, when the amount of those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the undivided local government fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision. If a municipal corporation maintains a municipal university, the university, when the board of trustees so requests the legislative authority of the municipal corporation, shall participate in the money apportioned to the municipal corporation from the total local government fund, however created and constituted, in the amount requested by the board of trustees, provided that amount does not exceed nine per cent of the total amount paid to the municipal corporation.

(G) The actions of the county budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.

HISTORY: 134 v H 475 (Eff 12-20-71); 136 v H 1 (Eff 6-13-75); 141 v H 201 (Eff 7-1-85); 144 v H 298 (Eff 7-26-91); 148 v H 185 (Eff 7-26-99); 149 v H 329. Eff 8-29-2002.

§ 5747.55. Appeal of action by county budget commission.

The action of the county budget commission under sections 5747.51 and 5747.62 of the Revised Code may be appealed to the board of tax appeals in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules:

(A) The notice of appeal shall be signed by the authorized fiscal officer and shall set forth in clear and concise language:

- (1) A statement of the action of the budget commission appealed from, and the date of the receipt by the subdivision of the official certificate or notice of such action;
- (2) The error or errors the taxing district believes the budget commission made;
- (3) The specific relief sought by the taxing district.

(B) The notice of appeal shall have attached thereto:

- (1) A certified copy of the resolution of the taxing authority authorizing the fiscal officer to file the appeal;
- (2) An exact copy of the official certificate, or notice of the action of the budget commission appealed from;
- (3) An exact copy of the budget request filed with the budget commission by the complaining subdivision, with the date of filing noted thereon.

(C) There shall also be attached to the notice of appeal a statement showing:

- (1) The name of the fund involved, the total amount in dollars allocated, and the exact amount in dollars allocated to each participating subdivision;
- (2) The amount in dollars which the complaining subdivision believes it should have received;
- (3) The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation.

(D) Only the participating subdivisions named pursuant to division (C) of this section are to be considered as appellees before the board of tax appeals and no change shall, in any amount, be made in the amount allocated to participating subdivisions not appellees.

(E) The total of the undivided local government fund or undivided local government revenue assistance fund to be allocated by the board of tax appeals upon appeal is the total of that fund allocated by the budget commission to those subdivisions which are appellants and appellees before the board of tax appeals.

HISTORY: 134 v H 475 (Eff 12-20-71); 143 v H 111. Eff 7-1-89.

not satisfy the mandatory jurisdictional requirements of RC § 5747.55(C), dismissal of such appeal by the board of tax appeals for want of jurisdiction is reasonable and lawful: *Cincinnati v. Budget Comm.*, 59 Ohio St. 2d 43, 13 Ohio Op. 3d 32, 391 N.E.2d 734 (1979).

The budget commission does not waive its right to raise the question of lack of subject matter jurisdiction of the board of tax appeals once the board has ordered a partial distribution of the local government fund: *Painesville v. Lake County Budget Comm.*, 56 Ohio St. 2d 282, 10 Ohio Op. 3d 411, 383 N.E.2d 896 (1978).

The board of tax appeals lacks subject matter jurisdiction over an appeal from an allocation of a local government fund by a budget commission where the notice of appeal does not specifically set forth the errors complained of. A notice of appeal which merely states the allegedly correct amount is insufficient: *Painesville v. Lake County Budget Comm.*, 56 Ohio St. 2d 282, 10 Ohio Op. 3d 411, 383 N.E.2d 896 (1978).

New evidence

In an appeal to the board of tax appeals from the allocation of the local government fund, the board is free to hear new evidence: *Springfield v. Bethel Township*, 61 Ohio St. 2d 132, 15 Ohio Op. 3d 165, 399 N.E.2d 1237 (1980).

Notice of appeal

Where a taxing district alleges in good faith that a budget commission failed to follow any of the calculations mandated by RC § 5747.51, the taxing district's notice of appeal is sufficient to confer jurisdiction on the Board of Tax Appeals where that notice of appeal assigns error to each and every statutory step of the budget process: *Austintown Twp. v. Mahoning Cty. Budget Comm.*, 24 Ohio St. 3d 83, 24 Ohio B. 229, 493 N.E.2d 550 (1986).

Park districts

A park district lacks standing to appeal from the allocation of the local government fund: *Warren Cty. Park District v. Warren Cty. Budget Comm.*, 37 Ohio St. 3d 68, 523 N.E.2d 843 (1988).

Parties

The appellate procedure described in RC § 5747.55 applies to an appeal of a county budget commission's apportionment of the undivided local government fund by an alternative formula as allowed by RC §§ 5747.51 and 5747.53. In such an appeal, therefore, the only appellees that the appellant must name are those believed to have received more than their proper share in the challenged apportionment: *Mogadore v. Summit Cty. Budget Comm.*, 36 Ohio App. 3d 42, 520 N.E.2d 1370 (1987).

Revised Code § 5747.55 states that only those parties which a subdivision believes were allocated an excessive share of the undivided local government fund can be made parties to an appeal of a budget commission's allocation: *Englewood v. Montgomery Cty. Budget Comm.*, 39 Ohio App. 3d 153, 530 N.E.2d 924 (1987).

The only parties necessary to an appeal from an order of the county budget commission to the Board of Tax Appeals concerning the allocation of unvoted property tax millage pursuant to RC § 5705.31 are those subdivisions which both (1) overlap the appealing subdivision and (2) are alleged by the appealing subdivision to have received a disproportionate allocation of the unvoted tax millage: *Berea City School District v. Budget Comm.*, 60 Ohio St. 2d 50, 14 Ohio Op. 3d 209, 396 N.E.2d 767 (1979).

Time to perfect appeal

Pursuant to the express terms of RC § 5705.37, the permissible time in which to perfect an appeal to the Board of

Tax Appeals may be triggered by a subdivision's receipt of either the official certificate as set forth in RC § 5705.37 or by receipt of notice as defined in RC § 5747.51(j): *Budget Comm. of Brown Cty. v. Georgetown*, 24 Ohio St. 3d 33, 24 Ohio B. 76, 492 N.E.2d 826 (1986).

§ 5747.60 Commissioner may delegate investigation powers; cooperation in prosecutions.

For purposes of enforcing this chapter, the tax commissioner, in accordance with section 5743.45 of the Revised Code, may delegate any investigation powers of the commissioner to any employee of the department of taxation who has been certified by the Ohio peace officer training commission and who is engaged in the enforcement of this chapter. Upon such a delegation in accordance with that section, the provisions of that section relative to the powers and authority of the employee and the suspension or revocation of the delegation apply. No employee of the department shall divulge any information acquired as a result of any investigation pursuant to this chapter, except as may be required by the commissioner or a court.

The department shall cooperate with the attorney general, local law enforcement officials, and the appropriate agencies of the federal government and other states in the investigation and prosecution of violations of this chapter.

HISTORY: 143 v S 223 (Eff 4-10-91); 146 v H 670. Eff 12-2-90.

§ 5747.61 Local government revenue assistance fund.

(A) As used in this section:

- (1) "Fiscal year" means the calendar year.
- (2) "Year's fund balance" means for any fiscal year, the total of the amount available in the local government revenue assistance fund for distribution under this section during that year.
- (3) "Population" means the more recent of either the latest federal estimated census figures, or the latest decennial census figures, that include population totals for each county in the state as of the first day of June preceding the year for which the computation is made.
- (4) "County's proportionate share" for a fiscal year means the amount obtained by dividing the county's population by the state's population.

(B) There is hereby created in the state treasury the local government revenue assistance fund. The fund shall consist of the taxes credited to it under sections 5727.45, 5733.12, 5739.21, 5741.03, and 5747.03 of the Revised Code and shall be distributed among the counties of the state as provided in division (D) of this section.

(C) Annually by the twenty-fifth day of July, the tax commissioner shall:

- (1) Determine each county's proportionate share for the ensuing fiscal year;
- (2) Estimate the ensuing year's fund balance; and

(3) Compute and certify to the county auditor of each county that county's estimated proceeds for the ensuing fiscal year based on the county's proportionate share and the estimated fund balance.

(D) On or before the tenth day of each month, the commissioner shall distribute to counties the amount credited to the local government revenue assistance fund from taxes received during the preceding month. The amount payable to each county shall be determined by multiplying the county's proportionate share for the fiscal year in which the distribution is made by the total amount to be distributed from the local government revenue assistance fund in that month. Each county's payment shall be made to the county treasurer.

(E) Money paid into the treasury of a county under this section shall be credited to the undivided local government revenue assistance fund, which each county shall create in its treasury. By the twentieth day of each month the county auditor shall issue warrants against the undivided local government revenue assistance fund to distribute the balance in the fund to the county and the municipal corporations, townships, and park districts in the county allowed as provided by the county budget commission pursuant to section 5747.62 of the Revised Code. Except as otherwise expressly provided by the commission, the amount to be distributed to each participating subdivision in each month of a fiscal year shall be the same per cent of that month's distributions that the amount apportioned to the subdivision for the fiscal year is of the total amount apportioned to all subdivisions.

HISTORY: 142 v H 171, § 3.03 (EFF 7-1-89); 143 v H 111, EFF 7-1-80.

Cross-References to Related Sections

Crediting of taxes and penalties to fund, RC §§ 5727.45, 5727.84, 5733.12, 5739.21, 5741.03, 5747.03.

Withholding of funds pending compliance, RC § 5747.62.

Research Aids

Local government revenue assistance fund:

O-Jur3d: Tax §§ 1099, 1100

§ 5747.62 Determination of apportionment of fund; withholding pending compliance.

(A) As used in this section and section 5747.63 of the Revised Code, "subdivision" means a municipal corporation, township, park district, or county.

(B) At each annual regular session of the county budget commission convened pursuant to section 5705.27 of the Revised Code, each auditor shall present to the commission the certificate of the commissioner, the annual tax budget and estimates, and the records showing the action of the commission in its last preceding regular session. The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local

government revenue assistance fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision. This determination shall be made pursuant to divisions (C) to (H) of this section, unless the commission has provided for a formula pursuant to section 5747.63 of the Revised Code. Nothing in this section prevents the budget commission, for the purpose of apportioning the undivided local government revenue assistance fund, from inquiring into the claimed needs of any subdivision as stated in its tax budget, or from adjusting claimed needs to reflect actual needs. For the purposes of this section, "current operating expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

(C) The commission shall determine the combined total of the estimated expenditures, including transfers, from the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities operated by a subdivision, as shown in the subdivision's tax budget for the ensuing calendar year.

(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:

(1) Expenditures for permanent improvements as defined in division (E) of section 5705.01 of the Revised Code;

(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;

(3) Expenditures for the payment of debt charges;

(4) Expenditures for the payment of judgments.

(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:

(1) Taxes levied within the ten-mill limitation, as defined in section 5705.02 of the Revised Code;

(2) The budget commission allocation of estimated county library and local government support fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;

(4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement;

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and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, 324.02, 4504.02, or 5739.021 [5739.02.1] of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021 [322.02.1], 324.021 [324.02.1], 4504.021 [4504.02.1], or 5739.022 [5739.02.2] of the Revised Code, shall not be considered an additional tax voted by the electorate.

Subject to division (C) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal corporation under section 5705.13 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section.

If a county, township, or municipal corporation has created and maintains a nonexpendable trust fund under section 5705.131 [5705.13.1] of the Revised Code, the principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from such a fund, shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue under those divisions.

(F) The total expenditures calculated pursuant to division (C) of this section, less the deductions authorized in divisions (D) and (E) of this section, shall be known as the "relative need" of the subdivision, for the purposes of this section.

(G) The budget commission shall total the relative need of all participating subdivisions in the county, and shall compute a relative need factor by dividing the total estimate of the undivided local government revenue assistance fund by the total relative need of all participating subdivisions.

(H) The relative need of each subdivision shall be multiplied by the relative need factor to determine the proportionate share of the subdivision in the undivided local government revenue assistance fund of the county, provided that the maximum proportionate share of a county shall not exceed the following maximum percentages of the total estimate of the undivided local government revenue assistance fund governed by the relationship of the percentage of the population of the county that resides within municipal corporations within the county to the total population of the county as reported in the reports on population in Ohio by the department of development as of the

twentieth day of July of the year in which the tax budget is filed with the budget commission:

Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
Less than forty-one per cent	Sixty per cent
Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) On the basis of such apportionment, the county auditor shall compute the percentage share of each such subdivision in the undivided local government revenue assistance fund and shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. No payment shall be made from the undivided local government revenue assistance fund, except in accordance with such percentage shares.

Within ten days after the budget commission has made its apportionment, whether conducted pursuant to this section or section 5747.63 of the Revised Code, the auditor shall publish a list of the subdivisions and the amount each is to receive from the undivided local government revenue assistance fund and the percentage share of each subdivision, in a newspaper or newspapers of countywide circulation, and send a copy of such apportionment to the tax commissioner.

The county auditor shall also send by certified mail, return receipt requested, a copy of such apportionment to the fiscal officer of each subdivision entitled to participate in the allocation of the undivided local government revenue assistance fund of the county. This copy shall constitute the official notice of the commission action referred to in section 5705.37 of the Revised Code.

All money received by a subdivision from the county undivided local government revenue assistance fund shall be paid into the subdivision's general fund and used for current operating expenses.

If any public official fails to maintain the records required by sections 5747.61 to 5747.63 of the Revised Code or by the rules issued by the tax commissioner, the auditor of state, or the treasurer of state pursuant to such sections, or fails to comply with any law relating to the enforcement of such sections, the local government revenue assistance fund money allocated to the county shall be withheld until such time as the public official

has complied with such sections or such law or the rules issued pursuant thereto.

HISTORY: 143 v H 111 (Eff 7-1-89); 146 v H 86 (Eff 11-1-95); 147 v H 426, Eff 7-22-98.

Cross-References to Related Sections

Alternative method of apportionment of undivided local government revenue assistance fund, RC § 5747.63.

Appeal of action by county budget commission, RC § 5747.55.

Contents of tax budget, RC § 5705.29.

Local government revenue assistance fund, RC § 5747.61.

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Generally

There are two methods of allocating undivided local government fund and undivided local government revenue assistance fund dollars to a county's political subdivisions: the statutory method specified in RC § § 5747.51 and 5747.62 and any alternative method adopted pursuant to RC § § 5747.53 and 5747.63. The statutory method requires a county budget commission to afford political subdivisions an "opportunity to be heard, under oath," before allocating ULGF and ILGRAF dollars because those statutes contemplate a needs-based allocation. The alternative method, however, does not require the budget commission to afford political subdivisions an opportunity to be heard under oath before allocating ULGF and ULGRAF dollars, because those statutes only require the county board of commissioners and the appropriate political subdivisions to approve the alternative formula before it is adopted by the budget commission: *E. Liverpool v. Columbiana Cty. Budget Comm.*, 105 Ohio St. 3d 410 (2005).

Joint recreation district

Because a joint recreation district is not included in the definition of "subdivision," as that term is used in RC § § 5747.50-5747.55 and in RC § § 5747.62-5747.63, a joint recreation district is not entitled to participate in a county's distribution of either the undivided local government fund or the undivided local government revenue assistance fund: OAG No. 97-017 (1997).

Notice

Neither RC § 5747.51(j) nor RC § 5747.62(l) provides for an alternative method of compliance with the mandatory notice requirements: *Ginrud v. Trumbull Cty. Budget Comm.*, 70 Ohio St. 3d 187, 638 N.E.2d 67 (1994).

Overlapping boundaries

When the boundaries of a municipal corporation and township overlap, the inhabitants of the overlapping territory are considered to be municipal residents for purposes of determining the percentage of a county's population residing in municipal corporations, and the cap on a county's share in the undivided local government fund pursuant to RC § 5747.51(H) and the undivided local government revenue assistance fund pursuant to RC § 5747.62(H). Opinion No. 2005-030 (2005).

Prisoners

Prisoners are included in the population of the municipal corporation where they are incarcerated for purposes of

determining the percentage of a county's population residing in municipal corporations, and the cap on a county's share in the undivided local government fund pursuant to RC § 5747.51(H) and the undivided local government revenue assistance fund pursuant to RC § 5747.62(H). Opinion No. 2005-030 (2005).

§ 5747.63 Alternative method of apportionment.

(A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the legislative authority of the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Undivided local government revenue assistance fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the undivided local government revenue assistance fund of the county provided by section 5747.62 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section.

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the

members of the board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

Any alternative method of apportionment adopted and approved under this division may be revised, amended or repealed in the same manner as it may be adopted or approved. If an alternative method of apportionment is adopted and approved under this division is repealed, the undivided local government revenue assistance fund of the county shall be apportioned among the subdivisions eligible to participate in the fund, commencing in the ensuing fiscal year, under the apportionment provided in section 5747.62 of the Revised Code, unless the repeal occurs by operation of division 2 of this section or a new method for apportionment of the fund is provided in the action of repeal.

(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen percent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions that together have a population residing in the county that is a majority of the total population of the county may adopt a resolution to exclude the application otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under the alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of the majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment shall be adopted and approved annually, beginning on the first Monday of August of the year beginning the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division shall be effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission, but the

commission shall give special consideration to the needs of villages incorporated after January 1, 1980.

(E) The limitations set forth in section 5747.62 of the Revised Code, stating the maximum amount that the county may receive from the undivided local government revenue assistance fund and the minimum amount the townships in counties having a population of less than one hundred thousand may receive from the fund, are applicable to any alternative method of apportionment authorized under this section.

(F) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the undivided local government revenue assistance fund to each subdivision eligible to participate in the fund, and the auditor, when the amount of those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received by a subdivision from the county undivided local government revenue assistance fund shall be paid into the subdivision's general fund and used for its current operating expenses.

(G) The actions of the county budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.

HISTORY: 143 v II 111 (EIT 7-1-80); 148 v II 185 (EIT 7-20-99); 149 v H 329. EIT 8-29-2002.

See provisions, §§ 3, 4 of HB 329 (149 v —) following RC § 5705.32.1.

Cross-References to Related Sections

Adopting tax budget for county undivided local government revenue assistance fund; exceptions. RC § 5705.28.1.

Determination of apportionment of fund; withholding pending compliance, RC § 5747.62.

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Generally

There are two methods of allocating undivided local government fund and undivided local government revenue assistance fund dollars to a county's political subdivisions: the statutory method specified in RC §§ 5747.51 and 5747.62 and any alternative method adopted pursuant to RC §§ 5747.53 and 5747.63. The statutory method requires a county budget commission to afford political subdivisions an "opportunity to be heard, under oath," before allocating ULGF and ILGRAF dollars because those statutes contemplate a needs-based allocation. The alternative method, however, does not require the budget commission to afford political subdivisions an opportunity to be heard under oath before allocating ULGF and ULGRAF dollars, because those statutes only require the county board of commissioners and

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(Cite as: 1989 WL 82882 (Ohio Bd.Tax.App.))

Board of Tax Appeals
State of Ohio

*1 VILLAGE OF MOGADORE, APPELLANT,

v.

PORTAGE COUNTY BUDGET COMMISSION, ET AL., APPELLEES.

CASE NO. 88-J-739

February 10, 1989

{BUDGET COMMISSION LOCAL GOVERNMENT FUND}

DECISION AND ORDER ON MOTION TO DISMISS

APPEARANCES:

For the Appellant

Roetzel and Andress

By: Mark B. Weisman

75 East Market Street

Akron, Ohio 44308

For the Appellee: Portage County

John J. Plough

Portage County Prosecuting Attorney

By: Louis R. Myers, Assistant

466 South Chestnut Street

P. O. Box 671

Ravenna, Ohio 44266

For the Appellee: City of Kent

Richard A. Horning

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(Cite as: 1989 WL 82882 (Ohio Bd.Tax.App.))

Attorney at Law

465 North Lincoln Avenue

Salem, Ohio 44460

For the Appellee: Village of Sugar Bush Knolls

Martell and Cimino

By: Donald Martell

109 East Main Street

Ravenna, Ohio 44266

This cause and matter came on to be considered by the Board of Tax Appeals upon a notice of appeal filed herein on September 1, 1988 from an action of the Portage County Budget Commission dated August 2, 1988. On October 17, 1988 appellee, City of Kent, filed a motion to dismiss the appeal. The matter was submitted to the Board of Tax Appeals upon the notice of appeal, the motion to dismiss, and the evidence adduced at the evidentiary hearing held herein.

The appellees have alleged that the appeal should be dismissed because the appellant has failed to comply with the jurisdictional requirements provided in Revised Code section 5747.55. That section states in pertinent part:

'The action of the county budget commission under section 5747.51 of the Revised Code may be appealed to the board of tax appeals in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules:

'(A) The notice of appeal shall be signed by the authorized fiscal officer and shall set forth in clear and concise language:

'(1) A statement of the action of the budget commission appealed from, and the date of the receipt by the subdivision of the official certificate or notice of such action;

'(2) The error or errors the taxing district believes the budget commission made;

'(3) The specific relief sought by the taxing district.

'(B) The notice of appeal shall have attached thereto:

'(1) A certified copy of the resolution of the taxing authority authorizing the fiscal officer to file said appeal;

'(2) An exact copy of the official certificate, or notice of the action of the budget commission appealed from;

'(3) An exact copy of the budget request filed with the budget commission by the complaining subdivision, with the date of filing noted thereon.

'(C) There shall also be attached to the notice of appeal a statement

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showing:

- ' (1) The name of the fund involved, the total amount in dollars allocated, and the exact amount in dollars allocated to each participating subdivision;
- ' (2) The amount in dollars which the complaining subdivision believes it should have received;
- *2 ' (3) The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation . . . '

In *Painesville v. Lake County Budget Comm.* (1978), 56 Ohio St. 2d 282, the Ohio Supreme Court held that the Board of Tax Appeals lacks subject matter jurisdiction over an appeal from an allocation of a local government fund by a budget commission where the notice of appeal does not specifically set forth the errors complained of. A notice of appeal which merely states that the budget commission abused its discretion in adopting an alternative formula is insufficient. Where an appeal does not satisfy the mandatory jurisdictional requirements of section 5747.55(C), dismissal by this Board is warranted. *Cincinnati v. Budget Comm.* (1979), 59 Ohio St. 2d 43. However, these cases involve appeals from actions of a budget commission done pursuant to the statutory formula provided in section 5747.51, Revised Code.

The allocations made by the appellee, budget commission, herein were not made pursuant to the statutory formula of section 5747.51. It is uncontroverted that the commission herein adopted an alternative formula. The authority for the alternative method of apportioning the local government fund is provided in Revised Code section 5747.53. That section provides in pertinent part:

- ' (A) In lieu of the method of apportionment of the undivided local government fund of the county provided by section 5747.51 of the Revised Code, the county budget commission may provide for the apportionment of such fund under an alternative method or on a formula basis as authorized by this section. . . .
- ' (E) The actions of the budget commission taken pursuant to this section are final and may not be appealed to the board of tax appeals, except on the issues of abuse of discretion and failure to comply with the formula.'

This section clearly states that the alternative method is in lieu of the statutory formula provided in section 5747.51. Therefore, an appellant does not have to follow the appellate procedure provided in section 5747.55 where the appeal is taken from the adoption of an alternative method of apportionment. Section 5747.55 must be followed when the appeal is from the statutory formula of section 5747.51.

Where, as here, the appellant appeals from the budget commission's adoption of an alternative method, section 5747.53(E) clearly states that an appeal can only be had on the issues of abuse of discretion and failure to comply with the formula. The notice of appeal herein does allege that the budget commission abused its

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1989 WL 82882 (Ohio Bd.Tax.App.)

(Cite as: 1989 WL 82882 (Ohio Bd.Tax.App.))

discretion and improperly applied the formula. The Board therefore finds that the notice of appeal satisfies the statutory requirement of section 5747.53. The motion to dismiss is without merit and hereby is denied.

*3 I hereby certify the foregoing to be a true and correct copy of the action of the Board of Tax Appeals of the State of Ohio, this day taken, with respect to the above matter.

Randall W. Sweeney

Chairman

1989 WL 82882 (Ohio Bd.Tax.App.)

END OF DOCUMENT

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57



BOARD OF TAX APPEALS
STATE OF OHIO

CITY OF LORAIN
Ron L. Mantini, City Auditor
200 W. Erie Ave., 6th Fl.
Lorain, OH 44052-1647
440.204.2090 fax 440.204.2097

CASE NO. _____

Appellant,

(BUDGET COMM. - LGF/RAF)

vs.

**LORAIN COUNTY
BUDGET COMMISSION**
Mark R. Stewart, Secretary
226 Middle Ave.
Elyria, OH 44035
440.329.5207 fax 440.329.5223

NOTICE OF APPEAL

and

Brownhelm Twp.
Marsha Doan Funk, Clerk 440.967.0626
1325 Highbridge Rd., Vermillion, OH 44089

Camden Twp.
Marilyn Ellingsworth, Clerk 440.774.7115
51257 Betts Rd., Wellington, OH 44090

Carlisle Twp.
Linda M. Lowery, Clerk 440.458.4491
39786 Calann Dr., Elyria, OH 44035

Columbia Twp.
Mary Lou Berger, Clerk 440.236.3891
27753 Ann Rd., Columbia Sta., OH 44028

Eaton Twp.
Linda Spitzer, Clerk 440.458.5888
12335 Grafton Rd., Grafton, OH 44044

Grafton Twp.
Mary Rose Dangelo, Clerk 440.926.2830
18789n Avon Belden Rd., Grafton, OH 44044

Henrietta Twp.
Francis J. Knoble, Clerk 440.965.4122
10413 Vermillion Rd., Oberlin, OH 44074

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2002 NOV 21 A 10:55
LORAIN COUNTY
AUDITOR

Huntington Twp.

Margaret Harris, Clerk 440.647.4798
26309 St. Rt. 303 W., Wellington, OH 44090

LaGrange Twp.

Roberta M. Dove, Clerk 440.355.4738
237 Forest St., LaGrange, OH 44050

New Russia Twp.

Elaine R. King, Clerk 440.775.7782
44143 Russia Rd., Elyria, OH 44035

Pittsfield Twp.

James R. McConnell, Clerk 440.775.3352
17567 Hallauer Rd., Wellington, OH 44090

Sheffield Twp.

Angelo J. Marotta, Clerk 440.233.5602
4006 Elyria Ave., Lorain, OH 44055

Wellington Twp.

Bernie Nirode, Clerk 440.647.2113
44627 St. Rt. 18, Wellington, Oh 44090

Grafton Village

Linda S. Bales, Clerk 440.926.2401
960 Main St., Grafton, OH 44044

LaGrange Village

Rita K. Ruot, Clerk-Treasurer 440.355.5590
POB 597, LaGrange, OH 44050

Sheffield Village

Timothy J. Pelcic, Clerk-Treasurer 440.934.1452
4820 Detroit Rd, Elyria, OH 44035

S. Amherst Village

Janice J. Szmania, Clerk 440.986.6314
103 W. Main St., S. Amherst, OH 44001

Wellington Village

Karen J. Webb, Clerk 440.647.4626
Willard Memorial Square, Wellington, OH 44090

Amherst City

Diane L. Eswine, Auditor 440.988.2420
206 S. Main St., Amherst, OH 44001

Avon City
Robert Hamilton, Finance Dir., 440.937.7806
36080 Chester Rd., Avon, OH 44011

Oberlin City
Kelly E. Clark, Auditor 440.775.7210
85 S. Main St., Oberlin, OH 44074

Sheffield Lake City
Stanley Zaborski, Treasurer 440.949.8590
609 Harris Rd., Sheffield Lake, OH 44054

Appellees.

1. Appellant City of Lorain hereby appeals from the Lorain County Budget Commission's (LCBC) action of allocating the 2003 Undivided Local Government Fund (LGF) and Undivided Local Government Revenue Assistance Fund (RAF) pursuant to an unlawful alternate formula. This appeal is made pursuant to Ohio Revised Code Section 5705.37 and 5747.55.

2. Appellant received official notice of the above action of the LCBC on October 17, 2002 a true and correct copy of which is attached hereto and made a part hereof as "Exhibit A".

3. The fiscal officer of Appellant is authorized to file this appeal in accordance with a resolution adopted November 18, 2002 by the Lorain City Council, a certified copy of which is attached hereto and made a part hereof as "Exhibit B".

4. Appellant hereby pleads in the alternative concerning the errors it believes the LCBC made. See, *Springfield City Comm. v. Bethel Twp.* BTA Case No. 78-F-610 (1982).

(a) The LCBC erred by allocating the 2003 LGF and RAF using an alternate formula that includes an allocation and distribution to a statutorily ineligible entity.

(b) The LCBC abused its discretion when it included an allocation and to the county human services department.

(d) The LCBC erred by allocating the 2003 LGF and RAF using an invalid alternate formula which was not timely adopted and approved by the LCBC and the necessary political subdivisions as required by R.C. 5747.53(B) and 5747.63(B).

5. Appellant believes the LCBC should have allocated the LGF and RAF for 2003 according to the statutory method of distribution set forth in R.C. 5747.51 and 5747.62.

6. As a result of one or more of the errors described in paragraph 4, the LCBC has erroneously determined Appellant's allocation for the 2003 LGF and RAF, having made unlawful and excessive allocations to the Appellee subdivisions. "Exhibit C", attached hereto and made a part hereof, sets forth the name of the funds involved (LGF and RAF), the total amount of dollars allocated and the exact amount in dollars allocated to each subdivision from the 2003 LGF and RAF as erroneously determined by the LCBC. "Exhibit D" attached hereto and made a part hereof sets forth the amount in dollars which Appellant believes it should have received if the LCBC had allocated pursuant to the statutory method of distribution and the name of each participating subdivision that Appellant believes received more than its proper share of the 2003 LGF and RAF and the exact amount in dollars of each subdivision's overallocation.

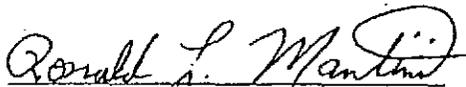
7. A copy of Appellant's tax budget is attached hereto and made a part hereof as "Exhibit E".

WHEREFORE, Appellant prays that the Board of Tax Appeals grant the following specific relief:

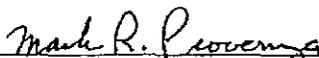
(a) That the Board find that the alternate formula used by the LCBC to allocate the LGF and RAF for distribution in 2003 is invalid; and

(b) That the Board allocate the 2003 LGF and RAF among the parties to this appeal pursuant to the statutory method of distribution.

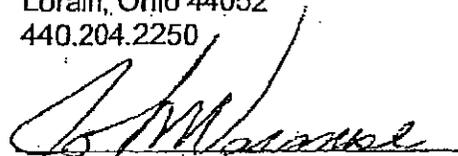
Respectfully submitted,



Ron L. Mantini, City Auditor
City of Lorain
Lorain County, Ohio



Mark Provenza, Esq. (0022490)
Lorain City Law Director
200 West Erie Ave., 7th Fl.
Lorain, Ohio 44052
440.204.2250



John R. Varanese, Esq. (0044176)
85 East Gay St., Ste. 1000
Columbus, Ohio 43215-3118
614.220.9440

Counsel of Record

CERTIFICATE OF FILING

The undersigned hereby certifies that a copy of the foregoing notice of appeal was filed with the Lorain County Budget Commission by certified U.S. mail this 18th day of November 2002.



John R. Varanese

TAX YEAR 2003 OFFICIAL TAX BUDGET CERTIFICATE OF ESTIMATED RESOURCES

October 9, 2002

The Budget Commission of LOHAIN County, Ohio hereby makes the following Official Certificate of Estimated Resources for the City of LOHAIN for the BUDGET YEAR Beginning January 1st, 2003

P.37

FUND	UNENCUMBERED BALANCE January 1, 2003	REAL ESTATE TAXES	PERSONAL PROPERTY TAXES	LOCAL GOVERNMENT ALLOCATION	ROLLBACK HOMEHEAD PROPERTY TAX EXEMPTION	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
Governmental Fund Type									
General Fund	\$ (1,483,393.00)	\$ 1,927,123.00	\$ 810,611.00	\$ 5,488,840.17	\$ 278,000.00	\$ 18,287,800.00	23,820,951.17	\$24,277,000.00	(\$1,456,048.83)
Special Revenue Funds	\$ 5,000,000.00	\$ 337,800.00	\$ 98,952.00	\$ -	\$ 20,000.00	\$ 13,561,820.00	17,112,178.00	\$ 13,707,436.00	\$3,404,742.00
Debt Service Funds	\$ 120,000.00	\$ 864,808.00	\$ 181,585.00	\$ -	\$ 84,160.00	\$ 1,001,000.00	2,048,554.00	\$ 2,000,000.00	\$48,554.00
Capital Project Funds	\$ 7,780,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000.00	10,280,000.00	\$ 7,375,000.00	\$2,905,000.00
Special Assessments	\$ 7,982.00	\$ -	\$ -	\$ -	\$ -	\$ 283,000.00	262,562.00	\$ 240,000.00	\$22,562.00
Proprietary Fund Type									
Enterprise Funds	\$ 10,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 18,500,000.00	29,000,000.00	\$ 23,000,000.00	\$6,000,000.00
Internal Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,850,000.00	4,850,000.00	\$ 4,000,000.00	\$850,000.00
fiduciary Fund Type									
Trust and Agency Funds	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	6,800,000.00	\$ 5,000,000.00	\$1,800,000.00
Agency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	\$ -	\$0.00
TOTAL	\$ 20,003,559.00	\$ 3,019,708.00	\$ 774,948.00	\$ 5,488,840.17	\$ 288,160.00	\$ 64,336,420.00	\$2,244,881.17	\$30,783,436.00	\$11,479,248.17

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of this preceding page, and the total amount approved each fund must govern the amount of appropriation from such fund.

AUDITOR OCT 17 '02 12:28PM LORAIN CO. OHIO

10-15-02

EXHIBIT "A"

Mark J. Stan
BUDGET COMMISSION

David J. Talank
BUDGET COMMISSION

Regina Adelt
BUDGET COMMISSION

EXHIBIT "B"

A RESOLUTION 52-02

AUTHORIZING AN APPEAL TO THE BOARD OF TAX APPEALS THE LORAIN COUNTY BUDGET COMMISSION'S ACTION OF APPROVING THE CITY'S OFFICIAL TAX BUDGET CERTIFICATE OF ESTIMATED RESOURCES FOR TAX YEAR 2003 CERTIFYING AN ERRONEOUS LOCAL GOVERNMENT ALLOCATION AND DECLARING AN EMERGENCY.

WHEREAS, the City has received its Official Tax Budget Certificate of Estimated Resources for Tax Year 2003; and

WHEREAS, the Lorain County Budget Commission has certified to the City an erroneous Local Government Fund and Local Government Revenue Assistance Fund allocation in its Official Tax Budget Certificate of Estimated Resources for Tax Year 2003; and

WHEREAS, R.C. 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the county budget commission to appeal, through its fiscal officer, to the board of tax appeals within thirty days after receipt by the subdivision of its official certificate of estimated resources; now, therefore,

BE IT RESOLVED by the Lorain City Council, Lorain County, Ohio:

Section 1. That the Lorain City Auditor be and hereby is authorized and directed to appeal to the Ohio Board of Tax Appeals, pursuant to R.C. 5705.37, the Lorain County Budget Commission's action of certifying an erroneous LGF and LGRAF allocation in its Official Tax Budget Certificate of Estimated Resources for Tax Year 2003.

Section 2. That the services of Ohio Governmental Financial Management, Inc. and Attorney John Varanese be used in the prosecution of the appeal and that Attorney Varanese be and hereby is authorized to take all necessary action to pursue said appeal to its conclusion.

Section 3. That this resolution is an emergency measure necessary for the preservation of the health, safety and welfare of the citizens of the City of Lorain in that a notice of appeal must be filed within thirty days of receipt of notice of the budget commission's action and shall become effective at the earliest time allowed by law.

ADOPTED: November 18, 2002

Kenneth E. Shaw
PRESIDENT OF COUNCIL

ATTEST: Nancy Greer Clerk

Chris H.
MAYOR

DATE: November 18, 2002

11-18-02
DATE

I, NANCY A. GREER, CLERK OF COUNCIL OF THE CITY OF LORAIN, OHIO, CERTIFY THE FOREGOING IS TRUE AND ACCURATE COPY OF RES. NO. 52-02

LORAIN COUNTY

County No. 47
August 28, 2002

REPORT ON DISTRIBUTION OF ESTIMATED UNDIVIDED LOCAL GOVERNMENT FUND & UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND FOR 2003

Report required by RC 5747.62(G) and RC 5747.51(J)

Please complete this form and attach and itemization of each estimated distribution to all subdivisions.
DUE DATE: SEPTEMBER 30, 2002

Date of Budget Commission apportion of estimated funds: August 12, 2002

Distribution reported is pursuant to (check appropriate method for each fund):

	LOCAL GOVERNMENT FUND		LOCAL GOVERNMENT REVENUE ASSISTANCE FUND
	RC 5747.51 (Statutory Method)		RC 5747.52 (Statutory Method)
X	RC 5747.53 (Alternative Method)	X	RC 5747.53 (Alternative Method)

Name of person completing this form: Maggie Barta

Phone number: (440) 329-5205

SUMMARY FOR CLASSES OF SUBDIVISIONS

Breakdown	Local Government Fund		Local Government Revenue Assistance Fund	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
County Distribution	\$ 9,082,571.00	50.00%	\$ 1,275,116.50	49.85%
Total for all Cities	\$ 7,597,819.84	41.45%	\$ 1,057,095.75	41.18%
Total for all Villages	\$ 476,408.75	2.62%	\$ 66,810.17	2.60%
Total for all Townships	\$ 1,078,242.81	5.93%	\$ 151,209.58	5.89%
Total for all Park Districts			\$ 16,000.00	0.70%
Total Human Services ^a	\$ -	0.00%		
Grand Total	\$ 18,186,142.00	100.00%	\$ 2,534,231.00	100.00%

Please report distributions to any other type of entity.

DUE DATE: SEPTEMBER 30, 2002

Mail all completed forms to: Ohio Department of Taxation
Revenue Accounting
Tracey Corfios
P O Box 530
Columbus, OH 43266-0030

RECEIVED

SEP 03 2002

Department of Taxation of Ohio
Budget & Fiscal

EXHIBIT
" C "

**ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT FUND
FUND FOR 2003**
Report required by RC 5747.02(l)

SUBDIVISION	AMOUNT	% GRAND TOTAL
COUNTY	\$ 9,092,571.00	50.00%
AMHERST CITY	\$ 285,640.08	1.57%
AVON CITY	\$ 260,626.93	1.48%
AVON LAKE CITY	\$ 612,168.63	2.82%
ELYRIA CITY	\$ 1,826,483.60	10.59%
LORAIN CITY	\$ 3,057,895.80	16.82%
NORTH RIDGEVILLE CITY	\$ 622,573.62	3.42%
OBERLIN CITY	\$ 490,894.43	2.70%
SHEFFIELD LAKE CITY	\$ 278,858.82	1.53%
VERMILION CITY	\$ 95,082.00	0.52%
GRAFTON VILLAGE	\$ 87,749.41	0.48%
KIPTON VILLAGE	\$ 20,974.60	0.12%
LAGRANGE VILLAGE	\$ 43,878.19	0.24%
ROCHESTER VILLAGE	\$ 15,780.79	0.09%
SHEFFIELD VILLAGE	\$ 93,830.73	0.51%
BO. AMHERST VILLAGE	\$ 86,577.74	0.48%
WELLINGTON VILLAGE	\$ 127,879.29	0.70%
AMHERST TOWNSHIP	\$ 92,040.88	0.51%
BRIGHTON TOWNSHIP	\$ 23,116.06	0.13%
BROWNHelm TOWNSHIP	\$ 36,575.35	0.20%
CAMDEN TOWNSHIP	\$ 39,729.45	0.22%
CARLISLE TOWNSHIP	\$ 125,706.45	0.69%
COLUMBIA TOWNSHIP	\$ 122,132.90	0.67%
EATON TOWNSHIP	\$ 110,548.39	0.61%
ELYRIA TOWNSHIP	\$ 59,846.83	0.33%

GRAFTON TOWNSHIP	\$	60,923.81	0.28%
HENRIETTA TOWNSHIP	\$	38,760.12	0.28%
HUNTINGTON TOWNSHIP	\$	37,178.71	0.20%
LAGRANGE TOWNSHIP	\$	69,815.19	0.33%
PENFIELD TOWNSHIP	\$	28,929.61	0.76%
PITTSFIELD TOWNSHIP	\$	43,760.65	0.24%
ROCHESTER TOWNSHIP	\$	21,887.99	0.12%
NEW RUSSIA TOWNSHIP	\$	68,484.44	0.31%
SHEFFIELD TOWNSHIP	\$	91,387.82	0.50%
WELLINGTON TOWNSHIP	\$	38,428.58	0.21%
HUMAN SERVICES	\$		0.00%

TOTAL \$ 18,185,142.07 100.00%

TOTAL FOR ALL CITIES \$ 7,837,919.64 41.45%

TOTAL FOR ALL VILLAGES \$ 476,408.75 2.62%

TOTAL FOR ALL TOWNSHIPS \$ 1,076,242.81 5.93%

**ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE
FUND FOR 2003**

Report required by RC 5747.51(J)

<u>SUBDIVISION</u>	<u>AMOUNT</u>	<u>% GRAND TOTAL</u>
COUNTY	\$ 1,275,116.50	49.65%
AMHERST CITY	\$ 40,043.29	1.56%
AVON CITY	\$ 37,787.67	1.47%
AVON LAKE CITY	\$ 71,823.34	2.80%
ELYRIA CITY	\$ 270,024.17	10.51%
LORAIN CITY	\$ 428,644.37	16.70%
NORTH RIDGEVILLE CITY	\$ 67,307.90	3.40%
OSERLIN CITY	\$ 88,841.60	2.68%
SHEFFIELD LAKE CITY	\$ 39,077.99	1.52%
VERMILION CITY	\$ 13,335.42	0.52%
GRAFTON VILLAGE	\$ 12,305.72	0.48%
KIPTON VILLAGE	\$ 2,933.00	0.11%
LAGRANGE VILLAGE	\$ 6,153.07	0.24%
ROCHESTER VILLAGE	\$ 2,213.05	0.09%
SHEFFIELD VILLAGE	\$ 13,130.50	0.51%
SO. AMHERST VILLAGE	\$ 12,141.41	0.47%
WELLINGTON VILLAGE	\$ 17,833.42	0.70%
AMHERST TOWNSHIP	\$ 12,907.52	0.80%
BRIGHTON TOWNSHIP	\$ 3,241.73	0.13%
BROWNHelm TOWNSHIP	\$ 5,129.64	0.20%
CAMDEN TOWNSHIP	\$ 5,571.54	0.22%
CARLISLE TOWNSHIP	\$ 17,628.70	0.69%
COLUMBIA TOWNSHIP	\$ 17,127.56	0.67%

EATON TOWNSHIP	\$	15,603.12	0.50%
ELYRIA TOWNSHIP	\$	9,392.62	0.33%
GRAFTON TOWNSHIP	\$	7,141.34	0.28%
HENRIETTA TOWNSHIP	\$	5,680.05	0.22%
HUNTINGTON TOWNSHIP	\$	5,213.41	0.20%
LAGRANGE TOWNSHIP	\$	8,385.31	0.33%
PENFIELD TOWNSHIP	\$	4,057.00	0.16%
PITTSFIELD TOWNSHIP	\$	5,136.88	0.24%
ROCHESTER TOWNSHIP	\$	3,066.70	0.12%
NEW RUSSIA TOWNSHIP	\$	7,917.01	0.31%
SHEFFIELD TOWNSHIP	\$	12,817.38	0.50%
WELLINGTON TOWNSHIP	\$	5,369.11	0.21%
METRO PARKS	\$	18,000.00	0.70%

TOTAL \$ 2,568,231.00 100.00%

TOTAL FOR ALL CITIES \$ 1,057,985.76 41.16%

TOTAL FOR ALL VILLAGES \$ 66,810.17 2.60%

TOTAL FOR ALL TOWNSHIPS \$ 1,512,209.58 5.89%

LORAIN COUNTY
2003 TAX BUDGET

CITY OR VILLAGE OF LORAIN CITY - RON MANTINI, AUDITOR

DATE: October 8, 2002

SIGNED: _____

TITLE: Mayor

FUND NAME: GENERAL FUND

ESTIMATED UNENUMBERED BALANCE JANUARY 1, 2003

\$ (1,800,393.00)

TOTAL OTHER SOURCES (OFFICE USE ONLY)

\$ 2,287,800.00

ESTIMATED RECEIPTS
REVENUE

LOCAL TAXES

GENERAL PROPERTY TAX - REAL ESTATE \$ 1,893,000.00

TANGIBLE PERSONAL PROPERTY TAX \$ 519,000.00

MUNICIPAL INCOME TAX \$ 14,888,000.00

OTHER LOCAL TAXES \$ 1,000.00

TOTAL LOCAL TAXES \$ 17,978,000.00

INTERGOVERNMENTAL REVENUES

STATE SHARED TAXES & PERMITS

LOCAL GOVERNMENT \$ 3,585,000.00

ESTATE TAX \$ 737,000.00

CIGARETTE TAX \$ 2,800.00

LICENSE TAX \$ -

LIQUOR & BEER PERMITS \$ 82,000.00

GASOLINE TAX \$ -

LIBRARY & LOCAL GOVT SUPPORT FUND \$ -

PROPERTY TAX ALLOCATION \$ -

ROLLBACK & HOMESTEAD \$ 270,000.00

OTHER STATE SHARED TAXES/PERMITS \$ -

TOTAL STATE SHARED TAXES & PERMITS \$ 4,884,800.00

FEDERAL GRANTS OR AID \$ 87,000.00

STATE GRANTS OR AID \$ -

OTHER GRANTS OR AID \$ -

TOTAL INTERGOVERNMENTAL REVENUES \$ 4,791,800.00

SPECIAL ASSESSMENTS \$ 20,000.00

CHARGES FOR SERVICES \$ 206,000.00

FINES, LICENSES, AND PERMITS \$ 1,475,000.00

MISCELLANEOUS \$ 845,000.00

OTHER FINANCING SOURCES:

PROCEEDS FROM SALE OF DEBT \$ -

TRANSFERS \$ -

ADVANCES \$ -

OTHER SOURCES \$ 125,000.00

TOTAL OTHER FINANCING SOURCES \$ 125,000.00

TOTAL REVENUE \$ 24,639,800.00

EXHIBIT "E"

FUND NAME: TRUST & AGENCY
 ESTIMATED UNENCUMBERED BALANCE
 JANUARY 1, 2003:

\$ 600,000.00

GENERAL PROPERTY TAX
 REAL ESTATE
 PERSONAL PROPERTY
 ROLLBACK & HOMESTEAD
 OTHER TRUST & AGENCY FUNDS

ESTIMATED RECEIPTS

\$	-
\$	-
\$	-
\$	6,000,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-

TOTAL TRUST & AGENCY

\$ 6,000,000.00

TOTAL OTHER SOURCES (OFFICE USE ONLY)

\$ 0.00

PREPARED BY: LORAIN COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT

EXPENDITURES

GENERAL FUND
 SPECIAL REVENUE FUND
 DEBT SERVICE FUND
 CAPITAL PROJECTS FUND
 SPECIAL ASSESSMENTS FUND
 ENTERPRISE FUND
 INTERNAL SERVICE FUND
 TRUST AND AGENCY

\$	24,277,000.00
\$	13,707,436.00
\$	2,085,800.00
\$	7,675,000.00
\$	240,000.00
\$	23,000,000.00
\$	4,600,000.00
\$	6,000,000.00

TOTAL EXPENDITURES

\$ 80,785,436.00

FUND NAME: TRUSTS - AGENCY
 ESTIMATED UNRECORDED BALANCE
 JANUARY 1, 2001:

500,000

GENERAL PROPERTY TAX
 REAL ESTATE
 PERSONAL PROPERTY
 ROLLBACK & HOMESTEAD
 OTHER TRUST & AGENCY FUNDS

ESTIMATED RECEIPTS

\$	-
\$	-
\$	-
\$	5,000,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-

TOTAL TRUST & AGENCY

5,000,000

TOTAL OTHER SOURCES (OFFICE USE ONLY)

5,000,000

PREPARED BY: LOHANS COUNTY AUDITOR
 TAX SETTLEMENT DEPARTMENT

EXPENDITURES

GENERAL FUND
 SPECIAL REVENUE FUND
 DEBT SERVICE FUND
 CAPITAL PROJECTS FUND
 SPECIAL ASSESSMENTS FUND
 ENTERPRISE FUND
 INTERNAL SERVICE FUNDS
 TRUST AND AGENCY

\$	24,217,000.00
\$	10,707,436.00
\$	2,000,000.00
\$	7,575,000.00
\$	340,000.00
\$	23,000,000.00
\$	4,000,000.00
\$	5,000,000.00

13,707,436

TOTAL EXPENDITURES

80,765,436.00

80,765,436.-

**attached from copy
 that was filed on
 11/8/02 for time stamp
 purposes.
 C. Phillips*

LOHANS COUNTY
 AUDITOR

2002 OCT - 8 P 3: 51

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EXHIBIT D

Amount in dollars the City of Lorain believes it should have received ULGF \$ 4,684,055

Amount in dollars the City of Lorain believes it should have received RAF \$ 658,508

TOWNSHIPS	RAF	LGF
	Overallocation	Overallocation
Brownhelm	\$ 4,147	\$ 29,364
Camden	\$ 4,574	\$ 32,387
Carlisle	\$ 16,225	\$ 114,889
Columbia	\$ 6,115	\$ 43,304
Eaton	\$ 14,171	\$ 100,345
Elyria	\$ 2,655	\$ 18,800
Grafton	\$ 6,091	\$ 43,129
Henrietta	\$ 4,582	\$ 32,446
Huntington	\$ 4,227	\$ 29,937
LaGrange	\$ 7,296	\$ 51,661
Newark Township	\$ 6,840	\$ 48,437
Parisfield	\$ 4,868	\$ 34,471
Sheffield	\$ 11,576	\$ 81,960
Wellington	\$ 4,396	\$ 30,936

VILLAGES

Grafton	\$ 10,273	\$ 72,742
LaGrange	\$ 2,205	\$ 15,630
Sheffield	\$ 9,625	\$ 68,154
S. Amherst	\$ 10,113	\$ 71,608
Wellington	\$ 15,710	\$ 111,240

CITIES

Amherst	\$ 15,785	\$ 111,777
Avon	\$ 33,286	\$ 235,692
Oberlin	\$ 31,631	\$ 223,973
Sheffield Lake	\$ 3,273	\$ 23,178
	\$ 229,664	\$ 1,626,060

OHIO BOARD OF TAX APPEALS

City of Lorain,	)	CASE NO. 2002-T-1865
)	
Appellant,	)	(BUDGET COMMISSION: ULGF &
	)	ULGRAF)
vs.)	
	)	ORDER
Lorain County Budget)	
Commission, et al.,	)	(Denying Motion to Exclude)
)	
Appellees.)	

APPEARANCES:

For the Appellant -	John R. Varanese Attorney at Law 85 East Gay Street Suite 1000 Columbus, Ohio 43215-3118
For the Budget Commission -	Thompson Hine, L.L.P. John T. Sunderland 10 West Broad Street Suite 700 Columbus, Ohio 43215
For the City of Amherst -	Kenneth S. Stumphauzer Law Director Abraham Lieberman Assistant Law Director 5455 Detroit Road Sheffield Village, Ohio 44054
For the City of Oberlin -	Eric R. Severs Oberlin City Solicitor 5 South Main Street Oberlin, Ohio 44074
For Appellee Villages, Municipalities, and Townships -	Calfee, Halter & Griswold, L.L.P. Richard P. Goddard Ryan K. Callender 1400 McDonald Investment Center 800 Superior Avenue Cleveland, Ohio 44114-2688
For City of Sheffield Lake -	Stanley Zaborski, Treasurer 609 Harris Road Sheffield Lake, Ohio 44054
For Grafton Twp. -	Mary Rose Danngelo, Clerk 18789n Avon Belden Road Grafton, Ohio 44044

Entered: **MAY 9 2003**

The Board of Tax Appeals considers this matter pursuant to a motion filed by the city of Lorain, in which Lorain seeks to exclude the Lorain County Budget Commission as an appellee to this appeal. In its memorandum in support of the motion, Lorain represents that the commission is not a political subdivision entitled to participate in the distribution of the Undivided Local Government Fund (ULGF) or the Undivided Local Government Revenue Assistance Fund (ULGRAf), and, as such, cannot be a party hereto. Lorain originally named the commission as an appellee to this proceeding, and the commission has participated in this matter, including filing a motion to dismiss on jurisdictional grounds.¹

In support of its motion, Lorain relies upon R.C. 5747.55(D). The budget commission responds that R.C. 5747.55(D) does not exclude its participation and that the long history of commission participation in appeals to this board refutes Lorain's assertion that it cannot be a party.

R.C. 5747.55 sets forth certain requirements for making a valid appeal to this board from a commission's allocation of the ULGF and ULGRAf. R.C. 5747.55(D) provides:

"Only participating subdivisions named pursuant to division (C) of this section are to be considered as appellees before the board of tax appeals and no change

¹ Lorain seeks to strike the motion to dismiss through this action. However, even if we find that the commission is not a proper party, this would not serve to prohibit this board's review of the jurisdictional challenge previously raised by the commission. Although a party may not raise a jurisdictional issue, a tribunal may raise it, sua sponte, at any stage in the proceeding. *Fox v. Eaton Corp.* (1976), Ohio St.2d 236, reversed on other grounds, 61 Ohio St.3d 24. See, also, *Buckeye Foods v. Cuyahoga Cty. Bd. of Revision* (1997), 78 Ohio St.3d 459; *Jenkins v. Keller* (1966), 6 Ohio St.2d 122; *Davison v. Rini* (1996), 115 Ohio App.3d 688.

shall, in any amount, be made in the amount allocated to participating subdivisions not appellees.”²

Lorain points out that the commission is not defined as a “subdivision,” see R.C. 5705.01(A), and does not participate in local government funds in that it does not receive a share of them. Nevertheless, we do not find that R.C. 5747.55(D) precludes the commission’s participation as an appellee. Prior to the enactment of R.C. 5747.55(D), a subdivision appealing the allocation of a local government fund was required to designate each subdivision within the county as an appellee. Subsequent to the enactment of R.C. 5747.55, “only those subdivisions which the appealing party believes were allocated an excessive share of the fund need be named as parties.” *Berea City School Dist. v. Cuyahoga Cty. Budget Comm.* (1979), 60 Ohio St.2d 50, 54. The purpose of R.C. 5747.55(D) is two-fold; it not only protects a subdivision, the allocation of which is not challenged, from undergoing the expense of litigation but also ensures that its share of the local government fund will not be endangered by such an appeal.

R.C. 5747.55(D), however, is silent as to a budget commission’s right, or duty, to participate in an appeal filed by a subdivision. In this regard, we find *R.R.Z. Associates v. Cuyahoga Cty. Bd. of Revision* (1988), 38 Ohio St.3d 198, to be instructive. In *R.R.Z.*, the property owner argued that a county board of revision, as a deciding tribunal, could not be made a party to an appeal from that board of revision.

² R.C. 5747.55(C)(3), which must be read in pari materia with R.C. 5747.55(D), provides that the name of each subdivision that the appellant believes received more than its proper share of the allocation must be attached to the notice of appeal.

The property owner pointed out that R.C. 5717.01, which specifies who may appeal to this board from a BOR, does not specify that the BOR is to be made a party. The court disagreed:

"In American Steel & Wire Co. of New Jersey v. Bd. of Revision of Cuyahoga Cty. (1942), 139 Ohio St. 388, 389, 22 O.O. 445, 40 N.E. 2d 426, 427, this court addressed this question:

"The board of revision raises many questions. It first challenges the style of the case maintaining that there is no authority to make a deciding tribunal an adverse party in proceedings such as are involved here. It need only be said that no valid objection can be made to such a course. The proceeding is adversary and the parties appealing are denominated appellants and the adverse parties appellees. See Section 5611-2, General Code [now R.C. 5717.03]."

"While the board of revision is a deciding tribunal, it is not a truly impartial tribunal in the sense that a trial court or the BTA is. The board of revision is composed of the county auditor, who establishes the initial true value of property, the county treasurer, who collects taxes based upon the true value, and the president of the board of county commissioners, which operates the county government.

"R.C. 5701.01 states who may appeal a decision by the board of revision; it does not preclude a board of revision from being named an appellee. A board of revision, composed of three county officials who conduct the affairs of the county, has an interest in the case because the value decision affects the county's tax revenues.

"Therefore, a board of revision is appropriately named an appellee in these proceedings." Id. at 200.

Similarly, a budget commission is not an impartial tribunal. "The Budget Commission, composed of the county auditor, county treasurer, and the prosecuting

attorney (R.C. 5705.27), is a statutorily created administrative and ministerial body. Its function is generally to review the tax budget of the county and to certify for collection the appropriate taxes among the various subdivisions and other taxing units within the county. R.C. 5705.31. The Budget Commission is required by R.C. 5705.31 to examine each budget and determine the total amount of money to be raised in the county for purposes of each subdivision and other taxing units therein.” *Pal v. Hamilton Cty. Budget Comm.* (1996), 74 Ohio St.3d 196, 198. The auditor and treasurer, as county officials, assess, levy, collect and redistribute taxes throughout the county. The county prosecutor represents the county and its officials.

R.C. 5705.37 provides who may appeal an action of a budget commission, and R.C. 5747.55 provides what is required for such an appeal. Neither statute precludes a budget commission from being named as an appellee. The three members of the commission conduct the affairs of the county, and, as in the case of a BOR, a commission thus has an interest in the matter because our review affects the funds to be received by the county and other subdivisions.

Nor do we find Lorain’s reliance upon *Lake Cty. Budget Comm. v. Willoughby Hills* (1967), 9 Ohio St.2d 108, to be availing. The budget commission had been an appellee in the matter before this board in an appeal in which we reduced the allocation to Lake County and increased the allocation to several of the other subdivisions. The budget commission then filed an appeal from this board to the Ohio Supreme Court, claiming that it was pursuing the appeal on behalf of Lake County. The court held that “to permit [the budget commission] to appeal from the decision of

the Board of Tax Appeals merely because that decision was different from the one rendered by the Budget Commission would be absurd as to allow a trial court an appeal to this court because the trial court's judgment had been reversed by the Court of Appeals." Id. at 110. While the court questioned whether the commission could file an appeal, it did hold that it had jurisdiction over the matter. Id. at 110 and paragraph one of the syllabus. Moreover, the court did not address the question of whether the commission could be named as an appellee, nor did it challenge the commission's status as an appellee in the preceding appeal before this board.³

Upon review of the foregoing, the Board of Tax Appeals concludes that the budget commission is appropriately named as an appellee to these proceedings. Lorain's motion, being without merit, is denied.

On Behalf of the Board of Tax
Appeals, Pursuant to Ohio Adm.
Code 5717-1-10,



Steven L. Smiseck
Attorney Examiner

³ We would find that a similar restriction would apply to a BOR, if it were to seek an appeal from an order of this board finding the value of a parcel of real property. However, such does not invalidate a BOR's being named as an appellee. *R.R.Z.*, supra.

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**JEFFREY H. MANNING
PROSECUTING ATTORNEY**

LORAIN COUNTY, OHIO

225 MIDDLE AVENUE, 3rd FLOOR • ELYRIA, OHIO 44035

FAX: 440-329-6430 • E-MAIL: jcp@lcprosecutor.org

July 17, 2003

The Honorable Craig Foltin
Mayor, City of Lorain
200 West Erie Avenue
7th Floor City Hall
Lorain, OH 44052

Re: Lorain City Local Government Fund Appeal

Dear Mayor Foltin:

It has been requested that this office document a proposal on behalf of Lorain County resolving the litigation concerning the distribution of local government funds and local government revenue assistance funds. It is my understanding that this proposal is the culmination of discussions between yourself and Jim Cordes which have been ongoing since late June.

The County's proposal is that Lorain City would receive a lump sum payment of \$500,000 in addition to the 2003 allocation determined from the percentages currently used by the Budget Commission. My understanding is that Lorain was allocated 16.815902761%. Even though the County is not named in the appeal, the County would be responsible for one-half or \$250,000 of the settlement; the remaining \$250,000 would be the responsibility of the entities named by Lorain in the appeal.

Resolution of the allocation for 2004 and thereafter would be based upon a new alternative formula. That formula would be based on the current percentage being used for Lorain increased to provide Lorain an additional \$640,000.00. The present figure for total local government funds allocated to all entities in Lorain County is \$18,843,936.00. My calculations indicate that 3.396% of this amount is \$640,110.00. It is therefore proposed that Lorain receive 20.212% of the 2004 allocation (16.82% + 3.396%). The County would propose to reduce its share of the distribution sufficiently to cover one half of the amount going to Lorain (assuming the MetroPark allocation would be eliminated, the County would receive 48.302% of the total local government funds). The remaining one-half would need to come from the other entities sharing in the distribution.

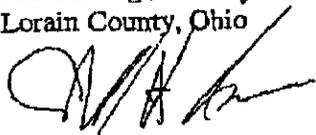
Mayor Craig Foltin
July 17, 2003
Page 2

The County would propose to then continue the allocation with these fixed percentages for a set period of time, perhaps five to ten years. We would need to work in percentages rather than fixed numbers since there is no way to predict what amounts will be made available by the state for local government funding. There should be some provision for a regular review of the formula, but the County would like a requirement that at least one year advanced notice be given prior to a change in the formula so that there is time allowed for all the entities to evaluate their positions.

In order for this proposal to be implemented, if the City of Lorain agrees with the same, the parties to the appeal will, of course, have to agree. In order to implement a new alternative formula, in addition to Lorain City and Lorain County agreeing, a majority of the remaining governmental entities in the county would have to agree. We would like to conclude an agreement as quickly as possible. In order for the budget commission to have any opportunity to complete its work, an agreement must be reached no later than September 1, 2003. This proposal will expire if not accepted by that time.

Very truly yours,

JEFFREY H. MANNING
Prosecuting Attorney
Lorain County, Ohio



Gerald A. Innes
Assistant Prosecuting Attorney
(440) 329-5398

GAI:cac

Jul-2003 09:04am
JUL 17 2003

From-LORAIN COUNTY PROSECUTOR

+14403285430

T-478 P.004/006 F-096



The City of Lorain, Ohio

Craig Foltin, Mayor

200 West Erie Avenue, 7th Floor
Lorain, Ohio 44052 • Phone (440) 204-2002 • Fax (440) 246-2276

PLAINTIFF'S
EXHIBIT
7

July 17, 2003

54

Lorain City Council
200 West Erie Avenue, 1st Floor
Lorain, Ohio 44052

Dear Members of Council:

GREAT NEWS! We have reached a settlement with the County regarding the under funding of our share of Local Government Funds. They have agreed to a lump sum payment of \$500,000 for 2003 and a percentage increase equal to \$640,000 for 2004 and every year thereafter.

Further adding to the good news, even though the County was not a party to the appeal, they have agreed to fund one half of that amount, thus easing the burden on the other local governments. This settlement is contingent upon the majority of the other local governments agreeing. In the meantime, we are still moving forward, full steam ahead, with the Tax Board of Appeals hearing on August 6, 2003. We will dismiss the case when both the new percentage is ratified and we receive the \$500,000 for 2003.

I apologize for not meeting the 72 hour deadline, but we just finalized this agreement. Please waive the 72 hour rule and pass at the July 21st meeting so the rest of the parties can proceed. As you can see, the deadline is September 1st, which is necessary due to State deadlines imposed on the Budget Commission.

Thank you.

Sincerely,

Craig Foltin, Mayor
City of Lorain, Ohio

CF:kd

RECEIVED
LORAIN COUNTY
COMMISSIONERS
JUL 17 A 9
CLEM

Received by Certified Mail # 7001 0320 0001 1038 70%

BUDGET COMMISSION of LORAIN COUNTY, OHIO



- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- JEFFREY H. MANNING
County Prosecutor

July 31, 2003

To: All Local Governments

Pursuant to Ohio Revised Code Section 5747.51 and 5747.62, the Lorain County Auditor is required to provide all subdivisions participating in local government fund and revenue assistance fund allocation a copy of the allocation. Enclosed herein is the 2004 distribution pursuant to the alternative formula, which has been in effect since 1984.

As you may be aware, the City of Lorain has filed a lawsuit challenging the validity of the formula and the Budget Commission is awaiting a ruling in the matter. There also is a proposed settlement involving a new alternative formula. Unfortunately, the law requires the Auditor to provide the enclosed notice at the time, before it is known whether either the old formula or a new formula will be used.

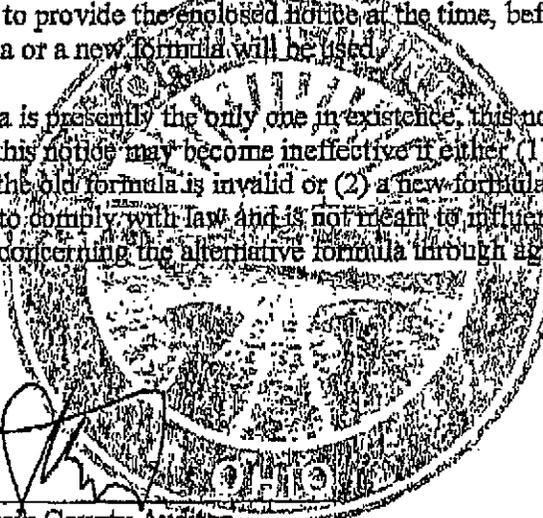
Since the old formula is presently the only one in existence, this notice is based upon that formula. However, this notice may become ineffective if either (1) the Board of Tax Appeals determines the old formula is invalid or (2) a new formula is adopted. This notice is being done to comply with law and is not meant to influence or deter the efforts to resolve the issues concerning the alternative formula through agreement of the subdivisions.

Sincerely yours,


 Mark R. Stewart, Lorain County Auditor
 Secretary, Lorain County Budget Commission


 Daniel J. Talarek, Lorain County Treasurer


 Jeffrey H. Manning, Lorain County Prosecutor



RECEIVED
 2003 AUG 1 PM 1 57
 CLERK OF COUNCIL
 CITY OF
 NORTH RIDGEVILLE OHIO

Council #
cc: Mayor

43

LORAIN COUNTY

Resolution accepting the alternative formula for distribution of Local Government and Local Government Revenue Assistance funds as proposed by the Lorain County Budget Commission and as prescribed in Section 5747.53 of the Ohio Revised Code.

The City of Lorain County, Ohio met on the day of , 2003, with the following members present:

moved to adopt the following formula proposed by the

Lorain County Budget Commission for the calendar year

2004

to distribute Local Government and Local Government Revenue Assistance Funds:

Amherst City	1,570,633,724%	Amherst Township	0.508131240%
Avon City	1,482,127,182%	Brighton Township	0.427115111%
Avon Lake City	2,516,348,343%	Brownhelm Township	0.201144174%
Elyria City	10,588,224,150%	Camden Township	0.218472028%
Lorain City	16,815,002,781%	Carleton Township	0.691258091%
North Ridgeville City	3,423,829,077%	Columbia Township	0.671808181%
Olmsted City	2,868,425,007%	Easton Township	0.007910487%
Sheffield Lake City	1,532,331,288%	Elyria Township	0.32002430%
Vermilion City	0,522,910,423%	Garfield Township	0.260028844%
		Henrietta Township	0.218806878%
Grafton Village	0.402533541%	Huntington Township	0.204429013%
Kipton Village	0.118099308%	Lagrange Township	0.328823410%
Lagrange Village	0.241274941%	Paris Township	0.169037824%
Rochester Village	0.088778478%	Pittsfield Township	0.240538588%
Sheffield Village	0.514874808%	Rochester Township	0.120251925%
South Amherst Village	0.478090514%	New Russia Township	0.310442881%
Wellington Village	0.703207818%	Sheffield Township	0.602588125%
		Wellington Township	0.211318422%
Lorain County	50.00%		
Metropolitan Park	\$15,000.00		

And the Clerk of Board/Council be directed to certify a copy of this resolution to the Lorain County Auditor

_____ seconded the resolution, the roll being called, the following

vote resulted.

The above formula is **APPROVED** _____ day of _____, 2003 and adopted this

The above formula is **NOT APPROVED** this _____ day of _____, 2003

Please return by September 1, 2003 to Lorain County Budget Commission

Clerk

Sheffield Village

OFFICE OF MAYOR



4340 Colorado Avenue Sheffield Village, OH 44054

Phone (440) 949-6325 Fax (440) 949-6341
E-mail: mayor@sheffieldvillage.com

Darlene Rae Ondercin
Mayor
Safety Director

47

August 4, 2003

Dear Government Official,

Enclosed you will find the new version of the proposed Alternative Formula for Lorain County. I would ask that you consider passing this within the next two (2) weeks.

Should you have any questions or concerns, please do not hesitate to call me. I can be reached at 440-949-6325.

Sincerely,

Mayor Darlene Rae Ondercin
Sheffield Village

*Latest Version
8-4-03*

ALTERNATIVE METHOD FOR APPROPRIATING
THE LORAIN COUNTY UNDIVIDED LOCAL GOVERNMENT FUND
PURSUANT TO SECTION 5747.63 OF THE OHIO REVISED CODE
AND THE LORAIN COUNTY REVENUE ASSISTANCE FUND
PURSUANT TO SECTION 5747.53 OF THE OHIO REVISED CODE

In lieu of the method of appropriating the Lorain County Undivided Local Government Fund and the Lorain County Revenue Assistance Fund (collectively, the "Funds") provided in Sections 5747.51 and 5747.61 of the Ohio Revised Code ("R.C."), pursuant to R.C. 5747.53 and R.C. 5747.63, this document proposes an alternative method for allocating the Funds (the "Alternative Method") among Lorain County (the "County"), the City of Lorain ("Lorain"), as the city with the greatest population in Lorain County, and the townships and municipal corporations, excluding Lorain (collectively, the "Remaining Political Subdivisions"), namely City of Amherst, Amherst Township, City of Avon, City of Avon Lake, Brighton Township, Brownhelm Township, Camden Township, Carlisle Township, Columbia Township, Eaton Township, City of Elyria, Elyria Township, Grafton Township, Village of Grafton, Henrietta Township, Huntington Township, Village of Kipton, LaGrange Township, Village of LaGrange, New Russia Township, City of North Ridgeville, City of Oberlin, Penfield Township, Pittsfield Township, Rochester Township, Village of Rochester, Sheffield Township, Village of Sheffield, City of Sheffield Lake, Village of South Amherst, City of Vermillion, Wellington Township, and Village of Wellington.

WHEREAS, Lorain has filed appeals with the Ohio Board of Tax Appeals contesting the action of the Lorain County Budget Commission (the "Budget Commission") allocating the Funds distributed or to be distributed in 2003 (the "2003 Funds");

WHEREAS, representatives of the County, Lorain, and the Remaining Political Subdivisions indicated a desire to avoid further litigation involving the allocation of the 2003 Funds; and

WHEREAS, the County, Lorain and a majority of the Remaining Political Subdivisions have indicated a desire to adopt an alternative formula for the allocation of the Funds pursuant to R.C. 5747.53 and R.C. 5747.63.

NOW, THEREFORE, representatives from the County, Lorain, and a majority of the Remaining Political Subdivisions hereby propose the following Alternative Method for allocating the Funds each calendar year pursuant to R.C. 5747.53 and R.C. 5747.63:

1. Allocation. As soon as possible after the adoption of this Alternative Method as provided in Section 6 and by no later than August 25 of each succeeding calendar year, the Budget Commission shall allocate the Funds each calendar year pursuant to this Alternative Method using the following formula.

- (a) The Budget Commission shall allocate:
 - (i) to the County 48.302% of the Funds plus \$250,000.00 for the 2004 calendar year allocation, and 48.302% of the Funds for each calendar year allocation thereafter,
 - (ii) to Lorain 20.212% of the Funds for each calendar year allocation, and
 - (iii) that percentage of the remaining Funds to each of the Remaining Political Subdivisions for each calendar year allocation as follows:

<u>Subdivision</u>	<u>New</u>
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.466%
Avon Lake City	8.487%
Brighton Township	0.383%
Brownhelm Township	0.606%
Camden Township	0.658%
Carlisle Township	2.083%
Columbia Township	2.024%
Baton Township	1.832%
Elyria City	31.907%
Elyria Township	0.992%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.659%
Huntington Township	0.616%
Kipton Village	0.347%
LaGrange Township	0.991%
LaGrange Village	0.727%
New Russia Township	0.936%
North Ridgeville City	10.316%
Oberlin City	8.135%
Penfield Township	0.479%
Pittsfield Township	0.725%
Rochester Township	0.362%
Rochester Village	0.262%
Sheffield Township	1.515%
Sheffield Village	1.552%
Sheffield Lake City	4.618%
South Amherst Village	1.435%
Vermillion City	1.576%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Metropolitan Park District	0.000%

(b) In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i) to the County 30.000% of the Funds as required by R.C.

5747.51(H),

(ii) to Lorain 27.412% of the Funds, and
(iii) that percentage of the remaining Funds to each of the Remaining Political Subdivisions as set forth in Section 1.(a)(iii) herein.

2. Reporting. The Budget Commission shall submit to the County, Lorain, and each Remaining Political Subdivision a report which sets forth the following information:

(a) the total amount of the Funds allocated by the State of Ohio that year to Lorain County for allocation by the Budget Commission to the County, Lorain, and the Remaining Political Subdivisions;

(b) the amount of the Funds allocated by the Budget Commission to the County, to Lorain, and to each Remaining Political Subdivision, expressed both in dollar amounts and percentage of the total amount of the Funds allocated by the Budget Commission; and

(c) the total population of the County, Lorain, and each Remaining Political Subdivision as reported in the reports on population in Ohio by the Department of Development as of the twentieth day of July of the year the report is submitted, expressed in both raw numbers and percentage of population of the County.

Such report shall be submitted to the County, Lorain, and each Remaining Political Subdivision no later than August 25 of each year.

3. Duration. This Alternative Method shall apply to the allocation of the Funds for 2004 and for each calendar year thereafter until this Alternative Method is revised or terminated by the County, the city with the greatest population within the County, and a majority of the remaining political subdivisions within the County.

4. Changes in Legal Status of Eligible Political Subdivisions.

(a) In the event that a township entirely merges with a municipal corporation pursuant to R.C. Section 709.43, then that municipal corporation shall receive as its allocation of the Funds that percentage of the Funds allocated to that municipal corporation plus that percentage of the Funds allocated to the merged township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

(b) In the event that an entire territory of a township is incorporated pursuant to R.C. Section 707.01 et. seq. to form a new municipal corporation, then the new municipal corporation shall receive that percentage of the Funds allocated to that township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

(c) In the event that a portion of the territory of a township is incorporated pursuant to R.C. Section 707.01 et. seq. to form a new municipal corporation, then that percentage of the Funds previously allocated to that township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, shall be allocated to the new municipal corporation and the remaining township as follows:

- (i) the new municipal corporation shall receive that percentage of the Funds previously allocated to the township equal to that percentage of the township's population located within the new municipal corporation; and
- (ii) the remaining township shall receive that percentage of the Funds previously allocated to the township equal to that percentage of the township's population located within the remaining township.

(d) In the event that a city becomes a village, or a village becomes a city, the new entity shall receive the former entity's allocation as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

5. Stipulation in an Appeal. This Alternative Method adopts a formula for the allocation of the 2004 Funds and beyond as set forth in Section 2 above. This document may be introduced into evidence at the Board of Tax Appeals without objection of any political subdivision that is a party to an appeal when it is claimed that the County, Lorain, or any of the Remaining Political Subdivisions has attempted to appeal pursuant to R.C. 5747.55 or when it is claimed that the Budget Commission has failed to make an allocation or distribution of the Funds in accordance with the terms of this Alternative Method.

6. Entire Proposal. This Alternative Method constitutes the complete proposal with respect to the matters addressed herein and supersedes all prior agreements and understandings. This Alternative Method may be amended or modified only pursuant to R.C. 5747.53 and R.C. 5747.63.

7. Adoption. Pursuant to R.C. 5747.53 and R.C. 5747.63, this Alternative Method shall become effective when approved by (i) the Board of Commissioners of the County (the "Commissioners"), (ii) the legislative authority of Lorain, and (iii) a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, Ohio excluding Lorain. In granting or denying such approval, the Commissioners, the boards of township trustees, and the legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of the Commissioners, the board of township trustees, or the legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

8. Governing Law. This Alternative Method shall be governed by and construed in accordance with the laws of the State of Ohio.

9. Successors. This Alternative Method shall be binding upon, inure to the benefit of, and be enforceable by the respective successors and permitted assignees of the Budget Commission, the County, Lorain, and the Remaining Political Subdivisions.

10. Captions. The paragraph headings contained in this Alternative Method are for reference purposes only and shall not affect in any way the meaning or interpretation of this Alternative Method.

ORDINANCE NO. 133-03

AN ORDINANCE TO ENTER INTO A SETTLEMENT AGREEMENT WITH THE LORAIN COUNTY COMMISSIONERS AND COUNTY LOCAL GOVERNMENTS IN WHICH THE CITY OF LORAIN WILL RECEIVE A LUMP SUM SETTLEMENT OF \$500,000 FOR 2003 AND TO SUPPLEMENT THE ULGF AND ULGRAF PERCENTAGE OF DISTRIBUTION TO THE CITY OF LORAIN OF 16.82% IN 2004 AND BE INCREASED BY A PERCENTAGE AMOUNT EQUAL TO 3.396% FOR A TOTAL FIXED ALLOCATION PERCENT OF 20.212% OR A PERCENTAGE WHICH RESULTS IN A \$640,000 INCREASE TO THE CITY'S LOCAL GOVERNMENT FUND ALLOCATION. THE RESULTING TOTAL 2004 DISTRIBUTION PERCENTAGE BEING THE CITY'S FIXED PERCENTAGE DISTRIBUTION FOR 2005 AND THEREAFTER, AND DECLARING AN EMERGENCY.

WHEREAS, the City of Lorain has been under funded of State money by the local government alternate formula, and this discrepancy must be corrected; and

WHEREAS, Mayor Foltin submitted legislation for the October 20, 2002 Council meeting and again at the November 18, 2002 Council meeting to appeal to the Ohio Department of Tax Appeals; and

WHEREAS, Lorain City Council approved this appeal on November 3, 2002; and

WHEREAS, the City of Lorain has filed two Notices of Appeal with the Ohio Board of Tax Appeals appealing the Lorain County Budget Commission's 2003 Undivided Local Government Fund (ULGF) and Undivided Local Government Revenue Assistance Fund (ULRAF) allocations to the City and the Commission's waiving the participating political subdivisions' adoption of tax budgets for fiscal year 2004; and

WHEREAS, each of the foregoing appeals alleges that the current alternate formulae used to allocate and distribute the ULGF and ULGRAF are unlawful and that the statutory method of distribution should be used to allocate and distribute the funds for 2003 and subsequent years pursuant to R.C. 5747.51 and 5747.62 unless and until alternate formulae are properly approved pursuant to R.C. 5747.53 and 5747.63; and

WHEREAS, the Lorain County Board of Commissioners and City of Lorain have agreed to a proposed a settlement of the foregoing appeals that involves a \$500,000 cash payment to the City in 2003 to supplement its 2003 ULGF and ULGRAF distributions and a fixed percentage of the total amount available for distribution in 2004 of 16.82% in 2004 and be increased by a percentage amount equal to \$640,000, which translates into a 3.396% increase for a total fixed allocation percent of 20.212% with the resulting total 2004 distribution percentage being the City's fixed percentage distribution for 2005 and thereafter; and

WHEREAS, the foregoing settlement proposal is contingent upon the approval of the ULGF and ULGRAF alternate formulae by the necessary parties and which incorporates the terms of said settlement proposal; and

WHEREAS, the Lorain County Board of Commissioners have asked that the City signify its acceptance of the foregoing settlement proposal by formal legislation.

Post-It Fax Note	7671	Date	6/14/04	# of pages	2
To	Shelli Green	From	N. Carter		
Co/Dept	Lorain	Co.	Lorain		
Phone #		Phone #	204-2050		
Fax #	314-1944	Fax #	204-2537		

NOW, THEREFORE, be it ordained by the City Council of the City of Lorain:

SECTION 1. The City of Lorain hereby accepts the Lorain County Board of Commissioner's settlement agreement of a \$500,000 cash payment to the City in 2003 to supplement its 2003 ULGF and ULGRAF distributions and a fixed percentage of the total amount of the ULGF and ULGRAF available for distribution of 16.82% in 2004 and be increased by a percentage amount equal to 3.396% for a total fixed allocation percent of 20.212% or a percentage which results in a \$640,000 increase to the City's local government fund allocation. The resulting total 2004 distribution percentage will be the City's fixed percentage distribution for 2005 and thereafter.

SECTION 2. The City of Lorain hereby approves ULGF and ULGRAF alternate formulae that include the terms set forth in Section 1 hereunder and which also provide that if additional ULGF or ULGRAF monies become available for distribution to the Lorain County municipalities and townships by operation of law, the City's distribution and the distribution of the remaining municipalities and townships taken as a whole shall be increased proportionately based on the City's distribution percentage and the distribution percentage of the remaining municipalities and townships taken as a whole.

SECTION 3. Upon receipt of the \$500,000 supplement, for its 2003 ULGF and ULGRAF distributions and approval of new alternate formulae by the Lorain County Board of Commissioners and a majority of the participating political subdivision which include the terms set forth in Section 1 and 2 hereunder, the City will dismiss its pending appeals at the Ohio Board of Tax Appeals.

SECTION 4. The formulae will be reviewed every 10 years, with the first review taking place in 2013 for year 2014. If any party wishes to review or attempt to change prior to 2013, it may, provided one year notice is given to all parties.

SECTION 5. The City's agreement to this new percentage shall expire at midnight, September 1, 2003, if not formally accepted by the required number of local governments.

SECTION 6. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Ohio Revised Code §121.22.

SECTION 7. That this Ordinance is hereby declared to be an emergency, the nature of the emergency being the necessity and immediate need to provide funds for the purpose of meeting expenditures for the City in order to preserve the health, welfare, and safety of the citizens of the City of Lorain. Therefore, the Ordinance shall take effect and be in force from and immediately after its passage and approval of the Mayor, providing it meets the statutory requirements for passage.

PASSED: *July 21*, 2003

ATTEST: *Nancy G. Brewer*, CLERK OF COUNCIL

APPROVED: *July 21*, 2003

James H. ...
PRESIDENT OF COUNCIL

Chris ...
MAYOR

ORDINANCE NO. 136-03

AN ORDINANCE APPROVING A NEW ALTERNATE FORMULA FOR DISTRIBUTING THE UNDIVIDED LOCAL GOVERNMENT FUND AND UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND IN LORAIN COUNTY FOR 2004 AND THEREAFTER. AND DECLARING AN EMERGENCY.

WHEREAS, Lorain City Council Ordinance No. 133-03 approved a settlement proposed by the Lorain County Board of Commissioners concerning the distribution of the Undivided Local Government Fund (ULGF) and Undivided Local Government Revenue Assistance Fund (ULGRAF) in Lorain County; and

WHEREAS, the terms of the settlement proposal increased the City's percentage distribution of the ULGF and ULGRAF from 16.82% to 20.212% of the total amount available for distribution within Lorain County for 2004 and thereafter representing an annual increase of \$640,000 to the City's general fund and also provided a supplement of \$500,000 to the City's 2003 ULGF and ULGRAF receipts; and

WHEREAS, the settlement was contingent upon the approval of a new alternate formula for distributing the ULGF and ULGRAF in 2004 and thereafter by Lorain County, the City of Lorain and a majority of the remaining Lorain County municipalities and townships; and

WHEREAS, a new alternate formula for distributing the ULGF and ULGRAF has been proposed which sets the City's distribution at 20.212% of the total amount available for distribution and which provides that the City's percentage distribution will increase proportionately (to 27.412%) to the percentage distribution increase of the remaining municipalities and townships taken as a whole should additional ULGF and ULGRAF moneys become available for distribution to the Lorain County municipalities and townships by operation of law.

NOW, THEREFORE, be it ordained by the City Council of the City of Lorain:

SECTION 1. The City of Lorain hereby approves the new alternate formula for distributing the ULGF and ULGRAF in Lorain County for 2004 and thereafter, a copy of which is attached hereto and incorporated herein by reference.

SECTION 2. The Lorain County Board of Commissioner's shall pay over to the City the agreed 2003 ULGF and ULGRAF supplement of \$500,000 immediately upon approval of the alternate formula by the required political subdivisions as set forth in the memorandum of understanding attached hereto and made a part hereof.

SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its

committees that resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Ohio Revised Code §121.22.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure, the nature of the emergency being the necessity and immediate need to provide funds for the purpose of meeting expenditures for the City in order to preserve the health, welfare and safety of the citizens of the City of Lorain. Therefore, this Ordinance shall take effect and be in force from and immediately after its passage and approval of the Mayor, providing it meets the statutory requirements for passage.

PASSED: Aug 19, 2003

Kevin J. Stover
PRESIDENT OF COUNCIL

ATTEST: *Therese Greer* CLERK OF COUNCIL

APPROVED: Aug 19, 2003

Craig Stein
MAYOR

August 28, 2003

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The Board of Commissioners of Lorain County, Ohio met this day in a regular meeting, in the J. Grant Keys Administration Building, 226 Middle Avenue, Elyria, Ohio, with the following members present: Commissioner Mary Jo Vasi, President, Commissioner Betty Blair, Vice-President and Commissioner David J. Moore, Member and Theresa L. Upton, Acting Clerk.



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JOURNAL ENTRY

Commissioners said the Pledge of Allegiance.

The following business was transacted

A. APPOINTMENTS

10:00 a.m. Lorain Soil & Water Conservation District request funds for county ditch program
3:00 p.m. County Planning Commission - Public Hearing Room

COMMISSIONERS

RESOLUTION NO. 03-618

APPROVING LORAIN COUNTY JOB AND FAMILY SERVICES BILLS FOR PAYMENT
BE IT RESOLVED, by the Lorain County Board of Commissioners that we hereby approve the following Lorain County Job and Family Services Bills for payment, which have been signed by two or more Commissioners:

Table with columns: SCHEDULE, VOUCHER #, DESCRIPTION, AMOUNT. Lists various bills for payment such as Medicaid Transportation, Administrative Expenses, Travel, etc.

Motion by Vasi, seconded by Blair to adopt Resolution. Ayes: All. Motion carried.

RESOLUTION NO. 03-619

In the matter of confirming Investments as procured by the) August 28, 2003

BE IT RESOLVED, by the Lorain County Board of Commissioners that we hereby confirm Investments as procured by the Lorain County Treasurer:

Table with columns: DATE, DESCRIPTION, AMOUNT, INTEREST EARNED / ON, CLIFF, SE RATE, MATURITY DATE, INT ERND, REV WITH, ACCT #, PROFIT, ACCT #. Lists investment transactions.

Motion by Blair, seconded by Vasi to adopt Resolution. Ayes: All. Motion carried.

RESOLUTION NO. 03-620

In the matter of authorizing various appropriations) August 28, 2003

BE IT RESOLVED, by the Lorain County Board of Commissioners that we hereby authorize various appropriations.

- \$200,000.00 to be appropriated to: additional monies for future renovations to administration building/capital improvements
\$200,000.00 to 00101-2001-440401
\$ 10,000.00 to be appropriated to: supplies acct as outlined in Mr. Phil Betleski letter rec'd 8/21/03/recorder
\$ 10,000.00 to 00101-2401-430101
667.97 to be appropriated to: manufacture home settlement/auditors
667.97 to 00101-0301-494030
29.98 to be appropriated to: manufacture home settlement/911
\$ 29.98 to 27201-5201-494010

RESOLUTION NO. 03-627

BX

A Resolution Adopting and Approving Alternative Method) For Appropriating The Lorain County Undivided Local Government Fund Pursuant to Section 5747.53 of the Ohio Revised Code and the Lorain County Revenue Assistance Fund Pursuant to Section 5747.63 of the Ohio Revised Code) August 28, 2003

WHEREAS, the legislative authorities for the City of Lorain, the municipality with the largest population located wholly or partially in Lorain County, and a majority of the remaining political subdivisions in Lorain County have approved and adopted by resolution an alternative method for appropriating the Lorain County Undivided Local government Fund and the Lorain County Revenue Assistance Fund pursuant to Sections 5747.53 and 5747.63; and

WHEREAS, those legislative authorities have submitted said alternative method to the Board of Commissioners of Lorain County for approval;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Lorain county, Ohio that this board hereby adopts and approves the Alternative Method attached hereto as Exhibit A, for allocation of the Lorain County Undivided Local Government Fund and the Lorain County Revenue Assistance Fund pursuant to Revised Code Sections 5747.53 and 5747.63 for the years 2004 through 2010.

Motion by Moore, seconded by Blair to adopt Resolution. Ayes: All. Motion carried. (discussion was held on the above)

JOURNAL ENTRY Lorain Soil & Water Conservation District

Bob Termes, Chair, Lorain Soil & Water Conservation District said a letter was sent to the Commissioners in July 2003 stating the balance of the fund for the ditch program will be expired. The Board gave to the District \$500,000 for this program and monies are beginning to dry up with completing 19 projects. It will take \$100,000 annual to keep this project going and the account is \$25,000 short for the operating expenses for year 2003. He also received an indirect cost billing of \$7,300.00 Mr. Cordes said this year all agencies received indirect costs bills, should have received in past years also. Mr. Termes would like the County to commit minimally \$100,000 annually for the ditch program (but still need staffing for engineers, etc in order to design these plans, etc) and also like \$25,000 for the shortfall in their budget this year. He also stated the State will match funds on any administrative fees they receive from the county. There are also \$100,000 in requests now to finish these ditches. The Board would like the ditch program to continue but the budget discussion will be coming up and this will be discussed. Discussion continued and the following resolution was adopted:

RESOLUTION NO. 03-628

In the matter of allocating \$25,000.00 to the Lorain Soil and Water Conservation District for year 2003) August 28, 2003

BE IT RESOLVED, by the Lorain County Board of Commissioners that we hereby allocate \$25,000.00 to the Lorain Soil and Water Conservation District for year 2003.

Such monies will be appropriated from the un-appropriated funds in the county general fund and paid from the allocation account as soon as possible.

FURTHER BE IT RESOLVED, these funds will be used for administrative needs until December 31, 2003.

Motion by Moore, seconded by Blair to adopt Resolution. Ayes: All. Motion carried. (discussion was held on the above)

JOURNAL ENTRY

Commissioners took a break at 11:31 a.m.

Commissioners reconvened at 11:50 a.m.

RESOLUTION NO. 03-629

BX

In the matter of approving the Standard Operating Procedures for the Lorain County Dog Pound) August 28, 2003

BE IT RESOLVED, by the Lorain County Board of Commissioners that we hereby approve the Standard Operating Procedures for the Lorain County Dog Pound.

Said Procedures are located in the Dog Wardens Office and County Administrators/Personnel Office.

Motion by Moore, seconded by Blair to adopt Resolution. Ayes: All. Motion carried. (discussion was held on the above)

JOURNAL ENTRY

August 28, 2003

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With no further business before the Board, Motion by Moore, seconded by Vasi to adjourn at 1:40 p.m. Ayes: All.
Motion carried.

The meeting then adjourned.

<u>Mary Jo Vasi</u>	) Commissioners
Mary Jo Vasi, President)
<u>Betty Blair</u>	) of
Betty Blair, Vice-president)
<u>David J. Moore</u>	) Lorain County
David J. Moore, Member	) Ohio

Attest: [Signature] Acting Clerk

Please note that the Commissioners' meetings are open to the public. The scheduled air times for the meetings have changed and will be shown on Saturday at 12:00 Noon and Monday at 11:00 p.m. subject to change at the discretion of the Lorain County Community College. The meetings might be also broadcasted in additional time periods as scheduling permits. If anyone wants to purchase a copy of the Commissioners Meeting Tapes, please call Lorain County Records Center at 440-326-4866.

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B.12

JOURNAL ENTRY

In the matter of approving the allocations of various)
municipalities' settlement for the Local Government)
Funds) August 28, 2003

Mr. Innes, Assistant County Prosecutor said the county has received a proposed alternate formula for the local government fund distributions from Attorney Richard Goodard and Ryan Calfee, Calfee, Halter & Griswold. About a month ago, a proposal was submitted in which the county would pay \$250,000 for the 2003 allocations and also proposed to take an increase the City of Lorain receives in the future, with numbers calculated under the current figures that would allow \$640,000 increase and this would depend on the allocation each year, but does increase their percentages. Send this information to the attorneys representing the litigants in the current lawsuit and asked for a proposal that fits within the parameters. A new proposal was submitted and 17 of the other township, municipalities and village other than Lorain and the county. There are three entities: County, Lorain and majority of all other entities. This proposal asked for approval with the formula and the change in there is Lorain County fronting the entire \$500,000 to the City of Lorain settling 2003 suit and then repaid from the 2004 distribution. He said this repayment should be divided between the litigations to the lawsuit, but this proposal divides it up between all if they were in the lawsuit or not. Another change is up to a 10-year time limit or when the census is done, new proposal is a permanent formula and there is no allocation to the Metro Parks. Also have not seen the City of Lorain resolution. If this is changed then Mr. Cordes said the original agreement was a proposal and then it was developed and approved by the other litigants and Board needs to vote on the funding but there is not automatic sunset or renewal cost and if this is not approved by September 1, it will got to the statutory formula.

Mr. Innes said once approved this would go to the Budget Commission, they meet September 8 and then need to approve, and October 1 is the absolute deadline. Commissioner Moore was concerned with the time limit being permanent, should be 5-10 years. Mr. Innes said he has conflicts and suggested various alternatives and he did not suggest this proposal.

Mr. Cordes said there are provisions in the ORC and the City of Lorain is not in agreeance with a date for review, Commissioner Blair said this would guarantee an allotment each year to the City of Lorain and they also have veto power, as well as the county and majority entities.

Commissioner Vasi said she is uncomfortable with the dates and the Board is agreeable to a date.

Commissioner Moore said not vote today, change wording from permanent to a date. Mr. Innes said there is a risk if the other two are not agreeable to the change and the state formula takes effect. He said it is questionable because numbers are needed to be analyzed to see who wins and looses. Some have said County would not suffer big loses but Township would lose and estimate is that the Park Board does not have any needed but would not receive anything, but something should be given to the Metro Parks even if it is \$100 rather than eliminated.

Mr. Cordes said any modification to this agreement it has to be approved by the others no matter what, you may run out of time.

Commissioner Blair said the county made a good faith effort to resolve this issue, with the proposal and it gave starting grounds to this issue, rather than going down the path with further discussion. Not every one will be happy.

Law Director Terry Schilling, City of Elyria, 328 Broad Street, Elyria, Ohio commended on the deadline. He said there is a proposed settlement of an existing case, and there is no specific deadline unless the Board of Tax Appeals has specifically said this case needs to be settled. This is an appeal to the 2003 allocation and if the tax appeal rules, they would have an order to the Budget Commission and this is what needs to be done and don't agree with deadlines. He went on the record that the City of Elyria passed the following Ordinance No. 2003-135, in which they clearly state they do not approve and adopt this settlement. The City of Elyria, North Ridgeville and Avon Lake and about 3-4 other townships are not litigants and don't have a vote, but the ORC does give rights to them stating money can not be taken away if they are not litigants. The \$250,000 is not a repayment it is a keep of the following year allocation. City of Elyria is not a party to this lawsuit but under this proposal \$80,000 is expected to be paid from the City as part of the settlement and they have no part in this suit. This formula has been in place since 1983 and the City of Lorain needed money so they appealed this formula. When do other entities have a right.

He gave the Ordinance to the Clerk, which reads as follows:

City's attorney shall file with the court the settlement of the tax appeal proceedings.
The City shall be liable for the City's attorney's fee and a reasonable attorney's fee in addition to the
penalties provided in Sections 230, 231, 232 and 233.

ARTICLE 10. The City Council is hereby authorized to prepare and appropriate legal
counsel to present the City's right and interests in the Bonds for 2001, 2002 and future years
in the case in which action hereafter necessary.

SECTION 1. That it is found and determined that all current members of the Council
consent and authorize the passage of this Ordinance, were there is no objection in the
public interest with this law.

SECTION 2. That this Ordinance to and hereby is declared to be an emergency
measure, the emergency being that the non-payment of the proposed legislative and
operational expenses to be covered by the City's Bonds to be before the Council, 2001
and the Council will not have any further financial resources prior to that date and for the
immediate preservation of the public peace, health, safety or welfare of the people of the City
and Empire State, this Ordinance shall be in full force and effect immediately
upon its passage and approval.

WITNESSED by me this 10th day of
MAY 2001

ATTEST: *[Signature]* Mayor

[Signature]
Vice Mayor

DATE: 5/10/01

Secretary of the Court
[Signature]
Shirley A. Williams, Law Officer

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COURSE OF THE CITY OF ELYRIA, OHIO, HEREBY CERTIFY THAT THE FULL TEXT OF THE PROPOSED ORDINANCE NO. 2003-225 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED BY ORDINANCE, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL, CENTRAL FIRE STATION AND THE POLICE STATION.

DATE: 8/21/03
[Signature]
CLERK OF COURSE
CITY OF ELYRIA, OHIO

This presented to the Mayor: 8/20/03

NOTE: Ordinance No. 2003-225 is hereby published in accordance with Ordinance No. 3943-2003.

Mayor Deanna Hill, City of North Ridgeville said she also would submit an Ordinance that does not approve this proposed settlement. The City of North Ridgeville currently in 2003 receives over 3.4% and in 2004 it would be reduced to 3.11%, this repayment of \$250,000 from cities that are not named would impact the City in the amount of \$58,200 in the first year, thereafter it would be \$32,500 each year less. It goes from 3.42%, to 3.11% and then 3.25%. As Mayor of the City of North Ridgeville she has a responsibility and duty to the residents to protect our financial resources. This deals with a suit in 2003 and they were not named in suit, as is this legal, we don't believe this is. This legislation that set up this formula and has been in use for 19 years without review, which was to be done every year and there has been no review of the as to the appropriation and percent was this legislation approving the formula 19 years ago was it every adopted. The City of North Ridgeville passed an emergency measure ordinance authorizing the Mayor to pursue any legal matters to protect the city rights and interest in such funds as necessary and this Ordinance No. 3943-2003 and reads as follows and they will proceed:

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

SECTION 1. The proposed Alternative Method for appropriating the Funds for 2003 and the 2004 and 2005 rates to locally assisted business is hereby adopted as the City's alternative share of the Funds as a result of the settlement of the tax appeal proceeding in which the City is not a named party, in violation of the provisions of Section 5747.12(B) of the Revised Code and Chapter 121.

SECTION 2. The Mayor is hereby authorized to present any appropriate legal remedies to protect the City's rights and interests in the Funds for 2003, 2004 and 2005 prior to the event date unless business otherwise.

SECTION 3. It is found and declared that all formal sessions of this Council concerning and relating to the adoption of this Ordinance were conducted in an open meeting of the Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. This Ordinance is hereby declared to be an emergency measure, the emergency being the immediate necessity as provided for the health, safety and welfare of the Citizens of the City of North Ridgeville, Ohio by authorizing the Mayor to present any legal remedies to protect the City's rights and interests in acquiring a portion of the unexpended local assistance funds from the local government funds and local government revenue assistance funds, and for the Mayor to ensure that the proposed share not contrary to the City's rights and interests of the same be complete this within the time constraints set forth. **WITNESSED**, this Ordinance shall take effect and be in full force and effect immediately upon its passage and approval by the Mayor:

PASSED: AUGUST 7, 2003 *Richard M. White*
PRESIDENT OF COUNCIL
ATTEST: *Cheryl M. ...*
CLERK OF COUNCIL
APPROVED: August 7, 2003 *Thomas ...*
MAYOR

Neil Lynch, 8132 Oberlin Road, Amherst Township Trustee said the Trustees unanimously disagree with this alternative formula of the appropriation of the local government assistance funds. A letter was sent to the Commissioners based on the August 26, 2003 Trustees meeting and referenced various points in the letter as follows and distributed a copy of the letter to each Commissioners:

"Amherst Township was not named in the appeal by the City of Lorain, and thus we don't feel we were fairly represented in the final settlement and the final settlement really comes down to this formula. He said he would not take a strong objection like the City of North Ridgeville and City of Elyria have sharing the pain, because he is not sure why they were or the other two were not named. It comes down; the only decision we have is to come together as a majority. Amherst Township would lose \$5,000 and this is a lot for the township, but don't feel the Township was fairly represented. The law firm that crafted this particular agreement provided two forums that we could speak and offered the opportunity to speak, not sure we were offered the opportunity to be heard. The feeling he receives, one community loved the agreement but it was resignation that there is nothing that can be done. The difficulty was the time constraint and if nothing done, they could lose all. These people were elected to lead, and we are fighting for taxpayer's dollars, we should be fighting to give the taxpayers their money back.

Other items were, the proposed alternative method makes not allowance for scheduled reviews for future applicability of the agreement. The demographics of townships will change and Lorain County is on the verge of good growth. With this thing not changing, not counting for the change in demographics, there is not entice, whatsoever to make any change in the allocation, you have to question the fairness and equity of when you are talking about taxpayers dollars and yet, when demographics change there is not return of the taxpayers dollars from the government that the services were needed. Proposed alternative method commits Amherst Townships' current and future leaders, all subdivisions, and residents and property owners that this agreement goes on forever, this is irresponsibility, and you have to have reviews. Is this lawful, that you put all these communities in a binding agreement that cannot be changed? All communities other than the City of Lorain and County everyone needs to lobby the other majority communities to make a change. The proposed method assumes the original portion was fair and applicable and only one person that will tell him and this is good would be God, looking at attorney's they are not God.

He said the other concern was this proposal was drafted under extreme distress, by the City of Lorain with immediate need and problem, under stand the strategy they choose but because there is distress we need not to run away with this. This is not a good formula for any community in Lorain County and we need a formula with biding arbitration in the future, something that has change for demographics, and perhaps set attorney's aside all that are not from Lorain County and bring the real leaders together and craft something better for Lorain County. Has this agreement been compared to other counties in the State of Ohio, in order to learn and improve what the county has.

Mayor Hill, City of North Ridgeville said her understanding that why other communities were not named in the lawsuit was because based on the formula currently in use, which is determined by population and roads, the communities not named as litigants these communities have not been overpaid, but rather than underpaid. Not only did they not receive the funds do to them by population and roads, but this proposal ask that they pay again, even though they have not received what was entitled to them.

Law Director Shilling said the dollar amount for the City of Elyria with the formula based on 2003 it would decrease of \$100,000 could be a substantial amount of money each year.

County Administrator Cordes said the formula on the third vote was deceived upon people (Sheffield Village, Attorney Goodard - joining of forces) and this law firm drafted this agreement and submitted to the various entities that have signed off on.

Law Director Shilling said he disagrees, whoever represented one party and the City of Lorain how this city could receive more and take the rest and allocate it to the other parties, with this formula. City of Lorain is going from 16 points up to 20 points and other than Lorain County money coming up front is coming down. Mr. Cordes said Lorain City will increase but Lorain County is also an unnamed litigant and $\frac{1}{2}$ is being paid from the county. County will pay \$250,000 and the counties loose will b \$320,000 and the settlement was \$1.6 million and then

negotiated to \$500,000 and in subsequent years they were seeking \$1.8 million in allocation funds. Mr. Shilling commended Mr. Cordes for negotiating this.

Commissioner Vasi said if the formula is to be population and road, why is the Auditor's Office not deciding the formula. Mr. Innes said there is a lawsuit filed questioning the adoption of the formula, the Auditor can not adopt a formula, only the entities can.

Mr. Cordes said there are 21 communities in agreeance to this formula

Commissioner Vasi moved to hold. No second, therefore the motion died.

Commissioner Moore read an email from Mayor Berner, Avon Lake as follows:

"Dear Commissioners, he is really concerned for the taxpayers of Avon Lake with respect to the proposed alternative formula for distribution of Lorain county and undivided local government funds. It is his understanding the Board of Commissioners will adopt a proposed formula presented as a settlement for the City of Lorain. As the Mayor of Avon Lake, he cannot recommend to our Council settlements of this formula. The City of Avon Lake takes issues with the allocation section of the proposal and distributes the county 40.208% of the funds plus \$250,000 for the 2004 calendar year allocation. He believes the \$250,000 should come out of the 48.302%; it not applicable for the City of Avon Lake distribution percentage to come from the balance of the remaining funds after the \$250,000 is taken out. These funds are being distributed to the City of Lorain as a result of them not receiving the statutory distributions over the past years. He will argue, Avon Lake has also received less money for the past years. If the statutory formula were used, Avon Lake would be in the same situation as Lorain and would have received more of the distribution of local government funds. Avon Lake should not be required to pay any funds to Lorain and hope the Board of Commissioners will take this in to consideration when choosing to adopt the alternative formula. Sincerely, Mayor Robert Berner, Avon Lake"

Commissioner Moore said he does not like the word permanent and will not support this agreement.

Commissioner Blair said all this money is all part of Lorain County and monies are generated by the sales tax to the state, which is redistributed back to the county. Local government distribution has had a long history in Lorain County; the reason why an alternative formula was in place, and adopted in 1980's is because the City of North Ridgeville filed a suit with the State Board of Tax Appeals claiming they were not fairly represented in distribution. At this time, a committee was formed and after a year an alternative formula was adopted and Commissioner Blair was on this committee and voted against this formula and did not think enough was going to one aspect of the political subdivision as opposed to the other. It was adopted, in her mind it was with the three entities. When talking about the distribution of the state, and during the budget preparation from the state, local government funds were going to be cut forever and 2) how the state distributes the monies, they take 10% off the top and this % is given to any city or village that has an income tax, townships don't have ability to collect taxes and the rest goes on the formula. She is not particularly happy with this formula and believes there should be a sunset established. How should this formula be adopted, maybe the legislation should have more equity when discussion take place. The agreement of the County,

City of Lorain and majority of the political subdivisions need to agree. She does not favor paying any more lawyer fees for someone to figure out a formula when the county could have done this. About four years ago, then Mayor of Elyria and Lorain came to her office stating the formula would change with the census of 2000 and they wanted to trade, giving the county the airport contribution that for the past 30 years was paid by the City of Lorain, Elyria and County by 3rds. So the county has had the airport since this time and sometimes we are a big family and sometimes entities give more than others but the county has been generous in giving all entities fair share in all aspects. In view of the deadline, the budget commission needs to certify

Blair moved to approve Lorain County's 1/3 for distribution of funds on a formula rather than statutory.

Mr. Innes said there is a Supreme Court case that all entities agree to the formula and one entity only agrees to number of years, but this case has gone back several times.

Blair amended her motion to include for 10 years.

Vasi said she would like to hold for changes.

Moore would second Blair motions if an amendment for county to pick up the \$500,000.

All above motions died due to a lack of a second.

Discussion continued and the following resolution was adopted as follows:

Mark Stewart, Lorain County Auditor said the County Commissioners have veto powers and can you disallow the current or future formulas. If the formula were not in agreeance in few years, then the Budget Commission would have to look at an ad hoc committee to look at an alternative formula. Mr. Innes said yes there is veto but by changing or dropping by code it has to be done same way as adopting.

Moore moved to approve allocation formula with an inclusion for a date of 6 years, review in year 2010 and establish an ad hoc committee, Blair seconded all very reluctantly.

Discussion continued and the following resolution was adopted:

JOURNAL ENTRY

113
September 4, 2003Local Government Allocation Formula

Mr. Innes said with respect to the action taken with the Local Government Allocation formula, he has had contact with the parties involved and Attorney Goodard is present today. The county has been publicly informed they would be sued and would be appropriate to discuss this in an executive session. The County is being asked to reconsider the time limit on this matter.

Commissioner Moore said the date reflecting change is from 2010 to 2012. Mr. Innes said it is his understanding, the other legislative authorities do not want this change, it would be a subsequent change to the formula and they are asking the Board to rescind their motion and adopt the formula as is. At the last meeting, Mr. Innes described the changes in the original proposals and discussion was held and never the less, rather than having the issue go into the state formula, this is a better alternative.

Attorney Richard Goddard represents with Attorney Ryan Calendar, 23 of the municipalities and townships in Lorain County, in the appeal brought against the City of Lorain. The Board of Commissioners and Mr. Cordes have shown a tremendous amount of leadership in this issue and dealt with a formula of which, local government funds and assistance funds that are distributed throughout the county in the past 20 years. There have been technical problems with the administration of the formula, which everyone thought was in place, which resulted in an appeal with the City of Lorain. Mr. Cordes has negotiated with the City of Lorain a reallocation pursuant to a new formula. The Board of Commissioners has agreed to shoulder a portion of the burden of the reallocation of the money. The City of Lorain has compromised significantly from their position and each of the community within the county was asked to shoulder a portion of this burden also. 26 of the communities, other than Lorain have voted on these proposals and 23 of the 26 voted, have approved this formula and the remaining communities will. The reason there should be no time limitation on the formula, is because the alternative formula that was negotiated by the County and City of Lorain and other communities, is it gives the State an easily ministered method of distributing funds and it can be changed by agreement anytime. There is no time frame and years from now, the communities can come together and make changes and the same leadership that was a presented this time, to account for demographics, population and economic situations. There are only 3 counties in the State that try to follow the statutory formula, which has been a source of endless litigation.

Commissioner Vasi said the time frame limits the ability to alter the formula. Attorney Goddard said the time frame as the resolution currently exist with the year 2010, everyone would be back in the statutory formula, unless some other formula was negotiated and adopted. There may be no reason to make a change in the formula already approved and his suggestion to the Board of Commissioners as we have suggested to all other townships and municipalities they represent, the leadership of each of these communities will be monetary in the changes of the county. If there are changes needing to be addressed we all will come together in a responsible manner to address these issues.

Mr. Innes said, as a follow up discussion with the year limitation would be effective, it would not be, therefore he recommends to the Board to adopt the formula as it is and rescind the resolution No. 03-627. Commissioner Moore asked why. Mr. Innes said the term limitation said there were case laws going back and forth and the other entities would not approve this change to the formula.

Journal entry cont.

September 4, 2003

Discussion continued and Blair moved to adopt and rescind Res #03-627 and read the 4th Whereas, paragraph in the resolution, stating "representatives of this Board have been informed that the year limitations are not acceptable to the respective legislative authorities, that the legislative bodies will not reconvene to consider any modifications of the proposal, and the Board of Commissioners must accept or reject the formula as is".

The following resolution was adopted:

RESOLUTION NO. 03-657

A Resolution Adopting and Approving Alternative Method)
For Appropriating The Lorain County Undivided Local)
Government Fund Pursuant to Section 5747.53 of the Ohio) September 4, 2003
Revised Code and the Lorain County Revenue Assistance)
Fund Pursuant to Section 5747.63 of the Ohio Revised Code)
And Rescinding Resolution No. 03-627, adopted August 28,)
2003)

WHEREAS, the legislative authorities for the City of Lorain, the municipality with the largest population located wholly or partially in Lorain County, and a majority of the remaining political subdivisions in Lorain County have approved and adopted by resolution an alternative method for appropriating the Lorain County Undivided Local Government Fund and the Lorain County Revenue Assistance Fund pursuant to Sections 5747.53 and 5747.63; and

WHEREAS, those legislative authorities have submitted said alternative method to the Board of Commissioners of Lorain County for approval;

WHEREAS, the Board of Commissioners adopted Resolution No. 03-627, on August 28, 2003 approving and accepting the proposed alternative formula for the years 2004 through 2010;and

WHEREAS, representatives of this Board have been informed that the year limitations are not acceptable to the respective legislative authorities, that the legislative bodies will not reconvene to consider any modifications of the proposal, and the Board of Commissioners must accept or reject the formula as is; and

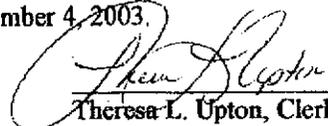
WHEREAS, the refusal of the Board of Commissioners to approve and adopt the proposed alternative method formula may result in the state formula method taking effect.

NOW, THEREFORE, BE IT RESOVLED, by the Board of Commissioners of Lorain County, Ohio that this board hereby rescinds Resolution No. 03-627 and adopts and approves the Alternative Method attached hereto as Exhibit A, for allocation of the Lorain County Undivided Local Government Fund and the Lorain County Revenue Assistance Fund pursuant to Revised Code Sections 5747.53 and 5747.63.

Motion by Blair, seconded by Vasi to adopt Resolution. Ayes: Blair & Vasi / Nay: Moore

Motion carried. _____ (discussion was held on the above)

I Theresa L. Upton, Clerk to the Lorain County Board of Commissioners do hereby certify that the above Journal entry and Resolution No. 03-657 is a true copy as it appears in Journal No. 03 on date of September 4, 2003.



Theresa L. Upton, Clerk

ALTERNATIVE METHOD FOR APPROPRIATING
THE LORAIN COUNTY UNDIVIDED LOCAL GOVERNMENT FUND
PURSUANT TO SECTION 5747.53 OF THE OHIO REVISED CODE
AND THE LORAIN COUNTY REVENUE ASSISTANCE FUND
PURSUANT TO SECTION 5747.63 OF THE OHIO REVISED CODE

In lieu of the method of appropriating the Lorain County Undivided Local Government Fund and the Lorain County Revenue Assistance Fund (collectively, the "Funds") provided in Sections 5747.51 and 5747.61 of the Ohio Revised Code ("R.C."), pursuant to R.C. 5747.53 and R.C. 5747.63, this document proposes an alternative method for allocating the Funds (the "Alternative Method") among Lorain County (the "County"), the City of Lorain ("Lorain"), as the city with the greatest population in Lorain County, and the townships and municipal corporations, excluding Lorain (collectively, the "Remaining Political Subdivisions"), namely City of Amherst, Amherst Township, City of Avon, City of Avon Lake, Brighton Township, Brownhelm Township, Camden Township, Carlisle Township, Columbia Township, Eaton Township, City of Elyria, Elyria Township, Grafton Township, Village of Grafton, Henrietta Township, Huntington Township, Village of Kipton, LaGrange Township, Village of LaGrange, New Russia Township, City of North Ridgeville, City of Oberlin, Penfield Township, Pittsfield Township, Rochester Township, Village of Rochester, Sheffield Township, Village of Sheffield, City of Sheffield Lake, Village of South Amherst, City of Vermillion, Wellington Township, and Village of Wellington.

WHEREAS, Lorain has filed appeals with the Ohio Board of Tax Appeals contesting the action of the Lorain County Budget Commission (the "Budget Commission") allocating the Funds distributed or to be distributed in 2003 (the "2003 Funds");



WHEREAS, representatives of the County, Lorain, and the Remaining Political Subdivisions indicated a desire to avoid further litigation involving the allocation of the 2003 Funds; and

WHEREAS, the County, Lorain and a majority of the Remaining Political Subdivisions have indicated a desire to adopt an alternative formula for the allocation of the Funds pursuant to R.C. 5747.53 and R.C. 5747.63.

NOW, THEREFORE, representatives from the County, Lorain, and a majority of the Remaining Political Subdivisions hereby propose the following Alternative Method for allocating the Funds each calendar year pursuant to R.C. 5747.53 and R.C. 5747.63:

1. Allocation. As soon as possible after the adoption of this Alternative Method as provided in Section 6 and by no later than August 25 of each succeeding calendar year, the Budget Commission shall allocate the Funds each calendar year pursuant to this Alternative Method using the following formula.

(a) The Budget Commission shall allocate:

(i) to the County 48.302% of the Funds plus \$250,000.00 for the 2004 calendar year allocation, and 48.302% of the Funds for each calendar year allocation thereafter,

(ii) to Lorain 20.212% of the Funds for each calendar year allocation, and

(iii) that percentage of the remaining Funds to each of the Remaining Political Subdivisions for each calendar year allocation as follows:

<u>Subdivision</u>	<u>New</u>
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.466%
Avon Lake City	8.487%
Brighton Township	0.383%
Brownhelm Township	0.606%
Camden Township	0.658%
Carlisle Township	2.083%
Columbia Township	2.024%
Eaton Township	1.832%
Elyria City	31.907%
Elyria Township	0.992%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.659%
Huntington Township	0.616%
Kipton Village	0.347%
LaGrange Township	0.991%
LaGrange Village	0.727%
New Russia Township	0.936%
North Ridgeville City	10.316%
Oberlin City	8.135%
Penfield Township	0.479%
Pittsfield Township	0.725%
Rochester Township	0.362%
Rochester Village	0.262%
Sheffield Township	1.515%
Sheffield Village	1.552%
Sheffield Lake City	4.618%
South Amherst Village	1.435%
Vermillion City	1.576%
Wellington Township	0.637%
Wellington Village	2.119%
Lorain County Metropolitan Park District	0.000%

(b) In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i) to the County 30.000% of the Funds as required by R.C. 5747.51(H),

(ii) to Lorain 27.412% of the Funds, and

(iii) that percentage of the remaining Funds to each of the Remaining

Political Subdivisions as set forth in Section 1.(a)(iii) herein.

2. Reporting. The Budget Commission shall submit to the County, Lorain, and each Remaining Political Subdivision a report which sets forth the following information:

(a) the total amount of the Funds allocated by the State of Ohio that year to Lorain County for allocation by the Budget Commission to the County, Lorain, and the Remaining Political Subdivisions;

(b) the amount of the Funds allocated by the Budget Commission to the County, to Lorain, and to each Remaining Political Subdivision, expressed both in dollar amounts and percentage of the total amount of the Funds allocated by the Budget Commission; and

(c) the total population of the County, Lorain, and each Remaining Political Subdivision as reported in the reports on population in Ohio by the Department of Development as of the twentieth day of July of the year the report is submitted, expressed in both raw numbers and percentage of population of the County.

Such report shall be submitted to the County, Lorain, and each Remaining Political Subdivision no later than August 25 of each year.

3. Duration. This Alternative Method shall apply to the allocation of the Funds for 2004 and for each calendar year thereafter until this Alternative Method is revised or terminated by the County, the city with the greatest population within the County, and a majority of the remaining political subdivisions within the County.

4. Changes in Legal Status of Eligible Political Subdivisions.

(a) In the event that a township entirely merges with a municipal corporation pursuant to R.C. Section 709.43, then that municipal corporation shall receive as its allocation of the Funds that percentage of the Funds allocated to that municipal corporation plus that percentage of the Funds allocated to the merged township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

(b) In the event that an entire territory of a township is incorporated pursuant to R.C. Section 707.01 et. seq. to form a new municipal corporation, then the new municipal corporation shall receive that percentage of the Funds allocated to that township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

(c) In the event that a portion of the territory of a township is incorporated pursuant to R.C. Section 707.01 et. seq. to form a new municipal corporation, then that percentage of the Funds previously allocated to that township as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, shall be allocated to the new municipal corporation and the remaining township as follows:

- (i) the new municipal corporation shall receive that percentage of the Funds previously allocated to the township equal to that percentage of the township's population located within the new municipal corporation; and
- (ii) the remaining township shall receive that percentage of the Funds previously allocated to the township equal to that percentage of the township's population located within the remaining township.

(d) In the event that a city becomes a village, or a village becomes a city, the new entity shall receive the former entity's allocation as set forth in Section 1.(a)(iii) or Section 1.(b)(iii) herein, as applicable.

5. Stipulation in an Appeal. This Alternative Method adopts a formula for the allocation of the 2004 Funds and beyond as set forth in Section 2 above. This document may be introduced into evidence at the Board of Tax Appeals without objection of any political subdivision that is a party to an appeal when it is claimed that the County, Lorain, or any of the Remaining Political Subdivisions has attempted to appeal pursuant to R.C. 5747.55 or when it is claimed that the Budget Commission has failed to make an allocation or distribution of the Funds in accordance with the terms of this Alternative Method.

6. Entire Proposal. This Alternative Method constitutes the complete proposal with respect to the matters addressed herein and supersedes all prior agreements and understandings. This Alternative Method may be amended or modified only pursuant to R.C. 5747.53 and R.C. 5747.63.

7. Adoption. Pursuant to R.C. 5747.53 and R.C. 5747.63, this Alternative Method shall become effective when approved by (i) the Board of Commissioners of the County (the "Commissioners"), (ii) the legislative authority of Lorain, and (iii) a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, Ohio excluding Lorain. In granting or denying such approval, the Commissioners, the boards of township trustees, and the legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of the Commissioners, the board of township trustees, or the legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

8. Governing Law. This Alternative Method shall be governed by and construed in accordance with the laws of the State of Ohio.

9. Successors. This Alternative Method shall be binding upon, inure to the benefit of, and be enforceable by the respective successors and permitted assignees of the Budget Commission, the County, Lorain, and the Remaining Political Subdivisions.

10. Captions. The paragraph headings contained in this Alternative Method are for reference purposes only and shall not affect in any way the meaning or interpretation of this Alternative Method.

BUDGET COMMISSION of LORAIN COUNTY, OHIO

September 10, 2003

LORAIN COUNTY

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- JEFFREY H. MANNING
County Prosecutor

To: All Local Governments:

Please be advised that pursuant to Revised Code Sections 5747.53 and 5747.63, the legislative authorities necessary to adopt an alternative method for apportionment of the Lorain County Undivided Local Government Fund and Revenue Assistance Fund, have submitted a new alternative method to the Lorain County Budget Commission.

Pursuant to the new alternative method the Lorain County Budget Commission proposes to distribute the Local Government and Local Government Revenue Assistance Funds for the year 2004 as follows:

County	48.302%	plus \$250,000 for the 2004 calendar year allocation.	
Lorain City	20.212%		
from the remaining funds,			
Amherst City	4.732%	Lagrange Township	0.991%
Amherst Township	1.525%	Lagrange Village	0.727%
Avon City	4.466%	New Russia Township	0.936%
Avon Lake City	8.487%	North Ridgeville City	10.316%
Brighton Township	0.383%	Oberlin City	8.135%
Brownhelm Township	0.606%	Penfield Township	0.479%
Camden Township	0.658%	Pittsfield Township	0.725%
Carlisle Township	2.083%	Rochester Township	0.362%
Columbia Township	2.024%	Rochester Village	0.262%
Eaton Township	1.832%	Sheffield Township	1.515%
Elyria City	31.907%	Sheffield Village	1.552%
Elyria Township	0.992%	Sheffield Lake City	4.618%
Grafton Township	0.844%	South Amherst Village	1.435%
Grafton Village	1.454%	Vermilion City	1.576%
Henrietta Township	0.659%	Wellington Township	0.637%
Huntington Township	0.616%	Wellington Village	2.119%
Kipton Village	0.347%	Lorain County Met Park	0.000%

The Lorain County Budget Commission will meet on Wednesday, September 24, 2003 at 11:00 a.m. in the Auditor/Treasurer Conference room to approve the new alternative method and authorize distribution.

Respectfully submitted,



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek, Lorain County Treasurer



Jeffrey H. Manning, Lorain County Prosecutor

Resolution to approve and adopt alternative method for apportioning Local Government and Revenue Assistance funds:

WHEREAS, pursuant to Ohio Revised Code Sections 5747.53 and 5747.63, an alternative method of apportionment of undivided local government funds and undivided local government assistance funds has been approved by the following: Board of Commissioners of Lorain County, Ohio; the legislative authority of Lorain City, the city with the greatest population in Lorain County; and a majority of the boards of township trustees and legislative authorities of municipal corporations in Lorain County, a list of which is attached to this resolution as Exhibit B; and

WHEREAS, pursuant to Revised Code Section 5747.51 and 5747.62 the Lorain County Budget Commission has met this day to determine allocation of the undivided local government funds and undivided revenue assistance funds.

THEREFORE BE IT RESOLVED, by the Lorain County Budget Commission that the alternative method of allocation of apportionment of undivided local government funds and undivided local assistance funds as set forth in attached Exhibit A is hereby approved and adopted as the alternative formula of apportionment for said funds in Lorain County. This includes the substantive provisions of the alternative method contained in paragraphs 1, 3, and 4 of the "Master Agreement" submitted by the aforesaid sub-divisions.

BE IT FURTHER RESOLVED, that this Board finds that paragraph 2 of "Master Agreement" addresses procedural issues in regards to the manner in which the Budget Commission performs its functions and as such is not a substantive part of the alternative method. Paragraphs 5 through 10 address matters concerning the participants in the allocation of funds and are not addressed to the Budget Commission.

THE BUDGET COMMISSION THEREFORE ACKNOWLEDGES; that it will use its best efforts to comply with those provisions inasmuch it can do so and be in compliance with all laws applicable to the Budget Commission and its obligations to distribute local government and revenue assistance funds; however, the Budget Commission does not intend its adoption of the alternative method to be construed as binding the Budget Commission or its successors to a contractual obligation regarding the manner in which it performs its statutory obligations, which by law remain in the discretion of the Budget Commission.

Certified this 24th day of September, 2003

Budget Commission Members:

Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission

Daniel J. Talarek, Lorain County Treasurer

Jeffrey H. Mahring, Lorain County Prosecutor

EXHIBIT A

Budget Commission Meeting/Agenda:

September 24, 2003

In reviewing the proposed "Master Agreement" sent to political sub-divisions and the Lorain County Budget Commission on August 7, 2003 the members approve under the following information:

Section (i) ALLOCATION

As soon as possible after the adoption of this Alternative Method the Budget Commission shall allocate the funds each calendar year pursuant to the Alternative method using the following formula.

(a)

The Budget Commission shall allocate beginning January, 2004:

(i)

County 48.302% of the funds
plus \$250,000 for the 2004 Calendar year allocation, and 48.302% of the funds for each calendar year allocation thereafter.

(ii)

Lorain City 20.212% of the funds for each calendar year allocation

(iii)

remaining political sub-divisions that percentage of the remaining funds for each calendar year allocation as follows:

<u>Sub-Division</u>	<u>New</u>
Amherst City	4.732%
Amherst Township	1.525%
Avon City	4.468%
Avon Lake City	6.487%
Brighton Township	0.383%
Brownhelm Township	0.805%
Camden Township	0.858%
Carlisle Township	2.083%
Columbia Township	2.024%
Eaton Township	1.832%
Elyria City	31.907%
Elyria Township	0.992%
Grafton Township	0.844%
Grafton Village	1.454%
Henrietta Township	0.659%
Huntington Township	0.616%
Kipton Village	0.347%
Lagrange Township	0.981%
Lagrange Village	0.727%
New Russia Township	0.938%
North Ridgeville City	10.316%
Oberlin City	8.135%
Penfield Township	0.479%
Pittsfield Township	0.725%
Rochester Township	0.362%
Rochester Village	0.262%
Sheffield Township	1.515%
Sheffield Village	1.552%
Sheffield Lake City	4.618%
South Amherst Village	1.435%
Vermilion City	1.576%
Wellington Township	0.837%
Wellington Village	2.119%
Lorain County Met Park District	0.000%
Total	100.000%

BUDGET COMMISSION APPROVAL OF NEW ALLOCATION September 24, 2003 Mark R. Stewart, Secretary Budget Commission Daniel J. Talarek, Lorain County Treasurer Jeffrey H. Manning, Lorain County Prosecutor

Section (b)

In the event that the percentage of municipal population within the County should reach eighty-one percent (81%) or more of the total population of the County, the Budget Commission shall allocate:

(i)

County 30.000% of the funds as required by R.C.5747.51(H)

(ii)

Lorain City 27.412% of the funds

(iii)

remaining political sub-divisions that percentage of the remaining funds as set forth in Section 1.(a)(iii) herein.

September 15, 2003 Budget Commission received Notice of Voluntary Dismissal from Lorain City with regard to the appeal filed with Board of Tax Appeals, Columbus, Ohio

September 22, 2003

EXHIBIT B

Based on a letter addressed to Mr. Innes from Colleen Heltzer & Griswold on August 26, 2003 the Budget Commission received the following information:
In order to amend a new alternative formula, the Ohio Revised Code requires the approval of the largest city in the county (City of Lorain), the County Commissioners and a majority of the remaining municipalities and townships (a majority is 17).
As of this date, Mr. Callender stated the City of Lorain and a majority of the remaining municipalities and townships have approved the alternative formula.

Below is a list the Budget Commission has received as of September 22, 2003.

18 SUB-DIVISIONS APPROVED PERCENTAGES THROUGH NEW PROPOSED PERCENTAGES FOR 2004

ORIGINAL RESOLUTIONS/ ORDINANCES RECEIVED:

COUNTY OF LORAIN APPROVED NEW PERCENTAGES
Resolution #03-037
Adopted on - September 4, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

CITY OF LORAIN APPROVED NEW PERCENTAGES
Ordinance #186-03
Adopted on - August 18, 2003
Certificate of Filing - September 8, 2003
BUDGET COMMISSION RECEIVED ORIGINAL RESOLUTION

- CITIES**
- 1 AVON CITY Ordinance #189-03 Adopted on August 11, 2003 - Certificate of filing - September 18, 2003
- 2 OBERLIN CITY Ordinance #03-61 Adopted on August 19, 2003 - Certificate of filing - September 17, 2003
- VILLAGES**
- 3 GRAFTON VILLAGE Ordinance #03-021 Adopted on August 19, 2003 - Certificate of filing - September 12, 2003
- 4 LAGRANGE VILLAGE Resolution # Adopted on August 14, 2003 - Certificate of filing - September 18, 2003
- 6 SOUTH AMHERST VILLAGE Resolution # 530 Adopted on August 11, 2003 - Certificate of filing - August 28, 2003
- 6 WELLINGTON VILLAGE Resolution #2003-31 Adopted on August 4, 2003 - Certificate of filing - September 12, 2003
- TOWNSHIPS**
- 7 BRIGHTON TOWNSHIP Resolution # Adopted on August 25, 2003 - Certificate of filing - September 18, 2003
- 8 BROWNHELM TOWNSHIP Resolution # Adopted on August 12, 2003 - Certificate of filing - September 19, 2003
- 9 CAMDEN TOWNSHIP Resolution # 03-37 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
- 10 CARLISLE TOWNSHIP Resolution # 2003-30 Adopted on August 11, 2003 - Certificate of filing - August 27, 2003
- 11 COLUMBIA TOWNSHIP Resolution # 03-42 Adopted on August 18, 2003 - Certificate of filing - September 19, 2003
- 12 EATON TOWNSHIP Resolution # Adopted on August 19, 2003 - Certificate of filing - September 15, 2003
- 13 ELYRIA TOWNSHIP Resolution # Adopted on September 3, 2003 - Certificate of filing - September 17, 2003
- 14 GRAFTON TOWNSHIP Resolution # Adopted on August 12, 2003 - Certificate of filing - September 18, 2003
- 15 HUNTINGTON TOWNSHIP Resolution # 03-89 Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
- 16 PENFIELD TOWNSHIP Resolution #8-5-3B Adopted on August 5, 2003 - Certificate of filing - August 26, 2003
- 17 ROCHESTER TOWNSHIP Resolution # Adopted on August 11, 2003 - Certificate of filing - September 19, 2003
- 18 NEW RUSSIA TOWNSHIP Resolution # 2003-08-11 Adopted on August 12, 2003 - Certificate of filing - September 12, 2003
- 18 WELLINGTON TOWNSHIP Resolution # 2003-04 Adopted on August 5, 2003 - Certificate of filing - August 27, 2003

Sources: Lorain County Auditor
Tax Assessment Department

LC00349

September 11, 2003

**LOCAL GOVERNMENT
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION APPROVAL ON September 24, 2003

SUB-DIVISION	TOTAL LOCAL GOV'T ENTITLEMENT PERCENT	2004	
		\$	ALLOCATION
		\$	16,572,947.00
COUNTY GENERAL FUND	48.302%	\$	8,005,064.84
LORAIN CITY	20.212%	\$	3,348,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	5,218,158.11
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$	250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$	4,968,158.11
AMHERST CITY	4.732%	\$	235,083.24
AVON CITY	4.468%	\$	221,877.84
AVON LAKE CITY	8.487%	\$	421,847.68
ELYRIA CITY	31.807%	\$	1,588,190.21
NORTH RIDGEVILLE CITY	10.318%	\$	512,516.18
OSHERLIN CITY	8.195%	\$	404,159.66
SHEFFIELD LAKE CITY	4.818%	\$	229,429.54
VERMILION CITY	1.578%	\$	78,288.17
GRAFTON VILLAGE	1.454%	\$	72,287.02
KIPTON VILLAGE	0.347%	\$	17,239.51
LAGRANGE VILLAGE	0.727%	\$	38,118.61
ROCHESTER VILLAGE	0.282%	\$	13,016.57
SHEFFIELD VILLAGE	1.532%	\$	77,105.81
SO. AMHERST VILLAGE	1.435%	\$	71,293.07
WELLINGTON VILLAGE	2.119%	\$	105,276.27
AMHERST TOWNSHIP	1.525%	\$	75,784.41
BRIGHTON TOWNSHIP	0.383%	\$	19,028.05
BROWNHELM TOWNSHIP	0.006%	\$	30,107.04
CAMDEN TOWNSHIP	0.658%	\$	32,800.48
CARLISLE TOWNSHIP	2.093%	\$	103,486.73
COLUMBIA TOWNSHIP	2.024%	\$	100,555.52
EATON TOWNSHIP	1.832%	\$	91,016.68
ELYRIA TOWNSHIP	0.982%	\$	49,284.13
GRAFTON TOWNSHIP	0.844%	\$	41,831.28
HENRIETTA TOWNSHIP	0.659%	\$	32,740.18
HUNTINGTON TOWNSHIP	0.616%	\$	30,603.85
LAGRANGE TOWNSHIP	0.991%	\$	49,234.45
PENFIELD TOWNSHIP	0.479%	\$	23,797.48
PITTSFIELD TOWNSHIP	0.725%	\$	36,019.15
ROCHESTER TOWNSHIP	0.582%	\$	17,984.73
NEW RUSSIA TOWNSHIP	0.838%	\$	46,501.98
SHEFFIELD TOWNSHIP	1.515%	\$	75,287.80
WELLINGTON TOWNSHIP	0.637%	\$	31,647.17
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	4,968,158.11
COUNTY GENERAL FUND		\$	8,005,064.84
LORAIN CITY		\$	3,348,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,572,947.00

Budget Commission Is approving the \$250,000 to be paid back to County General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

9 1 8 1 0 0 1 No. 3001 P. 6

ELYRIA SOLICITOR/PROSECUTOR

SEP. 30. 2003 8:59AM

September 11, 2003

**REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

BASED ON NEW PROPOSED PERCENTAGES

BUDGET COMMISSION
APPROVAL ON
September 24, 2003

<u>SUB-DIVISION</u>	<u>PERCENT</u>	2004	
		<u>TOTAL REVENUE ASST. ENTITLEMENT</u>	<u>ALLOCATION</u>
		\$	2,374,939.00
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.782%	\$	35,384.83
AVON CITY	4.466%	\$	33,395.88
AVON LAKE CITY	8.487%	\$	63,463.62
ELYRIA CITY	31.907%	\$	238,892.03
NORTH RIDGEVILLE CITY	10.310%	\$	77,140.29
OSHERLIN CITY	8.135%	\$	60,831.38
SHEFFIELD LAKE CITY	4.618%	\$	34,832.17
VERMILION CITY	1.578%	\$	11,764.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,486.31
ROCHESTER VILLAGE	0.282%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.53
WELLINGTON VILLAGE	2.118%	\$	15,845.32
AMHERST TOWNSHIP	1.625%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,853.97
BROWN-ELM TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.668%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,678.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.83
EATON TOWNSHIP	1.832%	\$	13,890.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.01
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.869%	\$	6,527.83
HUNTINGTON TOWNSHIP	0.818%	\$	6,166.28
LAGRANGE TOWNSHIP	0.891%	\$	6,710.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.38
ROCHESTER TOWNSHIP	0.362%	\$	2,708.04
NEW RUSSIA TOWNSHIP	0.938%	\$	7,099.16
SHEFFIELD TOWNSHIP	1.815%	\$	13,828.77
WELLINGTON TOWNSHIP	0.837%	\$	6,363.32
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 11, 2003

**TOTAL
LOCAL GOVERNMENT & REVENUE ASSISTANCE
PROPOSED PERCENTAGES/DISTRIBUTION FOR 2004**

**BASED ON NEW PROPOSED PERCENTAGES
PLUS \$250,000 COUNTY AGREEMENT TO
BE PAID BACK TO GENERAL FUND IN YEAR 2004**

BUDGET COMMISSION APPROVAL ON September 24, 2003

<u>SUB-DIVISION</u>	<u>TOTAL ENTITLEMENT PERCENT</u>	<u>2004 \$ 18,947,886.00 ALLOCATION</u>
COUNTY GENERAL FUND	48.302%	\$ 9,152,207.86
LORAIN CITY	20.212%	\$ 3,829,746.72
Total to be taken off of the entitlement first		\$ 12,981,954.58
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 5,965,931.42
REDUCING \$250,000 FROM SUB-DIVISIONS TO BE RE-PAID TO GENERAL FUND		\$ 250,000.00
BALANCE REMAINING FOR OTHER SUB-DIVISIONS AFTER REDUCTION OF \$250,000		\$ 5,715,931.42
AMHERST CITY	4.732%	\$ 270,477.87
AVON CITY	4.466%	\$ 256,279.49
AVON LAKE CITY	8.487%	\$ 486,111.10
ELYRIA CITY	31.807%	\$ 1,823,782.24
NORTH RIDGEVILLE CITY	10.316%	\$ 589,856.48
OBERLIN CITY	6.135%	\$ 364,591.02
SHEFFIELD LAKE CITY	4.818%	\$ 283,981.71
VERMILION CITY	1.576%	\$ 89,063.08
GRAFTON VILLAGE	1.454%	\$ 83,109.64
KIPTON VILLAGE	0.347%	\$ 19,834.28
LAGRANGE VILLAGE	0.727%	\$ 41,554.82
ROCHESTER VILLAGE	0.262%	\$ 14,973.74
SHEFFIELD VILLAGE	1.552%	\$ 88,711.26
SO. AMHERST VILLAGE	1.435%	\$ 82,023.82
WELLINGTON VILLAGE	2.119%	\$ 121,120.59
AMHERST TOWNSHIP	1.525%	\$ 87,187.86
BRIGHTON TOWNSHIP	0.383%	\$ 21,892.02
BROWNHELM TOWNSHIP	0.606%	\$ 34,838.55
GARDEN TOWNSHIP	0.658%	\$ 37,810.82
CARLISLE TOWNSHIP	2.083%	\$ 119,062.85
COLUMBIA TOWNSHIP	2.024%	\$ 115,890.46
EATON TOWNSHIP	1.832%	\$ 104,715.87
ELYRIA TOWNSHIP	0.982%	\$ 56,702.04
GRAFTON TOWNSHIP	0.844%	\$ 48,242.46
HENRIETTA TOWNSHIP	0.659%	\$ 37,867.99
HUNTINGTON TOWNSHIP	0.818%	\$ 45,210.13
LAGRANGE TOWNSHIP	0.691%	\$ 39,644.88
PENFIELD TOWNSHIP	0.478%	\$ 27,379.31
PITTSFIELD TOWNSHIP	0.725%	\$ 41,440.51
ROCHESTER TOWNSHIP	0.362%	\$ 20,891.87
NEW RUSSIA TOWNSHIP	0.936%	\$ 53,501.12
SHEFFIELD TOWNSHIP	1.516%	\$ 85,596.37
WELLINGTON TOWNSHIP	0.637%	\$ 36,410.49
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$
TOTAL OTHER SUB-DIVISIONS		\$ 6,715,931.42
COUNTY GENERAL FUND		\$ 9,152,207.86
LORAIN CITY		\$ 3,829,746.72
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 18,947,886.00

Budget Commission is approving the \$250,000 to be paid back to County General Fund.

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT



BOARD OF TAX APPEALS
STATE OF OHIO

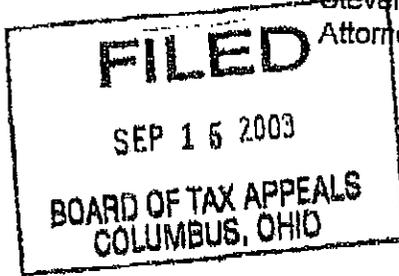
City of Lorain,

Case No. 02-T-1865
(BUDGET COMM. - LGF/RAF)

Appellant,

Steven L. Smiseck
Attorney-Examiner

vs.



Lorain County
Budget Commission, et al.,

Appellees.

NOTICE OF VOLUNTARY DISMISSAL

Now comes Appellant, City of Lorain, by and through counsel, and hereby voluntarily dismisses the above-captioned appeal with prejudice pursuant to Ohio Adm. Code 57-1-17(A). The reason for this dismissal is that all issues concerning the 2003 Undivided Local Government Fund and Undivided Local Government Revenue Assistance Fund have been resolved to the satisfaction of Appellant.

Respectfully submitted,

John R. Varanese (0044176)
85 East Gay St., Ste. 1000
Columbus, Ohio 43215-3118
614.220.9440 fax 614.220.9441

HAND DELIVERED

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of Appellant's Notice of Voluntary Dismissal was served upon the parties noted below by ordinary U.S. mail, postage prepaid, this 15th day of September, 2003.


John R. Varanese

Richard P. Goddard, Esq.
Ryan K. Callender, Esq.
800 Superior Ave., Ste. 1400
Cleveland, Ohio 44114-2688
Counsel for Appellees: Cities of Avon and Oberlin; Villages of Grafton, LaGrange, Sheffield, S. Amherst and Wellington; and Townships of Brownhelm, Camden, Carlisle, Columbia, Eaton, Elyria, Henrietta, Huntington, LaGrange, New Russia, Pittsfield, Sheffield and Wellington

Mary Rose Dangelo, Clerk
Grafton Twp.
18789 Avon Belden Rd.
Grafton, Ohio 44044

Leonard English, fiscal officer
Sheffield Lake City
609 Harris Rd.
Sheffield Lake, Ohio 44054

John T. Sunderland, Esq.
Thompson Hine LLP
10 West Broad St., Ste 700
Columbus, Ohio 43215
Counsel for Lorain Cty. Budget Comm.

Kenneth S. Stumphouser, Esq.
Abraham Lieberman, Esq.
Law Dir. and Asst. Law Dir., City of Amherst
5455 Detroit Rd.
Sheffield Village, Ohio 44054
Counsel for Appellee City of Amherst

Eric R. Severs, Esq.
Oberlin City Solicitor
5 South Main Street
Oberlin, Ohio 44074
Counsel for Appellee Oberlin City

110

OHIO BOARD OF TAX APPEALS

3

City of Lorain,)	
)	
Appellant,	)	CASE NO. 2002-T-1865
)	
vs.	)	(BUDGET COMMISSION: ULGF & ULGRAF)
)	
Lorain County Budget	)	ORDER
Commission, et al.,)	
	)	(Dismissing Appeal)
Appellees.)	

APPEARANCES:

For the Appellant - John R. Varanese
 Attorney at Law
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

For the Budget Commission - Thompson Hine, L.L.P.
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

For the City of Amherst - Kenneth S. Stumphauzer
 Law Director
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

For the City of Oberlin - Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

For Appellee Villages, Municipalities, and Townships - Calfee, Halter & Griswold, I..L.P.
 Richard P. Goddard
 Ryan K. Callender
 1400 McDonald Investment Center
 800 Superior Avenue
 Cleveland, Ohio 44114-2688

For City of Sheffield Lake - Stanley Zaborski, Treasurer
 609 Harris Road
 Sheffield Lake, Ohio 44054

For Grafton Twp. - Mary Rose Danngelo, Clerk
 18789 Avon Belden Road
 Grafton, Ohio 44044

Entered SEP 26 2003

Ms. Jackson, Ms. Margulies, and Mr. Eberhart concur.

Pursuant to the appellant's written request, the Board of Tax Appeals hereby orders that the above-styled appeal be dismissed.

BOARD OF TAX APPEALS			
RESULT OF VOTE	YES	NO	DATE
Ms. Jackson	<i>TAG</i>		9/24/03
Ms. Margulies	<i>DM</i>		9/19/03
Mr. Eberhart	<i>RZE</i>		9/19/03

SLS

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.

Julia M. Snow
Julia M. Snow, Board Secretary

Mailed: 10-30-03



OFFICE OF THE AUDITOR
LORAIN COUNTY, OHIO

MARK R. STEWART
Auditor

PLAINTIFF'S
EXHIBIT
21

APPELLANT'S
EXHIBIT

119

October 28, 2003

Darlene Ondercin, Mayor
Sheffield Village
4340 Colorado Avenue
Sheffield Village, Ohio 44054

Dear Mrs. Ondercin:

Please be advised Budget Commission has finalized the approval of the "New" local government percentages and allocation for 2004 but has not yet received the report listing the method of calculations you and your firm used to arrive at the proposed "alternative formula".

Please consider this as a "public request" for the report used to generate the "New" local government percentages for 2004. If you have any questions regarding this information, please contact me at (440) 329-5170.

Sincerely yours,

Mark R. Stewart
Lorain County Auditor

Cc: Elyria City
North Ridgeville City
Avon Lake City
Amherst Township
Metropolitan Park



CALFEE, HALTER & GRISWOLD LLP

ATTORNEYS AT LAW

Cleveland

Direct Dial No. 216/622-8313

email: rgoddard@calfee.com

RECEIVED
2003 NOV 14 A 10:23
COURT REPORTER

10 November 2003

Mr. Mark R. Stewart
Lorain County Auditor
Lorain County Administration Building
2260 Middle Avenue
Elyria, OH 44035

PLAINTIFF'S
EXHIBIT
22

APPELLANT'S
EXHIBIT

120

Re: Public Records Request

Dear Mr. Stewart:

This firm and the undersigned represent the Village of Sheffield. Darlene Ondercin, Mayor of the Village of Sheffield, forwarded to me a copy of your letter of October 28, 2003 by which you requested "the report listing the method of calculations you and your firm used to arrive at the proposed 'alternative formula'". Mayor Ondercin has asked me to respond to your request.

No document exists which is responsive to your request. The "method of calculations... used to arrive at the proposed 'alternative formula'" was simple division. No "report" was used to generate the local government percentages of local government funds or local government revenue assistance funds for 2004 or years thereafter. As you know, the list of percentages was proposed to the Lorain County Commissioners, the City of Lorain, and the remaining municipalities and townships in Lorain County. The Lorain County Commissioners, the City of Lorain, and the legislative authorities of a majority of the remaining municipalities and townships in Lorain County, Ohio voted to approve this method for the distribution of local government funds and local government revenue assistance funds. Accordingly, the Lorain County Budge Commission is bound by law to distribute the funds in accordance with the agreed upon allocations as an "alternative formula" to the statutory formula provided by Ohio law.

I trust that this answers your question.

Very truly yours,

Richard P. Goddard

RPG/mmh

cc: The Honorable R. Darlene Ondercin

IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF)
NORTH RIDGEVILLE, OHIO; CITY OF)
AVON LAKE, OHIO; AND AMHERST)
TOWNSHIP, OHIO,)
)
Appellants,)
)
vs.)
)
RICHARD LEVIN, Tax Commissioner of)
Ohio, *et al.*,)
)
Appellees.)

CASE NOS. 06-2293, 06-2389 and 06-2390
(Consolidated)
On Appeal from the Ohio Board of Tax
Appeals
Case Nos. 2003-T-1533, 2004-T-1166 and
2005-T-1301

APPENDIX – VOLUME III

Terry S. Shilling (0018763)
(Counsel of Record)
Michelle D. Nedwick (0061790)
DIRECTOR FOR THE CITY OF ELYRIA
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464 (telephone)
(440) 326-1466 (facsimile)
tshilling@cityofelyria.org (e-mail)

Counsel for Appellants, City of Elyria, Ohio,
and Amherst Township, Ohio

Eric H. Zagrans (0013108)
(Counsel of Record)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100 (telephone)
(202) 261-0046 (facsimile)
eric@zagrans.com (e-mail)

Counsel for Appellant, City of North Ridgeville,
Ohio

Geoffrey R. Smith (0008772)
(Counsel of Record)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201 (telephone)
(440) 323-2332 (facsimile)
grsmith@geoffreyrsmith.com (e-mail)

Counsel for Appellant, City of Avon Lake, Ohio

Marc Dann
Attorney General of Ohio
John K. McManus (0037140)
Senior Deputy Attorney General
(Counsel of Record)
OFFICE OF THE ATTORNEY GENERAL OF OHIO
State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43215-3428
(614) 466-5967 (telephone)
(614) 466-8226 (facsimile)

Counsel for Appellees, Richard Levin, Tax
Commissioner of Ohio, *et al.*

Board of County Commissioners of
Lorain County, Ohio

Appellees.

NOTICE OF APPEAL OF APPELLANTS CITY OF ELYRIA, OHIO,
CITY OF AVON LAKE, OHIO, CITY OF NORTH RIDGEVILLE, OHIO
AND AMHERST TOWNSHIP, OHIO

Terry S. Shilling (#0018763)
Law Director, City of Elyria
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464
Fax No. (440) 326-1466
tshilling@cityofelyria.org
COUNSEL FOR APPELLANTS CITY OF ELYRIA,
OHIO AND AMHERST TOWNSHIP

Geoffrey R. Smith (#0008772)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201
Fax No. (440) 323-2332
grsmith@geoffreyrsmith.com
COUNSEL FOR APPELLANT CITY OF AVON LAKE,
OHIO

Eric H. Zagrans (#0013108)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100
eric@zagrans.com
COUNSEL FOR APPELLANT CITY OF
NORTH RIDGEVILLE, OHIO

Jim Petro
Attorney General of Ohio
Attn: John K. McManus
Senior Deputy Attorney General
Office of Attorney General

State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43210

Phone: (614) 466-5967

Fax No.

Email

COUNSEL FOR APPELLEE

WILLIAM W. WILKINS, TAX COMMISSIONER OF OHIO

Notice of Appeal of Appellants City of Elyria, Ohio,
City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio

Appellants, City of Elyria, Ohio, City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio hereby give notice of their appeal as of right, pursuant to R.C. 5717.04, to the Supreme Court of Ohio, from a Decision and Order of the Board of Tax Appeals, journalized in Case No. 2004-T-1166 on December 1, 2006. A true copy of the Decision and Order of the board being appealed is attached hereto and incorporated herein by reference.

The appellants complain of the following errors in the Decision and Order of the Board of Tax Appeals:

1) The Board of Tax Appeals erred in determining that Appellant did not have subject matter jurisdiction.

A. Appellants met the requirements of RC Section 5747.55 (C)(3). RC 5747.55 (C)(3) requires that Appellants set forth which subdivision they “believe” to be over allocated and the exact amount in dollars of the “alleged” amount of the over allocation. Appellants satisfied this requirement by setting forth the subdivision it “believed” to be over allocated and the “alleged” amount. (Emphasis added).

B. Even if Appellees are correct and Appellants somehow violated RC 5747.55 (C)(3), it was a curable defect that Appellants should have been granted leave to amend. Said issue should not be raised approximately three years after said Notice of Appeal was filed.

2) The Board of Tax Appeals erred in substituting *its* determination of the subdivisions which *the Board* believes received more than its proper share of the

allocation and the exact amount in dollars of such alleged over allocation. The Board of Tax Appeals determined *after the fact* what the alleged over allocation should be, in violation of the requirement that the Appellants set forth those political subdivisions which *Appellants* believed received more than its proper share, thereby, in effect, ignoring the requirement that the Appellants only have to have a “belief” of those subdivisions that are over allocated and there is no requirement that in its Notice of Appeal the complaining subdivisions “belief” has to be correct.

3) The Board of Tax Appeals erred in determining that the Appellants’ Notice of Appeal was only under ORC 5747.55 © and not also under ORC 5747.55 (D) and erred in not taking into consideration the requirements of 5747.55 (D) and the effect of the violation of that section on the Appellants as a result of the implementation of a settlement by the Lorain County Budget Commission of BTA Case No. 2002-T-1865 (*City of Lorain vs. Lorain County Budget Commission*).

4) The Board of Tax Appeals erred in making subsequent findings of fact and determinations of law to determine that the Appellants did not properly invoke the subject matter jurisdiction of the Board of Tax Appeals in this case.

5) The Board of Tax Appeals erred by using all of the factual discovery and evidence presented in the hearing and briefing in BTA Case No. 2003-T-1533 in making its determination of the lack of subject matter jurisdiction, instead of looking at the Notice of Appeal on its face and making its decision on a procedural basis and not a substantive basis.

6) The Board of Tax Appeals improperly dismissed BTA Case No. 2004-T-1166 and such decision of the dismissal was not supported under the law and the facts as

evidenced in the record of BTA Case No. 2004-T-1166, and thus, the decision of the Board of Tax Appeals in Case No. 2004-T-1166 was not reasonable nor lawful.

7) The Board of Tax Appeals erred in concluding that the Appellants failed to list the exact amounts of the over allocation and failed to identify the claimed over allocated subdivisions.

8) The Board of Tax Appeals erred in not concluding that what the Appellants sought in the Notice of Appeal and their appeal were alternative forms of relief, to wit: the violation of ORC 5747.55 (D), and not only one form of relief, to wit: that the County of Lorain bear the burden of the decision of the Lorain County Budget Commission which was appealed in BTA Case No. 2004-T-1166.

9) The Board of Tax Appeals erred in waiting until after the case was submitted on the record and utilizing an issue raised in a reply brief in determining that the Appellants had not properly invoked the subject matter jurisdiction of the Board of Tax Appeals.

10) The Board of Tax Appeals erred by allowing the City of Lorain to raise the lack of subject matter jurisdiction in the City of Lorain's post hearing Reply Brief in BTA Case No. 2003-T-1533 after a substantial amount of litigation including discovery and a hearing and briefing and substantial litigation costs were incurred in processing the appeal by the Appellants and the Appellees.

11) The Board of Tax Appeals erred by making a determination that the Appellants did not properly invoke the subject matter jurisdiction of the Board of Tax Appeals without there being before the Board of Tax Appeals any proper Motion to Dismiss on the grounds that the Appellants' Notice of Appeal failed to satisfy mandatory requirements of ORC 5747.55.

12) The Board of Tax Appeals erred in its determination that the Appellants did not comply with the requirements of ORC 5747.55 (C)(3) and ORC 5747.55.

13) The Board of Tax Appeals erred in its determination that the word “believe” in ORC 5747.55 (C)(3) is mandatory and exact and not an estimate or a probability and, therefore, erred in not allowing for the flexibility that is inherent in the word “believe”. “Believe” goes to the question of good faith of the Appellants in their allegations in their Notice of Appeal. The word “belief” connotes some room for probability and the Board erred in determining that its an exact requirement. The word “alleged” is not an exact word, it’s setting forth in good faith a statement which the maker (Appellants) believe to be true which may ultimately, based upon the evidence, be determined not to be true and, therefore, it is a question for determination of facts and not a question of jurisdiction in determining the merits of the case and the Board of Tax Appeals erred in this case in making that determination and their decision on December 1, 2006.

14) The Board of Tax Appeals erred in its decision denying subject matter jurisdiction by using a hyper technical standard that is not reasonable nor lawful and, thus, denied the Appellants their right to due process of the law in Ohio under ORC 5747.55 (D).

15) The Board of Tax Appeals erred in its decision by not taking into consideration the position and allegations of the Appellants that the Appellants’ Notice of Appeal was also based on the abuse of discretion of the Lorain County Budget Commission and that, as an alternative form of relief, the Appellants’ Notice of Appeal was under ORC Sections 5705.37, 5747.53 and 5747.63.

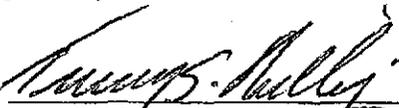
16) The Board of Tax Appeals erred in its determination that the Appellants made a deliberate decision to exclude the City of Lorain as an over allocated subdivision

as it relates to the application of ORC Sections 5747.55 (D), 5705.37, 5747.53 and 5747.63.

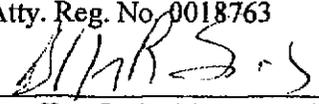
17) The Board of Tax Appeals erred in not recognizing that since the Appellants were not parties to BTA Case No. 02-T-1865, under ORC 5747.55 (D) each Appellant's under allocation of the 2005 LGF and RAF, as stated in the Appellants' Notice of Appeal at Exhibits G and H, was an exact amount that could only be re-allocated to the Appellants from the total 2005 over allocation to the Appellees which exact amount is shown on Exhibits G and H.

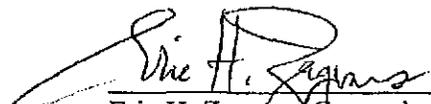
18) The Board of Tax Appeals erred in making its decision to dismiss Appellants' Notice of Appeal under ORC 5747.55 (C)(3) without taking into consideration ORC Sections 5705.37, 5747.53, 5747.55 (D) and 5747.63.

Respectfully submitted,

By: 

Terry S. Shilling, Counsel of Record
COUNSEL FOR APPELLANTS,
CITY OF ELYRIA, OHIO AND
AMHERST TOWNSHIP, OHIO
131 Court Street
Elyria, Ohio 44035
Atty. Reg. No. 0018763


Geoffrey R. Smith, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
AVON LAKE, OHIO
150 Avon Belden Road
Avon Lake, Ohio 44012
Atty. Reg. No. 0008772


Eric H. Zagrans, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
NORTH RIDGEVILLE, OHIO
7307 Avon Belden Road
North Ridgeville, Ohio 44039
Atty. Reg. No. 0013108

CERTIFICATE OF SERVICE

We hereby certify that a copy of this Notice of Appeal was sent by certified mail to Counsel for Appellees and to all Appellees as herein listed on the 28th day of December, 2006:

Penfield Township
Eleanor Gnant, Clerk of Council
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Lawrence Rush
Finance Director
City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Pittsfield Township
James R. McConnell, Clerk of Council
17567 Hallauer Road
Wellington, Ohio 44090

Kenneth S. Stumphauzer
Law Director, City of Amherst
5455 Detroit Road
Sheffield Village, Ohio 44054

Rochester Township
Laura Brady, Clerk of Council/Clerk
52185 Griggs Road
Wellington, Ohio 44090

Eric R. Severs, Solicitor
City of Oberlin
5 South Main Street
Oberlin, Ohio 44075

Sheffield Township
Patricia Echko, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055

Linda S. Bales, Clerk
Grafton Village
960 Main Street
Grafton, Ohio 44044

Wellington Township
Bernie Nirole, Clerk of Council/Clerk
44627 State Route 18
Wellington, Ohio 44090

Dennis Will, Lorain County
Prosecuting Attorney
Gerald A. Innes, Assistant
Lorain County Prosecuting Attorney
Counsel for Lorain County Budget
Commission
Lorain County Justice Center
225 Court St., 3rd Floor
Elyria, Ohio 44035

John T. Sunderland
John B. Kopf
Thompson Hine LLP
Counsel for Lorain County and
Lorain County Commissioners
10 West Broad St., Ste. 700
Columbus, Ohio 43215-3435

John A. Gasior, Law Director
City of Avon
36815 Detroit Road
Avon, Ohio 44011

James E. Hoenig, Treasurer
City of Sheffield Lake
609 Harris Road
Sheffield Lake, Ohio 44054

Rita K. Ruot, Clerk Treasurer
Village of LaGrange
P. O. Box 597
LaGrange, Ohio 44050

John R. Varanesc
Counsel for City of Lorain

Janice J. Szmania, Clerk
South Amherst Village

85 E. Gay Street, Suite 1000
Columbus, Ohio 43215-3118

Albert Buck, Jr., Clerk
Kipton Village
42 Court
Kipton, Ohio 44049

Marsha Funk, Clerk
Brownhelm Township
1325 Highbridge Road
Vermilion, Ohio 44089

Mary Rose Dangelo, Clerk
Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Timothy J. Pelcic, Clerk-Treasurer
Sheffield Village
5290 Kevin Street
Sheffield, Ohio 44054

Francis J. Knoble, Clerk
Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

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41835 Earlene Court
Elyria, Ohio 44035

Elaine R. King, Clerk
New Russia Township
44143 Russia Road
Elyria, Ohio 44035

Margaret Harris, Clerk
Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Linda Spitzer, Clerk
Eaton Township
12335 Grafton Road
Grafton, Ohio 44044

103 West Main St.
South Amherst, Ohio 44011

Mary Lou Berger, Clerk
Columbia Township
27753 Ann Road
Columbia Station, Ohio 44028

Roberta M. Dove, Clerk
LaGrange Township
237 Forest St.
LaGrange, Ohio 44050

Karen J. Webb, Clerk
Wellington Village
159 East Street
Wellington, Ohio 44090

City of Avon
Robert Hamilton, Finance Director
36080 Chester Road
Avon, Ohio 44011

Cheryl Parrish, Clerk
Camden Township
15374 Baird Road
Oberlin, Ohio 44074

Marilyn McClellan, Clerk
Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Laura Brady, Clerk
Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Barbara VanMeter, Clerk
Carlisle Township
40835 Banks Road
LaGrange, Ohio 44050

Mark R. Stewart
Lorain County Auditor

Member and Secretary, Lorain
County Budget Commission
226 Middle Avenue
Elyria, Ohio 44035

Grafton, Ohio 44044

David C. Kukucka, Auditor
City of Amherst
480 Park Avenue
Amherst, Ohio 44001

Lorain County, Ohio
Attn: James Cordes
226 Middle Avenue
Elyria, Ohio 44035

Lorain County Metropolitan Park
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

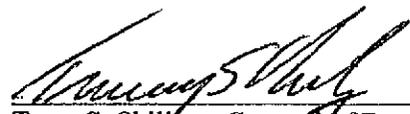
City of Oberlin
Salvatore Talarico, City Auditor
69 S Main Street
Oberlin, Ohio 44074

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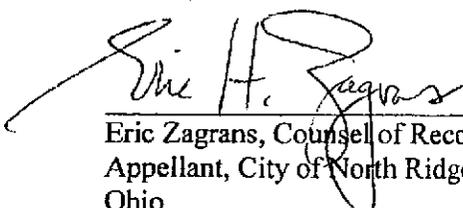
Ron L. Mantini, Auditor
City of Lorain
200 West Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

Board of County Commissioners
Of Lorain County, Ohio
225 Middle Avenue
Elyria, Ohio 44035

Paul D. Eklund
Counsel for Lorain County
Metropolitan Parks
Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115


Terry S. Shilling, Counsel of Record,
Counsel for Appellants, City of
Elyria, Ohio and Amherst Township,
Ohio


Geoffrey R. Smith, Counsel of
Record, for Appellant, City of Avon
Lake, Ohio


Eric Zagrans, Counsel of Record for
Appellant, City of North Ridgeville,
Ohio

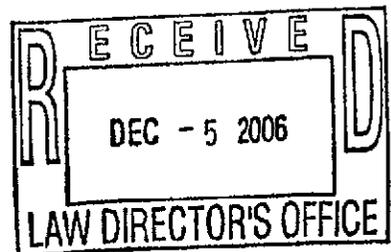
OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
 City of North Ridgeville, Amherst)
 Township, and Lorain County)
 Metropolitan Park District,)
)
 Appellants)
)
 vs.)
)
 Lorain County Budget Commission, et al.,)
)
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CASE NO. 2004-T-1166

(BUDGET COMMISSION:
 ULGF and ULGRAF)

DECISION AND ORDER



APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville -
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon -
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 Joan Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

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5511 Liberty Avenue
Vermilion, Ohio 44089

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Clerk, Kipton Village
42 Court
Kipton, Ohio 44049

Janice J. Szmania
Clerk, South Amherst Village
103 West Main Street
South Amherst, Ohio 44011

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1940 North Ridge Road
Vermilion, Ohio 44089

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Clerk, Columbia Township
25496 Royaltown Road
P.O. Box 819
Columbia Station, Ohio 44028

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18789 Avon Wooster Road
Grafton, Ohio 44044

Roberta M. Dove
Clerk, LaGrange Township
P.O. Box 565
LaGrange, Ohio 44050

James R. McConnell
Clerk, Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090

Bernie Nirode
Clerk, Wellington Township
44627 State Route 18
Wellington, Ohio 44090

Linda S. Bales
Clerk, Grafton Village
960 Main Street
Grafton, Ohio 44044

Laura Brady
Clerk, Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Karen J. Webb
Clerk, Wellington Village
Willard Memorial Square
Wellington, Ohio 44090

Cheryl Parrish
Clerk, Camden Township
15374 Baird Road
Oberlin, Ohio 44074-9696

Linda Spitzer
Clerk, Eaton Township
12043 Avon Beldon Road
Grafton, Ohio 44044

Francis J. Knoble
Clerk, Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

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Clerk, New Russia Township
46268 Butternut Ridge Road
Oberlin, Ohio 44074

Laura Brady
Clerk, Rochester Township
52185 Griggs Road
Wellington, Ohio 44090

Mark R. Stewart
Lorain County Auditor
226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640

Rite K. Ruot
Clerk-Treasurer, LaGrange Village
P.O. Box 597
LaGrange, Ohio 44050

Timothy J. Pelcic
Clerk-Treasurer, Sheffield Village
4820 Detroit Road
Elyria, Ohio 44035

Marilyn McClellan
Clerk, Brighton Township
19996 Baird Road
Wellington, Ohio 44090

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11969 LaGrange Road
LaGrange, Ohio 44050

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Clerk, Elyria Township
41416 Griswold Road
Elyria, Ohio 44035

Margaret Harris
Clerk, Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Eleanor Gnant
Clerk, Penfield Township
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Angelo J. Marotta
Clerk, Sheffield Township
5166 Clinton Avenue
Lorain, Ohio 44055

Entered DEC 1 2006

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

Recently, in *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we dismissed an appeal from the actions of a budget commission because we found that the appellants failed to comply with the mandatory requirements of R.C. 5747.55(C)(3).¹ The appellants identified only those subdivisions from which they sought to recover their share of the funds, not those subdivisions they believed to be overallocated. We found that this defect in the notice of appeal deprived us of subject-matter jurisdiction.

As a consequence of *Elyria*, supra, the Board of Tax Appeals now considers this matter. The appeal concerns the Lorain County Budget Commission's apportionment and distribution of the 2005 Undivided Local Government Fund ("ULGF") and the 2005 Undivided Local Government Revenue Assistance Fund ("ULGRAF"). The appellants argue that the alternative formulas used by the commission to allocate the funds were not legally applicable.

Prior to the 2004 allocation year, the budget commission had been allocating the ULGF and ULGRAF according to an alternate formula first adopted in 1984 ("old formula"). For the 2003 year, the budget commission made its allocation according to the old formula. The city of Lorain appealed from that action, claiming

¹ Pursuant to R.C. 5747.55, a subdivision may appeal the commission's allocation of the ULGF and ULGRAF to the BTA "in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules ***." Pursuant to the rule codified by R.C. 5747.55(C)(3), the appealing subdivision must attach to its notice of appeal a statement showing, "The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation." (Emphasis added.) An appeal under R.C. 5747.55 may relate to an allocation made under either the statutory formula or an alternative formula. *Mogadore v. Summit Cty. Budget Comm.* (1987), 36 Ohio App.3d 42.

that the old formula had not been properly adopted. See *City of Lorain v. Lorain Cty. Budget Comm.*, BTA No. 2002-T-1865. Ultimately, the parties resolved the issues among them, and the appeal was voluntarily dismissed. *City of Lorain v. Lorain Cty. Budget Comm.* (Sept. 26, 2003), BTA No. 2002-T-1865, unreported.

Evidently as a consequence of the settlement, a revised alternate formula ("new formula") was proposed for consideration. In September 2003, the budget commission adopted the new formula, which was first used for the 2004 allocations. The distribution year now before us, 2005, was also allocated according to the new formula. The instant appeal was filed by the appellants, each of which received less under the new formula than they did with the old formula. In their notice of appeal, appellants claim that the new alternate formula had not been properly adopted and assert that allocation should be made according to the old formula.

The notice of appeal establishes that the appellants claim the 2005 allocations should be made according to the old formula. Exhibit G of the notice of appeal sets forth the names of the appellee subdivisions and the amounts of claimed overallocation. Column No. 1 of Exhibit G sets forth the 2005 allocations made by the budget commission. In column No. 2 of the exhibit, the appellants list the share of the funds "that should have been allocated under the alternative method used prior to settlement in Case No. 02-T-1865." A review of the exhibit, however, discloses that the appellants do not, in fact, claim that all allocations should be reverted to the prior formula. For example, for both the ULGF and the ULGRAF, the appellants claim that the city of Lorain should maintain the allocation it received under the new formula. A

cursory review of the old formula, however, establishes that the city of Lorain would receive less under the old formula than under the new. See *Elyria*, supra, for additional information related to the old formula. In addition, the appellants list the allocation for the county's share of the funds ~~at an amount below what the county is~~ entitled to under the old formula. The appellants list the county as being the only overallocated subdivision. Notice of Appeal at Ex. G.

Despite the appellants' claim that they properly listed the alleged overallocation, we note that the record evidences a deliberate decision to exclude the city of Lorain as an over-allocated subdivision. In the section of their notice of appeal in which the appellants state the relief they seek before this board, they ask us to:

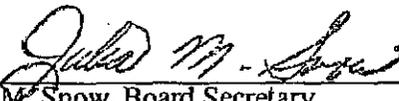
“[A]llocate the 2005 LGF and 2005 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain [city] as the result of such settlement borne only by the Appellees from their allocated shares and with no reduction suffered by the Appellants.” Notice of Appeal at 12.

As we did in *Elyria*, supra, we find that the appellants have, in their statement made under R.C. 5747.55(C)(3), identified only those subdivisions from which they seek to recover their share of the funds, not those subdivisions they believe to be overallocated. By not identifying all entities the appellants believe are overallocated under the new formula, but only setting forth the county as the sole entity to be responsible for any changes in the amounts allocated among the subdivisions, the appellants have created their own formula, an alternative that is beyond the scope of these proceedings. The appellants' failure to comply with the

mandatory requirements of the statute deprives us of subject-matter jurisdiction. *Elyria*, supra; *Cincinnati v. Hamilton Cty. Budget Comm.* (1979), 59 Ohio St.2d 43; *Union Twp. v. Butler Cty. Budget Comm.* (1995), 101 Ohio App.3d 212, at 216, discretionary appeal denied (1995), 72 Ohio St.3d 1551.

In accordance with *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we conclude that the appellants have not properly invoked the subject-matter jurisdiction of this board. The Board of Tax Appeals therefore dismisses BTA No. 2004-T-1166.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Julia M. Snow, Board Secretary

OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
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 Township, and Lorain County)
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 (BUDGET COMMISSION:
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 DECISION AND ORDER

APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville -
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon -
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 John Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

Stanley Zaborski
 Treasurer, City of Sheffield Lake
 609 Harris Road
 Sheffield Lake, Ohio 44054

Lawrence Rush
Finance Dir., City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Albert Buck, Jr.
Clerk, Kipton Village
42 Court
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Janice J. Szmania
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226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640

Rite K. Ruot
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P.O. Box 597
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4820 Detroit Road
Elyria, Ohio 44035

Marilyn McClellan
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Elyria, Ohio 44035

Margaret Harris
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26309 State Route 58
Wellington, Ohio 44090

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I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Julia M. Snow, Board Secretary

BOARD OF TAX APPEALS
STATE OF OHIO

CITY OF ELYRIA, OHIO
Thaddeus Pileski, Auditor
131 Court Street
Elyria, Ohio 44035

CASE NO.

and

CITY OF NORTH RIDGEVILLE, OHIO
Chris Costin, Auditor
7307 Avon Belden Road
North Ridgeville, Ohio 44039

(BUDGET COMM. - LGF/RAF)

and

CITY OF AVON LAKE, OHIO
Joseph Newlin, Finance Director
150 Avon Belden Road
Avon Lake, Ohio 44012

NOTICE OF APPEAL

and

AMHERST TOWNSHIP, OHIO
John Koval, Clerk
7530 Oberlin Road
Elyria, Ohio 44035

and

LORAIN COUNTY METROPOLITAN
PARK DISTRICT
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

Appellants

vs.

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LORAIN COUNTY
AUDITOR

LORAIN COUNTY BUDGET
COMMISSION

Mark R. Stewart, Member and Secretary
226 Middle Avenue
Elyria, Ohio 44035

and

LORAIN COUNTY, OHIO

Mark R. Stewart, Auditor
226 Middle Avenue
Elyria, Ohio 44035

and

BOARD OF COUNTY COMMISSION-
ERS OF LORAIN COUNTY, OHIO

226 Middle Avenue
Elyria, Ohio 44035

and

CITY OF AMHERST

Diane L. Eswine, Auditor
206 S. Main Street
Amherst, Ohio 44001

and

CITY OF AVON

Robert Hamilton, Finance Director
36080 Chester Road
Avon, Ohio 44011

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and

KIPTON VILLAGE
Albert Buck, Jr., Clerk-Treasurer
42 Court
Kipton, Ohio 44049

and

LAGRANGE VILLAGE
Rita K. Ruot, Clerk-Treasurer
355 South Center St.
P.O. Box 597
LaGrange, Ohio Ohio 44050

and

ROCHESTER VILLAGE
Patty Amspaugh, Clerk-Treasurer
316 N. State Street
S. Rochester, Ohio 44090

and

SHEFFIELD VILLAGE
Timothy J. Pelcic, Clerk-Treasurer
4820 Detroit Road
Elyria, Ohio 44035

and

SOUTH AMHERST VILLAGE
Janice J. Szmania, Clerk-Treasurer
103 West Main Street
South Amherst, Ohio 44001

and

WELLINGTON VILLAGE
Karen J. Webb, Clerk-Treasurer
Willard Memorial Square
Wellington, Ohio 44090

and

BRIGHTON TOWNSHIP
Marilyn McClellan, Clerk of Council
19996 Baird Road
Wellington, Ohio 44090

and

BROWNHELM TOWNSHIP
Marsha Doane Funk, Clerk
1940 North Ridge Road
Vermilion, Ohio 44089

and

CAMDEN TOWNSHIP

Marilyn Ellingsworth, Clerk of Council
51257 Betts Road
Wellington, Ohio 44090

and

CARLISLE TOWNSHIP

Linda M. Lowery, Clerk
11969 LaGrange Road
LaGrange, Ohio 44050

and

COLUMBIA TOWNSHIP

Mary Lou Berger, Clerk of Council/Clerk
25496 Royalton Road, P.O. Box 819
Columbia Station, Ohio 44028

and

EATON TOWNSHIP

Linda Spitzer, Clerk of Council/Clerk
12043 Avon Belden Road
Grafton, Ohio 44044

and

ELYRIA TOWNSHIP

Barbara Baker, Clerk of Council/Clerk
41416 Griswold Road
Elyria, Ohio 44035

and

GRAFTON TOWNSHIP

Mary Rose Dangelo, Clerk of Council/Clerk
17109 Avon Belden Road
Grafton, Ohio 44044

and

HENRIETTA TOWNSHIP

Francis J. Knoble, Clerk of Council/Clerk
10413 Vermilion Road
Oberlin, Ohio 44074

and

HUNTINGTON TOWNSHIP

Margaret Harris, Clerk of Council/Clerk
26309 State Route 58
Wellington, Ohio 44090

and

LAGRANGE TOWNSHIP

Roberta M. Dove, Clerk of Council/Clerk
P. O. Box 565
LaGrange, Ohio 44050

and

NEW RUSSIA TOWNSHIP

Elaine R. King, Clerk of Council/Clerk
46268 Butternut Ridge Road
Oberlin, Ohio 44074

and

PENFIELD TOWNSHIP

Eleanor Gndt, Clerk of Council/Clerk
42760 Peck Wadsworth Road
Wellington, Ohio 44090

and

PITTSFIELD TOWNSHIP

James R. McConnell, Clerk of Council/Clerk
17567 Hallauer Road
Wellington, Ohio 44090

and

ROCHESTER TOWNSHIP
Laura Brady, Clerk of Council/Clerk
52185 Griggs Road
Wellington, Ohio 44090

and

SHEFFIELD TOWNSHIP
Angelo J. Marotta, Clerk of Council/Clerk
5166 Clinton Avenue
Lorain, Ohio 44055

and

WELLINGTON TOWNSHIP
Bernie Nirode, Clerk of Council/Clerk
44627 State Route 18
Wellington, Ohio 44090

Appellees

1. Appellants, the City of Elyria ("Elyria"), the City of North Ridgeville ("North Ridgeville"), the City of Avon Lake ("Avon Lake"), Amherst Township ("Amherst Twp.") and the Lorain County Metropolitan Park District ("MetroParks"), (Collectively Appellants) hereby appeal from the action taken by the Lorain County Budget Commission ("LCBC") on September 13, 2004, allocating the 2005 Undivided Local Government Funds ("LGF") and Undivided Local Government Revenue Assistance Funds ("RAF") unlawfully. This appeal is taken pursuant to ORC Sections 5705.37 and 5747.55.

2. On or after September 21, 2004, Appellants each received notice of the above-referenced action by LCBC, an exact copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

3. The fiscal officer of each Appellant is authorized to file this appeal on behalf of each

such Appellant in accordance with the resolutions adopted by the municipal council of Elyria on October 4, 2004, by the municipal council of North Ridgeville on October 18, 2004, by the municipal council of Avon Lake on October 11, 2004, by the Amherst Twp. Board of Trustees on October 12, 2004, and by the MetroParks Board on October 20, 2004, certified copies of which are attached hereto as Exhibits "B", "C", "D", "E" and "F" respectively.

4. Appellants hereby in the alternative assert that LCBC made the following errors of law in its action taken on September 13, 2004 (See Exhibit A). *See Springfield City Comm. v. Bethel Twp.*, BTA Case No. 78-F-610 (1982):

(a) LCBC erred by allocating the 2005 LGF and RAF using an alternative formula that fails to include an allocation and distribution to a statutorily-eligible entity;

(b) LCBC abused its discretion when it failed to include an allocation to MetroParks;

(c) LCBC erred by adopting an unlawful alternative method of apportionment of the LGF and RAF which reduces the respective allocable shares of Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks of such funds resulting from and implementing a settlement of a tax appeal proceeding before this Board brought by Appellee, the City of Lorain ("Lorain"), Case No. 02-T-1865, in which Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks were not named parties, in violation of the provisions of ORC Section 5747.55(D) and Ohio law;

(d) LCBC erred by allocating the 2005 LGF and RAF using an invalid alternative formula that was not timely and lawfully adopted and approved by LCBC and the

necessary political subdivisions as required by ORC Sections 5747.53(B) and 5747.63(B).

(e) LCBC erred by allocating the entire 2005 LGF and RAF pursuant to the implementation of a settlement of a tax appeal proceeding before this Board brought by Appellee, the City of Lorain, (Lorain) in Case No. 02-T-1865 in which Appellants were not named parties in violation of the provisions of ORC Section 5747.55(D).

(f) LCBC erred by not allocating to the Appellees only the pro rata portion of the 2005 LGF and RAF that was the subject of Case No. 02-T-1865 which erroneously and effectively reduced the 2005 allocation of the LGF and RAF to the Appellants in violation of the provisions of ORC Section 5747.55(D) and Ohio law.

(g) LCBC erred by not allocating to the Appellants pro rata (percentage) portion of the 2005 LGF and RAF that was not the subject of Case No. 02-T-1865 which erroneously and effectively reduced the 2005 allocation of the LGF and RAF to the Appellants in violation of the provisions of ORC Section 5747.55 (D) and Ohio law.

(h) LCBC erred by not timely making its apportionment of the 2005 LGF and RAF as required under ORC Sections 5705.27, 5747.51 and 5747.53 and Ohio law.

5. Appellants assert that LCBC should have allocated the LGF and RAF for 2005 in accordance with the settlement reached in the tax appeal proceeding in Case No. 02-T-1865 but

with no reduction suffered by any Appellant which was not a named party in that tax appeal proceeding. The reductions in the 2005 LGF and 2005 RAF necessitated by the increased allocation to Lorain should have been borne entirely by revised allocation to the Appellees in Case No. 02-T-1865 and not by the allocations to Appellants who were not named parties to Case No. 02-T-1865.

6. As a direct and proximate result of one or more of the errors, violations and abuses of discretion set forth above, LCBC has erroneously determined Elyria's, North Ridgeville's, Avon Lake's, Amherst Twp.'s and MetroParks' allocations of the 2005 LGF and RAF, and has made unlawful and excessive allocations to Appellees listed in Exhibit "G". Exhibit "G" attached hereto and incorporated by reference herein sets forth, by each fund involved (whether LGF or RAF) the total amount of dollars allocated and the exact amounts in dollars allocated to each subdivision from the 2005 LGF and 2005 RAF as erroneously determined by LCBC (Column 1), and sets forth the amount in dollars which Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks claim they should have received from the 2005 LGF and 2005-RAF if LCBC had properly allocated such funds pursuant to law (Column 2). Exhibit "G" also sets forth the exact amount in dollars which has been overallocated to Appellees, (Column 3) and the exact amounts in dollars which have been underallocated to the Appellants (Column 4).

7. Appellants assert that when the LCBC allocated the 2005 LGF and RAF by the implementation of the settlement reached in Case No. 02-T-1865, the LCBC should have allocated to the Appellants the percentage of the 2005 LGF and RAF fund that is the same percentage of such funds for 2003 that was allocated to the Appellants at the time of the appeal in Case No. 02-T-1865. Further, the LCBC should have only implemented the settlement to that

percentage of the 2005 LGF and RAF that is the same percentage of such funds for 2003 that was allocated to the parties in Case No. 02-T-1865 which did not include the Appellants in this case. This allocation is based on the following facts: The 2003 LGF fund was Eighteen Million One Hundred Eighty Five Thousand One Hundred Forty Two Dollars (\$18,185,142.00). The 2003 RAF was Two Million Five Hundred Eighty Eight Thousand Three Hundred Thirty One Dollars (\$2,588,331.00). Of this, the percentage of the LGF fund that was originally allocated to the Appellants before the appeal in Case No. 02-T-1865 was 17.33 percent or Three Million One Hundred Fifty Two Thousand Two Hundred Fifty Five Dollars (\$3,152,255.00) and the percentage of the 2003 RAF was 17.77 percent or Four Hundred Sixty Thousand Sixty Three Dollars (\$460,063.00). It is the Appellants' position that those percentages to Appellants of the 2003 LGF and RAF must remain the same for the 2005 LGF and RAF and the Appellants by law must be allocated 17.33 percent of the 2005 LGF and 17.77 percent of the 2005 RAF. By implementing the settlement in Case No. 02-T-1865 and using the "invalid" alternative method from that settlement, the Appellants' allocation for 2005 of the LGF and RAF was effectively reduced as detailed in Exhibit H in violation of the provisions of ORC Section 5747.55(D) as said Appellants were not parties to Case No. 02-T-1865.

8. ORC Section 5705.27 provides inter alia that the LCBC shall complete its work on or before the first day of September annually unless for good cause the tax commissioner extends the time for completing the work. For the 2005 LGF and RAF allocation, the LCBC received an extension of time to the 1st day of October, 2004. The action taken by the LCBC on September 13, 2004 as stated in Exhibit A was not formally adopted by the LCBC until October 18, 2004 when at a meeting on that day the LCBC approved the minutes of the September 13, 2004

meeting. Under Ohio law said Commission's actions are only valid and final when the minutes of an action and meeting are approved. The approval of the minutes on October 18, 2004 of the September 13, 2004 action of the LCBC was not timely in that it was not finalized until after October 1, 2004 and, therefore, the apportionment made of the 2005 LGF and RAF as shown in Exhibit A is not in compliance with Ohio law. See State, ex rel. Hanley v. Roberts (1985), 17 Ohio St. 3d 1.

9. Copies of the tax budgets of Avon Lake, Elyria, North Ridgeville, Amherst Township and MetroParks are attached hereto as Exhibits "I", "J", "K", "L" and "M", respectively, and incorporated by reference herein.

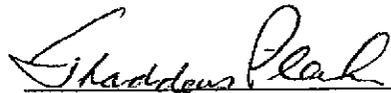
WHEREFORE, Appellants, Elyria, North Ridgeville, Avon Lake, Amherst Township and Lorain County Metropolitan Park District, hereby pray that the Board of Tax Appeals:

- (a) find that the alternative method of apportionment used by LCBC to allocate the 2005 LGF and RAF is invalid as it specifically relates and is applied to the Appellants;
- (b) allocate the 2005 LGF and RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain as the result of such settlement be borne by the Appellees from their allocated shares as provided in Exhibit G and with no reduction suffered by any of the Appellants; and
- (c) reallocate the 2005 LGF and RAF so that the Appellants' percentage of the 2005 LGF and RAF as shown on Exhibit H not be reduced and that said Appellants not be affected or their allocations of the 2005 LGF and RAF not be reduced by implementation of the settlement in Case No. 02-T-1865.

(d) find that the apportionment of the 2005 LGF and RAF made by the LCBC was not timely done in compliance with Ohio law and is thus invalid.

(e) issue an order for Appellants to recover the costs of these proceedings from Appellees, the Lorain County Budget Commission and Lorain County, and to receive such other and further relief as the Board may deem just and proper; and

Respectfully submitted,



Thaddeus Pileski, City Auditor
City of Elyria
131 Court Street
Elyria, Ohio 44035

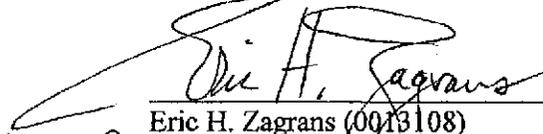


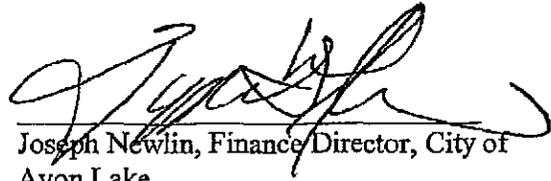
Terry S. Shilling (0018763)
Elyria City Law Director
131 Court Street
Elyria, Ohio 44035
(440) 326-1464

John Koval

John Koval, Clerk, Amherst Township
7530 Oberlin Road
Elyria, Ohio 44035

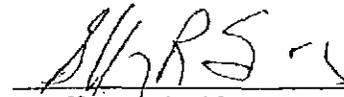

Chris S. Costin, City Auditor
City of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039


Eric H. Zagrans (0013108)
Attorney for ~~Law Director of the City~~ of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039
(440) 353-0848



Joseph Newlin, Finance Director, City of
Avon Lake

150 Avon Belden Road
Avon Lake, Ohio 44012



Geoffrey R. Smith (0008772) Law Director,
City of Avon Lake

150 Avon Belden Road
Avon Lake, Ohio 44012
(440) 933-3231

Denise Thompson (Gfell)

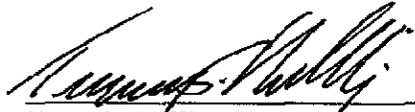
Denise Gfell, Treasurer for the Lorain
County Metropolitan Park District
12882 Diagonal Road
LaGrange, Ohio 44050

Paul D. Eklund *ES* CONSENT

Paul D. Eklund (0001132) Attorney for
Lorain County Metropolitan Park District
% Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115-1027
(216) 348-1700

CERTIFICATE OF FILING

The undersigned hereby certifies that a copy of the foregoing Notice of Appeal was filed with the Ohio Board of Tax Appeals by certified mail U.S. mail, return receipt requested, and with the Lorain County Budget Commission by hand delivery this 20th day of October, 2004.


Terry S. Skilling (0018755)
Elyria City Law Director

\\E:\lawdir01\LawDir\User\janderson\Notice of Appeal re. BOARD OF TAX APPEALS\STATE OF OHIO\CITY OF ELYRIA.wpd

Exhibit A

BUDGET COMMISSION of LORAIN COUNTY, OHIO

September 15, 2004

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- GARY C. BENNETT
County Prosecutor

TO ALL LOCAL GOVERNMENTS:

Please find enclosed in compliance with O.R.C. Sections 5747.51 (J) and 5747.62 (I) the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year. The distribution is in accordance with the Alternative Formula agreement that was finalized in 2003. As noted earlier the Budget Commission members have taken a conservative approach in calculating the 2005 entitlement and have based the revenue on the 2004 estimated entitlement due to the State "freeze" on Local Government revenue still being in effect.

The Budget Commission members have scheduled a Budget Hearing for all sub-divisions to appear on:

DATE: THURSDAY, SEPTEMBER 30, 2004

PLACE: COMMISSIONERS HEARING ROOM

TIME: 2:00 P.M.

We invite all of you to attend this meeting where the members will approve and distribute the Budget Commission work including the Official Certificate, Schedule B Tax rate sheets and Resolution Accepting the Tax rates for the 2005 tax year. The Budget Commission has suspended until October 1, 2004 to complete the work. Accordingly, the political subdivision must submit the necessary tax levies to the auditor by November 1, 2004.

If you have any questions regarding this matter, please feel free to contact the Tax Settlement Department at (440) 329-5205.

Sincerely yours,

Mark R. Stewart
Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission

Daniel J. Talarek
Daniel J. Talarek
Lorain County Treasurer

Gary C. Bennett
Gary C. Bennett
Lorain County Prosecutor

Exhibit A

September 20, 2004

REVENUE ASSISTANCE
DISTRIBUTION FOR
2005

TOTAL REVENUE ASST. ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005

\$ 2,374,939.00

ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,304.69
AVON CITY	4.466%	\$	33,395.55
AVON LAKE CITY	8.467%	\$	63,463.52
ELYRIA CITY	31.907%	\$	238,502.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
GBERLIN CITY	8.135%	\$	60,831.36
SHEFFIELD LAKE CITY	4.618%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.652%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,863.97
BROWNHelm TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,576.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,699.21
ELYRIA TOWNSHIP	0.892%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.653%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.816%	\$	6,166.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.478%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.382%	\$	2,706.94
NEW RUSSIA TOWNSHIP	0.935%	\$	6,998.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,763.32
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit B

RESOLUTION NO. R2004- 10

A RESOLUTION AUTHORIZING AN APPEAL, BY THE ELYRIA CITY AUDITOR, TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S LOCAL GOVERNMENT AND REVENUE ASSISTANCE APPORTIONMENT TO LORAIN COUNTY SUB-DIVISIONS FOR THE 2005 YEAR IN ACCORDANCE WITH THE ALTERNATIVE FORMULA AGREEMENT THAT WAS FINALIZED IN 2003 AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on September 13th, 2004 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2005 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof; and

WHEREAS, the actions of the Lorain County Budget Commission taken on September 13th, 2004 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2005 and beyond; and

WHEREAS, the City of Elyria on or about the 21st day of September, 2004 received notice of Lorain County Budget Commission's action taken on September 13th, 2004; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ELYRIA, STATE OF OHIO:

SECTION 1: That Thadeus Pileski, the Elyria City Auditor, (Fiscal Officer of the City of Elyria), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 13th, 2004 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action

VERIFICATION
I HEREBY CERTIFY THAT THIS IS AN EXACT AND TRUE COPY OF RESOLUTION No. R2004-10

Arthur J. Weber
ARTHUR J. WEBER, CLERK OF COUNCIL
CITY OF ELYRIA, OHIO
DATE 10-6-04

taken on September 13, 2004 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2005 year and beyond.

SECTION 2: That the City of Elyria Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

SECTION 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

SECTION 4: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on September 13th, 2004 and received by the City of Elyria on September 21st, 2004 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before October 21st, 2004) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Elyria; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 10/4/04 E. Kenneth Burkhard
E. Kenneth Burkhard, President

ATTEST: Arthur J. Weber APPROVED: 10/4/04
Arthur J. Weber, Clerk

William M. Grace
William M. Grace, Mayor

DATE: 10-5-04

Approved as to form:
Terry S. Shilling 10-01-04
Terry S. Shilling, Law Director

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- GARY C. BENNETT
JEFFREY D. MANNING
County Prosecutor

September 15, 2004

TO ALL LOCAL GOVERNMENTS:

Please find enclosed in compliance with O.R.C. Sections 5747.51 (J) and 5747.62 (I) the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year. The distribution is in accordance with the Alternative Formula agreement that was finalized in 2003. As noted earlier the Budget Commission members have taken a conservative approach in calculating the 2005 entitlement and have based the revenue on the 2004 estimated entitlement due to the State "freeze" on Local Government revenue still being in effect.

The Budget Commission members have scheduled a Budget Hearing for all sub-divisions to appear on:

DATE: THURSDAY, SEPTEMBER 30, 2004

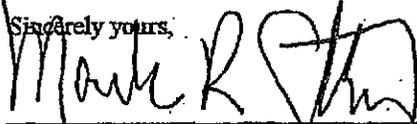
PLACE: COMMISSIONERS HEARING ROOM

TIME: 2:00 P.M.

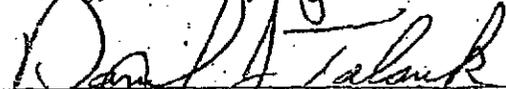
We invite all of you to attend this meeting where the members will approve and distribute the Budget Commission work including the official Certificate, Schedule B tax rate sheet and Resolution Accepting the Tax rates for the 2005 tax year. The Budget Commission has an extension until October 1, 2004 to complete the work. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 1, 2004.

If you have any questions regarding this matter please feel free to contact the Tax Settlement Department at (440) 329-5205.

Sincerely yours,



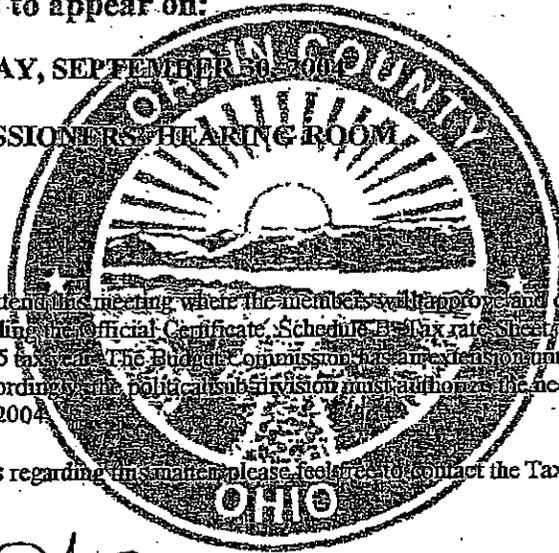
Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek
Lorain County Treasurer



Gary C. Bennett
Lorain County Prosecutor



CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO,
HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING RESOLUTION NO. R-2004
20 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED
BY COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL,
CENTRAL FIRE STATION AND THE POLICE STATION.

DATED: 10/5/04



CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 10/5/04

Resolution for Appealing Board of Tax Appeals.doc

Exhibit A

BUDGET COMMISSION of LORAIN COUNTY, OHIO

September 15, 2004

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- GARY C. BENNETT
JEREMY L. MANNING
County Prosecutor

TO ALL LOCAL GOVERNMENTS:

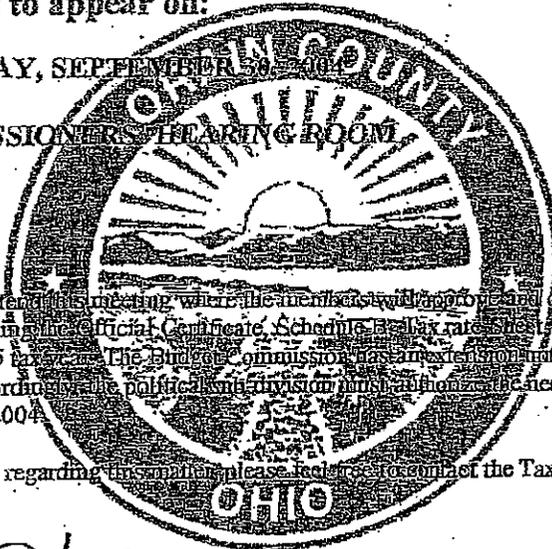
Please find enclosed in compliance with O.R.C. Sections 5747.51 (J) and 5747.62 (I) the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year. The distribution is in accordance with the Alternative Formula agreement that was finalized in 2003. As noted earlier the Budget Commission members have taken a conservative approach in calculating the 2005 entitlement and have based the revenue on the 2004 estimated entitlement due to the State "freeze" on Local Government revenue still being in effect.

The Budget Commission members have scheduled a Budget Hearing for all sub-divisions to appear on:

DATE: THURSDAY, SEPTEMBER 30, 2004

PLACE: COMMISSIONERS HEARING ROOM

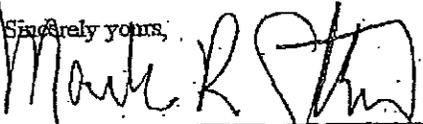
TIME: 2:00 P.M.



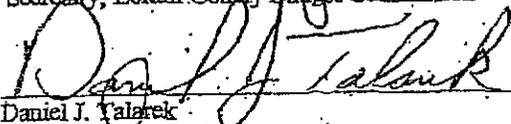
We invite all of you to attend this meeting where the members will approve and distribute the Budget Commission work including the Official Certificate, Schedule B Tax rate sheets and Resolution Accepting the Tax rates for the 2005 tax year. The Budget Commission has an extension until October 1, 2004 to complete the work. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 1, 2004.

If you have any questions regarding this matter, please feel free to contact the Tax Settlement Department at (440) 329-5205.

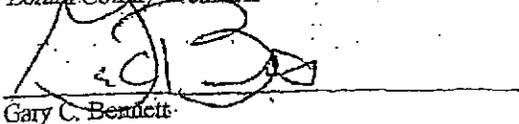
Sincerely yours,



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek
Lorain County Treasurer



Gary C. Bennett
Lorain County Prosecutor

September 20, 2004

LOCAL GOVERNMENT
DISTRIBUTION FOR
2005

TOTAL LOCAL GOVT ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005

\$ 16,572,947.00

ALLOCATION

SUB-DIVISION

PERCENT

COUNTY GENERAL FUND

48.302%

\$ 8,005,064.84

LORAIN CITY

20.212%

\$ 3,349,724.05

Total to be taken off of the entitlement first

\$ 11,354,788.89

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,218,158.11

AMHERST CITY

4.732%

\$ 240,923.24

AVON CITY

4.466%

\$ 223,042.94

AVON LAKE CITY

8.467%

\$ 442,865.08

ELYRIA CITY

31.907%

\$ 1,684,957.71

NORTH RIDGEVILLE CITY

10.316%

\$ 538,305.19

OSBERLIN CITY

8.135%

\$ 424,497.19

SHEFFIELD LAKE CITY

4.618%

\$ 240,974.54

VERMILION CITY

1.576%

\$ 82,238.17

GRAFTON VILLAGE

1.454%

\$ 76,872.02

KIPTON VILLAGE

0.847%

\$ 16,107.01

LAGRANGE VILLAGE

0.727%

\$ 37,836.01

ROCHESTER VILLAGE

0.262%

\$ 13,671.57

SHEFFIELD VILLAGE

1.552%

\$ 80,985.81

SO. AMHERST VILLAGE

1.435%

\$ 74,880.57

WELLINGTON VILLAGE

2.116%

\$ 110,572.77

AMHERST TOWNSHIP

1.525%

\$ 79,578.91

BRIGHTON TOWNSHIP

0.383%

\$ 19,985.55

BROWNHELM TOWNSHIP

0.606%

\$ 31,622.04

CAMDEN TOWNSHIP

0.658%

\$ 34,335.48

CARLISLE TOWNSHIP

2.083%

\$ 109,694.23

COLUMBIA TOWNSHIP

2.024%

\$ 105,615.62

EATON TOWNSHIP

1.832%

\$ 95,596.68

ELYRIA TOWNSHIP

0.962%

\$ 51,764.13

GRAFTON TOWNSHIP

0.844%

\$ 44,041.25

HENRIETTA TOWNSHIP

0.659%

\$ 34,387.66

HUNTINGTON TOWNSHIP

0.616%

\$ 32,143.85

LAGRANGE TOWNSHIP

0.991%

\$ 51,711.85

PENFIELD TOWNSHIP

0.479%

\$ 24,994.98

PITTSFIELD TOWNSHIP

0.725%

\$ 37,631.65

ROCHESTER TOWNSHIP

0.362%

\$ 18,889.73

NEW RUSSIA TOWNSHIP

0.936%

\$ 48,841.99

SHEFFIELD TOWNSHIP

1.515%

\$ 78,055.10

WELLINGTON TOWNSHIP

0.637%

\$ 33,299.67

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS

\$ 5,218,158.11

COUNTY GENERAL FUND

\$ 8,005,064.84

LORAIN CITY

\$ 3,349,724.05

TOTAL LOCAL GOVERNMENT ENTITLEMENT

\$ 16,572,947.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit A

September 20, 2004

REVENUE ASSISTANCE
DISTRIBUTION FOR
2005

TOTAL REVENUE ASST. ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005

\$ 2,374,939.00

ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.468%	\$	33,395.55
AVON LAKE CITY	8.487%	\$	83,463.52
ELYRIA CITY	31.907%	\$	238,582.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
OBERLIN CITY	8.135%	\$	60,831.38
SHEFFIELD LAKE CITY	4.618%	\$	34,532.47
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,498.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,805.44
SO, AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,408.54
BRIGHTON TOWNSHIP	0.383%	\$	2,883.97
BROWNHELM TOWNSHIP	0.608%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,578.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.08
EATON TOWNSHIP	1.832%	\$	13,689.21
ELYRIA TOWNSHIP	0.892%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.616%	\$	4,600.28
LAGRANGE TOWNSHIP	0.591%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.38
ROCHESTER TOWNSHIP	0.362%	\$	2,708.94
NEW RUSSIA TOWNSHIP	0.836%	\$	6,999.18
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,763.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit C

DATE: October 18, 2004 1ST READING: October 18, 2004
 INTRODUCED: Mayor Gillock 2ND READING: Suspended
 REFERRED TO: _____ 3RD READING: Suspended
 TEMPORARY NO: T 125-2004 ADOPTED: October 18, 2004
 EMERGENCY: October 18, 2004

RESOLUTION 1022 - 2004

A RESOLUTION AUTHORIZING AN APPEAL TO THE STATE OF OHIO BOARD OF TAX APPEALS BY THE CHIEF FISCAL OFFICER OF THE CITY OF NORTH RIDGEVILLE, OHIO, FROM THE ACTION BY THE LORAIN COUNTY BUDGET COMMISSION APPORTIONING LOCAL GOVERNMENT FUNDS AND REVENUE ASSISTANCE FUNDS TO SUBDIVISIONS IN LORAIN COUNTY FOR THE 2005 YEAR IN ACCORDANCE WITH THE IMPROPER ALTERNATIVE FORMULA AGREEMENT ENTERED INTO IN 2003, IN ORDER TO PROTECT THE CITY'S RIGHTS AND INTERESTS IN AND TO ITS ALLOCATION OF SUCH FUNDS UNDER CHAPTER 5747 OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, on or about September 13, 2004, the Lorain County Budget Commission took action to apportion the Local Government and Revenue Assistance Funds among the subdivisions of Lorain County in purported compliance with Sections 5747.51(J) and 5747.62(I) of the Revised Code, reflecting the percentages and distributions for the 2005 year under the improper Alternative Formula Agreement that was finalized in 2003, as set forth in Exhibit "A" attached hereto and incorporated by reference herein; and

WHEREAS, the actions taken by the Lorain County Budget Commission on or about September 13, 2004, have resulted in an erroneous allocation of the undivided local government funds and the undivided revenue assistance funds for the calendar year 2005 and beyond; and

WHEREAS, on or about September 20, 2004, the Lorain County Budget Commission served notice on the political subdivisions within Lorain County of its actions taken on or about September 13, 2004, which the City of North Ridgeville (the "City") received on or after September 21, 2004; and

WHEREAS, Section 5705.37 of the Revised Code authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, by and through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action;

I, CHARLES A. NORRIS, being the duly appointed Clerk of Council of the City of North Ridgeville, Ohio, do hereby certify this to be a true and exact copy of Resolution No. 1022-2004 as adopted by the North Ridgeville Municipal Council at their Regular Meeting held Monday, October 18, 2004

IN WITNESS WHEREOF, I affix my signature this 19th day of October, in the year of our Lord, Two Thousand Four.


 CHARLES A. NORRIS, CLERK OF COUNCIL

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

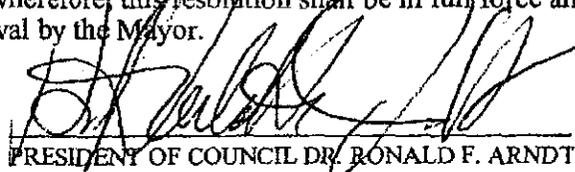
SECTION 1. The Auditor of the City of North Ridgeville, as the chief fiscal officer of the City of North Ridgeville pursuant to the provisions of the City Charter, is hereby authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Section 5705.37 of the Revised Code, from the action taken by the Lorain County Budget Commission on September 13, 2004 erroneously and unlawfully apportioning the City's share of the Local Government Funds and Revenue Assistance Funds for the calendar year 2005 and beyond to reflect the percentages and distributions in accordance with the improper Alternative Formula agreement that was finalized in 2003, as is more fully set forth in Exhibit "A".

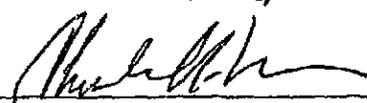
SECTION 2. The Mayor, Auditor and legal counsel for the City are hereby authorized to take all necessary action and to expend such funds as are reasonable and necessary to prosecute and pursue said appeal to the State of Ohio Board of Tax Appeals through the completion of the appeals process.

SECTION 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all, legal requirements, including Section 121.22 of the Ohio Revised Code.

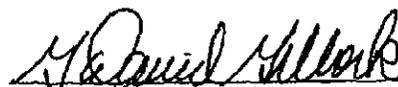
SECTION 4. This resolution is declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare of the City, and for the further reason that this resolution is requested to be immediately effective in order to file an appeal, which is necessary to enable the City to protect the City's rights and interests in and to its allocation of such funds under Chapter 5747; wherefore, this resolution shall be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED: October 18, 2004


PRESIDENT OF COUNCIL DR. RONALD F. ARNDT

ATTEST: 
CLERK OF COUNCIL CHARLES A. NORRIS

APPROVED: October 19, 2004


MAYOR G. DAVID GILLOCK

BUDGET COMMISSION of LORAIN COUNTY, OHIO

EXHIBIT "A"

September 15, 2004

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- GARY C. BENNETT
JEFFREY L. MANNING
County Prosecutor

TO ALL LOCAL GOVERNMENTS:

Please find enclosed in compliance with O.R.C. Sections 5747.51 (J) and 5747.62 (I) the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year. The distribution is in accordance with the Alternative Formula agreement that was finalized in 2003. As noted earlier the Budget Commission members have taken a conservative approach in calculating the 2005 entitlement and have based the revenue on the 2004 estimated entitlement due to the State "freeze" on Local Government revenue still being in effect.

The Budget Commission members have scheduled a Budget Hearing for all sub-divisions to appear on:

DATE: THURSDAY, SEPTEMBER 30, 2004

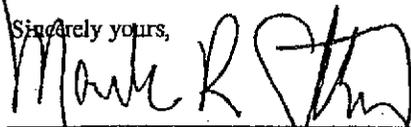
PLACE: COMMISSIONERS' HEARING ROOM

TIME: 2:00 P.M.

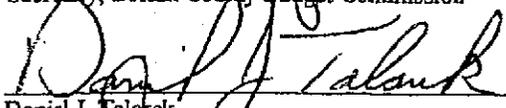
We invite all of you to attend this meeting where the members will approve and distribute the Budget Commission work including the Official Certificate, Schedule B, Tax rate Sheet, and Resolution Accepting the Tax rates for the 2005 tax year. The Budget Commission has an extension until October 1, 2004 to complete the work. Accordingly, the political sub-division must authorize the necessary tax levies to the auditor by November 1, 2004.

If you have any questions regarding this matter, please feel free to contact the Tax Settlement Department at (440) 329-5205.

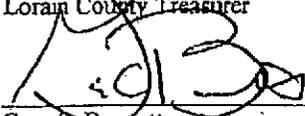
Sincerely yours,



Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek
Lorain County Treasurer



Gary C. Bennett
Lorain County Prosecutor

September 20, 2004

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2005**

TOTAL LOCAL GOV'T ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 16,572,947.00
ALLOCATION

<u>SUB-DIVISION</u>	<u>PERCENT</u>	
COUNTY GENERAL FUND	48.302%	\$ 8,005,064.84
LORAIN CITY	20.212%	\$ 3,349,724.06
Total to be taken off of the entitlement first		\$ 11,354,788.89
 BALANCE REMAINING FOR OTHER SUB-DIVISIONS		 \$ 5,218,158.11
AMHERST CITY	4.732%	\$ 246,923.24
AVON CITY	4.468%	\$ 233,042.94
AVON LAKE CITY	8.487%	\$ 442,865.08
ELYRIA CITY	31.907%	\$ 1,664,957.71
NORTH RIDGEVILLE CITY	10.310%	\$ 538,305.19
OSHERLIN CITY	8.135%	\$ 424,497.16
SHEFFIELD LAKE CITY	4.618%	\$ 240,974.54
VERMILION CITY	1.576%	\$ 82,238.17
 GRAFTON VILLAGE		 \$ 75,872.02
KIPTON VILLAGE	0.347%	\$ 18,107.01
LAGRANGE VILLAGE	0.727%	\$ 37,838.01
ROCHESTER VILLAGE	0.262%	\$ 13,671.57
SHEFFIELD VILLAGE	1.552%	\$ 80,885.81
SO. AMHERST VILLAGE	1.435%	\$ 74,880.57
WELLINGTON VILLAGE	2.119%	\$ 110,572.77
 AMHERST TOWNSHIP		 \$ 78,578.91
BRIGHTON TOWNSHIP	0.383%	\$ 19,985.55
BROWNHELM TOWNSHIP	0.606%	\$ 31,622.04
CAMDEN TOWNSHIP	0.658%	\$ 34,335.48
CARLISLE TOWNSHIP	2.083%	\$ 108,694.23
COLUMBIA TOWNSHIP	2.024%	\$ 105,615.52
EATON TOWNSHIP	1.832%	\$ 95,590.68
ELYRIA TOWNSHIP	0.892%	\$ 46,764.13
GRAFTON TOWNSHIP	0.844%	\$ 44,041.25
HENRIETTA TOWNSHIP	0.659%	\$ 34,387.88
HUNTINGTON TOWNSHIP	0.616%	\$ 32,143.85
LAGRANGE TOWNSHIP	0.991%	\$ 51,711.95
PENFIELD TOWNSHIP	0.478%	\$ 24,894.98
PITTSFIELD TOWNSHIP	0.726%	\$ 37,831.85
ROCHESTER TOWNSHIP	0.362%	\$ 18,889.73
NEW RUSSIA TOWNSHIP	0.938%	\$ 48,841.98
SHEFFIELD TOWNSHIP	1.515%	\$ 79,055.10
WELLINGTON TOWNSHIP	0.637%	\$ 33,238.67

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$ 5,218,158.11
COUNTY GENERAL FUND	\$ 8,005,064.84
LORAIN CITY	\$ 3,349,724.06
 TOTAL LOCAL GOVERNMENT ENTITLEMENT	 \$ 16,572,947.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 20, 2004

**REVENUE ASSISTANCE
DISTRIBUTION FOR
2005**

TOTAL REVENUE ASST. ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 2,374,939.00

<u>SUB-DIVISION</u>	<u>PERCENT</u>	<u>ALLOCATION</u>
COUNTY GENERAL FUND	48.302%	\$ 1,147,143.02
LORAIN CITY	20.212%	\$ 480,022.67
Total to be taken off of the entitlement first		\$ 1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 747,773.31
AMHERST CITY	4.732%	\$ 35,384.63
AVON CITY	4.468%	\$ 33,395.55
AVON LAKE CITY	8.487%	\$ 63,463.52
ELYRIA CITY	31.807%	\$ 238,592.03
NORTH RIDGEVILLE CITY	10.316%	\$ 77,140.29
OBERLIN CITY	8.135%	\$ 60,831.38
SHEFFIELD LAKE CITY	4.618%	\$ 34,532.17
VERMILION CITY	1.576%	\$ 11,784.91
GRAFTON VILLAGE	1.454%	\$ 10,872.62
KIPTON VILLAGE	0.347%	\$ 2,594.77
LAGRANGE VILLAGE	0.727%	\$ 5,436.31
ROCHESTER VILLAGE	0.262%	\$ 1,959.17
SHEFFIELD VILLAGE	1.552%	\$ 11,605.44
SO. AMHERST VILLAGE	1.435%	\$ 10,730.55
WELLINGTON VILLAGE	2.119%	\$ 16,645.32
AMHERST TOWNSHIP	1.525%	\$ 11,403.54
BRIGHTON TOWNSHIP	0.383%	\$ 2,863.97
BROWNHELM TOWNSHIP	0.606%	\$ 4,531.51
CAMDEN TOWNSHIP	0.658%	\$ 4,920.35
CARLISLE TOWNSHIP	2.083%	\$ 15,578.12
COLUMBIA TOWNSHIP	2.024%	\$ 15,134.83
EATON TOWNSHIP	1.832%	\$ 13,699.21
ELYRIA TOWNSHIP	0.992%	\$ 7,417.91
GRAFTON TOWNSHIP	0.844%	\$ 6,311.21
HENRIETTA TOWNSHIP	0.659%	\$ 4,927.83
HUNTINGTON TOWNSHIP	0.610%	\$ 4,608.28
LAGRANGE TOWNSHIP	0.991%	\$ 7,410.43
PENFIELD TOWNSHIP	0.478%	\$ 3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$ 5,421.38
ROCHESTER TOWNSHIP	0.362%	\$ 2,708.94
NEW RUSSIA TOWNSHIP	0.836%	\$ 6,299.16
SHEFFIELD TOWNSHIP	1.515%	\$ 11,328.77
WELLINGTON TOWNSHIP	0.637%	\$ 4,763.32
		\$
TOTAL OTHER SUB-DIVISIONS		\$ 747,773.31
COUNTY GENERAL FUND		\$ 1,147,143.02
LORAIN CITY		\$ 480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 2,374,939.00

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit D

BY: Mr. Stanek

TEMP. NO. 8774

RESOLUTION NO. 217-2004

A RESOLUTION AUTHORIZING AN APPEAL BY THE AVON LAKE FINANCE DIRECTOR TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S LOCAL GOVERNMENT AND REVENUE ASSISTANCE APPORTIONMENT TO LORAIN COUNTY SUB-DIVISIONS FOR THE 2005 YEAR IN ACCORDANCE WITH THE ALTERNATIVE FORMULA AGREEMENT THAT WAS FINALIZED IN 2003 AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on September 13, 2004 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2005 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof, and

WHEREAS, the actions of the Lorain County Budget Commission taken on September 13, 2004 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2005 and beyond, and

WHEREAS, the City of Avon Lake on or about the 21st day of September, 2004 received notice of Lorain County Budget Commission's action taken on September 13, 2004, and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action, now therefore;

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF AVON LAKE,
STATE OF OHIO:

Section No. 1: That Joseph Newlin, the Avon Lake Finance Director (Fiscal Officer of the City of Avon Lake), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the

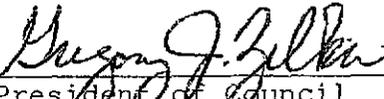
Lorain County Budget Commission's action taken on September 13, 2004 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action taken on September 13, 2004 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2005 year and beyond.

Section No. 2: That the City of Avon Lake Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

Section No. 3: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 4: That this Resolution is hereby declared to be an emergency measure, the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on September 13, 2004 and received by the City of Avon Lake on September 21, 2004 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before October 21, 2004) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Avon Lake. Therefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 10/11/04



President of Council

POSTED: 10/15/04

10/11/04

Approved

ATTEST:



Clerk of Council



Mayor

Issued to City

September 20, 2004

LOCAL GOVERNMENT
DISTRIBUTION FOR
2005

TOTAL LOCAL GOVT ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 16,572,947.00
ALLOCATION

SUB-DIVISION	PERCENT		ALLOCATION
COUNTY GENERAL FUND	48.302%	\$	8,005,064.84
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89
BALANCE REMAINING FOR OTHER SUB-DIVISIONS			\$ 5,218,158.11
AMHERST CITY	4.733%	\$	248,823.24
AVON CITY	4.466%	\$	233,042.84
AVON LAKE CITY	8.487%	\$	442,886.08
ELYRIA CITY	31.907%	\$	1,684,057.71
NORTH RIDGEVILLE CITY	10.916%	\$	538,305.19
OSHERUN CITY	3.135%	\$	164,497.18
SHEFFIELD LAKE CITY	4.616%	\$	240,874.54
VERMILION CITY	1.570%	\$	82,338.17
GRAFTON VILLAGE	1.454%	\$	75,872.02
EATON VILLAGE	0.547%	\$	28,517.01
LAGRANGE VILLAGE	0.727%	\$	37,936.01
ROCHESTER VILLAGE	0.262%	\$	13,671.57
SHEFFIELD VILLAGE	1.352%	\$	70,885.61
SO. AMHERST VILLAGE	1.435%	\$	74,830.57
WELLINGTON VILLAGE	2.119%	\$	110,572.77
AMHERST TOWNSHIP	1.525%	\$	79,578.91
BRIGHTON TOWNSHIP	0.383%	\$	19,985.65
BROWNHELM TOWNSHIP	0.698%	\$	36,222.04
CAMDEN TOWNSHIP	0.656%	\$	34,335.48
CARLISLE TOWNSHIP	2.083%	\$	108,894.23
COLUMBIA TOWNSHIP	2.024%	\$	105,615.32
EATON TOWNSHIP	1.832%	\$	95,566.08
ELYRIA TOWNSHIP	0.992%	\$	51,784.13
GRAFTON TOWNSHIP	0.844%	\$	44,041.25
HENRIETTA TOWNSHIP	0.859%	\$	44,867.06
HUNTINGTON TOWNSHIP	0.818%	\$	42,743.85
LAGRANGE TOWNSHIP	0.891%	\$	46,511.65
PENFIELD TOWNSHIP	0.479%	\$	24,994.96
PITTSFIELD TOWNSHIP	0.729%	\$	38,331.65
ROCHESTER TOWNSHIP	0.362%	\$	18,889.73
NEW RUSSIA TOWNSHIP	0.659%	\$	34,441.96
SHEFFIELD TOWNSHIP	1.515%	\$	78,053.10
WELLINGTON TOWNSHIP	0.657%	\$	34,338.67
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS			\$ 5,218,158.11
COUNTY GENERAL FUND		\$	8,005,064.84
LORAIN CITY		\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT			\$ 16,572,947.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit A

September 20, 2004

REVENUE ASSISTANCE
DISTRIBUTION FOR
2005

TOTAL REVENUE ASST. ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 2,374,939.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	39.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.03
AVON CITY	4.180%	\$	33,395.53
AVON LAKE CITY	3.437%	\$	63,463.52
ELYRIA CITY	31.307%	\$	230,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
OSHERLIN CITY	8.135%	\$	60,831.26
SHEPHERD LAKE CITY	4.818%	\$	34,832.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.81
ROCHESTER VILLAGE	0.282%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	13,805.44
SO. AMHERST VILLAGE	1.435%	\$	10,750.23
WELLINGTON VILLAGE	2.119%	\$	15,845.82
AMHERST TOWNSHIP	1.628%	\$	11,493.54
BRIGHTON TOWNSHIP	0.383%	\$	2,893.67
BROWNHILM TOWNSHIP	0.600%	\$	4,537.51
CAMDEN TOWNSHIP	0.656%	\$	4,820.35
CARLISLE TOWNSHIP	2.063%	\$	15,576.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.03
EATON TOWNSHIP	1.533%	\$	13,696.21
ELYRIA TOWNSHIP	0.892%	\$	7,117.97
GRAFTON TOWNSHIP	0.344%	\$	6,311.21
HENRIETTA TOWNSHIP	0.650%	\$	4,827.83
HUNTINGTON TOWNSHIP	0.610%	\$	4,606.28
LAGRANGE TOWNSHIP	0.891%	\$	7,410.43
PENFIELD TOWNSHIP	0.470%	\$	3,581.63
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.29
ROCHESTER TOWNSHIP	0.362%	\$	2,706.04
NEW RUSSIA TOWNSHIP	0.380%	\$	6,999.18
SHEPHERD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,783.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Resolution Number 10/7/04

**Amherst Township Resolution Regarding:
Authorizing of an appeal, by the Amherst Township Clerk, to the State of Ohio Board of Tax Appeals of the Lorain County Budget Commission's Local Government and Revenue Assistance Apportionment to Lorain County Sub-divisions for the 2005 year in accordance with the alternative formula agreement that was finalized in 2003 and declaring an emergency**

The Board of Trustees of Amherst Township, Lorain County, Ohio met in regular session on the 12th day of October 2004 at the Amherst Township Hall with the following members present: (Presence indicated by a mark)

- Mr. Dennis Abraham
- Mr. Neil Lynch
- Mr. David Urig

Mr. Lynch moved to adopt the attached resolution:

Whereas, the Lorain County Budget Commission on September 13th, 2004 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2005 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof; and

Whereas, the actions of the Lorain County Budget Commission taken on September 13th, 2004 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2005 and beyond; and

Whereas, Amherst Township on or about the 21st day of September, 2004 received notice of Lorain County Budget Commission's action taken on September 13th, 2004; and

Whereas, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

Now, therefore be it resolved by the Trustees of the Township of Amherst, State of Ohio:

Section 1: That John Koval, the Amherst Township Clerk, (Fiscal Officer of Amherst Township), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's

Resolution Number _____

action taken on September 13th, 2004 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2005 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action taken on September 13, 2004 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2005 year and beyond.

Section 2: That Amherst Township shall join with the City of Elyria and other appealing subdivisions as an appellant, with the City of Elyria Law Director taking all necessary action to prosecute and pursue said appeal until it is complete.

Section 3: That the Clerk of Amherst Township is authorized to pay to the City of Elyria an amount not to exceed five-hundred dollars (\$500) for the cost of Amherst Township to be added as an appellant in the appeal filed by the City of Elyria.

Section 4: That it is found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

Section 5: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on September 13th, in 2004 and received by Amherst Township on September 21st, 2004 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before October 21st, 2004) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of Amherst Township; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

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

Trustee	Yes (✓)	No (✓)
Mr. Dennis Abraham	✓	
Mr. Neil Lynch	✓	
Mr. David Urig	✓	

Adopted _____

J. Koval
Mr. John Koval, Township Clerk

10/12/04
Date

CERTIFICATE OF COPY
ORIGINAL ON FILE

I, John Koval, Clerk of Amherst Township in the County of Lorain, State of Ohio, and in whose custody the Files and Records of Amherst Township are required by the laws of the State of Ohio to be kept, do hereby certify that the attached Resolution Number 10/7/04 is taken and copied from the original Resolution now on file at Amherst Township, and that the following has been compared by me with said original document, and that the same is a true and correct copy thereof.

Witness my signature, this 12th day of October, 2004.

J. Koval, Clerk
John Koval, Amherst Township Clerk

Exhibit F

LORAIN COUNTY METROPOLITAN PARK DISTRICT
BOARD OF PARK COMMISSIONERS

RESOLUTION

2004-66

WHEREAS, by resolution, the Lorain County Budget Commission on September 13, 2004, approved and adopted an alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds, a copy of which resolution is attached hereto and made a part hereof as Exhibit A;

WHEREAS, the actions of the Lorain County Budget Commission taken on September 13, 2004, resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2005 and beyond; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes any park district that is dissatisfied with any action of the Lorain County Budget Commission to appeal to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS, LORAIN COUNTY METROPOLITAN PARK DISTRICT:

SECTION 1: That Denise Gfell, the Treasurer of the Lorain County Metropolitan Park District, be and she hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on September 13, 2004, approving and adopting an alternative method of an erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2005 and beyond as set forth in attached Exhibit A.

SECTION 2: That the firm of Davis & Young be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

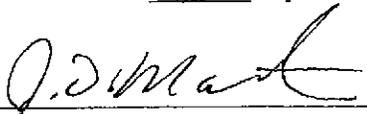
The foregoing Resolution was Moved, Seconded and Approved on 10-20-04, as set forth herein:

Moved for adoption: Commissioner Sherrill M. McLoda;

Seconded: Commissioner Stanley G. Pijor;

Approved: Commissioner Kirk E. Stewart, Chairman;

Attested to this 20th day of October, 2004.


Secretary James D. Martin

CERTIFICATE OF COPY

ORIGINAL ON FILE

The State of Ohio, Lorain County, ss.

I, J. Daniel Martin, Director-Secretary of the Board of Park Commissioners of the Lorain County Metropolitan Park District in said County, and in whose custody the Files and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original Board of Park Commissioners Resolution now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

Witness my signature, this 20th day of October, 2004.



J. Daniel Martin, Director-Secretary of

EXHIBIT A

September 20, 2004

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2005**

TOTAL LOCAL GOVT ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 16,572,947.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	8,003,064.84
LORAIN CITY	20.212%	\$	3,349,724.05
Total to be taken off of the entitlement first		\$	11,354,788.89

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,218,158.11

AMHERST CITY	4.732%	\$	249,823.24
AVON CITY	4.456%	\$	233,042.94
AVON LAKE CITY	8.487%	\$	442,865.08
ELYRIA CITY	31.907%	\$	1,694,957.71 ✓
NORTH RIDGEVILLE CITY	10.318%	\$	538,305.19 ✓
OSHERLIN CITY	8.195%	\$	424,497.18
SHEFFIELD LAKE CITY	4.618%	\$	240,974.54
VERMILION CITY	1.676%	\$	82,238.17
GRAFTON VILLAGE	1.454%	\$	76,672.02
KIPTON VILLAGE	0.947%	\$	18,107.01
LAGRANGE VILLAGE	0.727%	\$	37,936.01
ROCHESTER VILLAGE	0.282%	\$	13,671.57
SHEFFIELD VILLAGE	1.552%	\$	80,685.51
SOL AMHERST VILLAGE	1.435%	\$	74,880.67
WELLINGTON VILLAGE	2.116%	\$	110,572.77
AMHERST TOWNSHIP	1.525%	\$	79,578.91 ✓
BRIGHTON TOWNSHIP	0.383%	\$	19,985.53
BROWNHELM TOWNSHIP	0.806%	\$	31,822.04
CAMDEN TOWNSHIP	0.656%	\$	34,338.48
CARLISLE TOWNSHIP	2.063%	\$	108,694.23
COLUMBIA TOWNSHIP	2.024%	\$	105,615.52
EATON TOWNSHIP	1.632%	\$	85,596.89
ELYRIA TOWNSHIP	0.882%	\$	51,784.13
GRAFTON TOWNSHIP	0.844%	\$	44,041.29
HENRIETTA TOWNSHIP	0.659%	\$	34,357.65
HUNTINGTON TOWNSHIP	0.616%	\$	32,143.85
L. GRANGE TOWNSHIP	0.991%	\$	51,711.85
PENFIELD TOWNSHIP	0.479%	\$	24,984.98
PITTSFIELD TOWNSHIP	0.725%	\$	37,691.65
ROCHESTER TOWNSHIP	0.362%	\$	18,889.73
NEW RUSSIA TOWNSHIP	0.938%	\$	49,041.95
SHEFFIELD TOWNSHIP	1.515%	\$	78,055.10
WELLINGTON TOWNSHIP	0.637%	\$	33,259.57

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$	5,218,158.11
COUNTY GENERAL FUND	\$	8,003,064.84
LORAIN CITY	\$	3,349,724.05
TOTAL LOCAL GOVERNMENT ENTITLEMENT	\$	16,572,947.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

September 20, 2004

**REVENUE ASSISTANCE
DISTRIBUTION FOR
2005**

TOTAL REVENUE ASST. ENTITLEMENT
USING CALENDAR YEAR 2004 ESTIMATE

2005
\$ 2,374,939.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.502%	\$	1,147,143.02
LORAIN CITY	20.312%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.468%	\$	33,395.65
AVON LAKE CITY	8.487%	\$	63,483.62
ELYRIA CITY	31.907%	\$	238,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.23
BERLIN CITY	6.135%	\$	60,831.36
SHEFFIELD LAKE CITY	4.618%	\$	34,682.17
VERMILION CITY	1.578%	\$	11,784.61
GRAFTON VILLAGE	1.454%	\$	10,872.82
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,805.44
SALAMONIA VILLAGE	1.455%	\$	10,730.65
WELLINGTON VILLAGE	2.119%	\$	15,845.92
AMHERST TOWNSHIP	1.625%	\$	11,403.54
BRIGHTON TOWNSHIP	0.383%	\$	2,863.97
BROWNHELM TOWNSHIP	0.909%	\$	4,531.51
CAMDEN TOWNSHIP	0.856%	\$	4,820.35
CARLISLE TOWNSHIP	2.083%	\$	15,578.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.83
EATON TOWNSHIP	1.832%	\$	13,668.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
MIDDLETOWN TOWNSHIP	0.610%	\$	4,600.29
LAGRANGE TOWNSHIP	0.891%	\$	7,410.43
PENFIELD TOWNSHIP	0.470%	\$	3,591.63
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.382%	\$	2,703.64
NEW RUSSIA TOWNSHIP	0.638%	\$	4,898.16
SHEFFIELD TOWNSHIP	1.615%	\$	11,328.77
WELLINGTON TOWNSHIP	0.837%	\$	4,763.52

NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$ 747,773.31
COUNTY GENERAL FUND	\$ 1,147,143.02
LORAIN CITY	\$ 480,022.67

TOTAL LOCAL GOVERNMENT ENTITLEMENT **\$ 2,374,939.00**

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part I

Subdivision	(1) Share of LGF for 2005 by LCBC	(2) Share of LGF for 2005 that Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of LGF for 2005	(4) Under Allocation of LGF for 2005
Lorain County	8,005,064.84	7,857,020.71	148,044.13	-
Amherst City	246,923.24	246,923.24	-	-
Avon City	233,042.94	233,042.94	-	-
Avon Lake City	442,865.08	467,357.11	-	24,492.03
Elyria City	1,664,957.71	1,755,075.09	-	90,117.38
Lorain City	3,349,724.05	3,349,724.05	-	-
North Ridgeville City	538,305.19	566,794.79	-	28,489.60
Oberlin City	424,497.16	424,497.16	-	-
Sheffield Lake City	240,974.54	240,974.54	-	-
Vermilion City	82,238.17	82,238.17	-	-
Grafton Village	75,872.02	75,872.02	-	-
Kipton Village	18,107.01	18,107.01	-	-
LaGrange Village	37,936.01	37,936.01	-	-
Rochester Village	13,671.57	13,671.57	-	-
Sheffield Village	80,985.81	80,985.81	-	-

South Amherst Village	74,880.57	74,880.57	-	-
Wellington Village	110,572.77	110,572.77	-	-
Amherst Township	79,576.91	84,522.03	-	4,945.12
Brighton Twp	19,985.55	19,985.55	-	-
Brownhelm Twp	31,622.04	31,622.04	-	-
Camden Twp	34,335.48	34,335.48	-	-
Carlisle Twp	108,694.23	108,694.23	-	-
Columbia Twp	105,615.52	105,615.52	-	-
Eaton Twp	95,596.66	95,596.66	-	-
Elyria Twp	51,764.13	51,764.13	-	-
Grafton Twp	44,041.25	44,041.25	-	-
Henrietta Twp	34,387.66	34,387.66	-	-
Huntington Twp	32,143.85	32,143.85	-	-
LaGrange Twp	51,711.95	51,711.95	-	-
Penfield Twp	24,994.98	24,994.98	-	-
Pittsfield Twp	37,831.65	37,831.65	-	-
Rochester Twp	18,889.73	18,889.73	-	-
New Russia Twp	48,841.96	48,841.96	-	-
Sheffield Twp	79,055.10	79,055.10	-	-
Wellington Twp	33,239.67	33,239.67	-	-
Lorain Co Metro Parks	NONE	-	-	-
TOTAL Part I	16,572,947.00	16,572,947.00	148,044.13	148,044.13
TOTAL Part II	2,374,939.00	2,374,939.00	34,752.20	34,752.20
TOTALS Part I & II	18,947,886.00	18,947,886.00	182,796.33	182,796.33

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part II

Subdivision	(1) Share of RAF for 2005 by LCBC	(2) Share of RAF for 2005 That Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of RAF for 2005	(4) Under Allocation of RAF for 2005
Lorain County	1,147,143.02	1,112,390.82	34,752.20	-
Amherst City	35,384.63	35,384.63	-	-
Avon City	33,395.55	33,395.55	-	-
Avon Lake City	63,463.52	66,498.29	-	3,034.77
Elyria City	238,592.03	249,606.09	-	11,014.06
Lorain City	480,022.67	480,022.67	-	-
North Ridgeville City	77,140.29	80,747.93	-	3,607.64
Oberlin City	60,831.36	60,831.36	-	-
Sheffield Lake City	34,532.17	34,532.17	-	-
Vermilion City	11,784.91	11,784.91	-	-
Grafton Village	10,872.62	10,872.62	-	-
Kipton Village	2,594.77	2,594.77	-	-
LaGrange Village	5,436.31	5,436.31	-	-
Rochester Village	1,959.17	1,959.17	-	-
Sheffield Village	11,605.44	11,605.44	-	-

South Amherst Village	10,730.55	10,730.55	-	-
Wellington Village	15,845.32	15,845.32	-	-
Amherst Township	11,403.54	11,874.70	-	471.16
Brighton Twp	2,863.97	2,863.97	-	-
Brownhelm Twp	4,531.51	4,531.51	-	-
Camden Twp	4,920.35	4,920.35	-	-
Carlisle Twp	15,576.12	15,576.12	-	-
Columbia Twp	15,134.93	15,134.93	-	-
Eaton Twp	13,699.21	13,699.21	-	-
Elyria Twp	7,417.91	7,417.91	-	-
Grafton Twp	6,311.21	6,311.21	-	-
Henrietta Twp	4,927.83	4,927.83	-	-
Huntington Twp	4,606.28	4,606.28	-	-
LaGrange Twp	7,410.43	7,410.43	-	-
Penfield Twp	3,581.83	3,581.83	-	-
Pittsfield Twp	5,421.36	5,421.36	-	-
Rochester Twp	2,706.94	2,706.94	-	-
New Russia Twp	6,999.16	6,999.16	-	-
Sheffield Twp	11,328.77	11,328.77	-	-
Wellington Twp	4,763.32	4,763.32	-	-
Lorain Co Metro Parks	NONE	16,624.57	-	16,624.57
TOTAL Part II	2,374,939.00	2,374,939.00	34,752.20	34,752.20

Exhibit H

Attached and incorporated by reference pursuant to Paragraph 7 of Notice of Appeal Calculations for LGF and RAF are based on the same method and Column Headings are same for both LGF and RAF.

LGF

The total LGF for 2003 was \$18,185,142.00 (See Schedule H-1 attached) and the total LGF for 2005 is \$16,572,947.00.

Appellants	Share In Dollars of 2003 LGF Allocated to Appellants (See Schedule H-1 for LGF and Schedule H-2 for RAF)	Share In Percentages of 2003 LGF Allocated to Appellants (See Schedule H-1 for LGF and Schedule H-2 for RAF)	Share of Dollars in 2005 LGF Allocated to Appellants	Share of 2005 LGF that should have been allocated to Appellants based on same percentage for 2003	Change (Reduction) in Allocation of 2005 LGF to Appellants
Avon Lake	512,156.53	2.82%	442,865.08	467,330.40	[24,465.32]
Elyria	1,925,483.80	10.59%	1,664,957.71	1,754,974.80	[90,017.09]
North Ridgeville	622,573.62	3.42%	538,305.19	566,762.40	[28,457.21]
Amherst Twp	92,040.88	.51%	79,576.91	84,517.20	[4,940.29]
Metro Parks	NONE	-	-	-	-
Total	3,152,254.83	17.33% rounding	2,725,704.89	2,873,584.80	[147,879.91]

RAF

The total RAF for 2003 was \$2,588,331.00 (See Schedule H-2 attached) and the total RAF for 2005 is \$2,374,939.00.

Avon Lake	71,823.34	2.80%	63,463.52	66,498.29	[3,034.77]
Elyria	270,024.17	10.51%	238,592.03	249,606.08	[11,014.05]
North Ridgeville	87,307.90	3.40%	77,140.29	80,747.93	[3,607.64]
Amherst Twp	12,907.62	.50%	11,403.54	11,874.70	[471.16]
Metro Parks	18,000.00	.70%	NONE	16,624.57	[16,624.57]
Total	460,063.03	17.77 rounding	390,599.38	425,351.57	[34,752.19]

Schedule H-1

ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT FUND
FUND FOR 2003

Report required by RC 5747.02(i)

SUBDIVISION	AMOUNT	% GRAND TOTAL
COUNTY	\$ 9,002,571.00	50.00%
AMHERST CITY	\$ 285,540.08	1.57%
AVON CITY	\$ 260,526.93	1.48%
AVON LAKE CITY	\$ 612,156.63	2.82%
ELYRIA CITY	\$ 1,025,483.80	10.59%
LORAIN CITY	\$ 3,057,985.80	16.82%
NORTH RIDGEVILLE CITY	\$ 822,573.82	3.42%
OSHERIN CITY	\$ 490,894.43	2.70%
SHEFFIELD LAKE CITY	\$ 278,858.82	1.63%
VERMILION CITY	\$ 95,092.00	0.52%
GRAFTON VILLAGE	\$ 87,748.41	0.48%
KIPTON VILLAGE	\$ 20,914.60	0.12%
LAGRANGE VILLAGE	\$ 43,876.10	0.24%
ROCHESTER VILLAGE	\$ 15,780.78	0.09%
SHEFFIELD VILLAGE	\$ 93,890.73	0.51%
SO. AMHERST VILLAGE	\$ 85,577.74	0.48%
WELLINGTON VILLAGE	\$ 127,879.29	0.70%
AMHERST TOWNSHIP	\$ 92,040.88	0.51%
BRIGHTON TOWNSHIP	\$ 23,118.06	0.13%
BROWNHELM TOWNSHIP	\$ 36,573.35	0.20%
CAMDEN TOWNSHIP	\$ 38,729.45	0.22%
CARLISLE TOWNSHIP	\$ 125,705.45	0.69%
COLUMBIA TOWNSHIP	\$ 122,132.90	0.67%
EATON TOWNSHIP	\$ 110,549.39	0.61%
ELYRIA TOWNSHIP	\$ 59,845.83	0.33%

GRAFTON TOWNSHIP	\$	60,923.31	0.28%
HENRIETTA TOWNSHIP	\$	38,790.12	0.22%
HUNTINGTON TOWNSHIP	\$	37,178.71	0.20%
LAGRANGE TOWNSHIP	\$	50,813.19	0.33%
PENFIELD TOWNSHIP	\$	28,929.61	0.16%
PITTSFIELD TOWNSHIP	\$	43,780.65	0.24%
ROCHESTER TOWNSHIP	\$	21,887.99	0.12%
NEW RUSSIA TOWNSHIP	\$	66,434.44	0.31%
SHEFFIELD TOWNSHIP	\$	81,397.92	0.50%
WELLINGTON TOWNSHIP	\$	38,428.56	0.21%
HUMAN SERVICES	\$	-	0.00%

TOTAL \$ 18,185,142.00 100.00%

TOTAL FOR ALL CITIES \$ 7,837,919.84 41.45%

TOTAL FOR ALL VILLAGES \$ 476,408.78 2.62%

TOTAL FOR ALL TOWNSHIPS \$ 1,076,242.81 5.93%

Schedule H-2

**ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE
FUND FOR 2003**

Report required by RC 5747.51(J)

<u>SUBDIVISION</u>	<u>AMOUNT</u>	<u>% GRAND TOTAL</u>
COUNTY	\$ 1,275,116.50	49.65%
AMHERST CITY	\$ 40,043.29	1.58%
AVON CITY	\$ 37,797.67	1.47%
AVON LAKE CITY	\$ 71,823.34	2.80%
ELYRIA CITY	\$ 270,024.17	10.51%
LORAIN CITY	\$ 428,844.37	16.70%
NORTH RIDGEVILLE CITY	\$ 87,307.60	3.40%
OVERLIN CITY	\$ 88,841.60	2.68%
SHEFFIELD LAKE CITY	\$ 39,077.99	1.52%
VERMILION CITY	\$ 13,335.42	0.52%
GRAFTON VILLAGE	\$ 12,305.72	0.48%
KIPTON VILLAGE	\$ 2,933.00	0.11%
LAGRANGE VILLAGE	\$ 8,153.07	0.24%
ROCHESTER VILLAGE	\$ 2,213.05	0.09%
SHEFFIELD VILLAGE	\$ 13,130.50	0.51%
SO. AMHERST VILLAGE	\$ 12,141.41	0.47%
WELLINGTON VILLAGE	\$ 17,933.42	0.70%
AMHERST TOWNSHIP	\$ 12,907.62	0.50%
BRIGHTON TOWNSHIP	\$ 3,241.73	0.13%
BROWNHELM TOWNSHIP	\$ 5,128.64	0.20%
CAMDEN TOWNSHIP	\$ 6,671.54	0.22%
CARLISLE TOWNSHIP	\$ 17,628.70	0.69%
COLUMBIA TOWNSHIP	\$ 17,127.56	0.67%

EATON TOWNSHIP	\$	15,503.12	0.190%
ELVRIA TOWNSHIP	\$	9,392.62	0.33%
GRAFTON TOWNSHIP	\$	7,141.34	0.28%
HENRIETTA TOWNSHIP	\$	5,580.05	0.22%
HUNTINGTON TOWNSHIP	\$	5,212.41	0.20%
LAGRANGE TOWNSHIP	\$	8,388.31	0.33%
PENFIELD TOWNSHIP	\$	4,057.00	0.15%
PITTSFIELD TOWNSHIP	\$	6,136.86	0.24%
ROCHESTER TOWNSHIP	\$	3,086.70	0.12%
NEW RUSSIA TOWNSHIP	\$	7,917.01	0.31%
SHEFFIELD TOWNSHIP	\$	12,817.36	0.50%
WELLINGTON TOWNSHIP	\$	5,368.11	0.21%
METRO PARKS	\$	18,000.00	0.70%

TOTAL \$ 2,588,231.00 100.00%

TOTAL FOR ALL CITIES \$ 1,057,995.76 41.16%

TOTAL FOR ALL VILLAGES \$ 95,810.17 2.60%

TOTAL FOR ALL TOWNSHIPS \$ 151,209.88 5.89%

Exhibit I

RECEIVED

2004 JUL 14 A 10:19

**LORAIN COUNTY
AUDITOR**

City or
Village of

Avon Lake

Lorain

County, Ohio

(Date)

July 12

2004

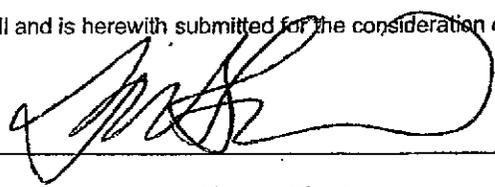
Year

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the auditor of said County:

The following Budget year beginning January 1, 2005, has been adopted by Council and is herewith submitted for the consideration of the County Budget Commission.

Signed



Title

Finance Director

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Year Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside/ Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND	3,631,466				
OLICE PENSION FUND	223,030				
RE PENSION FUND	220,030				
PARAMEDIC FUND	882,257				
PROPRIETARY FUNDS					
JUDICIARY FUNDS					
TOTAL OF ALL FUNDS	4,956,783				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (2)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	2,614,789	2,713,398	2,784,722	2,784,722
Tangible Personal Property Tax	429,057	394,952	388,206	388,206
Municipal Income Tax				
Other Local Taxes	538,942	555,372	458,538	458,538
Total Local Taxes	3,582,788	3,663,722	3,631,466	3,631,466
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	657,342	646,152	485,110	485,111
Estate Tax	161,874	393,607	100,000	175,000
Cigarette Tax	427	324	400	400
License Tax				
Liquor and Beer Permits	26,200	22,076	16,000	16,000
Gasoline Tax				
Library and Local Government Support Fund Property Tax Allocation				
Other State Shared Taxes and Permits		336		
Total State Shared Taxes and Permits	845,843	1,062,495	601,510	676,511
Federal Grants or Aid		568		
State Grants or Aid				
Other Grants or Aid	165,607	75,000	69,784	69,784
Total Intergovernmental Revenues	1,011,450	1,138,063	671,294	746,295
Special Assessments				
Charges for Services	165,390	147,564	181,697	181,697
Fines, Licenses, and Permits	628,989	753,472	665,700	732,755
Miscellaneous	143,831	165,997	75,500	98,500
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	5,198,600	5,006,250	5,497,583	5,681,250
Advances	404,584	261,108	325,344	
Other Sources				
TOTAL REVENUES	11,135,632	11,136,176	11,048,584	11,071,963

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (2)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	3,976,337	4,252,247	4,555,529	4,683,725
Travel Transportation				
Contractual Services	23,118	64,510	85,963	85,963
Supplies and Materials	241,696	269,754	311,843	400,884
Capital Outlay				
Total Security of Persons and Property	4,241,151	4,586,511	4,953,335	5,170,572
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services	60,500	60,500	65,000	67,000
Supplies and Materials				
Capital Outlay				
Total Public Health Services	60,500	60,500	65,000	67,000
Leisure Time Activities				
Personal Services	183,862	200,623	287,871	284,471
Travel Transportation				
Contractual Services	17,800	20,747	27,711	26,116
Supplies and Materials	136,080	158,657	207,225	207,225
Capital Outlay				
Total Leisure Time Activities	337,742	380,027	522,807	517,812
Community Environment				
Personal Services	294,819	269,488	301,662	305,909
Travel Transportation				
Contractual Services	10,266	10,681	23,771	22,477
Supplies and Materials	22,275	15,847	23,772	20,772
Capital Outlay				
Total Community Environment	327,360	296,016	349,205	349,158
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	0	0	0	0

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (2)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
EXPENDITURES				
Transportation				
Personal Services	1,266,488	1,308,212	1,510,320	1,556,973
Travel Transportation				
Contractual Services	885,582	837,803	922,073	855,074
Supplies and Materials	346,326	394,890	439,823	399,823
Capital Outlay	149,000	0	87,372	72,372
Total Transportation	2,647,396	2,540,905	2,959,588	2,884,242
General Government				
Personal Services	1,340,323	1,396,715	1,561,534	1,597,523
Travel Transportation				
Contractual Services	786,004	653,777	854,612	787,354
Supplies and Materials	92,708	130,235	151,798	143,798
Capital Outlay		2,467	24,000	5,000
Total General Government	2,219,035	2,183,194	2,591,944	2,533,675
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service	0	0	0	0
Other Uses of Funds				
Transfers	2,012,672	873,939	1,388,604	657,356
Advances	194,095	95,000	658,791	
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	2,206,767	968,939	2,045,395	657,356
TOTAL EXPENDITURES	12,039,951	11,016,092	13,487,274	12,179,815
Revenues over/(under) Expenditures	(904,319)	120,084	(2,438,690)	(1,107,852)
Beginning Unencumbered Balance	4,415,716	3,511,397	3,573,287	1,134,597
Ending Cash Fund Balance	3,511,397	3,631,481	1,134,597	26,745
Estimated Encumbrances (outstanding at year end)		58,194	0	0
Estimated Ending Unencumbered Fund Balance		3,573,287	1,134,597	26,745

FUND NAME: Police Pension Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2002 Actual (3)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	158,409	164,912	156,807	156,807
Tangible Personal Property Tax	28,457	23,232	22,836	22,836
Other Local Taxes	32,320	33,404	43,387	43,387
TOTAL REVENUE	219,186	221,548	223,030	223,030
EXPENDITURES	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	232,100	232,100	249,991	230,145
Contractual Services	2,842	2,909	3,051	3,156
TOTAL EXPENDITURES	234,942	235,009	253,042	233,301
Revenues Over (Under) Expenditures	(15,756)	(13,461)	(30,012)	(10,271)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	69,500	53,744	40,283	10,271
Ending Cash Fund Balance	53,744	40,283	10,271	0
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbrances Fund Balance				

EXHIBIT II

FUND NAME: Fire Pension Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	158,408	164,912	156,807	156,807
Tangible Personal Property Tax	30,062	23,232	22,836	22,836
Other Local Taxes	32,320	33,404	43,387	43,387
TOTAL REVENUE	220,790	221,548	223,030	223,030
EXPENDITURES	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I).	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	227,993	227,993	263,995	222,535
Contractual Services	2,842	2,909	3,050	3,155
TOTAL EXPENDITURES	230,835	230,902	267,045	225,690
Revenues Over (Under) Expenditures	(10,045)	(9,354)	(44,015)	(2,660)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	66,074	56,029	46,675	2,660
Ending Cash Fund Balance	56,029	46,675	2,660	0
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbrances Fund Balance				

FUND NAME: Paramedic Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	732,932	754,045	624,825	624,825
Tangible Personal Property Tax	130,319	119,260	112,283	112,283
Other Local Taxes	154,940	158,643	145,149	145,149
Other - Refund	101	1,484	267	0
TOTAL REVENUE	1,018,292	1,033,432	882,524	882,257
EXPENDITURES	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	669,112	682,948	756,983	775,717
Travel Transportation	0	0	0	0
Contractual Services	13,425	17,325	21,785	17,913
Supplies and Materials	7,250	23,051	41,039	41,039
Capital Outlay	8,135	12,416	195,000	195,000
TOTAL EXPENDITURES	697,922	735,740	1,014,807	1,029,669
Revenues Over (Under) Expenditures	320,370	297,692	(132,283)	(147,412)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	370,874	691,244	988,936	856,653
Ending Cash Fund Balance	691,244	988,936	856,653	709,241
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbrances Fund Balance				

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2005	Budget Year Estimated Receipt	Total Available For Expenditures	Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2005
GOVERNMENTAL:							
SPECIAL SERVICE:							
ST. CMR	6,194	985,960	992,154	784,596	206,823	991,419	735
State Highway	41,395	44,645	86,040		45,000	45,000	41,040
Income Tax Transfer	802,619	7,284,665	8,087,184		7,725,000	7,725,000	362,184
Improvement	5,473	493,000	438,473		438,000	438,000	473
Income Tax Capital Improvement	21,405	1,517,400	1,538,805		1,454,200	1,454,200	84,605
Office On Aging	1,106	39,000	40,106		38,795	38,795	1,311
Dial-A-Bus	5,051	52,000	57,051	47,847	5,544	53,391	3,660
Cable TV Gov'l Access	35,303	170,000	205,303	62,874	96,518	159,392	45,911
C D B G	32,583	35,000	67,583		38,000	38,000	29,583
Law Enforcement Trust	748	400	1,148		500	500	648
Law Enforce & Education	6,207	1,000	7,207		5,000	5,000	2,207
Indigent Drivers Alcohol Trmt.	114,012	10,000	124,012		10,000	10,000	114,012
Municipal Court Computer	62,251	14,000	76,251		10,000	10,000	66,251
COPS	0	72,590	72,590	72,590	0	72,590	0
Avon Lake/Bay Park	14,424	600,000	614,424		600,000	600,000	14,424
Board of Bldg Stds Assess	1,801	2,000	3,801		2,000	2,000	1,801
Employee Sick Time Buy Back	135,215	24,269	159,484	62,428	0	62,428	97,056
Street Tree	95,768	50,000	145,768		75,000	75,000	70,768
Recreation Trust	467,964	70,975	538,939		100,000	100,000	438,939
TOTAL SPECIAL REVENUE FUNDS	1,849,519	11,406,804	13,256,323	1,030,335	10,850,380	11,880,715	1,375,608

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2005	Budget Year Estimated Receipt	Total Available For Expenditures	Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2005
DEBT SERVICE FUNDS							
General Bond Retirement	10,000	517,868	527,868		517,868	517,868	10,000
Special Assessment Bond Retirement	514,736	514,940	1,029,676		524,685	524,685	504,991
TOTAL DEBIT SERVICE FUNDS	524,736	1,032,808	1,557,544	0	1,042,553	1,042,553	514,991
CAPITAL PROJECT FUNDS							
OCP - Capital Projects	16,769	0	16,769		0	0	16,769
OCP - Curtis Sewer Fund	1,477	0	1,477		0	0	1,477
OCP - Sunset Sewer Fund	0	0	0		0	0	0
OCP - Miller Rd Park Breakwall	19,194	0	19,194		0	0	19,194
OCP - Police/Court Facility Fund	158,290	0	158,290		2,564	2,564	155,726
OCP - Dellwood, Inwood, Bellaire Sw Fund	0	0	0		0	0	0
OCP - Englewood Sewer Fund	241	0	241		0	0	241
OCP - Bleser Park Improvement	3,189	0	3,189		0	0	3,189
OCP - Bicycle Trails Fund	39,031	0	39,031		0	0	39,031
OCP - Division Rd. Impr Fund	2,544	0	2,544		0	0	2,544
OCP - Lake Rd. Storm Outfall Fund	61,451	0	61,451		0	0	61,451
OCP - Walker Widening III	102,331	0	102,331		0	0	102,331
OCP - Muni Building Renovation	4,934	0	4,934		0	0	4,934
OCP - Weiss Field Improvement Fund	116	0	116		0	0	116
OCP - Walker Road Improvements	0	1,600,000	1,600,000		1,600,000	1,600,000	0
OCP - City Wide Trafficlight Improvement	0	1,000,000	1,000,000		1,000,000	1,000,000	0
SA Pin Oak Parkway Impr IV Fund	8,465	0	8,465		0	0	8,465
SA Walker Rd Sidewalk Repair	14,849	0	14,849		0	0	14,849
SA Route 83 Sidewalk Repair Fund	5,290	0	5,290		0	0	5,290
SA Jaycox Sidewalk Repair Fund	27,149	0	27,149		0	0	27,149
SA Walker Rd Sewer/Lear Rd East	197,360	0	197,360		0	0	197,360
SA Lear Rd Sewer/Walker Rd South	0	0	0		0	0	0
SA Titus-Pitts-Hill Ditch Fund	139,340	0	139,340		0	0	139,340
SA Sidewalk/Street Lighting Fund	70,511	50,100	120,611		0	0	120,611
SA Krebs Rd Improvement Fund	0	1,800,000	1,800,000		1,800,000	1,800,000	0
TOTAL CAPITAL PROJECTS	872,531	4,450,100	5,322,631	0	4,402,564	4,402,564	920,067

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2005	Budget Year Estimated Receipt	Total Available For Expenditures	Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2005
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	181,080	6,418,950	6,600,010	1,476,726	4,580,352	6,057,078	542,932
Water MOR Sub Fund	153,581	1,242,029	1,395,610		1,382,720	1,382,720	12,890
Waterworks Construction Fund	0	0	0		0	0	0
Water Surplus Fund	58,071	0	58,071		0	0	58,071
Water Debt Service Fund	1,284,321	2,946,700	4,211,021		2,926,500	2,926,500	1,284,521
Water Debt Service Reserve Fund	1,348,936	10,000	1,356,936		10,000	10,000	1,346,936
RLCWA Debt Service Fund	0	0	0		0	0	0
Water Impact Fee Fund	853,622	0	853,622		0	0	853,622
Sewer Fund	677,501	2,730,000	3,407,501	1,491,175	976,730	2,467,905	939,696
Sewer System Construction Fund	976,544	374,000	1,350,544		576,845	576,845	773,699
Trunk Sanitary Sewer Fund	1,028,803	249,800	1,278,603		326,500	326,500	952,103
Sewer Debt Service Reserve Fund	24,230	477,600	501,830		477,600	477,600	24,230
Sewer Replacement Reserve Fund	180,000	0	180,000		0	0	180,000
WWC Eastern Transmission Line 2 Fund	42,444	0	42,444		0	0	42,444
ELT 2 MOR Fund	77,401	2,339,200	2,416,601		2,159,600	2,159,600	257,001
TOTAL ENTERPRISE FUNDS	6,864,514	16,788,279	23,652,793	2,967,901	13,416,847	16,384,748	7,288,045
INTERNAL SERVICE FUNDS							
Transfer Fund	2,700	4,000	6,700		4,000	4,000	2,700
TOTAL INTERNAL SERVICE FUNDS	2,700	4,000	6,700	0	4,000	4,000	2,700
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Deposit Trust Fund	110,594	12,000	122,594		25,000	25,000	97,594
TOTAL TRUST AND AGENCY FUNDS	110,594	12,000	122,594	0	25,000	25,000	97,594
TOTAL FOR MEMORANDUM ONLY	10,224,594	33,693,991	43,918,585	3,998,236	29,741,344	33,739,580	10,179,005

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expenses to be Paid from Bond Issues)

(Section 5705.29, Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
City Wide Signalization	1,000,000	1,000,000	OCP - City Wide Signalization
2005 Street Program	800,000	800,000	Income Tax Capital Improvement
Avon Lake/Bay Village Park Improvements	600,000	600,000	Avon Lake/Bay Village Park
Paramedic - Heavy Rescue Vehicle	195,000	195,000	Paramedic
(3) Police Vehicles	66,000	66,000	Income Tax Capital Improvement
Wood Chipper	65,000	65,000	Income Tax Capital Improvement
Miller Rd Park Lighting	25,000	25,000	Income Tax Capital Improvement
Handicapped Curbs	23,000	23,000	C D B G
Cable Equipment	20,000	20,000	Cable TV Government Access
Fire Infrared Thermal Imaging Camera	15,000	15,000	Income Tax Capital Improvement
Fire High Pressure Air Bags	15,000	15,000	Income Tax Capital Improvement
Traffic Light Equipment	15,000	15,000	ST CMR
Police Vehicle Changeover	14,000	14,000	Income Tax Capital Improvement
GIS Hardware/Software	10,000	10,000	Income Tax Capital Improvement
Economic Development	10,000	10,000	Income Tax Capital Improvement
Safety Center Asphalt Sealing	10,000	10,000	Income Tax Capital Improvement
Police Computer Upgrade	5,000	5,000	Income Tax Capital Improvement
Finance Hardware/Software	5,000	5,000	Income Tax Capital Improvement
Service Building Window Replacement	5,000	5,000	Income Tax Capital Improvement
Police Body Armour	4,800	4,800	Income Tax Capital Improvement
Building Department Cabinets/Racks	3,900	3,900	Income Tax Capital Improvement
Municipal Asset Management	3,000	3,000	Income Tax Capital Improvement
TOTAL	2,909,700	2,909,700	

STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29. Revised Code)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	FUND PAYING JUDGEMENT
TOTAL		

List the amounts required for the payment of each judgement to be paid during the year being budgeted.

EXHIBIT VI

BUDGET YEAR

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of Bonds and Notes Outstanding at Beginning of Budgeted Year 1/1/2005	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/2005 to 12/31/2005	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2005 to 12/31/2005
Paysable from Bond Retirement Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
INSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Outdoor Recreational Facilities, Series 2003		10/1/2003	12/1/2028	179-2003	Term	3.00% - 5.00%	975,000	65,885	31,295
Wastewater Collection System Improvements, Series 2003		10/1/2003	12/1/2028	180-2003	Term	3.00% - 5.00%	4,385,000	303,705	283,242
Ref. Various Purpose General Obligation Bonds, Series 1994		3/28/2001	12/1/2014	35-2001	Term	3.30% - 5.50%	7,732,661	884,088	832,466
Safety Center Debt 2001		3/28/2001	12/1/2020	34-2001	Term	3.30% - 5.50%	4,274,101	401,753	0
CALDP Debt 2001		3/28/2001	12/1/2020	36-2001	Term	3.30% - 5.50%	2,569,998	240,570	190,412
Pin Oak Parkway Debt 2001		9/12/2001	12/1/2018	159-2001	Term	2.75% - 4.75%	1,170,000	128,983	82,549
Special Assessment Redwood Boulevard Improvements 1994		9/13/1993	12/1/2008	109-1993	Manuscript	6.00%	8,286	2,572	2,572
Special Assessment Pin Oak Parkway II 1991		4/1/1990	12/1/2005	76-1990	Manuscript	8.35%	4,736	5,131	5,131
TOTAL							21,119,790	2,032,688	1,407,667
OUTSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL									

EXHIBIT VI

BUDGET YEAR

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of Bonds and Notes Outstanding at Beginning of Budgeted Year 1/1/2005	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/2005 to 12/31/2005	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2005 to 12/31/2005
Payable from Bond Retirement Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
INSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Outdoor Recreational Facilities, Series 2003		10/1/2003	12/1/2028	179-2003	Term	3.00% - 5.00%	975,000	85,885	31,295
Wastewater Collection System Improvements, Series 2003		10/1/2003	12/1/2028	180-2003	Term	3.00% - 5.00%	4,385,000	303,705	263,242
Ref. Various Purpose General Obligation Bonds, Series 1994		3/28/2001	12/1/2014	35-2001	Term	3.30% - 5.50%	7,732,861	884,098	832,466
Safety Center Debt 2001		3/28/2001	12/1/2020	34-2001	Term	3.30% - 5.50%	4,274,101	401,753	0
CALDP Debt 2001		3/28/2001	12/1/2020	36-2001	Term	3.30% - 5.50%	2,569,998	240,570	190,412
Pin Oak Parkway Debt 2001		9/12/2001	12/1/2018	158-2001	Term	2.75% - 4.75%	1,170,000	128,983	82,549
Special Assessment Redwood Boulevard Improvements 1994		9/13/1993	12/1/2008	109-1993	Manuscript	6.00%	8,296	2,572	2,572
Special Assessment Pin Oak Parkway II 1991		4/1/1990	12/1/2005	76-1990	Manuscript	8.35%	4,736	5,131	5,131
TOTAL							21,119,790	2,032,896	1,407,667
OUTSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL									

TAX YEAR 2005
OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
 September 24, 2004

The Budget Commission of LORAIN County, Ohio hereby makes the following Official Certificate of
 Estimated Resources for the City of AVON LAKE for the CALENDAR YEAR Beginning January 1st, 2005

FUND	ESTIMATED UNENCUMBERED BALANCE January 1, 2005	REAL ESTATE TAXES	PERSONAL PROPERTY TAXES	ESTIMATED LOCAL GOVERNMENT ALLOCATION 2008	OTHER SOURCES	TOTAL	ESTIMATED EXPENDITURES	OVER/UNDER REVENUE
Governmental Fund Type								
General Fund	\$ 1,134,597.00	\$ 3,243,260	\$ 388,208	\$ 508,328.60	\$ 6,955,388.00	\$ 12,227,777.60	\$ 12,179,815.00	\$ 47,962.60
Special Revenue Funds	\$ 2,719,103.00	\$ 1,187,495	\$ 140,821	\$ -	\$ 11,408,804.00	\$ 15,454,223.00	\$ 13,369,375.00	\$ 2,084,848.00
Debt Service Funds	\$ 824,738.00	\$ -	\$ -	\$ -	\$ 1,032,808.00	\$ 1,857,546.00	\$ 1,042,553.00	\$ 814,993.00
Capital Project Funds	\$ 872,531.00	\$ -	\$ -	\$ -	\$ 4,480,100.00	\$ 5,352,631.00	\$ 4,402,564.00	\$ 950,067.00
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proprietary Fund Type								
Enterprise Funds	\$ 8,864,514.00	\$ -	\$ -	\$ -	\$ 16,788,279.00	\$ 25,652,793.00	\$ 18,384,748.00	\$ 7,268,045.00
Internal Service Funds	\$ 2,700.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 6,700.00	\$ 4,000.00	\$ 2,700.00
Fiduciary Fund Type								
Trust and Agency Fund	\$ 110,594.00	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 122,594.00	\$ 25,000.00	\$ 97,594.00
TOTAL	\$ 12,228,775.00	\$ 4,430,755	\$ 529,027	\$ 508,328.60	\$ 40,648,377.00	\$ 68,344,282.60	\$ 47,408,055.00	\$ 20,936,227.60

The Budget Commission further certifies its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

DATE: 9-30-04

 BUDGET COMMISSION

 BUDGET COMMISSION

 BUDGET COMMISSION

TAX
CALCULATIONS
OUTSIDE MILLAGE

GENERAL - CURRENT EXP.	1.50
RES/AG	595,489
COMM/IND/MINERAL/R.R.REAL	110,714
PUBLIC UTILITY PERSONAL	134,739
TANGIBLE PERSONAL	114,178
TOTAL TAXES	955,120

TAX
CALCULATIONS
OUTSIDE MILLAGE

AMBULANCE & E.M.S. (SPEC REV)	1.25
RES/AG	582,664
COMM/IND/MINERAL/R.R.REAL	92,261
PUBLIC UTILITY PERSONAL	112,283
TANGIBLE PERSONAL	95,149
TOTAL TAXES	882,257

FUND TOTALS

GENERAL FUND	
REAL ESTATE	3,243,260
PERSONAL PROPERTY	388,208

DEBT SERVICE

REAL ESTATE	0
PERSONAL PROPERTY	0

FUND TOTALS

SPECIAL REVENUE	
REAL ESTATE	1,187,496
PERSONAL PROPERTY	140,821

TRUST & AGENCY

REAL ESTATE	0
PERSONAL PROPERTY	0

BREAKDOWN OF ASSESSED VALUES

TOTAL REAL ESTATE	4,430,758	RESIDENTIAL	502,463,820
TOTAL PERSONAL	528,027	AGRICULTURAL	1,211,540
		COMMERCIAL	48,949,420
GRAND TOTAL EST.		INDUSTRIAL	24,854,680
TAX REVENUE	4,958,783	MINERAL	0
		RAILROADS REAL	205,010
		PUBLIC UTILITY	89,826,130
		TANGIBLE	76,118,840
		TOTAL VALUATION	743,429,440

SOURCE:

LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

0000000277



JOURNAL ENTRY

Date: **AUG 02 2004**

Lorain County Budget Commission
Mark R. Stewart, Secretary
Administration Building
226 Middle Avenue
Elyria, Ohio 44035

Entry Number: 04-07-0314

Re: Approval of Extension for the Lorain County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on July 29, 2004, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 1, 2004, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 1, 2004. The County Auditor must notify each political subdivision affected by this entry.

I HEREBY CERTIFY THE FOREGOING TO BE A TRUE AND CORRECT COPY OF THE ACTION OF THE TAX COMMISSIONER TAKEN THIS DAY WITH RESPECT TO THE ABOVE MATTER.

/s/ William W. Wilkins

William W. Wilkins
Tax Commissioner

William W. Wilkins
WILLIAM W. WILKINS
TAX COMMISSIONER

REE

LORAIN COUNTY AUDITOR
2004 AUG -9 A 10 03
RECEIVED

Exhibit J

ORDINANCE NO. 2004--96

Finance
Committeemembers:

F. Bullocks
E. Burkhard

AN ORDINANCE ADOPTING THE TAX BUDGET OF THE CITY OF ELYRIA, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2005, AND DECLARING AN EMERGENCY.

WHEREAS, the Mayor has heretofore prepared a tentative tax budget for the City of Elyria, Ohio, for the Fiscal Year beginning January 1, 2005, showing detailed estimates of all balances that will be available at the beginning of the year and all revenues to be received for such Fiscal Year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of clauses of revenues or balances, and otherwise conforming with the requirements of law; and

WHEREAS, said tax budget has been made conveniently available to public inspection for at least ten (10) days by having at least two (2) copies thereof on file in the office of the City Auditor and the office of the Clerk of Council; and

WHEREAS, the Council has held a Public Hearing on said budget of which public notice was given by publication not less than ten (10) days previous to the date hereof.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELYRIA, STATE OF OHIO:

SECTION 1: That the tax budget of the City of Elyria, State of Ohio, for the Fiscal Year beginning January 1, 2005, heretofore prepared by the Mayor and submitted to this Council, copies of which has been and are on file in the offices of the City Auditor and the Clerk of Council, be and the same is hereby adopted, as the Official Tax Budget of the City of Elyria, State of Ohio, for the Fiscal Year beginning January 1, 2005.

SECTION 2: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in meetings open to the public, in compliance with Ohio law.

SECTION 3: That this Ordinance be and hereby is declared to be an emergency measure, the emergency being to meet the deadline for filing said budget with the County of Lorain, and for

CERTIFICATION: Preservation of the public peace, health, safety or welfare of the people of the City

HEREBY CERTIFY THAT THIS IS AN EXACT AND TRUE COPY OF

Ordinance 2004-96

RECEIVED

[Signature]
MUR J. WEBER, CLERK OF COUNCIL

7-7-04
DATE

of Elyria; wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval.

PASSED: 7/6/04 E. Kenneth Burkhard
E. Kenneth Burkhard, President

ATTEST: Arthur J. Weber APPROVED: 7/6/04
Arthur J. Weber, Clerk

William M. Grace
William M. Grace, Mayor

DATE: 7-7-04

Approved as to form:
Terry S. Shilling 6-29-04
Terry S. Shilling, Law Director

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO, HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING ORDINANCE NO. 2004-96 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED BY COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL, CENTRAL FIRE STATION AND THE POLICE STATION.

DATED: 7/7/04 Arthur J. Weber
CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 7/7/04



City or Village of Elvira
Lorain County, Oh
 (Date) June 25, 2004

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget year beginning January 1, 2005, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed Edm. Plak
 Title City Auditor

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

FUND <small>(include only those funds which are requesting general property tax revenue)</small>	For Budget Commission Use			For County Auditor Use	
	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS					

FUND NAME: GENERAL FUND

EXHIBIT

FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	\$ 1,134,326	\$ 1,170,390	\$ 1,381,000	\$ 1,375,000
Tangible Personal Property Tax	258,697	238,771	235,000	235,000
Municipal Income Tax	16,049,532	16,379,961	16,750,000	17,410,000
Other Local Taxes	508,854	496,330	470,000	475,000
Total Local Taxes	17,951,409	18,285,452	18,836,000	19,495,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	2,388,696	2,480,809	2,174,000	2,174,000
Estate Tax	688,555	734,126	450,000	250,000
Cigarette Tax	1,991	1,782	2,000	2,000
License Tax				
Liquor and Beer Permits	66,686	69,614	65,000	65,000
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	147,882	155,620	152,000	158,000
Total State Shared Taxes and Permits	3,293,810	3,441,951	3,847,000	3,649,000
Federal Grants or Aid	226,929	155,284	157,498	156,000
State Grants or Aid	529,495	232,035	212,587	220,000
Other Grants or Aid	59,965	251,500	60,377	60,000
Total Intergovernmental Revenues	816,389	638,819	436,462	436,000
Special Assessments	13,223	14,199	18,000	18,000
Charges for Services	1,922,204	1,825,152	1,851,600	1,860,000
Fines, Licenses, and Permits	1,589,000	1,302,287	1,315,500	1,310,000
Miscellaneous	492,077	379,829	329,000	330,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	1,038	568	13,781	10,000
Advances				
Other Sources	1,081,441	1,056,657	1,023,000	1,025,500
TOTAL REVENUE	27,160,791	26,944,914	26,670,343	27,139,500

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services } <i>Fringe Benefits</i>	13,895,621	13,945,991	14,601,951	14,342,900
Travel Transportation	4,282	3,311	4,434	4,000
Contractual Services	77,746	57,800	72,177	65,000
Supplies and Materials	791,351	812,947	815,389	815,000
Capital Outlay	305,792	89,539	445,000	
Total Security of Persons and Property	15,074,792	14,909,588	15,938,951	15,226,900
Public Health Services				
Personal Services } <i>Fringe Benefits</i>	1,384,686	1,353,174	1,460,880	1,434,900
Travel Transportation	6,852	7,638	9,123	7,200
Contractual Services	34,102	25,166	39,528	38,500
Supplies and Materials	152,087	179,825	161,680	165,000
Capital Outlay	3,750	11,067	12,000	
Total Public Health Services	1,581,509	1,576,870	1,682,211	1,645,600
Leisure Time Activities				
Personal Services } <i>Fringe Benefits</i>	1,502,518	1,521,046	1,651,400	1,622,000
Travel Transportation	475	1,302	1,200	1,200
Contractual Services	110,869	118,413	110,600	113,000
Supplies and Materials	425,159	401,141	449,900	450,000
Capital Outlay	84,504	125,743	10,000	
Total Leisure Time Activities	2,123,525	2,167,645	2,223,100	2,186,200
Community Environment				
Personal Services } <i>Fringe Benefits</i>	737,158	858,738	880,546	864,900
Travel Transportation	1,623	1,146	1,200	1,200
Contractual Services	34,244	27,753	34,122	35,000
Supplies and Materials	26,566	23,723	29,593	30,000
Capital Outlay	14,698	14,542	7,734	
Total Community Environment	808,289	925,902	953,255	931,100
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services <i>with Fringe Benefits</i>	4,710,184	4,972,397	5,371,083	5,227,300
Travel Transportation	15,566	14,131	15,350	15,000
Contractual Services	603,983	297,774	558,447	560,000
Supplies and Materials	2,163,203	2,309,017	1,911,403	2,000,000
Capital Outlay	75,262	309,395	83,900	
Total General Government	7,187,551	7,902,714	7,940,183	7,802,300
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	370,694	584,991	27,345	30,000
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	370,694	584,991	27,345	30,000
TOTAL EXPENDITURES	27,538,007	28,067,710	28,764,055	27,822,100
Revenues over/(under) Expenditures	(377,216)	(1,122,796)	(2,093,712)	(688,600)
Beginning Unencumbered Balance	*4,186,866	*3,809,650	2,686,854	593,142
Ending Cash Fund Balance	3,809,650	2,686,854	593,142	(95,458)
Estimated Encumbrances (outstanding at year end)				
Estimated Ending Unencumbered Fund Balance				

*Use Cash Balance

6.

FUND NAME: Fire Pension Fund

FUND TYPE/CLASSIFICATION: Governmental / Special Revenue

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property				
Property Tax	\$ 200,271	206,632	246,105	250,000
House trailer tax	2,141	2,195	2,370	2,500
Tangible personal Property	45,675	42,161	40,000	40,000
Electric + gas devaluation	2,952	2,952	2,952	2,952
Homestead roll back	26,107	27,489	24,900	27,850
Interest earnings	4,823	2,446	1,000	1,250
TOTAL REVENUE	281,969	283,875	317,327	324,552
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons + Property				
Fringe benefits	255,000	205,000	220,000	230,000
Contractual services	4,322	4,630	4,800	5,000
Debt service				
Redemption of principal	23,100	23,100	23,100	23,100
Interest	36,342	32,499	34,632	35,000
TOTAL EXPENDITURES	318,764	268,229	282,532	293,100
Revenues Over (Under) Expenditures	(36,825)	15,646	34,795	31,452
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	101,961	65,136	80,782	115,577
Ending Cash Fund Balance	65,136	80,782	115,577	147,029
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

5
 EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For Actual (2)	For Actual (3)	Current Year Estimated for (4)	Budget Year Estimated for (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total General Government				
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds				
TOTAL EXPENDITURES				
Revenues over/(under) Expenditures				
Beginning Unencumbered Balance	*	*		
Ending Cash Fund Balance				
Estimated Encumbrances (outstanding at year end)				
Estimated Ending Unencumbered Fund Balance				

*Use Cash Balance

FUND NAME: Police Pension Fund

FUND TYPE/CLASSIFICATION: Governmental/Special Revenue

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax				
Real estate	\$ 200,271	\$ 206,632	\$ 246,105	\$ 250,000
House trailer tax	2,141	2,195	3,370	2,500
Tangible personal property	45,675	42,161	40,000	40,000
Electric & gas distribution	2,952	3,952	2,952	2,952
Homestead & millage	26,107	27,489	24,900	27,850
Interest earnings	4,909	3,364	1,000	1,250
TOTAL REVENUE	282,055	284,793	317,327	324,552
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons + Property				
Pension benefits	225,000	300,000	300,000	320,000
Contractual Services	4,359	4,582	5,000	5,000
Debt service				
Redemption of principal	11,900	11,900	11,900	11,900
Interest	18,721	18,286	17,841	18,300
TOTAL EXPENDITURES	259,980	334,768	334,741	355,200
Revenues Over (Under) Expenditures	22,075	(49,975)	(17,414)	(30,648)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	102,209	124,284	74,309	56,895
Ending Cash Fund Balance	124,284	74,309	56,895	26,247
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance				

FUND NAME: General Bond Retirement

FUND TYPE/CLASSIFICATION: Governmental / Debt Service

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax				
Real estate	\$1,268,382	\$1,328,668	\$1,558,767	\$1,535,000
House trailer tax	13,559	13,899	14,000	14,000
Leasible personal property	289,276	267,220	260,000	260,000
Electric & gas deregulation	16,730	16,730	16,730	16,730
Homestead & rollback	165,346	179,098	170,000	170,000
Interest earnings	66,764	51,144	40,000	40,000
Debt premiums	36,893	74,748		
TOTAL REVENUE	1,858,970	1,912,307	2,059,497	2,060,730
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Debt Service				
Contractual services	32,174	32,641	35,000	35,000
Redemption of principal	847,660	1,049,073	1,133,594	1,225,000
Interest	1,113,105	1,000,362	1,020,464	1,125,500
TOTAL EXPENDITURES	1,992,939	2,082,076	2,219,058	2,385,500
Revenues Over (Under) Expenditures	(133,969)	(169,769)	(159,561)	(324,770)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	2,517,573	2,383,604	2,213,835	2,054,274
Ending Cash Fund Balance	2,383,604	2,213,835	2,054,274	1,729,504
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance				

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 11/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Construction Maint	\$ 131,800	\$ 1,718,000	\$ 1,849,800	\$ 1,447,384	\$ 400,209	\$ 1,847,593	\$ 3,207
State Highway		128,175	128,175		128,175	128,175	
Health Grant	118,000	946,585	1,064,585	644,449	329,017	973,466	9119
Muni Motor Vehicle	128,250	1,100,000	1,228,250		1,200,000	1,200,000	28,250
Block Grant		1,125,000	1,125,000	455,154	669,846	1,125,000	
CHIP Grant		300,000	300,000	48,440	251,560	300,000	
Muni Court Technology		175,000	175,000	62,113	92,000	157,113	17,887
Muni Court Security	125,600	117,600	243,200	53,000	45,000	98,000	145,200
Muni Court Construction	581,275	14,000	36,664		50,000	50,000	680,265
Special Parking Fee	20,664	60,000	198,405		25,000	25,000	11,664
Legal Research et. Comp	138,405				40,000	40,000	158,405
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE: (Cont)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Muni Court Special Call	68,351	27,200	95,551	15,000	1,000	4,000	79,851
Fand Service Operations	1,000	68,000	69,000	65,000	4,000	69,000	
Dental Health Grant	11,000	58,720	61,720	23,250	39,470	61,720	
Summer Pool Insp	500	4,000	4,500	3,950	550	4,500	
Law Enforcement	15,000	45,000	60,000	60,000		60,000	
Mandatory Drug Fine	3,480	7,400	10,880		10,880	10,880	
T. D. A. I.	389,000	60,000	449,000		65,000	65,000	384,000
Alcohol Enf & Educ	14,000	28,000	42,000		1,000	7,000	5,000
Police Levy	50,000	3,111,935	3,161,935	3,048,689	425,668	3,474,357	(312,422)
TOTAL SPECIAL REVENUE FUNDS	\$1,788,325	\$9,212,705	\$11,001,030	\$5,925,429	\$3,787,375	\$9,712,804	\$1,288,226
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment P.R.		\$613,000	\$613,000		\$613,000	\$613,000	
TOTAL DEBT SERVICE FUNDS		\$613,000	\$613,000		\$613,000	\$613,000	
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Chestnut Canyons	\$1,900,000	\$2,875,000	\$4,475,000		\$445,000	\$445,000	
Industrial Parkway	150,000		150,000		150,000	150,000	
State Issue II		525,000	525,000		225,000	525,000	
Perles Improvement	75,000	1200	76,200		76,200	76,200	
Two Falls Trail	60,000	500,000	560,000		560,000	560,000	
Main Building Const		2,233,000	2,233,000		2,233,000	2,233,000	
TOTAL CAPITAL PROJECTS	\$2,185,000	\$5,837,200	\$8,019,200		\$819,200	\$819,200	

EXHIBIT III

FUND List All Funds Individually Unless reported on Exhibit I or II	Estimated Unencumbered Fund Balance 11/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services + Frage Ben	Other	Total	
PROPRIETARY:							
ENTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Wages	1,327,000	11,350,577	12,677,577	3,700,000	8,500,000	12,500,500	177,077
Special Services & Rec.	220,000	310,000	520,000	147,193	205,200	282,193	177,807
Sanitation	200,000	3,044,348	3,244,348	1,729,580	1,514,843	3,244,343	
Wastewater Pollution C.	4,150,000	9,010,226	13,160,226	3,987,063	6,399,792	10,386,855	2,773,371
TOTAL ENTERPRISE FUNDS	5,897,000	23,715,146	29,612,146	9,564,236	16,919,635	26,483,891	3,128,255
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Employees' Health Ins.	580,000	4,750,000	5,330,000	4,700,000	300,000	4,730,000	600,000
Workers' Comp	1,591,000	38,000	1,629,000	69,000	37,500	68,500	941,500
TOTAL INTERNAL SERVICE FUNDS	2,171,000	4,788,000	6,959,000	5,350,000	67,500	5,417,500	1,541,500
FIDUCIARY:							
TRUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cemetery Trust	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Wagner Trust	6,000	10,000	10,000		10,000	10,000	
Fiddle Trust	150,000	5,000	11,000		11,000	11,000	
Cemetery M&I	95,000	46,500	191,500	26,000	70,000	166,000	95,500
Unclaimed Monies	45,000	7,500	165,000	80,000	35,000	165,000	
TOTAL TRUST AND AGENCY FUNDS					14,000	14,000	41,000
TOTAL FOR MEMORANDUM ONLY							

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/
				Personal Services	Other	Total	
PROPRIETARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Consumer Deposits	598,800	141,220	740,020		157,440	157,440	582,580
Excavating Permits	8,800	3,000	11,800		4,000	4,000	7,800
State Health Fees	12,750	45,000	55,750		55,750	55,750	
State Building Fees	9,500	8,000	13,500		8,500	8,500	5,000
Police Const. Util. Charges	60,700	250,000	310,700		250,130	250,130	60,570
Police Const. Deposits	63,538		63,538		63,538	63,538	
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY							

EXHIBIT VI

BUDGET YEAR

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, 05	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/05 to 12/31/05	Amount Receivable from Other Sources to Meet Debt Payments 1/1/05 to 12/31/05
Payable from Bond Retirement Fund INSIDE 10 MILL LIMIT	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Industrial Parkway Note	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
City Hall Notes		7/28/04	7/23/05			2.00%	1,500,000	1,556,000	1,800,000
Various Purpose Imp Bonds		7/28/04	7/23/05			2.00%	2,200,000	2,244,000	2,200,000
Recreation Facilities Bonds		1997	2022			5.241%	890,000	801,080	
Fire Station Const. Bonds		1999	2009			Variable	995,000	225,752	
Police/Fire Pension Bonds		1999	2012			Variable	1,340,000	201,398	
City Hall Const Bonds		1999	2023			Variable	1,100,000	89,545	89,545
		2001	2026			4.75%	7,600,000	562,885	
TOTAL							23,950,000	5,969,660	4,089,545
OUTSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL									

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.
If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the city/village of _____ for the BUDGET YEAR beginning January 1st, _____.

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
FIDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

Budget
Commission

North Ridgeville City

Exhibit K

CITY/VILLAGE TAX BUDGET



LOGAN COUNTY
AUDITOR

2004 JUL -8 P 1:47

RECEIVED

Instructions and Tax Budget Form

City or
 Village of NORTH RIDGEVILLE
LORAIN County, Ohio
 (Date) JULY 6, 2004

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget year beginning January 1, 2005, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed [Signature]
 Title CITY AUDITOR

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	721,750	758,618	815,202	815,300
Tangible Personal Property Tax	40,203	39,088	43,704	43,700
Municipal Income Tax				
Other Local Taxes	21,188	19,882	18,000	18,000
Total Local Taxes	783,141	817,588	876,906	877,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	659,682	653,477	589,656	590,000
Estate Tax	156,425	251,424	130,000	100,000
Cigarette Tax	631	538	600	600
License Tax				
Liquor and Beer Permits	18,215	19,434	19,500	19,500
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	112,448	118,351	112,896	113,000
Total State Shared Taxes and Permits	947,401	1,043,224	852,652	823,100
Federal Grants or Aid	52,783	4,397	0	0
State Grants or Aid	5,215	468	0	0
Other Grants or Aid				
Total Intergovernmental Revenues	57,998	4,865	0	0
Special Assessments				
Charges for Services	456,777	629,965	627,500	630,000
Fines, Licenses, and Permits	106,602	120,738	122,500	123,000
Miscellaneous				
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	4,873,600	5,837,418	5,902,000	5,429,500
Advances	110,540	119,012	117,803	0
Other Sources	262,096	204,887	234,300	235,000
TOTAL REVENUE	7,598,155	8,777,687	8,733,661	8,117,600

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	3,882,387	4,249,115	4,475,405	4,493,127
Travel Transportation	0	4,925	7,500	9,000
Contractual Services	178,223	169,781	212,410	212,500
Supplies and Materials	336,422	264,412	343,150	352,700
Capital Outlay	2,918	0	0	0
Total Security of Persons and Property	4,399,950	4,688,234	5,038,465	5,067,327
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials	60,832	62,795	63,000	63,000
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services	130,171	135,432	151,235	161,840
Travel Transportation	0	713	800	800
Contractual Services	10,957	8,401	8,630	8,000
Supplies and Materials	49,519	48,084	34,000	34,000
Capital Outlay	0	5,000	0	0
Total Leisure Time Activities	190,647	197,690	194,665	204,640
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment				
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

5
 EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services	2,218,892	2,378,448	2,506,926	2,617,660
Travel Transportation		3,448	8,155	9,150
Contractual Services	353,577	415,642	609,906	634,800
Supplies and Materials	541,635	322,537	378,655	382,400
Capital Outlay	18,349	77,314	2,700	10,000
Total General Government	3,132,453	3,397,389	3,566,342	3,651,010
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	314,000	331,000	230,000	215,000
Advances	119,012	282,324	0	0
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds				
TOTAL EXPENDITURES	8,216,894	8,959,432	9,092,472	9,200,977
Revenues over/(under) Expenditures	< 618,739	< 181,745	< 358,811	< 1,083,377
*Beginning Unencumbered Balance	*1,488,791	*870,052	612,855	254,044
Ending Cash Fund Balance	870,052	688,307	254,044	< 829,333
Estimated Encumbrances (outstanding at year end)		75,452		
Estimated Ending Unencumbered Fund Balance	870,052	612,855	254,044	< 829,333

*Use Cash Balance

FUND NAME: STREET LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	526,273	546,456	553,641	555,000
MISCELLANEOUS				
INTEREST	4,092	4,523	4,001	4,000
OTHER	6,496	0	0	0
TOTAL REVENUE	536,861	550,979	557,642	559,000
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TRANSPORTATION				
SUPPLIES + MATERIALS	103,803	194,738	389,900	191,000
CAPITAL OUTLAY	223,851	256,899	297,000	368,000
MISCELLANEOUS				
TRANSFER TO DEBT SERVICE	0	0	164,903	0
TOTAL EXPENDITURES	327,654	451,637	851,803	559,000
Revenues Over (Under) Expenditures	209,207	99,342	(294,161)	0
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	63,970	273,177	294,533	372
Ending Cash Fund Balance	273,177	372,519	372	372
Estimated Encumbrances (outstanding at end of year)		77,986		
Estimated Ending Unencumbered Fund Balance	273,177	294,533	372	372

FUND NAME: POLICE LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	255,030	265,184	260,917	261,000
MISCELLANEOUS				
INTEREST	281	368	6,901	6,900
OTHER	4,334	0	0	0
TOTAL REVENUE	261,645	265,554	267,818	267,900
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	268,097	267,660	266,150	268,546
SUPPLIES + MATERIALS	3,715	3,958	4,000	4,000
TOTAL EXPENDITURES	265,812	271,618	270,150	272,546
Revenues Over (Under) Expenditures	<4,167>	<6,064>	<2,332>	<4,646>
Beginning Unencumbered Fund Balance				
Use Actual Cash Balance in Col. 2 and 3)	17,209	13,042	6,978	4,646
Ending Cash Fund Balance	13,042	6,978	4,646	0
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	13,042	6,978	4,646	0

FUND NAME: POLICE PENSION

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	134,322	141,585	155,612	155,000
MISCELLANEOUS				
INTEREST	147	84	1,100	100
OTHER	973	0	0	0
TOTAL REVENUE	135,502	141,669	156,712	155,100
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	135,500	138,700	156,600	153,100
SUPPLIES + MATERIALS	1,870	1,993	2,000	2,000
TOTAL EXPENDITURES	137,370	140,693	158,600	155,100
Revenues Over (Under) Expenditures	<1,868>	976	<1,888>	0
Beginning Unencumbered Fund Balance				
Use Actual Cash Balance in Col. 2 and 3)	2,872	1,004	1,980	92
Ending Cash Fund Balance	1,004	1,980	92	92
Estimated Encumbrances (outstanding at end of year)		0		
Estimated Ending Unencumbered Fund Balance	1,004	1,980	92	92

FUND NAME: FIRE LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	799,868	830,974	849,122	850,000
MISCELLANEOUS				
INTEREST	1,654	44	2,001	500
OTHER	28,424	568	0	0
TOTAL REVENUE	829,946	831,958	857,123	850,500
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	841,737	824,199	847,240	839,035
SUPPLIES + MATERIALS	11,163	11,739	11,800	11,800
TOTAL EXPENDITURES	902,900	835,938	859,040	850,835
Revenues Over (Under) Expenditures	< 72,954	< 3,980	< 1,917	< 335
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	79,186	6,232	2,252	335
Ending Cash Fund Balance	6,232	2,252	335	0
Estimated Encumbrances (outstanding at end of year)		0		
Estimated Ending Unencumbered Fund Balance	6,232	2,252	335	0

FUND NAME: FIRE PENSION

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	134,382	141,585	153,612	155,000
MISCELLANEOUS				
INTEREST	147	84	1,100	100
OTHER	974	-0	-0	-0
TOTAL REVENUE	135,503	141,669	156,712	155,100
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	135,500	138,400	156,600	153,100
SUPPLIES + MATERIALS	1,870	1,993	2,000	2,000
TOTAL EXPENDITURES	137,370	140,693	158,600	155,100
Revenues Over (Under) Expenditures	<1,867>	976	<1,888>	-0
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	2,867	1,000	1,976	88
Ending Cash Fund Balance	1,000	1,976	88	88
Estimated Encumbrances (outstanding at end of year)	-0	-0	-0	-0
Estimated Ending Unencumbered Fund Balance	1,000	1,976	88	88

FUND NAME: PARAMEDIC LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	603,754	627,089	637,308	817,970
MISCELLANEOUS				
INTEREST	3,199	2,229	12,900	2,280
OTHER	9,164	156		
TOTAL REVENUE	616,117	629,474	650,208	820,190
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	556,761	623,566	685,910	680,400
CONTRACTUAL SERVICES	1,881	12,370	13,700	13,700
SUPPLIES + MATERIALS	64,930	26,996	54,500	54,500
TOTAL EXPENDITURES	623,572	662,932	754,110	748,600
Revenues Over (Under) Expenditures	< 7,455	< 33,458	< 103,902	71,570
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	163,739	156,283	119,264	15,362
Ending Cash Fund Balance	156,283	122,825	15,362	86,932
Estimated Encumbrances (outstanding at end of year)		3,561		
Estimated Ending Unencumbered Fund Balance	156,283	119,264	15,362	86,932

FUND NAME: GENERAL BOND RETIREMENT

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / DEBT SERVICE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	313,552	328,093	337,159	337,200
MISCELLANEOUS				
INTEREST	9,445	5,414	6,501	5,000
TOTAL REVENUE	323,003	333,507	343,660	342,200
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit D)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL GOVERNMENT				
OTHER	4,344	4,431	4,700	4,700
DEBT SERVICE				
PRINCIPLE	280,000	280,000	280,000	285,000
INTEREST	160,875	135,125	115,375	92,625
TOTAL EXPENDITURES	445,219	422,756	400,075	382,325
Revenues Over (Under) Expenditures	<122,216>	<89,249>	<56,415>	<40,125>
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	459,675	337,459	248,210	191,795
Ending Cash Fund Balance	337,459	248,210	191,795	151,670
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	337,459	248,210	191,795	151,670

CITY OF NORTH RIDGEVILLE 2005 BUDGET

EXHIBIT III

FUND	Estimated		Budget Year	Total Available	BUDGET YEAR EXPENDITURES & ENCUMBRANCES			Estimated
	Unencumbered	Fund Balance			Estimated	For	Personal		Other	Total	Unencumbered
List All Funds Individually Unless Reported on Exhibit I or II	1/1/05		Receipts	Expenditures	Services			Balance 12/31/05
GOVERNMENTAL:								
SPECIAL SERVICE								
Street Const M & R	\$ 822	\$ 955,000	\$ 955,822	\$ 909,537	\$ 45,000	\$ 954,537	\$ 1,285	
State Highway	\$ 609	\$ 60,000	\$ 60,609	\$ -	\$ 60,000	\$ 60,000	\$ 609	
MVR License Tax	\$ 19,463	\$ 370,000	\$ 389,463	\$ 99,918	\$ 289,545	\$ 389,463	\$ -	
Surface Drainage	\$ 234,513	\$ 170,000	\$ 404,513	\$ 54,800	\$ 215,800	\$ 270,400	\$ 134,113	
Income Tax	\$ 692,941	\$ 6,214,000	\$ 6,906,941	\$ 162,810	\$ 6,020,000	\$ 6,182,810	\$ 724,931	
Law Enforcement Trust	\$ 930	\$ 5,000	\$ 5,930	\$ -	\$ 5,900	\$ 5,900	\$ 30	
Drug Law Enforcement	\$ 15,588	\$ 5,000	\$ 20,588	\$ -	\$ 20,000	\$ 20,000	\$ 588	
DUI Enforce & Education	\$ 3,530	\$ 4,000	\$ 7,530	\$ -	\$ 7,000	\$ 7,000	\$ 530	
Clk of Court Computer Serv	\$ 33,276	\$ 26,000	\$ 59,276	\$ 42,240	\$ 10,000	\$ 52,240	\$ 6,036	
Court Computerization	\$ 73,885	\$ 11,000	\$ 84,885	\$ -	\$ -	\$ -	\$ 84,885	
Ambulance	\$ 110,772	\$ 40,000	\$ 150,772	\$ -	\$ 50,000	\$ 50,000	\$ 100,772	
State Grants	\$ 84,738	\$ 77,500	\$ 162,238	\$ -	\$ 162,238	\$ 162,238	\$ -	
Federal Grants	\$ -	\$ 535,000	\$ 535,000	\$ -	\$ 535,000	\$ 535,000	\$ -	
Cemetery	\$ 65,885	\$ 20,000	\$ 85,885	\$ -	\$ 20,000	\$ 20,000	\$ 65,885	
Park & Rec Trust	\$ 38,386	\$ 100,000	\$ 138,386	\$ 9,000	\$ 120,000	\$ 128,000	\$ 7,386	
Park & Rec Improvement	\$ 155,648	\$ 85,000	\$ 240,648	\$ -	\$ 122,058	\$ 122,058	\$ 118,590	
Sr Citizens Title III	\$ 82	\$ 32,300	\$ 32,382	\$ 32,382	\$ -	\$ 32,382	\$ -	
Solid Waste Management	\$ 74,068	\$ 1,250,000	\$ 1,324,068	\$ 72,420	\$ 1,249,000	\$ 1,321,420	\$ 2,648	
TOTAL SPECIAL REVENUE	\$ 1,603,138	\$ 8,868,800	\$ 11,581,938	\$ 1,382,707	\$ 8,931,641	\$ 10,314,248	\$ 1,247,688	
DEBT SERVICE FUNDS								
General BR "D"	\$ -	\$ 63,788	\$ 63,788	\$ -	\$ 63,788	\$ 63,788	\$ -	
General BR "F"	\$ 74,883	\$ 500	\$ 75,383	\$ -	\$ 41,273	\$ 41,273	\$ 34,110	
General BR "G"	\$ -	\$ 160,650	\$ 160,650	\$ -	\$ 160,650	\$ 160,650	\$ -	
General BR "H"	\$ 2,277	\$ 336,000	\$ 340,277	\$ -	\$ 329,850	\$ 329,850	\$ 10,427	
General BR "I"	\$ -	\$ 123,088	\$ 123,088	\$ -	\$ 123,088	\$ 123,088	\$ -	
General BR "J"	\$ -	\$ 34,888	\$ 34,888	\$ -	\$ 34,888	\$ 34,888	\$ -	
S/A Bond Retirement	\$ 115,828	\$ 65,830	\$ 171,658	\$ -	\$ 34,115	\$ 34,115	\$ 137,441	
Debt Service	\$ -	\$ 15,162,886	\$ 15,162,886	\$ -	\$ 15,162,886	\$ 15,162,886	\$ -	
TOTAL DEBT SERVICE FUNDS	\$ 192,788	\$ 15,939,730	\$ 16,132,516	\$ -	\$ 15,950,538	\$ 15,950,538	\$ 181,978	
CAPITAL PROJECTS FUNDS								
Capital Projects	\$ 583	\$ 874,000	\$ 874,583	\$ -	\$ 481,834	\$ 481,834	\$ 412,749	
Issue 2	\$ -	\$ 552,000	\$ 552,000	\$ -	\$ 552,000	\$ 552,000	\$ -	
TOTAL CAPITAL PROJ FUNDS	\$ 583	\$ 1,426,000	\$ 1,426,583	\$ -	\$ 1,013,834	\$ 1,013,834	\$ 412,749	

7/1/04

CITY OF NORTH RIDGEVILLE 2006 BUDGET

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	BUDGET YEAR		
							Amounts of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, 2005	Amount Required for Principal and Interest 01/01/05 to 12/31/05	Amount Receivable from Other Sources to Meet Debt Payments 01/01/05 to 12/31/05
Payable from Bond Retirement Funds INSIDE 10 MILL LIMIT									
Various Purpose Improvement Bonds Series 2001		10/01/01	12-2021	3722-01 To 3725-01	20 Years	3.15% To 4.90%	\$ 6,605,000	\$ 700,095	\$ 700,095
Capital Improvement Refunding Bonds - Series 2003		10/01/03	12-2015	3918-03 To 3923-03	13 Years	1.50% To 4.00%	\$ 4,350,000	\$ 608,873	\$ 608,873
Capital Improvement Notes		01/06/04	01/06/05	3968-03 To 3970-03	1 Year	1.49%	\$ 2,920,000	\$ 2,963,508	\$ 2,963,508
Sanitary Sewer Improvement Note		05/06/04	05/04/05	4003-04	1 Year	1.52%	\$ 6,060,000	\$ 6,151,601	\$ 6,151,601
TOTAL							\$ 19,936,000	\$ 10,424,177	\$ 10,424,177
OUTSIDE 10 MILL LIMIT									
Sewerage System Facilities Acquisition Bond By Vote 11-83		02/01/86	12-2008	2058-86	22 Years	8.25%	\$ 1,140,000	\$ 138,938	\$ 138,938
TOTAL							\$ 1,140,000	\$ 138,938	\$ 138,938
* If the Levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.									

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CLERK

Exhibit #

Filed

County Auditor:

Deputy Auditor:

FOR FISCAL YEAR
BEGINNING JANUARY 1,

2005

TOWNSHIP

AMHERST

BUDGET

- OF -

COUNTY

LORAIN

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR _____, IN _____ TOWNSHIP.

TAX VALUATION \$ _____

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION --	XXXXXXXXXX
County	
Township	
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION --	XXXXXXXXXX
County	
Township	
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	

Office of the Board of Trustees of AMHERST LORAIN Township, County, Ohio.

To the County Auditor:

The Board of Trustees of Said Township hereby submits its annual Budget for the year commencing January 1st, 2005
 for consideration of the County Budget Commission pursuant to Section 5705.30 of the Revised Code.

John Koval
 Township Clerk.

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND
 COUNTY AUDITOR'S ESTIMATED TAX RATES**

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation			Amount to Be Derived from Levies Outside 10 M. Limitation			County Auditor's Estimate of Tax Rate to be Levied	
	Column I			Column II			Inside 10 M. Limit	Outside 10 M. Limit
							III	IV
1. General Fund							0.40	
4. Road and Bridge Fund							2.00	
5. Cemetery Fund								
8. Garbage and Water Waste Disposal District Fund								
9. Police District Fund								
10. Fire District Fund								3.0
11. Road District Fund								
12. Park Levy Fund								
14. Miscellaneous Funds <u>AMBULANCE</u>								0.50
15. General Bond Retirement Fund								
20. Special Levy Funds								
21. Capital Equipment Fund								
22. Drug Law Enforcement Fund								
23. Permissive Motor Vehicle License Tax Fund								
24. Permissive Sales Tax Fund								
25. Federal Law Enforcement Fund								
26. Permanent Improvement Fund								
27. Agency Funds								
28. Ambulance and Emergency Medical Service Fund								
29. Sinking Fund								
TOTAL							2.40	3.50

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

3-TP.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
I. GENERAL FUND:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Balance, January 1st	205 903 56	254 009 29	320 683 12	320 683 12 ✓
RECEIPTS	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Property Taxes	46 796 31	47 492 64	79 000 00	60 340 00
Inheritance Tax	37 977 23	84 933 20	52 000 00	53 309 28 ✓
Local Government (Sales Tax & Fin. Inst.)	97 326 73	95 828 40	155 096 30	160 000 00
Permissive Taxes				
Liquor Permit Fees			2 000 00	3 000 00 ✓
Cigarette License Fees			4 000 00	1 000 00 ✓
Interest (Inactive Funds)	2 812 77	9 09 09	3 521 91	3 936 57 ✓
Fines	-	-		
Fees	28 166 83	37 160 65	40 000 00	41 200 00 ✓
Contract Services				
Notes				
Other	32 943 71	29 452 55	87 904 47	89 013 60 ✓
Total Receipts and Balance	452 126 64	549 785 82	789 905 89	732 482 57 ✓
EXPENDITURES:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
ADMINISTRATIVE	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services	48 591 00	48 476 91	100 000 00	100 000 00
Other Expenses	72 521 57	86 958 67	100 000 00	100 000 00
TOWN HALLS, MEMORIAL BUILDING AND GROUNDS	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	10 030 10	11 718 23	100 000 00	100 000 00
FIRE PROTECTION	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services	14 697 75	-	3 000 00	3 090 00
Capital Improvements				
Other Expenses				
CEMETERIES HEALTH DISTRICT	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	14 739 86	14 883 32	31 190 00	32 125 70
LIGHTING	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Expenses				
PARKS AND RECREATION	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	3 439 98	14 522 00	2 000 00	2 060 00
POLICE PROTECTION HUMAN SERVICES	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services	25 692 78	13 020 54	20 000 00	20 600 00
Other Expenses				
SANITARY DUMP	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	9 081 42	17 572 50	30 000 00	30 900 00
ZONING	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services	10 944 41	11 884 53	27 032 77	36 843 75
Other Expenses				
HIGHWAYS CAPITAL OUTLAY	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	1 606 48	10 086 00	6 000 00	2 180 00 ✓
Total Expenditures	198 117 35	229 102 70	419 222 77	431 799 45
Balance, December 31st	254 009 29	320 683 12	320 683 12	320 683 12 ✓
Less Encumbrances	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Unencumbered Balance, December 31st	XXXXXXX	XXXXXXX	320 683 12 ✓	320 683 12 ✓

4-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
2. MOTOR VEHICLE LICENSE TAX FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	6 557 13	6 235 50	11 629 55	11 629 55
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Motor Vehicle License Tax			31 574 64	32 521 72
Other				
Total Receipts and Balance	16 836 28	14 159 12	43 204 09	44 151 30
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
MAINTENANCE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses	10 600 78	2 529 57	31 574 54	32 521 72
IMPROVEMENT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures	10 600 78	2 529 57	31 574 54	32 521 72
Balance, December 31st	6 235 50	11 629 55	11 629 55	11 629 55
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	11 629 55	11 629 55
3. GASOLINE TAX FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	50 468 54	45 467 36	48 918 02	48 918 02
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Gasoline Tax	47 498 19	54 157 58	251 563 35	259 110 22
Other				
Total Receipts and Balance	97 966 73	99 624 94	300 481 37	308 028 24
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
MAINTENANCE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses	52 499 37	50 706 92	212 597 35	218 915 27
IMPROVEMENT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses			38 966 00	40 134 97
Total Expenditures	52 499 37	50 706 92	251 563 35	259 110 24
Balance, December 31st	45 467 36	48 918 02	48 918 02	48 918 02
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	48 918 02	48 918 02
4. ROAD AND BRIDGE FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	137 354 29	158 342 58	190 572 51	190 572 51
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes	223 070 15	227 695 98	273 536 70	281 741 18
Federal Funds				
Notes				
Other	440 00	4 485 22	93 187 24	95 982 81
Total Receipts	360 864 47	390 523 68	559 295 85	568 297 55

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

5-TP.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
4. ROAD AND BRIDGE FUND (cont'd):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services	99 763 15	108 214 31	200 000 00	200 000 00
Capital Improvements	63 483 04	58 241 17	52 000 00	53 560 00
Other Expenses	39 273 70	32 852 14	114 723 34	124 165 04
MAINTENANCE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures	202 521 89	199 951 17	366 723 34	377 725 04
Balance, December 31st	158 342 58	190 572 51	190 572 51	190 572 51
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	190 572 51	190 572 51
5. CEMETERY FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st	5 841 98	11 141 98	11 541 98	11 541 98
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Sale of Lots	2 700 00		11 361 78	11 702 63
Fees	1 600 00	400 00	11 361 78	11 702 63
Other				
Total Receipts and Balance	11 141 98	11 541 98	34 265 54	34 947 24
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements			16 142 00	16 626 26
Other Expenses			6 581 56	6 779 01
Total Expenditures	-	-	22 723 56	23 405 27
Balance, December 31st	11 141 98	11 541 98	11 541 98	11 541 97
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	11 541 98	11 541 97
6. CEMETERY BEQUEST FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Gifts and Donations				
Bequests				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
7. LIGHTING ASSESSMENT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Assessments				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances				
Unencumbered Balance, December 31st				

6-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For 2001 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
8. GARBAGE AND WASTE DISPOSAL, DISTRICT FUND:				
Balance, January 1st	9992 24	1413 00	12305 11	12305 11
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Rents and Service Charges				
Other	73175 00	84518 00	116651 60	120151 15
Total Receipts and Balance	83167 24	85731 00	128996 71	132456 26
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	81754 24	73425 89	116651 60	120151 15
Total Expenditures	81754 24	73425 89	116651 60	120151 15
Balance, December 31st	1413 00	12305 11	12305 11	12305 11
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	12305 11	12305 11
9. POLICE DISTRICT FUND:				
Balance, January 1st	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Fees				
Notes				
Bonds				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
10. FIRE DISTRICT FUND:				
Balance, January 1st	1551 12	227834 02	313195 45	313195 45
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes	331818 33	337691 62	350158 56	366663 32
Contract Services				
Notes				
Other			13963 23	14382 13
Total Receipts and Balance	333364 45	565525 64	377317 24	394240 90
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements		128315 00	200000 00	206000 00
Other Expenses	105535 43	24015 19	364124 79	375045 44
Total Expenditures	105535 43	252330 19	364124 79	581045 44
Balance, December 31st	227834 02	313195 45	313195 45	313195 46
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	313195 45	313195 46
11. ROAD DISTRICT FUND:				
Balance, January 1st	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Notes				
Other				
Total Receipts and Balance				

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

7-TP.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
11. ROAD DISTRICT FUND (cont'd):	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
12. PARK LEVY FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
13. ZONING:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Fees				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXX		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXX			
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
4. MISCELLANEOUS FUNDS: Ambulance!	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st	124,927.29	113,690.87	120,567.76	120,567.76
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Property Taxes	35,169.34	35,663.92	104,245.42	107,372.78
Other			20,000.00	20,000.00
Total Receipts and Balance	160,096.63	149,354.83	244,813.18	248,540.54
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services			119,586.04	123,173.62
Other Expenses	46,405.76	28,787.07	4,659.38	4,799.16
Total Expenditures	46,405.76	28,787.07	124,245.42	127,972.78
Balance, December 31st	113,690.87	120,567.76	120,567.76	120,567.76
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	120,567.76	120,567.76

*Changed per John
Koval 9/24/04
Other Receipts total
Should Read
\$24,600.00*

2-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
15. FEDERAL LAW ENFORCEMENT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Federal Law Enforcement Grant				
Other Receipts				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
16. PERMANENT IMPROVEMENT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Notes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Capital Outlay				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
17. AGENCY FUNDS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				00 00
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Service Charges				
Other				4 000 00
Total Receipts and Balance				4 000 00
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Outlay				
Other Expenses				4 000 00
Total Expenditures				4 000 00
Balance, December 31st				00 00
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		00 00
18. AMBULANCE AND EMERGENCY MEDICAL SERVICE FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Service Charges				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
29. SINKING FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Redemption of Bonds				
Interest on Bonds				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
30. PUBLIC WORKS FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st	00 00	00 00	00 00	00 00
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other	53 392 28		93 154 98	95 949 63
Total Receipts and Balance	53 392 28	00 00	93 154 98	95 949 63
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Expenses	53 392 28		93 154 98	95 949 63
Total Expenditures	53 392 28	00 00	93 154 98	95 949 63
Balance, December 31st	00 00	00 00	00 00	00 00
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	00 00	00 00
31. FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
12. FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		

Exhibit M.

Revised County Auditor's Form No. Aud 823 Rev. 4-88
 Prepare in triplicate
 On or before July 20th two copies of this Budget must be submitted to County Auditor

A301 BARNETT BROTHERS PUBLISHING
 Form Prescribed by the Auditor of State

RECEIVED
 2004 JUL 15 P 1:10
 LORAIN COUNTY
 AUDITOR

City or Village of Lorain County Metropolitan P
Lorain County, OH
 (Date) July 9, 2004

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget year beginning January 1, 2005 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed Denise M Thompson
 Title Treasurer

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenues)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
<u>Park Levy Funds</u>	<u>4,240,831</u>				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	<u>4,240,831</u>				

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2002 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	4,222,831	4,361,152	4,240,831	4,240,831
Tangible Personal Property Tax				
Municipal Income Tax				
Other Local Taxes				
Total Local Taxes				
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	18,000	—	—	—
Estate Tax				
Cigarette Tax				
License Tax				
Liquor and Beer Permits				
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits				
Total State Shared Taxes and Permits				
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Rec Programs	636,180	793,194	810,150	810,510
Charges for Services				
Fines, Licenses, and Permits				
Miscellaneous	2,668,347	536,815	4,489,317	2,380,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances				
Other Sources				
TOTAL REVENUE	7,545,358	5,691,161	9,540,298	7,430,981

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

n/a

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For Actual (2)	For Actual (3)	Current Year Estimated for (4)	Budget Year Estimated for (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property				
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities				
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment				
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIB

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2003 Actual (3)	Current Year Estimated for 2004 (4)	Budget Year Estimated for 2005 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services <i>Personnel</i>	2,777,000	2,787,307	3,087,108	3,087,108
Travel Transportation				
Contractual Services				
Supplies and Materials <i>Maintenance</i>	1,835,033	2,210,895	3,226,337	1,749,781
Capital Outlay	8,978,039	569,359	3,226,853	2,594,088
Total General Government	13,590,072	5,566,961	9,540,298	7,430,981
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds				
TOTAL EXPENDITURES	13,590,072	5,566,961	9,540,298	7,430,981
Revenues over/(under) Expenditures	(6,041,714)	(3,979,740)	(4,103,940)	(2,000,000)
Beginning Unencumbered Balance	*6,041,714	*3,979,740	4,103,940	2,000,000
Ending Cash Fund Balance	3,979,740	4,103,940	2,000,000*	0
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	0	0	0	0

*Use Cash Balance

* estimated ending balance

n/a

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/___	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/___
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

n/a

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	BUDGET YEAR									
	Authority for Levy Outside 10 Mill Limit	Date of Issue	Date Due	Credence or Resolution	Serial or Term	Rate of Interest	Amount of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, ____	Amount Required for Principal and Interest 1/1/____ to 12/31/____	Amount Receivable from Other Sources to Meet Debt Payments 1/1/____ to 12/31/____	
Payable from Bond Retirement Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
INSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
TOTAL										
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
TOTAL										

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.
 If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____
 city/village of _____

County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the
 for the BUDGET YEAR beginning January 1st, _____

Previously reported Tax Settlement Department

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rothback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
EDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

 Budget
 Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Fund							
SPECIAL REVENUE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Construction Maintenance/Repair							
State Highway Improvement Fund							
Cemetery Fund							
Parks and Recreation Fund							
Federal Grant Fund							
State Grant Fund							
Law Enforcement Trust Fund							
Drug Law Enforcement Fund							
Other Special Revenue Funds							
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Obligation Bond Fund							
Other Debt Service Funds							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Fund							
Federal Grant Fund							
Other Capital Project Funds							
TOTAL CAPITAL PROJECT FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemptions	Other Sources	Total
SPECIAL ASSESSMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment Bond Refinement							
Special Assessment Inventory Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
INTERESTS FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Fund							
Sewer Service Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
Ford Meridian Debt Service Fund							
Data Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Reserves Funds							
TOTAL INTERESTS FUNDS							
INTERNAL SERVICE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, —	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
TRUST AND AGENCY FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL ESTIMATED RESOURCES (memorandum only)							

COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for _____, in _____ City/Village
 Tax Valuation \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION	XXXXXXXXXXXXX	XXXXXXXXXXXXX
County		
Township		
School		
Village		
City		
TOTAL		
LEVIES OUTSIDE OF 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

Deputy Auditor	County Auditor	City/Village	BUDGET OF _____ COUNTY
FOR FISCAL YEAR BEGINNING JANUARY 1, _____			

IN THE SUPREME COURT OF OHIO

CITY OF ELYRIA, OHIO; CITY OF) CASE NOS. 06-2293, 06-2389 and 06-2390
NORTH RIDGEVILLE, OHIO; CITY OF) (Consolidated)
AVON LAKE, OHIO; AND AMHERST)
TOWNSHIP, OHIO,)
)
)
Appellants,) On Appeal from the Ohio Board of Tax
) Appeals
vs.)
)
RICHARD LEVIN, Tax Commissioner of) Case Nos. 2003-T-1533, 2004-T-1166 and
Ohio, *et al.*,) 2005-T-1301
)
)
Appellees.)

APPENDIX – VOLUME IV

Terry S. Shilling (0018763)
(Counsel of Record)
Michelle D. Nedwick (0061790)
LAW DIRECTOR FOR THE CITY OF ELYRIA
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464 (telephone)
(440) 326-1466 (facsimile)
tshilling@cityofelyria.org (e-mail)

Counsel for Appellants, City of Elyria, Ohio,
and Amherst Township, Ohio

Eric H. Zagrans (0013108)
(Counsel of Record)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100 (telephone)
(202) 261-0046 (facsimile)
eric@zagrans.com (e-mail)

Counsel for Appellant, City of North Ridgeville,
Ohio

Geoffrey R. Smith (0008772)
(Counsel of Record)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201 (telephone)
(440) 323-2332 (facsimile)
grsmith@geoffreyrsmith.com (e-mail)

Counsel for Appellant, City of Avon Lake, Ohio

Marc Dann
Attorney General of Ohio
John K. McManus (0037140)
Senior Deputy Attorney General
(Counsel of Record)
OFFICE OF THE ATTORNEY GENERAL OF OHIO
State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43215-3428
(614) 466-5967 (telephone)
(614) 466-8226 (facsimile)

Counsel for Appellees, Richard Levin, Tax
Commissioner of Ohio, *et al.*

IN THE SUPREME COURT OF OHIO

2006 DEC 28 8:10:38

City of Elyria, Ohio, City of Avon Lake,
Ohio, City of North Ridgeville, Ohio and
Amherst Township, Ohio

Appellants,

v.

William W. Wilkins
Tax Commissioner of Ohio

Penfield Township

Pittsfield Township

Rochester Township

Sheffield Township

Wellington Township

City of Sheffield Lake

Village of LaGrange

Kington Village

Brownhelm Township

Grafton Township

Wellington Village

Henrietta Township

Elyria Township

New Russia Township

Huntington Township

Eaton Township

Lorain County Metropolitan Park District

06-2390

Appeal from the Ohio Board
of Tax Appeals

Board of Tax Appeals
Case No. 2005-T-1301

City of Vermilion

City of Amherst

City of Oberlin

Grafton Village

City of Avon

City of Lorain

South Amherst Village

Columbia Township

LaGrange Township

Lorain County, Ohio

Sheffield Village

Camden Township

Brighton Township

Rochester Village

Carlisle Township

Lorain County Budget Commission

FILED
DEC 28 2006
MARCIA J. MENGEL, CLERK
SUPREME COURT OF OHIO

Board of County Commissioners of
Lorain County, Ohio

Appellees.

NOTICE OF APPEAL OF APPELLANTS CITY OF ELYRIA, OHIO,
CITY OF AVON LAKE, OHIO, CITY OF NORTH RIDGEVILLE, OHIO
AND AMHERST TOWNSHIP, OHIO

Terry S. Shilling (#0018763)
Law Director, City of Elyria
131 Court Street, #201
Elyria, Ohio 44035
(440) 326-1464
Fax No. (440) 326-1466
tshilling@cityofelyria.org
COUNSEL FOR APPELLANTS CITY OF ELYRIA,
OHIO AND AMHERST TOWNSHIP

Geoffrey R. Smith (#0008772)
124 Middle Avenue, Suite 800
Elyria, Ohio 44035
(440) 323-2201
Fax No. (440) 323-2332
grsmith@geoffreyrsmith.com
COUNSEL FOR APPELLANT CITY OF AVON LAKE,
OHIO

Eric H. Zagrans (#0013108)
474 Overbrook Road
Elyria, Ohio 44035
(440) 452-7100
eric@zagrans.com
COUNSEL FOR APPELLANT CITY OF
NORTH RIDGEVILLE, OHIO

Jim Petro
Attorney General of Ohio
Attn: John K. McManus
Senior Deputy Attorney General
Office of Attorney General

State Office Tower
30 East Broad Street, 16th Floor
Columbus, Ohio 43210
Phone: (614) 466-5967

Fax No.

Email

COUNSEL FOR APPELLEE

WILLIAM W. WILKINS, TAX COMMISSIONER OF OHIO

Notice of Appeal of Appellants City of Elyria, Ohio,
City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio

Appellants, City of Elyria, Ohio, City of Avon Lake, Ohio, City of North Ridgeville, Ohio and Amherst Township, Ohio hereby give notice of their appeal as of right, pursuant to R.C. 5717.04, to the Supreme Court of Ohio, from a Decision and Order of the Board of Tax Appeals, journalized in Case No. 2005-T-1301 on December 1, 2006. A true copy of the Decision and Order of the board being appealed is attached hereto and incorporated herein by reference.

The appellants complain of the following errors in the Decision and Order of the Board of Tax Appeals:

1) The Board of Tax Appeals erred in determining that Appellant did not have subject matter jurisdiction.

A. Appellants met the requirements of RC Section 5747.55 (C)(3). RC 5747.55 (C)(3) requires that Appellants set forth which subdivision they “believe” to be over allocated and the exact amount in dollars of the “alleged” amount of the over allocation. Appellants satisfied this requirement by setting forth the subdivision it “believed” to be over allocated and the “alleged” amount. (Emphasis added).

B. Even if Appellees are correct and Appellants somehow violated RC 5747.55 (C)(3), it was a curable defect that Appellants should have been granted leave to amend. Said issue should not be raised approximately three years after said Notice of Appeal was filed.

2) The Board of Tax Appeals erred in substituting *its* determination of the subdivisions which *the Board* believes received more than its proper share of the

allocation and the exact amount in dollars of such alleged over allocation. The Board of Tax Appeals determined *after the fact* what the alleged over allocation should be, in violation of the requirement that the Appellants set forth those political subdivisions which *Appellants* believed received more than its proper share, thereby, in effect, ignoring the requirement that the Appellants only have to have a “belief” of those subdivisions that are over allocated and there is no requirement that in its Notice of Appeal the complaining subdivisions “belief” has to be correct.

3) The Board of Tax Appeals erred in determining that the Appellants’ Notice of Appeal was only under ORC 5747.55 (C) and not also under ORC 5747.55 (D) and erred in not taking into consideration the requirements of 5747.55 (D) and the effect of the violation of that section on the Appellants as a result of the implementation of a settlement by the Lorain County Budget Commission of BTA Case No. 2002-T-1865 (City of Lorain vs. Lorain County Budget Commission).

4) The Board of Tax Appeals erred in making subsequent findings of fact and determinations of law to determine that the Appellants did not properly invoke the subject matter jurisdiction of the Board of Tax Appeals in this case.

5) The Board of Tax Appeals erred by using all of the factual discovery and evidence presented in the hearing and briefing in BTA Case No. 2003-T-1533 in making its determination of the lack of subject matter jurisdiction, instead of looking at the Notice of Appeal on its face and making its decision on a procedural basis and not a substantive basis.

6) The Board of Tax Appeals improperly dismissed BTA Case No. 2005-T-1301 and such decision of the dismissal was not supported under the law and the facts as

evidenced in the record of BTA Case No. 2005-T-1301, and thus, the decision of the Board of Tax Appeals in Case No. 2005-T-1301 was not reasonable nor lawful.

7) The Board of Tax Appeals erred in concluding that the Appellants failed to list the exact amounts of the over allocation and failed to identify the claimed over allocated subdivisions.

8) The Board of Tax Appeals erred in not concluding that what the Appellants sought in the Notice of Appeal and their appeal were alternative forms of relief, to wit: the violation of ORC 5747.55 (D), and not only one form of relief, to wit: that the County of Lorain bear the burden of the decision of the Lorain County Budget Commission which was appealed in BTA Case No. 2005-T-1301.

9) The Board of Tax Appeals erred in waiting until after the case was submitted on the record and utilizing an issue raised in a reply brief in determining that the Appellants had not properly invoked the subject matter jurisdiction of the Board of Tax Appeals.

10) The Board of Tax Appeals erred by allowing the City of Lorain to raise the lack of subject matter jurisdiction in the City of Lorain's post hearing Reply Brief in BTA Case No. 2003-T-1533 after a substantial amount of litigation including discovery and a hearing and briefing and substantial litigation costs were incurred in processing the appeal by the Appellants and the Appellees.

11) The Board of Tax Appeals erred by making a determination that the Appellants did not properly invoke the subject matter jurisdiction of the Board of Tax Appeals without there being before the Board of Tax Appeals any proper Motion to Dismiss on the grounds that the Appellants' Notice of Appeal failed to satisfy mandatory requirements of ORC 5747.55.

12) The Board of Tax Appeals erred in its determination that the Appellants did not comply with the requirements of ORC 5747.55 (C)(3) and ORC 5747.55.

13) The Board of Tax Appeals erred in its determination that the word "believe" in ORC 5747.55 (C)(3) is mandatory and exact and not an estimate or a probability and, therefore, erred in not allowing for the flexibility that is inherent in the word "believe". "Believe" goes to the question of good faith of the Appellants in their allegations in their Notice of Appeal. The word "belief" connotes some room for probability and the Board erred in determining that its an exact requirement. The word "alleged" is not an exact word, it's setting forth in good faith a statement which the maker (Appellants) believe to be true which may ultimately, based upon the evidence, be determined not to be true and, therefore, it is a question for determination of facts and not a question of jurisdiction in determining the merits of the case and the Board of Tax Appeals erred in this case in making that determination and their decision on December 1, 2006.

14) The Board of Tax Appeals erred in its decision denying subject matter jurisdiction by using a hyper technical standard that is not reasonable nor lawful and, thus, denied the Appellants their right to due process of the law in Ohio under ORC 5747.55 (D).

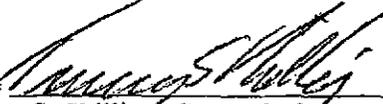
15) The Board of Tax Appeals erred in its decision by not taking into consideration the position and allegations of the Appellants that the Appellants' Notice of Appeal was also based on the abuse of discretion of the Lorain County Budget Commission and that, as an alternative form of relief, the Appellants' Notice of Appeal was under ORC Sections 5705.37, 5747.53 and 5747.63.

16) The Board of Tax Appeals erred in its determination that the Appellants made a deliberate decision to exclude the City of Lorain as an over allocated subdivision as it relates to the application of ORC Sections 5747.55 (D), 5705.37, 5747.53 and 5747.63.

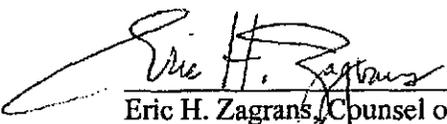
17) The Board of Tax Appeals erred in not recognizing that since the Appellants were not parties to BTA Case No. 02-T-1865, under ORC 5747.55 (D) each Appellant's under allocation of the 2006 LGF and RAF, as stated in the Appellants' Notice of Appeal at Exhibits G and H, was an exact amount that could only be re-allocated to the Appellants from the total 2006 over allocation to the Appellees which exact amount is shown on Exhibits G and H.

18) The Board of Tax Appeals erred in making its decision to dismiss Appellants' Notice of Appeal under ORC 5747.55 (C)(3) without taking into consideration ORC Sections 5705.37, 5747.53, 5747.55 (D) and 5747.63.

Respectfully submitted,

By: 
Terry S. Shilling, Counsel of Record
COUNSEL FOR APPELLANTS,
CITY OF ELYRIA, OHIO AND
AMHERST TOWNSHIP, OHIO
131 Court Street
Elyria, Ohio 44035
Atty. Reg. No. 0018763


Geoffrey R. Smith, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
AVON LAKE, OHIO
150 Avon Belden Road
Avon Lake, Ohio 44012
Atty. Reg. No. 0008772


Eric H. Zagrans, Counsel of Record
COUNSEL FOR APPELLANT, CITY OF
NORTH RIDGEVILLE, OHIO
7307 Avon Belden Road
North Ridgeville, Ohio 44039
Atty. Reg. No. 0013108

CERTIFICATE OF SERVICE

We hereby certify that a copy of this Notice of Appeal was sent by certified mail to Counsel for Appellees and to all Appellees as herein listed on the 28th day of December, 2006:

Penfield Township
Eleanor Gndt, Clerk of Council
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Lawrence Rush
Finance Director
City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Pittsfield Township
James R. McConnell, Clerk of Council
17567 Hallauer Road
Wellington, Ohio 44090

Kenneth S. Stumphauzer
Law Director, City of Amherst
5455 Detroit Road
Sheffield Village, Ohio 44054

Rochester Township
Laura Brady, Clerk of Council/Clerk
52185 Griggs Road
Wellington, Ohio 44090

Eric R. Severs, Solicitor
City of Oberlin
5 South Main Street
Oberlin, Ohio 44075

Sheffield Township
Patricia Echko, Clerk
5166 Clinton Avenue
Lorain, Ohio 44055

Linda S. Bales, Clerk
Grafton Village
960 Main Street
Grafton, Ohio 44044

Wellington Township
Bernie Nirode, Clerk of Council/Clerk
44627 State Route 18
Wellington, Ohio 44090

Dennis Will, Lorain County
Prosecuting Attorney
Gerald A. Innes, Assistant
Lorain County Prosecuting Attorney
Counsel for Lorain County Budget
Commission
Lorain County Justice Center
225 Court St., 3rd Floor
Elyria, Ohio 44035

John T. Sunderland
John B. Kopf
Thompson Hine LLP
Counsel for Lorain County and
Lorain County Commissioners
10 West Broad St., Ste. 700
Columbus, Ohio 43215-3435

John A. Gasior, Law Director
City of Avon
36815 Detroit Road
Avon, Ohio 44011

James E. Hoenig, Treasurer
City of Sheffield Lake
609 Harris Road
Sheffield Lake, Ohio 44054

Rita K. Ruot, Clerk Treasurer
Village of LaGrange
P. O. Box 597
LaGrange, Ohio 44050

John R. Varanese
Counsel for City of Lorain

Janice J. Szmania, Clerk
South Amherst Village

85 E. Gay Street, Suite 1000
Columbus, Ohio 43215-3118

Albert Buck, Jr., Clerk
Kipton Village
42 Court
Kipton, Ohio 44049

Marsha Funk, Clerk
Brownhelm Township
1325 Highbridge Road
Vermilion, Ohio 44089

Mary Rose Dangelo, Clerk
Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Timothy J. Pelcic, Clerk-Treasurer
Sheffield Village
5290 Kevin Street
Sheffield, Ohio 44054

Francis J. Knoble, Clerk
Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Barbara Baker, Clerk
Elyria Township
41835 Earlene Court
Elyria, Ohio 44035

Elaine R. King, Clerk
New Russia Township
44143 Russia Road
Elyria, Ohio 44035

Margaret Harris, Clerk
Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Linda Spitzer, Clerk
Eaton Township
12335 Grafton Road

103 West Main St.
South Amherst, Ohio 44011

Mary Lou Berger, Clerk
Columbia Township
27753 Ann Road
Columbia Station, Ohio 44028

Roberta M. Dove, Clerk
LaGrange Township
237 Forest St.
LaGrange, Ohio 44050

Karen J. Webb, Clerk
Wellington Village
159 East Street
Wellington, Ohio 44090

City of Avon
Robert Hamilton, Finance Director
36080 Chester Road
Avon, Ohio 44011

Cheryl Parrish, Clerk
Camden Township
15374 Baird Road
Oberlin, Ohio 44074

Marilyn McClellan, Clerk
Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Laura Brady, Clerk
Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Barbara VanMeter, Clerk
Carlisle Township
40835 Banks Road
LaGrange, Ohio 44050

Mark R. Stewart
Lorain County Auditor

Grafton, Ohio 44044

Member and Secretary, Lorain
County Budget Commission
226 Middle Avenue
Elyria, Ohio 44035

David C. Kukucka, Auditor
City of Amherst
480 Park Avenue
Amherst, Ohio 44001

Ron L. Mantini, Auditor
City of Lorain
200 West Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

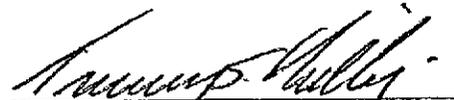
Lorain County, Ohio
Attn: James Cordes
226 Middle Avenue
Elyria, Ohio 44035

Board of County Commissioners
Of Lorain County, Ohio
225 Middle Avenue
Elyria, Ohio 44035

Lorain County Metropolitan Park
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

Paul D. Eklund
Counsel for Lorain County
Metropolitan Parks
Davis & Young
1700 Midland Building
101 Prospect Avenue, West
Cleveland, Ohio 44115

City of Oberlin
Salvatore Talarico, City Auditor
69 S. Main Street
Oberlin, Ohio 44074


Terry S. Shilling, Counsel of Record,
Counsel for Appellants, City of
Elyria, Ohio and Amherst Township,
Ohio


Geoffrey R. Smith, Counsel of
Record, for Appellant, City of Avon
Lake, Ohio


Eric Zagrans, Counsel of Record for
Appellant, City of North Ridgeville,
Ohio

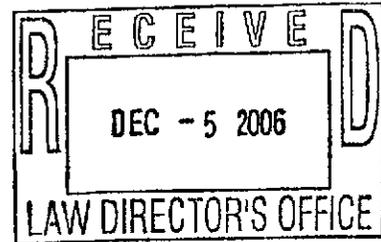
OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
 City of North Ridgeville, Amherst)
 Township, and Lorain County)
 Metropolitan Park District,)
)
 Appellants)
)
 vs.)
)
 Lorain County Budget Commission, et al.,)
)
 Appellees.)

CASE NO. 2005-T-1301

(BUDGET COMMISSION:
 ULGF and ULGRAF)

DECISION AND ORDER



APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville -
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon -
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 John Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

Stanley Zaborski
 Treasurer, City of Sheffield Lake
 609 Harris Road
 Sheffield Lake, Ohio 44054

Lawrence Rush
Finance Dir., City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Albert Buck, Jr.
Clerk, Kipton Village
42 Court
Kipton, Ohio 44049

Janice J. Szmania
Clerk, South Amherst Village
103 West Main Street
South Amherst, Ohio 44011

Marsha Fink
Clerk, Brownhelm Township
1940 North Ridge Road
Vermilion, Ohio 44089

Mary Lou Berger
Clerk, Columbia Township
25496 Royalton Road
P.O. Box 819
Columbia Station, Ohio 44028

Mary Rose Dangelo
Clerk, Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Roberta M. Dove
Clerk, LaGrange Township
P.O. Box 565
LaGrange, Ohio 44050

James R. McConnell
Clerk, Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090

Bernie Nirode
Clerk, Wellington Township
44627 State Route 18
Wellington, Ohio 44090

Linda S. Bales
Clerk, Grafton Village
960 Main Street
Grafton, Ohio 44044

Laura Brady
Clerk, Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Karen J. Webb
Clerk, Wellington Village
Willard Memorial Square
Wellington, Ohio 44090

Cheryl Parrish
Clerk, Camden Township
15374 Baird Road
Oberlin, Ohio 44074-9696

Linda Spitzer
Clerk, Eaton Township
12043 Avon Beldon Road
Grafton, Ohio 44044

Francis J. Knoble
Clerk, Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Elaine R. King
Clerk, New Russia Township
46268 Butternut Ridge Road
Oberlin, Ohio 44074

Laura Brady
Clerk, Rochester Township
52185 Griggs Road
Wellington, Ohio 44090

Mark R. Stewart
Lorain County Auditor
226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640

Rite K. Ruot
Clerk-Treasurer, LaGrange Village
P.O. Box 597
LaGrange, Ohio 44050

Timothy J. Pelcic
Clerk-Treasurer, Sheffield Village
4820 Detroit Road
Elyria, Ohio 44035

Marilyn McClellan
Clerk, Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Barbara VanMeter
Clerk, Carlisle Township
11969 LaGrange Road
LaGrange, Ohio 44050

Barbara Baker
Clerk, Elyria Township
41416 Griswold Road
Elyria, Ohio 44035

Margaret Harris
Clerk, Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Eleanor Gndt
Clerk, Penfield Township
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Angelo J. Marotta
Clerk, Sheffield Township
5166 Clinton Avenue
Lorain, Ohio 44055

Entered DEC 1 2006

Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

Recently, in *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we dismissed an appeal from the actions of a budget commission because we found that the appellants failed to comply with the mandatory requirements of R.C. 5747.55(C)(3).¹ The appellants identified only those subdivisions from which they sought to recover their share of the funds, not those subdivisions they believed to be overallocated. We found that this defect in the notice of appeal deprived us of subject-matter jurisdiction.

As a consequence of *Elyria*, supra, the Board of Tax Appeals now considers this matter. The appeal concerns the Lorain County Budget Commission's apportionment and distribution of the 2006 Undivided Local Government Fund ("ULGF") and the 2006 Undivided Local Government Revenue Assistance Fund ("ULGRAF"). The appellants argue that the alternative formulas used by the commission to allocate the funds were not legally applicable.

Prior to the 2004 allocation year, the budget commission had been allocating the ULGF and ULGRAF according to an alternate formula first adopted in 1984 ("old formula"). For the 2003 year, the budget commission made its allocation according to the old formula. The city of Lorain appealed from that action, claiming

¹ Pursuant to R.C. 5747.55, a subdivision may appeal the commission's allocation of the ULGF and ULGRAF to the BTA "in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules ***." Pursuant to the rule codified by R.C. 5747.55(C)(3), the appealing subdivision must attach to its notice of appeal a statement showing, "The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation." (Emphasis added.) An appeal under R.C. 5747.55 may relate to an allocation made under either the statutory formula or an alternative formula. *Mogadore v. Summit Cty. Budget Comm.* (1987), 36 Ohio App.3d 42.

that the old formula had not been properly adopted. See *City of Lorain v. Lorain Cty. Budget Comm.*, BTA No. 2002-T-1865. Ultimately, the parties resolved the issues among them, and the appeal was voluntarily dismissed. *City of Lorain v. Lorain Cty. Budget Comm.* (Sept. 26, 2003), BTA No. 2002-T-1865, unreported.

Evidently as a consequence of the settlement, a revised alternate formula ("new formula") was proposed for consideration. In September 2003, the budget commission adopted the new formula, which was first used for the 2004 allocations. The distribution year now before us, 2006, was also allocated according to the new formula. The instant appeal was filed by the appellants, each of which received less under the new formula than they did with the old formula. In their notice of appeal, appellants claim that the new alternate formula had not been properly adopted and assert that allocation should be made according to the old formula.

The notice of appeal establishes that the appellants claim the 2006 allocations should be made according to the old formula. Exhibit G of the notice of appeal sets forth the names of the appellee subdivisions and the amounts of claimed overallocation. Column No. 1 of Exhibit G sets forth the 2006 allocations made by the budget commission. In column No. 2 of the exhibit, the appellants list the share of the funds "that should have been allocated under the alternative method used prior to settlement in Case No. 02-T-1865." A review of the exhibit, however, discloses that the appellants do not, in fact, claim that all allocations should be reverted to the prior formula. For example, for both the ULGF and the ULGRAF, the appellants claim that the city of Lorain should maintain the allocation it received under the new formula. A

cursory review of the old formula, however, establishes that the city of Lorain would receive less under the old formula than under the new. See Notice of Appeal at Ex. H for additional information related to the old formula. In addition, the appellants list the allocation for the county's share of the funds at an amount below what the county is entitled to under the old formula. The appellants list the county as being the only overallocated subdivision. Notice of Appeal at Ex. G.

Despite the appellants' claim that they properly listed the alleged overallocation, we note that the record evidences a deliberate decision to exclude the city of Lorain as an over-allocated subdivision. In the section of their notice of appeal in which the appellants state the relief they seek before this board, they ask us to:

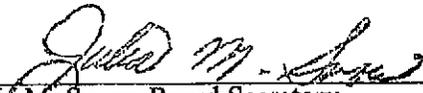
“[A]llocate the 2006 LGF and 2006 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain [city] as the result of such settlement borne only by the Appellees from their allocated shares as provided in Exhibit G and with no reduction suffered by the Appellants.” Notice of Appeal at 13.

As we did in *Elyria*, supra, we find that the appellants have, in their statement made under R.C. 5747.55(C)(3), identified only those subdivisions from which they seek to recover their share of the funds, not those subdivisions they believe to be overallocated. By not identifying all entities the appellants believe are overallocated under the new formula, but only setting forth the county as the sole entity to be responsible for any changes in the amounts allocated among the subdivisions, the appellants have created their own formula, an alternative that is beyond the scope of these proceedings. The appellants' failure to comply with the

mandatory requirements of the statute deprives us of subject-matter jurisdiction. *Elyria*, supra; *Cincinnati v. Hamilton Cty. Budget Comm.* (1979), 59 Ohio St.2d 43; *Union Twp. v. Butler Cty. Budget Comm.* (1995), 101 Ohio App.3d 212, at 216, discretionary appeal denied (1995), 72 Ohio St.3d 1551.

In accordance with *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we conclude that the appellants have not properly invoked the subject-matter jurisdiction of this board. The Board of Tax Appeals therefore dismisses BTA No. 2005-T-1301.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Julia M. Snow, Board Secretary

OHIO BOARD OF TAX APPEALS

City of Elyria, City of Avon Lake,)
 City of North Ridgeville, Amherst)
 Township, and Lorain County)
 Metropolitan Park District,)
)
 Appellants)
)
 vs.)
)
 Lorain County Budget Commission, et al.,)
)
 Appellees.)

CASE NO. 2005-T-1301

(BUDGET COMMISSION:
 ULGF and ULGRAF)

DECISION AND ORDER

APPEARANCES:

For the City of Elyria and
 Amherst Twp. -
 Terry S. Shilling
 Law Director, City of Elyria
 328 Broad Street
 Elyria, Ohio 44035

For City of N. Ridgeville -
 Eric H. Zagrans
 Attorney at Law
 1401 Eye Street, NW
 7th Floor
 Washington, DC 20005

For City of Avon -
 Geoffrey R. Smith
 Law Director, City of Avon Lake
 150 Avon Beldon Road
 Avon Lake, Ohio 44012

Copy to -
 John Koval
 Clerk, Amherst Township
 7530 Oberlin Road
 Elyria, Ohio 44035

For Lorain Cty. Metro Parks -
 Davis & Young
 Paul D. Eklund
 1700 Midland Building
 101 Prospect Avenue, West
 Cleveland, Ohio 44115

For the Budget Comm. -
 Dennis Will
 Lorain Cty. Prosecuting Attorney
 Gerald A. Innes
 Assistant Prosecuting Attorney
 226 Middle Avenue
 3rd Floor
 Elyria, Ohio 44035

For Lorain Cty. and Lorain
 County Commissioners -
 Thompson Hine LLP
 John T. Sunderland
 10 West Broad Street
 Suite 700
 Columbus, Ohio 43215

Kenneth S. Stumphauzer
 Law Director, City of Amherst
 Abraham Lieberman
 Assistant Law Director
 5455 Detroit Road
 Sheffield Village, Ohio 44054

John A. Gasior
 Law Director, City of Avon
 36815 Detroit Road
 Avon, Ohio 44011

For the City of Lorain -
 John R. Varanese
 85 East Gay Street
 Suite 1000
 Columbus, Ohio 43215-3118

Eric R. Severs
 Oberlin City Solicitor
 5 South Main Street
 Oberlin, Ohio 44074

Stanley Zaborski
 Treasurer, City of Sheffield Lake
 609 Harris Road
 Sheffield Lake, Ohio 44054

Lawrence Rush
Finance Dir., City of Vermilion
5511 Liberty Avenue
Vermilion, Ohio 44089

Albert Buck, Jr.
Clerk, Kipton Village
42 Court
Kipton, Ohio 44049

Janice J. Szmania
Clerk, South Amherst Village
103 West Main Street
South Amherst, Ohio 44011

Marsha Fink
Clerk, Brownhelm Township
1940 North Ridge Road
Vermilion, Ohio 44089

Mary Lou Berger
Clerk, Columbia Township
25496 Royalton Road
P.O. Box 819
Columbia Station, Ohio 44028

Mary Rose Dangelo
Clerk, Grafton Township
18789 Avon Wooster Road
Grafton, Ohio 44044

Roberta M. Dove
Clerk, LaGrange Township
P.O. Box 565
LaGrange, Ohio 44050

James R. McConnell
Clerk, Pittsfield Township
17567 Hallauer Road
Wellington, Ohio 44090

Bernie Nirode
Clerk, Wellington Township
44627 State Route 18
Wellington, Ohio 44090

Linda S. Bales
Clerk, Grafton Village
960 Main Street
Grafton, Ohio 44044

Laura Brady
Clerk, Rochester Village
52185 Griggs Road
Wellington, Ohio 44090

Karen J. Webb
Clerk, Wellington Village
Willard Memorial Square
Wellington, Ohio 44090

Cheryl Parrish
Clerk, Camden Township
15374 Baird Road
Oberlin, Ohio 44074-9696

Linda Spitzer
Clerk, Eaton Township
12043 Avon Beldon Road
Grafton, Ohio 44044

Francis J. Knoble
Clerk, Henrietta Township
10413 Vermilion Road
Oberlin, Ohio 44074

Elaine R. King
Clerk, New Russia Township
46268 Butternut Ridge Road
Oberlin, Ohio 44074

Laura Brady
Clerk, Rochester Township
52185 Griggs Road
Wellington, Ohio 44090

Mark R. Stewart
Lorain County Auditor
226 Middle Avenue
2nd Floor
Elyria, Ohio 44035-5640

Rite K. Ruot
Clerk-Treasurer, LaGrange Village
P.O. Box 597
LaGrange, Ohio 44050

Timothy J. Pelcic
Clerk-Treasurer, Sheffield Village
4820 Detroit Road
Elyria, Ohio 44035

Marilyn McClellan
Clerk, Brighton Township
19996 Baird Road
Wellington, Ohio 44090

Barbara VanMeter
Clerk, Carlisle Township
11969 LaGrange Road
LaGrange, Ohio 44050

Barbara Baker
Clerk, Elyria Township
41416 Griswold Road
Elyria, Ohio 44035

Margaret Harris
Clerk, Huntington Township
26309 State Route 58
Wellington, Ohio 44090

Eleanor Gnant
Clerk, Penfield Township
42760 Peck Wadsworth Road
Wellington, Ohio 44090

Angelo J. Marotta
Clerk, Sheffield Township
5166 Clinton Avenue
Lorain, Ohio 44055

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Ms. Margulies, Mr. Eberhart, and Mr. Dunlap concur.

Recently, in *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we dismissed an appeal from the actions of a budget commission because we found that the appellants failed to comply with the mandatory requirements of R.C. 5747.55(C)(3).¹ The appellants identified only those subdivisions from which they sought to recover their share of the funds, not those subdivisions they believed to be overallocated. We found that this defect in the notice of appeal deprived us of subject-matter jurisdiction.

As a consequence of *Elyria*, supra, the Board of Tax Appeals now considers this matter. The appeal concerns the Lorain County Budget Commission's apportionment and distribution of the 2006 Undivided Local Government Fund ("ULGF") and the 2006 Undivided Local Government Revenue Assistance Fund ("ULGRAF"). The appellants argue that the alternative formulas used by the commission to allocate the funds were not legally applicable.

Prior to the 2004 allocation year, the budget commission had been allocating the ULGF and ULGRAF according to an alternate formula first adopted in 1984 ("old formula"). For the 2003 year, the budget commission made its allocation according to the old formula. The city of Lorain appealed from that action, claiming

¹ Pursuant to R.C. 5747.55, a subdivision may appeal the commission's allocation of the ULGF and ULGRAF to the BTA "in the manner and with the effect provided in section 5705.37 of the Revised Code, in accordance with the following rules ***." Pursuant to the rule codified by R.C. 5747.55(C)(3), the appealing subdivision must attach to its notice of appeal a statement showing, "The name of each participating subdivision, as well as the name and address of the fiscal officer thereof, that the complaining subdivision believes received more than its proper share of the allocation, and the exact amount in dollars of such alleged over-allocation." (Emphasis added.) An appeal under R.C. 5747.55 may relate to an allocation made under either the statutory formula or an alternative formula. *Mogadore v. Summit Cty. Budget Comm.* (1987), 36 Ohio App.3d 42.

that the old formula had not been properly adopted. See *City of Lorain v. Lorain Cty. Budget Comm.*, BTA No. 2002-T-1865. Ultimately, the parties resolved the issues among them, and the appeal was voluntarily dismissed. *City of Lorain v. Lorain Cty. Budget Comm.* (Sept. 26, 2003), BTA No. 2002-T-1865, unreported.

Evidently as a consequence of the settlement, a revised alternate formula (“new formula”) was proposed for consideration. In September 2003, the budget commission adopted the new formula, which was first used for the 2004 allocations. The distribution year now before us, 2006, was also allocated according to the new formula. The instant appeal was filed by the appellants, each of which received less under the new formula than they did with the old formula. In their notice of appeal, appellants claim that the new alternate formula had not been properly adopted and assert that allocation should be made according to the old formula.

The notice of appeal establishes that the appellants claim the 2006 allocations should be made according to the old formula. Exhibit G of the notice of appeal sets forth the names of the appellee subdivisions and the amounts of claimed overallocation. Column No. 1 of Exhibit G sets forth the 2006 allocations made by the budget commission. In column No. 2 of the exhibit, the appellants list the share of the funds “that should have been allocated under the alternative method used prior to settlement in Case No. 02-T-1865.” A review of the exhibit, however, discloses that the appellants do not, in fact, claim that all allocations should be reverted to the prior formula. For example, for both the ULGF and the ULGRAF, the appellants claim that the city of Lorain should maintain the allocation it received under the new formula. A

cursory review of the old formula, however, establishes that the city of Lorain would receive less under the old formula than under the new. See Notice of Appeal at Ex. H for additional information related to the old formula. In addition, the appellants list the allocation for the county's share of the funds at an amount below what the county is entitled to under the old formula. The appellants list the county as being the only overallocated subdivision. Notice of Appeal at Ex. G.

Despite the appellants' claim that they properly listed the alleged overallocation, we note that the record evidences a deliberate decision to exclude the city of Lorain as an over-allocated subdivision. In the section of their notice of appeal in which the appellants state the relief they seek before this board, they ask us to:

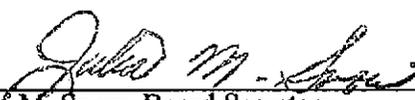
“[A]llocate the 2006 LGF and 2006 RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain [city] as the result of such settlement borne only by the Appellees from their allocated shares as provided in Exhibit G and with no reduction suffered by the Appellants.” Notice of Appeal at 13.

As we did in *Elyria*, supra, we find that the appellants have, in their statement made under R.C. 5747.55(C)(3), identified only those subdivisions from which they seek to recover their share of the funds, not those subdivisions they believe to be overallocated. By not identifying all entities the appellants believe are overallocated under the new formula, but only setting forth the county as the sole entity to be responsible for any changes in the amounts allocated among the subdivisions, the appellants have created their own formula, an alternative that is beyond the scope of these proceedings. The appellants' failure to comply with the

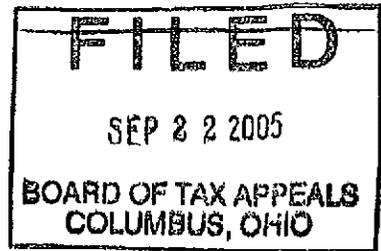
mandatory requirements of the statute deprives us of subject-matter jurisdiction. *Elyria*, supra; *Cincinnati v. Hamilton Cty. Budget Comm.* (1979), 59 Ohio St.2d 43; *Union Twp. v. Butler Cty. Budget Comm.* (1995), 101 Ohio App.3d 212, at 216, discretionary appeal denied (1995), 72 Ohio St.3d 1551.

In accordance with *City of Elyria v. Lorain Cty. Budget Comm.* (Nov. 17, 2006), BTA No. 2003-T-1533, unreported, we conclude that the appellants have not properly invoked the subject-matter jurisdiction of this board. The Board of Tax Appeals therefore dismisses BTA No. 2005-T-1301.

I hereby certify the foregoing to be a true and complete copy of the action taken by the Board of Tax Appeals of the State of Ohio and entered upon its journal this day, with respect to the captioned matter.



Julia M. Snow, Board Secretary



September 22, 2005

BOARD OF TAX APPEALS
STATE OF OHIO

CITY OF ELYRIA, OHIO
Thaddeus Pileski, Auditor
131 Court Street
Elyria, Ohio 44035

CASE NO.

and

CITY OF NORTH RIDGEVILLE, OHIO
Chris Costin, Auditor
7307 Avon Belden Road
North Ridgeville, Ohio 44039

(BUDGET COMM. - LGF/RAF)

and

CITY OF AVON LAKE, OHIO
Joseph Newlin, Finance Director
150 Avon Belden Road
Avon Lake, Ohio 44012

NOTICE OF APPEAL

and

AMHERST TOWNSHIP, OHIO
John Koval, Clerk
7530 Oberlin Road
Elyria, Ohio 44035

and

LORAIN COUNTY METROPOLITAN
PARK DISTRICT
Denise Gfell, Treasurer
12882 Diagonal Road
LaGrange, Ohio 44050

Appellants

vs.

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FILED
BOARD OF TAX APPEALS
COLUMBUS, OHIO

LORAIN COUNTY BUDGET
COMMISSION

Mark R. Stewart, Member and Secretary
226 Middle Avenue
Elyria, Ohio 44035

and

LORAIN COUNTY, OHIO

Mark R. Stewart, Auditor
226 Middle Avenue
Elyria, Ohio 44035

and

BOARD OF COUNTY COMMISSION-
ERS OF LORAIN COUNTY, OHIO

226 Middle Avenue
Elyria, Ohio 44035

and

CITY OF AMHERST

David C. Kukucka, Auditor
480 Park Avenue
Amherst, Ohio 44001

and

CITY OF AVON

Robert Hamilton, Finance Director
36080 Chester Road
Avon, Ohio 44011

and

CITY OF LORAIN

Ron L. Mantini, Auditor
200 West Erie Avenue, 6th Floor
Lorain, Ohio 44052-1647

and

CITY OF OBERLIN

Salvatore Talarico, City Auditor
69 S. Main Street
Oberlin, Ohio 44074

and

CITY OF SHEFFIELD LAKE

Tamara L. Smith, Finance Director
609 Harris Road
Sheffield Lake, Ohio 44054

and

CITY OF VERMILION

Laurence Rush, Finance Director
5511 Liberty Avenue
Vermilion, Ohio 44089

and

GRAFTON VILLAGE

Linda S. Bales, Clerk-Treasurer
960 Main Street
Grafton, Ohio 44044

and

KIPTON VILLAGE

Albert Buck, Jr., Clerk-Treasurer
P. O. Box 177
Kipton, Ohio 44049

and

LAGRANGE VILLAGE

Rita K. Ruot, Clerk-Treasurer
P.O. Box 597
LaGrange, Ohio Ohio 44050

and

ROCHESTER VILLAGE

Laura A. Brady, Clerk
52185 Griggs Road
Wellington, Ohio 44090

and

SHEFFIELD VILLAGE

Tamara L. Smith, Finance Director
609 Harris Road
Sheffield Lake, Ohio 44054

and

SOUTH AMHERST VILLAGE

Janice J. Szmania, Clerk-Treasurer
103 West Main Street
South Amherst, Ohio 44001

and

WELLINGTON VILLAGE

Karen J. Webb, Clerk-Treasurer
115 Willard Memorial Square
Wellington, Ohio 44090

and

BRIGHTON TOWNSHIP

Marilyn McClellan, Clerk of Council
19996 Baird Road
Wellington, Ohio 44090

and

BROWNHelm TOWNSHIP

Marsha Doane Funk, Clerk
1940 North Ridge Road
Vermilion, Ohio 44089

and

CAMDEN TOWNSHIP

Cheryl Parrish, Clerk of Council
15374 Baird Road
Oberlin, Ohio 44074

and

CARLISLE TOWNSHIP

Barb VanMeter, Clerk
40835 Banks Road
LaGrange, Ohio 44050

and

COLUMBIA TOWNSHIP

Mary Lou Berger, Clerk of Council/Clerk
25496 Royalton Road, P.O. Box 819
Columbia Station, Ohio 44028

and

EATON TOWNSHIP

Linda Spitzer, Clerk of Council/Clerk
12043 Avon Belden Road
Grafton, Ohio 44044

and

ELYRIA TOWNSHIP

Barbara Baker, Clerk of Council/Clerk
41835 Earlene Court
Elyria, Ohio 44035

and

GRAFTON TOWNSHIP

Mary Rose Dangelo, Clerk of Council/Clerk
17109 Avon Belden Road
Grafton, Ohio 44044

and

HENRIETTA TOWNSHIP

Francis J. Knoble, Clerk of Council/Clerk
10413 Vermilion Road
Oberlin, Ohio 44074

and

HUNTINGTON TOWNSHIP

Margaret Harris, Clerk of Council/Clerk
26309 State Route 58
Wellington, Ohio 44090

and

LAGRANGE TOWNSHIP

Roberta M. Dove, Clerk of Council/Clerk
P. O. Box 565
LaGrange, Ohio 44050

and

NEW RUSSIA TOWNSHIP

Elaine R. King, Clerk of Council/Clerk
46268 Butternut Ridge Road
Oberlin, Ohio 44074

and

PENFIELD TOWNSHIP

Eleanor Grandt, Clerk of Council/Clerk
42760 Peck Wadsworth Road
Wellington, Ohio 44090

and

PITTSFIELD TOWNSHIP

James R. McConnell, Clerk of Council/Clerk
17567 Hallauer Road
Wellington, Ohio 44090

and

ROCHESTER TOWNSHIP

Laura Brady, Clerk of Council/Clerk

52185 Griggs Road

Wellington, Ohio 44090

and

SHEFFIELD TOWNSHIP

Patricia F. Echko, Clerk of Council/Clerk

5166 Clinton Avenue

Lorain, Ohio 44055

and

WELLINGTON TOWNSHIP

Bernie Nirode, Clerk of Council/Clerk

44627 State Route 18 E.

Wellington, Ohio 44090

Appellees

1. Appellants, the City of Elyria ("Elyria"), the City of North Ridgeville ("North Ridgeville"), the City of Avon Lake ("Avon Lake"), Amherst Township ("Amherst Twp.") and the Lorain County Metropolitan Park District ("MetroParks"), (Collectively Appellants) hereby appeal from the action taken by the Lorain County Budget Commission ("LCBC") on August 19, 2005, allocating the 2006 Undivided Local Government Funds ("LGF") and Undivided Local Government Revenue Assistance Funds ("RAF") unlawfully. This appeal is taken pursuant to ORC Sections 5705.37 and 5747.55.

2. On or after August 24, 2005, Appellants each received notice of the above-referenced action by LCBC, an exact copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

3. The fiscal officer of each Appellant is authorized to file this appeal on behalf of each

such Appellant in accordance with the resolutions adopted by the municipal council of Elyria on September 19, 2005, by the municipal council of North Ridgeville on September 19, 2005, by the municipal council of Avon Lake on September 12, 2005, by the Amherst Twp. Board of Trustees on September 13, 2005, and by the MetroParks Board on September 21, 2005, certified copies of which are attached hereto as Exhibits "B", "C", "D", "E" and "F" respectively.

4. Appellants hereby in the alternative assert that LCBC made the following errors of law in its action taken on August 19, 2005 (See Exhibits A and A-1). See *Springfield City Comm. v. Bethel Twp.*, BTA Case No. 78-F-610 (1982):

(a) LCBC erred by allocating the 2006 LGF and RAF using an alternative formula that fails to include an allocation and distribution to a statutorily-eligible entity;

(b) LCBC abused its discretion when it failed to include an allocation to MetroParks;

(c) LCBC erred by adopting an unlawful alternative method of apportionment of the LGF and RAF which reduces the respective allocable shares of Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks of such funds resulting from and implementing a settlement of a tax appeal proceeding before this Board brought by Appellee, the City of Lorain ("Lorain"), Case No. 02-T-1865, in which Elyria, North Ridgeville, Avon Lake, Amherst Twp. and MetroParks were not named parties, in violation of the provisions of ORC Section 5747.55(D) and Ohio law;

(d) LCBC erred by allocating the 2005 LGF and RAF using an invalid alternative formula that was not timely and lawfully adopted and approved by LCBC and the

(j) LCBC erred by not including in the municipal population of Lorain County the inhabitants of those territories in Lorain County comprising part of the township that has been annexed to a municipal corporation but remains part of the original township - AKA "dual jurisdiction territories". See Ohio AG Opinion No. 2005-030.

(k) LCBC erred by not adjusting the allocation of the 2006 LGF and RAF as required under ORC Sections 5747.51 (H) and 5747.53 (E) on the basis that the municipal population of Lorain County is 81% or more of the total population of Lorain County.

5. Appellants assert that LCBC should have allocated the LGF and RAF for 2006 in accordance with the settlement reached in the tax appeal proceeding in Case No. 02-T-1865 but with no reduction suffered by any Appellant which was not a named party in that tax appeal proceeding. The reductions in the 2006 LGF and 2006 RAF necessitated by the increased allocation to Lorain should have been borne entirely by revised allocation to the Appellees in Case No. 02-T-1865 and not by the allocations to Appellants who were not named parties to Case No. 02-T-1865.

6. As a direct and proximate result of one or more of the errors, violations and abuses of discretion set forth above, LCBC has erroneously determined Elyria's, North Ridgeville's, Avon Lake's, Amherst Twp.'s and MetroParks' allocations of the 2006 LGF and RAF, and has made unlawful and excessive allocations to Appellees listed in Exhibit "G". Exhibit "G" attached hereto and incorporated herein by reference sets forth at Column 1, the amount allocated to each subdivision from the 2006 LGF (Part I) and 2006 RAF (Part II) as erroneously determined by

necessary political subdivisions as required by ORC Sections 5747.53(B) and 5747.63(B).

(e) LCBC erred by allocating the 2006 LGF and RAF using an alternative formula that was not timely and lawfully adopted by the necessary political subdivisions as required by ORC Sections 5747.53 (B) and 5747.63 (B).

(f) LCBC erred by allocating the entire 2006 LGF and RAF pursuant to the implementation of a settlement of a tax appeal proceeding before this Board brought by Appellee, the City of Lorain, (Lorain) in Case No. 02-T-1865 in which Appellants were not named parties in violation of the provisions of ORC Section 5747.55(D).

(g) LCBC erred by not allocating to the Appellees only the pro rata portion of the 2006 LGF and RAF that was the subject of Case No. 02-T-1865 which erroneously and effectively reduced the 2006 allocation of the LGF and RAF to the Appellants in violation of the provisions of ORC Section 5747.55(D) and Ohio law.

(h) LCBC erred by not allocating to the Appellants pro rata (percentage) portion of the 2006 LGF and RAF that was not the subject of Case No. 02-T-1865 which erroneously and effectively reduced the 2006 allocation of the LGF and RAF to the Appellants in violation of the provisions of ORC Section 5747.55 (D) and Ohio law.

(i) LCBC erred by finding that the municipal population of Lorain County does not equal 81% or more of the total population of Lorain County.

LCBC. Exhibit G sets forth, at Column 2, the amount in dollars which the Appellants claim they should have received from the 2006 LGF and 2006 RAF if LCBC had properly allocated such funds pursuant to law. Exhibit "G" sets forth, at Column 3, the amount in dollars overallocated to Appellees and at Column 4 the amount in dollars underallocated to the Appellants.

7. Appellants assert that when the LCBC allocated the 2006 LGF and RAF by the implementation of the settlement reached in Case No. 02-T-1865, the LCBC should have allocated to the Appellants the percentage of the 2006 LGF and RAF fund that is the same percentage of such funds for 2003 that was allocated to the Appellants at the time of the appeal in Case No. 02-T-1865. Further, the LCBC should have only implemented the settlement to that percentage of the 2006 LGF and RAF that is the same percentage of such funds for 2003 that was allocated to the parties in Case No. 02-T-1865 which did not include the Appellants in this case. This allocation is based on the following facts: The 2003 LGF fund was Eighteen Million One Hundred Eighty Five Thousand One Hundred Forty Two Dollars (\$18,185,142.00). The 2003 RAF was Two Million Five Hundred Eighty Eight Thousand Three Hundred Thirty One Dollars (\$2,588,331.00). Of this, the percentage of the LGF fund that was originally allocated to the Appellants before the appeal in Case No. 02-T-1865 was 17.33 percent or Three Million One Hundred Fifty Two Thousand Two Hundred Fifty Five Dollars (\$3,152,255.00) and the percentage of the 2003 RAF was 17.77 percent or Four Hundred Sixty Thousand Sixty Three Dollars (\$460,063.00). It is the Appellants' position that those percentages to Appellants of the 2003 LGF and RAF must remain the same for the 2006 LGF and RAF and the Appellants by law must be allocated 17.33 percent of the 2006 LGF and 17.77 percent of the 2006 RAF. By

implementing the settlement in Case No. 02-T-1865 and using the "invalid" alternative method from that settlement, the Appellants' allocation for 2006 of the LGF and RAF was effectively reduced as detailed in Exhibit H in violation of the provisions of ORC Section 5747.55(D) as said Appellants were not parties to Case No. 02-T-1865.

8. As a direct and proximate result of one or more of the errors, violations and abuses of discretion set forth above, LCBC has erroneously determined the Appellants' allocations of the 2006 LGF and RAF by not finding that the municipal population of Lorain County equals 81% or more of the total population of Lorain County and has made unlawful and excessive allocations to Appellee Lorain County. Exhibit I attached hereto and incorporated herein by reference sets forth, at Column 1, the amount allocated to each Appellant from the 2006 LGF (Part I) and 2006 RAF (Part II) as erroneously determined by LCBC. Exhibit I at Column 2 sets forth the amount in dollars which the Appellants claim they should have received from the 2006 LGF and 2006 RAF if LCBC had properly allocated such funds pursuant to law - ORC Sections 5747.51 (H) and 5747.53 (E). Exhibit I at Column 3 sets forth the amount in dollars overallocated to Appellee Lorain County and at Column 4 the amount in dollars underallocated to each Appellant and the total underallocated to all other subdivisions (Appellees). Exhibit I Part III is a summary of the underallocation to Appellants of the 2006 LGF and 2006 RAF.

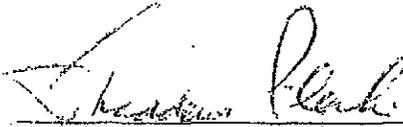
9. Copies of the tax budgets of Elyria, North Ridgeville, Amherst Township, Avon Lake and MetroParks are attached hereto as Exhibits "K", "L", "M" and "N", respectively, and incorporated by reference herein.

WHEREFORE, Appellants, Elyria, North Ridgeville, Avon Lake, Amherst Township and Lorain County Metropolitan Park District, hereby pray that the Board of Tax Appeals:

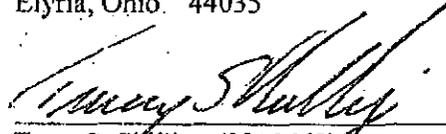
(a) find that the alternative method of apportionment used by LCBC to allocate the 2006

- LGF and RAF is invalid as it specifically relates and is applied to the Appellants;
- (b) allocate the 2006 LGF and RAF among the parties to the appeal in accordance with the alternative method used by the LCBC prior to the settlement of Case No. 02-T-1865, but with any increased allocation to Lorain as the result of such settlement be borne by the Appellees from their allocated shares as provided in Exhibit G and with no reduction suffered by any of the Appellants; and
 - (c) reallocate the 2006 LGF and RAF so that the Appellants' percentage of the 2006 LGF and RAF as shown on Exhibit H not be reduced and that said Appellants not be affected or their allocations of the 2006 LGF and RAF not be reduced by implementation of the settlement in Case No. 02-T-1865.
 - (d) Find that the alternative method of apportionment used by LCBC prior to the settlement in Case No. 02-T-1865 was properly adopted; and
 - (e) Find that the alternative method apportionment used by LCBC to allocate the 2006 LGF and RAF was not properly adopted.
 - f) Find that pursuant to ORC Section 5747.51 (H) the municipal population of Lorain County is 81% or more of the total population of Lorain County and reallocate the 2006 LGF and RAF allocation of each appellant as required under ORC Sections 5747.51 (H) and 5747.53 (E).
 - (g) issue an order for Appellants to recover the costs of these proceedings including reasonable attorney fees from Appellees, the Lorain County Budget Commission and Lorain County, and to receive such other and further relief as the Board may deem to be just and proper.

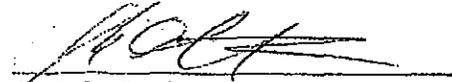
Respectfully submitted,



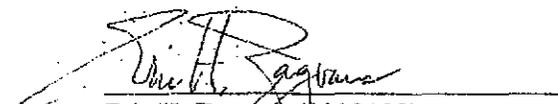
Thaddeus Pileski, City Auditor
City of Elyria
131 Court Street
Elyria, Ohio 44035



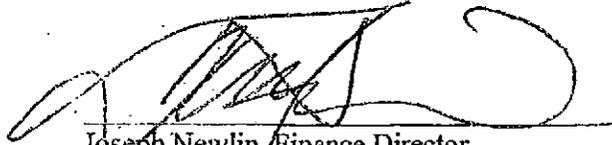
Terry S. Skilling (0018763)
Elyria City Law Director
131 Court Street
Elyria, Ohio 44035
(440) 326-1464



Chris S. Costin, City Auditor
City of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039



Eric H. Zagran (0013108)
Attorney for the City of North Ridgeville
7307 Avon Belden Road
North Ridgeville, Ohio 44039
(440) 353-0848



Joseph Newlin, Finance Director
City of Avon Lake
150 Avon Belden Road
Avon Lake, Ohio 44012



Geoffrey R. Smith (0008772), Law Director
City of Avon Lake
150 Avon Belden Road
Avon Lake, Ohio 44012
(440) 933-3231

John Koval

John Koval, Clerk, Amherst Township
7530 Oberlin Road
Elyria, Ohio 44035

Denise Thompson

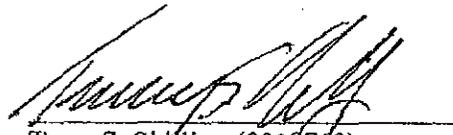
Denise (Gfell) Thompson, Treasurer for the
Lorain County Metropolitan Park District
12882 Diagonal Road
LaGrange, Ohio 44050

Paul D Eklund / db

Paul D. Eklund (0001132) Attorney for
Lorain County Metropolitan Park District
c/o Davis & Young
1700 Midland Building
101 Prospect Ave., West
Cleveland, Ohio 44115-1027
(216) 348-1700

CERTIFICATE OF FILING

The undersigned hereby certifies that a copy of the foregoing Notice of Appeal was filed with the Ohio Board of Tax Appeals by certified mail U.S. mail, return receipt requested, and with the Lorain County Budget Commission by hand delivery this 22nd day of September, 2005.


Terry S. Shilling (0018763)
Elyria City Law Director

A:\Notice of Appeal re. BOARD OF TAX APPEALS for 2006.wpd

Exhibit A

BUDGET COMMISSION of LORAIN COUNTY, OHIO



- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

August 22, 2005

To: All Local Governments

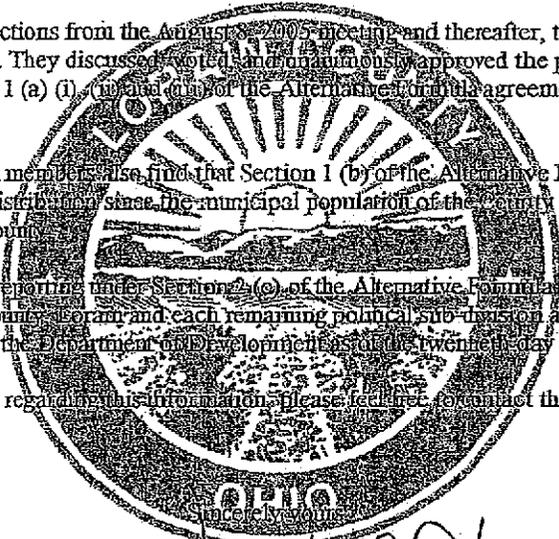
Please be advised the Budget Commission held an open meeting for all Local Governments on Monday, August 8, 2005 to discuss the 2006 Undivided Local Government and Revenue Assistance estimated entitlement and alternative method currently used for appropriating the funds. All sub-divisions were notified of their respective amounts on an estimated basis using the "freeze" amount received from the Ohio Department of Taxation and the current percentages in place from the Alternative formula agreement that was approved in 2003.

Due to receiving no objections from the August 8, 2005 meeting and thereafter, the members met on Friday, August 19, 2005. They discussed, voted and unanimously approved the percentages/distribution in accordance with Section 1 (a) (i) (ii) and (iii) of the Alternative Formula Agreement that was set forth in 2003.

The Budget Commission members also find that Section 1 (b) of the Alternative Formula Agreement does not apply to this year's distribution since the municipal population of the County does not equal 81% of the total population of the County.

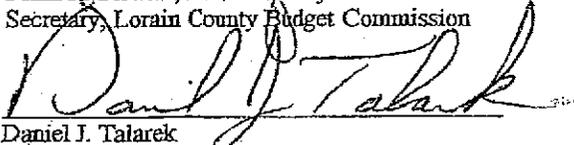
Please find enclosed the reporting under Section 2 (c) of the Alternative Formula Agreement that lists the total population of the County, Lorain and each remaining political sub-division as reported in the reports on population in Ohio by the Department of Development as of the twentieth day of July, 2005.

If you have any questions regarding this information, please feel free to contact the Budget Commission at 329-5205.

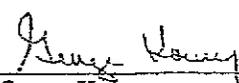


Sincerely yours,


Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission



Daniel J. Talarek
Lorain County Treasurer



George Koury
Chief of Prosecutor Staff

Exhibit A-1

LORAIN COUNTY POPULATION

		2004		
AMHERST		11,805	11,805	
AMHERST	TWP	6,380		
AVON		14,880	14,880	
AVON LAKE		20,233	20,233	
BRIGHTON	TWP	987		
BROWNHelm	TWP	1,861		
CAMDEN	TWP	1,309		
CARLISLE	TWP	7,252		
COLUMBIA	TWP	7,005		
EATON	TWP	5,892		
ELYRIA		56,175	56,175	
ELYRIA	TWP	3,421		
GRAFTON		6,415	6,415	
GRAFTON	TWP	2,873		
HENRIETTA	TWP	1,886		
HUNTINGTON	TWP	1,423		
KIPTON		254	254	
LAGRANGE		1,810	1,810	
LAGRANGE	TWP	4,192		
LORAIN		67,915	67,915	
NEW RUSSIA	TWP	1,969		
NORTH RIDGEVILLE		25,204	25,204	
OBERLIN		8,248	8,248	
PENFIELD	TWP	1,832		
PITTSFIELD	TWP	1,612		
ROCHESTER		189	189	
ROCHESTER	TWP	663		
SHEFFIELD		3,328	3,328	
SHEFFIELD LAKE		9,171	9,171	
SHEFFIELD	TWP	4,151		
SOUTH AMHERST		1,811	1,811	
VERMILION		6,128	6,128	
WELLINGTON		4,611	4,611	
WELLINGTON	TWP	1,439		
		294,324	238,177	
COUNTY POPULATION		294,324	238,177	2004 % 0.80923

2004 Population Estimates For Ohio Counties, Cities, Villages and Townships

FIPS Code				Population			Average Annual Rate of Change
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	
093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093		03352	Avon City	11,446	11,617	14,880	6.4%
093		03464	Avon Lake city	18,145	18,294	20,233	2.6%
093		25256	Elyria city	55,953	56,131	56,175	0.1%
093		31150	Grafton village	2,302	6,012	6,415	27.3%
093		40544	Kipton village	265	264	254	-1.0%
093		41230	LaGrange village	1,815	1,814	1,810	-0.1%
093		44856	Lorain city	68,652	68,613	67,915	-0.3%
093		56966	North Ridgeville city	22,338	22,447	25,204	2.9%
093		57834	Oberlin city	8,195	8,192	8,248	0.2%
093		67762	Rochester village	190	190	189	-0.1%
093		72060	Sheffield village	2,949	2,985	3,328	2.9%
093		72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093		73040	South Amherst village	1,863	1,861	1,811	-0.7%
093		79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093		82642	Wellington village	4,511	4,520	4,611	0.5%
093		99990	Unincorporated Balance of Lorain County	58,882	55,154	56,147	-1.1%
093	01798	01798	Amherst city	11,797	11,789	11,805	0.0%
093	01812		Amherst township	7,598	7,625	7,768	0.5%
093	01812	73040	South Amherst village (pt.)	1,424	1,423	1,388	-0.6%
093	01812	99990	Unincorporated Balance of Amherst township	6,174	6,202	6,380	0.8%
093	03352	03352	Avon city	11,446	11,617	14,880	6.4%
093	03464	03464	Avon Lake city	18,145	18,294	20,233	2.6%
093	08770		Brighton township	942	946	987	1.1%
093	09568		Brownhelm township	7,782	7,794	7,989	0.6%
093	09568	79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093	09568	99990	Unincorporated Balance of Brownhelm township	1,792	1,798	1,861	0.9%
093	11010		Camden township	1,530	1,532	1,563	0.5%
093	11010	40544	Kipton village	265	264	254	-1.0%
093	11010	99990	Unincorporated Balance of Camden township	1,265	1,268	1,309	0.8%
093	12140		Carlisle township	7,339	7,277	7,252	-0.3%
093	16910		Columbia township	6,912	6,921	7,005	0.3%
093	24220		Eaton township	9,675	5,959	5,892	-11.0%
093	25256	25256	Elyria city	55,953	56,131	56,175	0.1%
093	25270		Elyria township	3,520	3,474	3,421	-0.7%
093	31150	31150	Grafton village	2,302	6,012	6,415	27.3%
093	31164		Grafton township	2,722	2,729	2,873	1.3%
093	34972		Henrietta township	1,873	1,876	1,886	0.2%
093	36876		Huntington township	1,282	1,292	1,423	2.5%
093	41244		LaGrange township	5,972	5,976	6,002	0.1%
093	41244	41230	LaGrange village	1,815	1,814	1,810	-0.1%
093	41244	99990	Unincorporated Balance of LaGrange township	4,157	4,162	4,192	0.2%
093	44856	44856	Lorain city	68,652	68,613	67,915	-0.3%
093	55446		New Russia township	2,357	2,357	2,392	0.3%
093	55446	73040	South Amherst village (pt.)	439	438	423	-0.9%
093	55446	99990	Unincorporated Balance of New Russia township	1,918	1,919	1,969	0.6%
093	56966	56966	North Ridgeville city	22,338	22,447	25,204	2.9%

2004 Population Estimates For Ohio Counties, Cities, Villages and Townships

FIPS Code				Population			Average
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	Annual Rate of Change
093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093	57834	57834	Oberlin city	8,195	8,192	8,248	0.2%
093	61532		Penfield township	1,690	1,700	1,832	1.9%
093	62960		Pittsfield township	1,549	1,552	1,612	0.9%
093	67776		Rochester township	752	756	852	3.0%
093	67776	67762	Rochester village	190	190	189	-0.1%
093	67776	99990	Unincorporated Balance of Rochester township	562	566	663	4.0%
093	72060	72060	Sheffield village	2,949	2,985	3,328	2.9%
093	72067		Sheffield township	4,117	4,119	4,151	0.2%
093	72088	72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093	82656		Wellington township	5,904	5,914	6,050	0.6%
093	82656	82642	Wellington village	4,511	4,520	4,611	0.5%
093	82656	99990	Unincorporated Balance of Wellington township	1,393	1,394	1,439	0.8%

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

July 26, 2005

To: All Local Governments:

Please be advised the Budget Commission met on Monday, July 11, 2005 and discussed the Undivided Local Government, Revenue Assistance, and Library Support fund distribution for 2006.

On July 25, 2005 we received the new entitlement estimates for the 2006 calendar year. Please note House Bill 66 has extended the freeze on all Local Government Revenue, therefore the Budget Commission members will be calculating the 2006 entitlement share on the revised estimated entitlement of \$16,581,322 for Local Government and \$2,374,939 for Local Government Revenue Assistance.

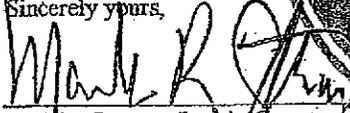
You are cordially invited to attend the Budget Commission meeting where the members will consider approving the distribution for 2006 based on the current percentages in place.

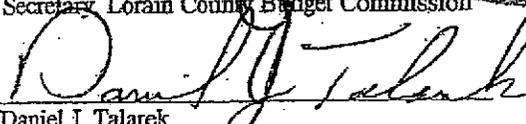
DATE: MONDAY, AUGUST 8, 2005

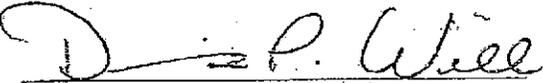
TIME: 1:00 P.M.

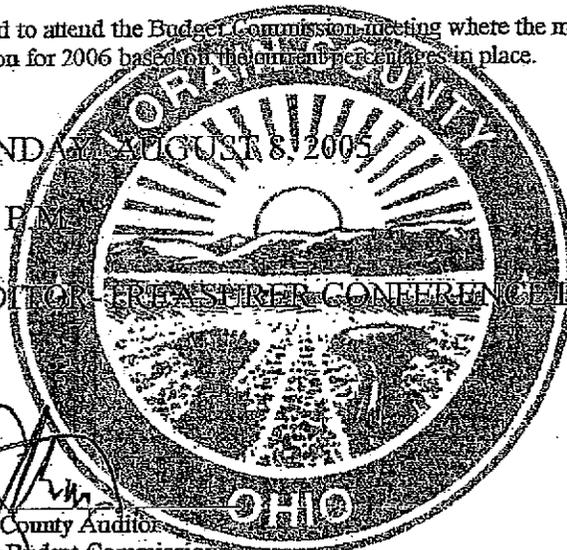
WHERE: AUDITOR-TREASURER CONFERENCE ROOM

Sincerely yours,


Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission


Daniel J. Talarek
Lorain County Treasurer


Dennis P. Will
Lorain County Prosecutor



August 1, 2005

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2006**

TOTAL LOCAL GOV'T ENTITLEMENT

2005
\$ 16,581,322.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	8,009,110.15
LORAIN CITY	20.212%	\$	3,351,416.80
Total to be taken off of the entitlement first		\$	11,360,526.95

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,220,795.05

AMHERST CITY	4.732%	\$	247,047.99
AVON CRY	4.486%	\$	233,160.71
AVON LAKE CITY	8.487%	\$	443,088.88
ELYRIA CITY	31.907%	\$	1,665,799.08
NORTH RIDGEVILLE CITY	10.316%	\$	538,577.22
OBERLIN CITY	4.135%	\$	424,711.68
SHEFFIELD LAKE CITY	4.618%	\$	241,096.32
VERMILION CITY	1.576%	\$	82,279.73
GRAFTON VILLAGE	1.454%	\$	75,910.36
KIPTON VILLAGE	0.347%	\$	18,116.16
LAGRANGE VILLAGE	0.727%	\$	37,955.18
ROCHESTER VILLAGE	0.282%	\$	13,678.48
SHEFFIELD VILLAGE	1.552%	\$	81,026.74
SO. AMHERST VILLAGE	1.435%	\$	74,918.41
WELLINGTON VILLAGE	2.118%	\$	110,628.85
AMHERST TOWNSHIP	1.525%	\$	79,617.12
BRIGHTON TOWNSHIP	0.383%	\$	19,995.65
BROWNHELM TOWNSHIP	0.806%	\$	31,838.02
CAMDEN TOWNSHIP	0.658%	\$	34,352.83
CARLISLE TOWNSHIP	2.083%	\$	108,749.16
COLUMBIA TOWNSHIP	2.024%	\$	105,668.89
EATON TOWNSHIP	1.832%	\$	95,044.97
ELYRIA TOWNSHIP	0.992%	\$	51,790.29
GRAFTON TOWNSHIP	0.844%	\$	44,063.51
HENRIETTA TOWNSHIP	0.650%	\$	34,405.04
HUNTINGTON TOWNSHIP	0.816%	\$	32,160.10
LAGRANGE TOWNSHIP	0.991%	\$	51,738.08
PENFIELD TOWNSHIP	0.478%	\$	25,007.61
PITTSFIELD TOWNSHIP	0.725%	\$	37,850.76
ROCHESTER TOWNSHIP	0.362%	\$	18,899.28
NEW RUSSIA TOWNSHIP	0.896%	\$	48,866.64
SHEFFIELD TOWNSHIP	1.515%	\$	79,095.05
WELLINGTON TOWNSHIP	0.837%	\$	33,256.46

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

\$

TOTAL OTHER SUB-DIVISIONS
COUNTY GENERAL FUND
LORAIN CITY

\$ 5,220,795.05
\$ 8,009,110.15
\$ 3,351,416.80

TOTAL LOCAL GOVERNMENT ENTITLEMENT

\$ 16,581,322.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

August 1, 2005

**REVENUE ASSISTANCE
DISTRIBUTION FOR
2006**

TOTAL REVENUE ASST. ENTITLEMENT

2006
\$ 2,374,939.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.202%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.83
AVON CITY	4.466%	\$	33,395.55
AVON LAKE CITY	8.467%	\$	63,453.52
ELYRIA CITY	31.907%	\$	238,592.06
NORTH RIDGEMILL CITY	10.310%	\$	77,140.20
OSHERLIN CITY	8.135%	\$	60,831.58
SHEFFIELD LAKE CITY	4.618%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.82
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.110%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	3.333%	\$	2,663.97
BROWNHELM TOWNSHIP	0.808%	\$	4,531.31
CAMDEN TOWNSHIP	0.658%	\$	4,920.35
CARUSLE TOWNSHIP	2.083%	\$	15,576.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.83
EATON TOWNSHIP	1.832%	\$	13,699.21
ELYRIA TOWNSHIP	0.902%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.610%	\$	4,606.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.38
ROCHESTER TOWNSHIP	0.362%	\$	2,706.94
NEW RUSSIA TOWNSHIP	0.936%	\$	6,998.18
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.837%	\$	4,763.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit B

RESOLUTION NO. R2005- 18

Sponsored by:
FINANCE:
F. Bullocks
L. Tanner
E. Burkhard
J. Baird
H. Larkins

A RESOLUTION AUTHORIZING AN APPEAL, BY THE ELYRIA CITY AUDITOR, TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S LOCAL GOVERNMENT AND REVENUE ASSISTANCE APPORTIONMENT TO LORAIN COUNTY SUB-DIVISIONS FOR THE 2006 YEAR IN ACCORDANCE WITH THE ALTERNATIVE FORMULA AGREEMENT THAT WAS FINALIZED IN 2003 AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on August 19, 2005 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2006 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof; and

WHEREAS, the actions of the Lorain County Budget Commission taken on August 19, 2005 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2006 and beyond; and

WHEREAS, the City of Elyria on or about the 25th day of August, 2005 received notice of Lorain County Budget Commission's action taken on August 19, 2005; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ELYRIA, STATE OF OHIO:

SECTION 1: That Thadeus Pileski, the Elyria City Auditor, (Fiscal Officer of the City of Elyria), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on August 19, 2005 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2006 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action

I HEREBY CERTIFY THAT THIS IS AN EXACT AND TRUE COPY OF Resolution R 2005-18

Arthur J. Weber
ARTHUR J. WEBER, CLERK OF COUNCIL
CITY OF ELYRIA, OHIO
DATE 9-20-05

taken on August 19, 2005 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2006 year and beyond.

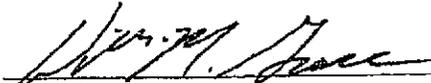
SECTION 2: That the City of Elyria Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

SECTION 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

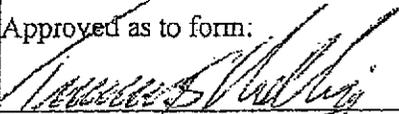
SECTION 4: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on August 19th, 2005 and received by the City of Elyria on August 25, 2005 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before September 24, 2005) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Elyria; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 9/19/05 
E. Kenneth Burkhard, President

ATTEST:  APPROVED: 9/19/05
Arthur J. Weber, Clerk


William M. Grace, Mayor

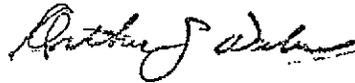
DATE: 9-20-05

Approved as to form:
 9-14-05
Terry S. Shilling, Law Director

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO,
HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING RESOLUTION NO. R
2005-19 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED
BY COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL,
CENTRAL FIRE STATION AND THE POLICE STATION.

DATED: 9/20/05



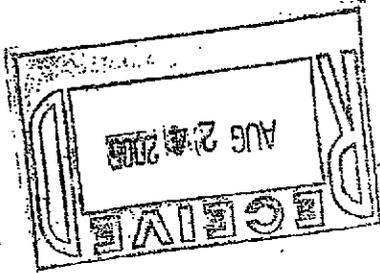
CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 9/20/05

Resolution for Appealing Board of Tax Appeals for 2006.wpd

Exhibit A

BUDGET COMMISSION of LORAIN COUNTY, OHIO



- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

August 22, 2005

To: All Local Governments

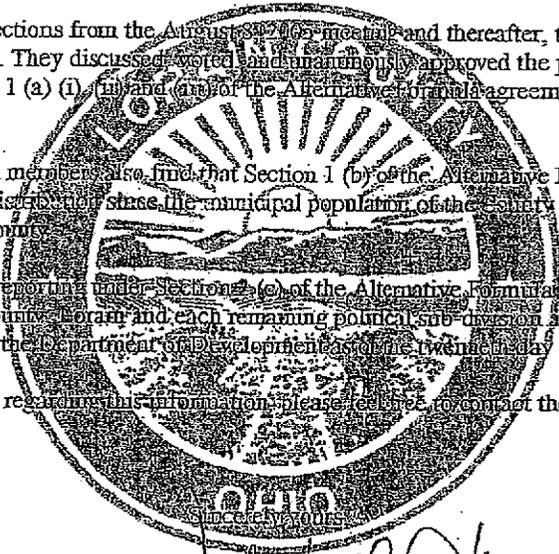
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Due to receiving no objections from the August 8, 2005 meeting and thereafter, the members met on Friday, August 19, 2005. They discussed, voted and unanimously approved the percentages/distribution in accordance with Section 1 (a) (i) (ii) and (iii) of the Alternative formula agreement that was set forth in 2003.

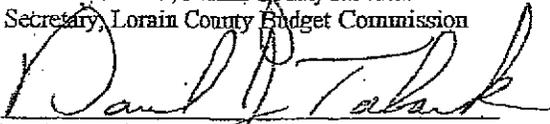
The Budget Commission members also find that Section 1 (b) of the Alternative Formula Agreement does not apply to this year's distribution since the municipal population of the County does not equal 31% of the total population of the County.

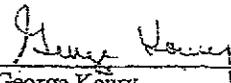
Please find enclosed the reporting under Section 2 (c) of the Alternative Formula Agreement that lists the total population of the County, Lorain and each remaining political sub-division as reported in the reports on population in Ohio by the Department of Development as of the twelfth day of July, 2005.

If you have any questions regarding this information, please feel free to contact the Budget Commission at 329-5205.




 Mark R. Stewart, Lorain County Auditor
 Secretary, Lorain County Budget Commission


 Daniel J. Talarek
 Lorain County Treasurer


 George Koury
 Chief of Prosecutor Staff

LORAIN COUNTY POPULATION

		<u>2004</u>	
AMHERST		11,805	11,805
AMHERST	TWP	6,380	
AVON		14,880	14,880
AVON LAKE		20,233	20,233
BRIGHTON	TWP	987	
BROWNHELM	TWP	1,861	
CAMDEN	TWP	1,309	
CARLISLE	TWP	7,252	
COLUMBIA	TWP	7,005	
EATON	TWP	5,892	
ELYRIA		56,175	56,175
ELYRIA	TWP	3,421	
GRAFTON		6,415	6,415
GRAFTON	TWP	2,873	
HENRIETTA	TWP	1,886	
HUNTINGTON	TWP	1,423	
KIPTON		254	254
LAGRANGE		1,810	1,810
LAGRANGE	TWP	4,192	
LORAIN		67,915	67,915
NEW RUSSIA	TWP	1,969	
NORTH RIDGEVILLE		25,204	25,204
OBERLIN		8,248	8,248
PENFIELD	TWP	1,832	
PITTSFIELD	TWP	1,612	
ROCHESTER		189	189
ROCHESTER	TWP	663	
SHEFFIELD		3,328	3,328
SHEFFIELD LAKE		9,171	9,171
SHEFFIELD	TWP	4,151	
SOUTH AMHERST		1,811	1,811
VERMILION		6,128	6,128
WELLINGTON		4,611	4,611
WELLINGTON	TWP	1,439	
		294,324	238,177
COUNTY POPULATION		294,324	238,177 2004 % 0.56923

2004 Population Estimates For Ohio Counties, Cities, Villages and Townships							
FIPS Code				Population			Average
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	Annual Rate of Change

093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093		03352	Avon city	11,446	11,617	14,880	6.4%
093		03464	Avon Lake city	18,145	18,294	20,233	2.6%
093		25256	Elyria city	55,953	56,131	56,175	0.1%
093		31150	Grafton village	2,302	6,012	6,415	27.3%
093		40544	Kipton village	265	264	254	-1.0%
093		41230	LaGrange village	1,815	1,814	1,810	-0.1%
093		44856	Lorain city	68,652	68,613	67,915	-0.3%
093		56966	North Ridgeville city	22,338	22,447	25,204	2.9%
093		57834	Oberlin city	8,195	8,192	8,248	0.2%
093		67762	Rochester village	190	190	189	-0.1%
093		72060	Sheffield village	2,949	2,985	3,328	2.9%
093		72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093		73040	South Amherst village	1,863	1,861	1,811	-0.7%
093		79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093		82642	Wellington village	4,511	4,520	4,611	0.5%
093		99990	Unincorporated Balance of Lorain County	58,882	55,154	56,147	-1.1%
093	01798	01798	Amherst city	11,797	11,789	11,805	0.0%
093	01812		Amherst township	7,598	7,625	7,768	0.5%
093	01812	73040	South Amherst village (pt.)	1,424	1,423	1,388	-0.6%
093	01812	99990	Unincorporated Balance of Amherst township	6,174	6,202	6,380	0.8%
093	03352	03352	Avon city	11,446	11,617	14,980	6.4%
093	03464	03464	Avon Lake city	18,145	18,294	20,233	2.6%
093	08770		Brighton township	942	946	987	1.1%
093	09568		Brownhelm township	7,782	7,794	7,989	0.6%
093	09568	79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093	09568	99990	Unincorporated Balance of Brownhelm township	1,792	1,798	1,861	0.9%
093	11010		Camden township	1,530	1,532	1,563	0.5%
093	11010	40544	Kipton village	265	264	254	-1.0%
093	11010	99990	Unincorporated Balance of Camden township	1,265	1,268	1,309	0.8%
093	12140		Carlisle township	7,339	7,277	7,252	-0.3%
093	16910		Columbia township	6,912	6,921	7,005	0.3%
093	24220		Eaton township	9,675	9,959	5,892	-11.0%
093	25256	25256	Elyria city	55,953	56,131	56,175	0.1%
093	25270		Elyria township	3,520	3,474	3,421	-0.7%
093	31150	31150	Grafton village	2,302	6,012	6,415	27.3%
093	31164		Grafton township	2,722	2,729	2,873	1.3%
093	34972		Henrietta township	1,873	1,876	1,886	0.2%
093	36876		Huntington township	1,282	1,292	1,423	2.5%
093	41244		LaGrange township	5,972	5,976	6,002	0.1%
093	41244	41230	LaGrange village	1,815	1,814	1,810	-0.1%
093	41244	99990	Unincorporated Balance of LaGrange township	4,157	4,162	4,192	0.2%
093	44856	44856	Lorain city	68,652	68,613	67,915	-0.3%
093	55446		New Russia township	2,357	2,357	2,392	0.3%
093	55446	73040	South Amherst village (pt.)	439	438	423	-0.9%
093	55446	99990	Unincorporated Balance of New Russia township	1,918	1,919	1,969	0.6%
093	56966	56966	North Ridgeville city	22,338	22,447	25,204	2.9%

2004 Population Estimates For Ohio Counties, Cities, Villages and Townships							
FIPS Code				Population			Average
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	Annual Rate of Change
093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093	57834	57834	Oberlin city	8,195	8,192	8,248	0.2%
093	61532		Penfield township	1,690	1,700	1,832	1.9%
093	62960		Pittsfield township	1,549	1,552	1,612	0.9%
093	67776		Rochester township	752	756	852	3.0%
093	67776	67762	Rochester village	190	190	189	-0.1%
093	67776	99990	Unincorporated Balance of Rochester township	562	566	663	4.0%
093	72060	72060	Sheffield village	2,949	2,985	3,328	2.9%
093	72067		Sheffield township	4,117	4,119	4,151	0.2%
093	72088	72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093	82656		Wellington township	5,904	5,914	6,050	0.6%
093	82656	82642	Wellington village	4,511	4,520	4,611	0.5%
093	82656	99990	Unincorporated Balance of Wellington township	1,393	1,394	1,439	0.8%

1904 Population Estimates for Cities, Villages and Townships

City	Pop. 1904	Area	Population Density			Average Annual Rainfall
			Per Sq. Mile	Per Acre	Per Section	
Albany	24,624	16.794	1,466	1.07	42.5	
Albany	17,648	11.617	1,519	1.07	42.5	
Albany	14,445	9.624	1,499	1.07	42.5	
Albany	12,414	8.411	1,476	1.07	42.5	
Albany	10,414	7.208	1,444	1.07	42.5	
Albany	8,414	6.005	1,401	1.07	42.5	
Albany	6,414	4.802	1,358	1.07	42.5	
Albany	4,414	3.599	1,315	1.07	42.5	
Albany	2,414	2.396	1,272	1.07	42.5	
Albany	4,414	4.802	1,401	1.07	42.5	
Albany	6,414	6.005	1,444	1.07	42.5	
Albany	8,414	7.208	1,487	1.07	42.5	
Albany	10,414	8.411	1,530	1.07	42.5	
Albany	12,414	9.614	1,573	1.07	42.5	
Albany	14,414	10.817	1,616	1.07	42.5	
Albany	16,414	12.020	1,659	1.07	42.5	
Albany	18,414	13.223	1,702	1.07	42.5	
Albany	20,414	14.426	1,745	1.07	42.5	
Albany	22,414	15.629	1,788	1.07	42.5	
Albany	24,414	16.832	1,831	1.07	42.5	
Albany	26,414	18.035	1,874	1.07	42.5	
Albany	28,414	19.238	1,917	1.07	42.5	
Albany	30,414	20.441	1,960	1.07	42.5	
Albany	32,414	21.644	1,999	1.07	42.5	
Albany	34,414	22.847	2,042	1.07	42.5	
Albany	36,414	24.050	2,085	1.07	42.5	
Albany	38,414	25.253	2,128	1.07	42.5	
Albany	40,414	26.456	2,171	1.07	42.5	
Albany	42,414	27.659	2,214	1.07	42.5	
Albany	44,414	28.862	2,257	1.07	42.5	
Albany	46,414	30.065	2,300	1.07	42.5	
Albany	48,414	31.268	2,343	1.07	42.5	
Albany	50,414	32.471	2,386	1.07	42.5	
Albany	52,414	33.674	2,429	1.07	42.5	
Albany	54,414	34.877	2,472	1.07	42.5	
Albany	56,414	36.080	2,515	1.07	42.5	
Albany	58,414	37.283	2,558	1.07	42.5	
Albany	60,414	38.486	2,601	1.07	42.5	
Albany	62,414	39.689	2,644	1.07	42.5	
Albany	64,414	40.892	2,687	1.07	42.5	
Albany	66,414	42.095	2,730	1.07	42.5	
Albany	68,414	43.298	2,773	1.07	42.5	
Albany	70,414	44.501	2,816	1.07	42.5	
Albany	72,414	45.704	2,859	1.07	42.5	
Albany	74,414	46.907	2,902	1.07	42.5	
Albany	76,414	48.110	2,945	1.07	42.5	
Albany	78,414	49.313	2,988	1.07	42.5	
Albany	80,414	50.516	3,031	1.07	42.5	
Albany	82,414	51.719	3,074	1.07	42.5	
Albany	84,414	52.922	3,117	1.07	42.5	
Albany	86,414	54.125	3,160	1.07	42.5	
Albany	88,414	55.328	3,203	1.07	42.5	
Albany	90,414	56.531	3,246	1.07	42.5	
Albany	92,414	57.734	3,289	1.07	42.5	
Albany	94,414	58.937	3,332	1.07	42.5	
Albany	96,414	60.140	3,375	1.07	42.5	
Albany	98,414	61.343	3,418	1.07	42.5	
Albany	100,414	62.546	3,461	1.07	42.5	

1004

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

July 26, 2005

To: All Local Governments:

Please be advised the Budget Commission met on Monday, July 11, 2005 and discussed the Undivided Local Government, Revenue Assistance, and Library Support fund distribution for 2006.

On July 25, 2005 we received the new entitlement estimates for the 2006 calendar year. Please note House Bill 66 has extended the freeze on all Local Government Revenue, therefore the Budget Commission members will be calculating the 2006 entitlement share on the revised estimated entitlement of \$16,581,322 for Local Government and \$2,374,939 for Local Government Revenue Assistance.

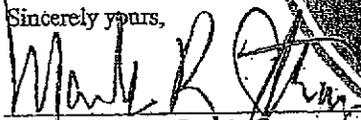
You are cordially invited to attend the Budget Commission meeting where the members will consider approving the distribution for 2006 based on the current percentages in place.

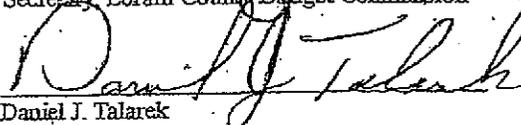
DATE: MONDAY, AUGUST 8, 2005

TIME: 1:00 P.M.

WHERE: AUDITOR-TREASURER CONFERENCE ROOM

Sincerely yours,


Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission


Daniel J. Talarek
Lorain County Treasurer


Dennis P. Will
Lorain County Prosecutor



August 1, 2005

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2006**

TOTAL LOCAL GOV'T ENTITLEMENT

2006
\$ 16,581,322.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	8,009,110.15
LORAIN CITY	20.212%	\$	3,351,416.80
Total to be taken off of the entitlement first		\$	11,360,526.95

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,220,795.05

AMHERST CITY	4.732%	\$	247,047.69
AVON CITY	4.486%	\$	233,160.71
AVON LAKE CITY	8.487%	\$	443,098.88
ELYRIA CITY	31.907%	\$	1,665,799.08
NORTH RIDGEVILLE CITY	10.316%	\$	539,577.22
OBERLIN CITY	8.185%	\$	424,711.68
SHEFFIELD LAKE CITY	4.818%	\$	241,096.32
VERMILION CITY	1.576%	\$	82,279.73
CRAFTON VILLAGE	1.454%	\$	75,910.38
KIPTON VILLAGE	0.347%	\$	18,116.16
LAGRANGE VILLAGE	0.727%	\$	37,955.18
ROCHESTER VILLAGE	0.262%	\$	13,678.48
SHEFFIELD VILLAGE	1.552%	\$	81,026.74
SO. AMHERST VILLAGE	1.435%	\$	74,918.41
WELLINGTON VILLAGE	2.119%	\$	110,626.85
AMHERST TOWNSHIP	1.526%	\$	79,817.12
BRIGHTON TOWNSHIP	0.363%	\$	19,395.85
BROWNHELM TOWNSHIP	0.606%	\$	31,658.02
CAMDEN TOWNSHIP	0.658%	\$	34,352.83
CARLISLE TOWNSHIP	2.083%	\$	108,749.16
COLUMBIA TOWNSHIP	2.024%	\$	105,868.69
EATON TOWNSHIP	1.832%	\$	95,644.97
ELYRIA TOWNSHIP	0.992%	\$	51,790.28
GRAFTON TOWNSHIP	0.844%	\$	44,063.51
HENRIETTA TOWNSHIP	0.669%	\$	34,405.04
HUNTINGTON TOWNSHIP	0.818%	\$	42,160.10
LAGRANGE TOWNSHIP	0.891%	\$	46,178.08
PENFIELD TOWNSHIP	0.479%	\$	25,007.81
PITTSFIELD TOWNSHIP	0.725%	\$	37,850.78
ROCHESTER TOWNSHIP	0.382%	\$	19,899.28
NEW RUSSIA TOWNSHIP	0.936%	\$	48,666.84
SHEFFIELD TOWNSHIP	1.515%	\$	78,095.05
WELLINGTON TOWNSHIP	0.637%	\$	33,256.48

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$ 5,220,795.05
COUNTY GENERAL FUND	\$ 8,009,110.15
LORAIN CITY	\$ 3,351,416.80

TOTAL LOCAL GOVERNMENT ENTITLEMENT **\$ 16,581,322.00**

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

August 1, 2005

**REVENUE ASSISTANCE
DISTRIBUTION FOR
2006**

TOTAL REVENUE ASST. ENTITLEMENT

2006
\$ 2,374,939.00
ALLOCATION

<u>SUB-DIVISION</u>	<u>PERCENT</u>		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.83
AVON CITY	4.466%	\$	33,395.55
AVON LAKE CITY	8.487%	\$	63,465.52
ELYRIA CITY	31.007%	\$	238,592.03
NORTH RIDGEMILL CITY	10.316%	\$	77,140.29
OBERLIN CITY	6.135%	\$	60,831.36
SHEPHERD LAKE CITY	4.618%	\$	34,632.17
VERMILION CITY	1.578%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.02
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEPHERD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.65
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.583%	\$	2,863.97
BROWNHELM TOWNSHIP	0.605%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.36
CARLISLE TOWNSHIP	2.083%	\$	15,576.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,699.21
ELYRIA TOWNSHIP	0.982%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.616%	\$	4,596.28
LAGRANGE TOWNSHIP	0.891%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,561.63
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.362%	\$	2,706.94
NEW RUSSIA TOWNSHIP	0.536%	\$	4,099.16
SHEPHERD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,763.32
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Charter Section 3.8(c), this to be a true and exact original of Resolution No. 1053-2005 adopted by the North Ridgeville Municipal Council at their Regular Meeting held September 19, 2005

Exhibit C

DATE:	<u>September 19, 2005</u>	1ST READING:	<u>September 19, 2005</u>
INTRODUCED:	<u>Mayor Gillock</u>	2ND READING:	<u>Suspended</u>
REFERRED TO:	<u></u>	3RD READING:	<u>Suspended</u>
TEMPORARY NO:	<u>T 120-2005</u>	ADOPTED:	<u>September 19, 2005</u>
		EMERGENCY:	<u>September 19, 2005</u>

RESOLUTION NO. 1053 - 2005

A RESOLUTION AUTHORIZING AN APPEAL TO THE STATE OF OHIO BOARD OF TAX APPEALS BY THE CHIEF FISCAL OFFICER OF THE CITY OF NORTH RIDGEVILLE, OHIO, FROM THE ACTION BY THE LORAIN COUNTY BUDGET COMMISSION APPORTIONING LOCAL GOVERNMENT FUNDS AND REVENUE ASSISTANCE FUNDS TO SUBDIVISIONS IN LORAIN COUNTY FOR THE 2006 YEAR IN ACCORDANCE WITH THE IMPROPER ALTERNATIVE FORMULA AGREEMENT ENTERED INTO IN 2003, IN ORDER TO PROTECT THE CITY'S RIGHTS AND INTERESTS IN AND TO ITS ALLOCATION OF SUCH FUNDS UNDER CHAPTER 5747 OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, on or about August 19, 2005, the Lorain County Budget Commission took action to apportion the Local Government and Revenue Assistance Funds among the subdivisions of Lorain County in purported compliance with Sections 5747.51(J) and 5747.62(I) of the Revised Code, reflecting the percentages and distributions for the 2006 year under the improper Alternative Formula Agreement that was finalized in 2003, as set forth in Exhibit A attached hereto and incorporated by reference herein; and

WHEREAS, the actions taken by the Lorain County Budget Commission on or about August 19, 2005, has resulted in an erroneous allocation of the undivided local government funds and the undivided revenue assistance funds for the calendar year 2006 and beyond; and

WHEREAS, on or about August 22, 2005, the Lorain County Budget Commission served notice on the political subdivisions within Lorain County of its actions taken on or about August 19, 2005, which the City of North Ridgeville (the "City") received on or after August 25, 2005; and

WHEREAS, Section 5705.37 of the Revised Code authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, by and through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH RIDGEVILLE, LORAIN COUNTY, OHIO, THAT:

IN WITNESS WHEREOF, I affix my signatures this 20th day of September, in the year of our Lord, Two Thousand Five.

Paula D. Cope
CHIEF DEPUTY CLERK OF COUNCIL PAULA D. COPE, CMC

SECTION 1. The Auditor of the City of North Ridgeville, as the chief fiscal officer of the City of North Ridgeville pursuant to the provisions of the City Charter, is hereby authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Section 5705.37 of the Revised Code, from the action taken by the Lorain County Budget Commission on August 19, 2005, erroneously and unlawfully apportioning the City's share of the Local Government Funds and Revenue Assistance Funds for the calendar year 2006 and beyond to reflect the percentages and distributions in accordance with the improper Alternative Formula Agreement that was finalized in 2003, as is more fully set forth in Exhibit A.

SECTION 2. The Mayor, Auditor and legal counsel for the City are hereby authorized to take all necessary action and to expend such funds as are reasonable and necessary to prosecute and pursue said appeal to the State of Ohio Board of Tax Appeals through the completion of the appeals process.

SECTION 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in accordance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public health, safety or welfare of the City, and for the further reason that this resolution is requested to be immediately effective in order to file an appeal, which is necessary to enable the City to protect the City's rights and interests in and to its allocation of such funds under Chapter 5747; **WHEREFORE**, this resolution shall take effect and be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED: September 19, 2005


PRESIDENT OF COUNCIL DR. RONALD F. ARNDT

ATTEST: Charles A. Norris
CLERK OF COUNCIL CHARLES A. NORRIS

APPROVED: 9/20/05


MAYOR G. DAVID GILLOCK

LORAIN COUNTY POPULATION

		<u>2004</u>	
AMHERST		11,805	11,805
AMHERST	TWP	6,380	
AVON		14,880	14,880
AVON LAKE		20,233	20,233
BRIGHTON	TWP	987	
BROWNHELM	TWP	1,861	
CAMDEN	TWP	1,309	
CARLISLE	TWP	7,252	
COLUMBIA	TWP	7,005	
EATON	TWP	5,892	
ELYRIA		56,175	56,175
ELYRIA	TWP	3,421	
GRAFTON		6,415	6,415
GRAFTON	TWP	2,873	
HENRIETTA	TWP	1,886	
HUNTINGTON	TWP	1,423	
KIPTON		254	254
LAGRANGE		1,810	1,810
LAGRANGE	TWP	4,192	
LORAIN		67,915	67,915
NEW RUSSIA	TWP	1,969	
NORTH RIDGEVILLE		25,204	25,204
OBERLIN		8,248	8,248
PENFIELD	TWP	1,832	
PITTSFIELD	TWP	1,612	
ROCHESTER		189	189
ROCHESTER	TWP	663	
SHEFFIELD		3,328	3,328
SHEFFIELD LAKE		9,171	9,171
SHEFFIELD	TWP	4,151	
SOUTH AMHERST		1,811	1,811
VERMILION		6,128	6,128
WELLINGTON		4,611	4,611
WELLINGTON	TWP	1,439	
		294,324	238,177
COUNTY POPULATION		294,324	238,177 2004 % 0.80923

2004 Population Estimates For Ohio Counties; Cities, Villages and Townships

FIPS Code				Population			Average
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	Annual Rate of Change
093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093		03352	Avon city	11,446	11,617	14,880	6.4%
093		03464	Avon Lake city	18,145	18,294	20,233	2.6%
093		25256	Elyria city	55,953	56,131	56,175	0.1%
093		31150	Grafton village	2,302	6,012	6,415	27.3%
093		40544	Kipton village	265	264	254	-1.0%
093		41230	LaGrange village	1,815	1,814	1,810	-0.1%
093		44856	Lorain city	68,652	68,613	67,915	-0.3%
093		56966	North Ridgeville city	22,338	22,447	25,204	2.9%
093		57834	Oberlin city	8,195	8,192	8,248	0.2%
093		67762	Rochester village	190	190	189	-0.1%
093		72060	Sheffield village	2,949	2,985	3,328	2.9%
093		72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093		73040	South Amherst village	1,863	1,861	1,811	-0.7%
093		79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093		82642	Wellington village	4,511	4,520	4,611	0.5%
093		99990	Unincorporated Balance of Lorain County	58,882	55,154	56,147	-1.1%
093	01798	01798	Amherst city	11,797	11,789	11,805	0.0%
093	01812		Amherst township	7,598	7,625	7,768	0.5%
093	01812	73040	South Amherst village (pt.)	1,424	1,423	1,388	-0.6%
093	01812	99990	Unincorporated Balance of Amherst township	6,174	6,202	6,380	0.8%
093	03352	03352	Avon city	11,446	11,617	14,880	6.4%
093	03464	03464	Avon Lake city	18,145	18,294	20,233	2.6%
093	08770		Brighton township	942	946	987	1.1%
093	09568		Brownhelm township	7,782	7,794	7,989	0.6%
093	09568	79716	Vermilion city (pt.)	5,990	5,996	6,128	0.5%
093	09568	99990	Unincorporated Balance of Brownhelm township	1,792	1,798	1,861	0.9%
093	11010		Camden township	1,530	1,532	1,563	0.5%
093	11010	40544	Kipton village	265	264	254	-1.0%
093	11010	99990	Unincorporated Balance of Camden township	1,265	1,268	1,309	0.8%
093	12140		Carlisle township	7,339	7,277	7,252	-0.3%
093	16910		Columbia township	6,912	6,921	7,005	0.3%
093	24220		Eaton township	9,675	9,959	5,892	-11.0%
093	25256	25256	Elyria city	55,953	56,131	56,175	0.1%
093	25270		Elyria township	3,520	3,474	3,421	-0.7%
093	31150	31150	Grafton village	2,302	6,012	6,415	27.3%
093	31164		Grafton township	2,722	2,729	2,873	1.3%
093	34972		Henrietta township	1,873	1,876	1,886	0.2%
093	36876		Huntington township	1,282	1,292	1,423	2.5%
093	41244		LaGrange township	5,972	5,976	6,002	0.1%
093	41244	41230	LaGrange village	1,815	1,814	1,810	-0.1%
093	41244	99990	Unincorporated Balance of LaGrange township	4,157	4,162	4,192	0.2%
093	44856	44856	Lorain city	68,652	68,613	67,915	-0.3%
093	55446		New Russia township	2,357	2,357	2,392	0.3%
093	55446	73040	South Amherst village (pt.)	439	438	423	-0.9%
093	55446	99990	Unincorporated Balance of New Russia township	1,918	1,919	1,969	0.6%
093	56966	56966	North Ridgeville city	22,338	22,447	25,204	2.9%

2004 Population Estimates For Ohio Counties, Cities, Villages and Townships

FIPS Code				Population			Average
County	MCD	Place	Name	Census 4/1/00	Estimate 7/1/00	Estimate 7/1/04	Annual Rate of Change
093			Lorain County	284,664	285,229	294,324	0.8%
093		01798	Amherst city	11,797	11,789	11,805	0.0%
093	57834	57834	Oberlin city	8,195	8,192	8,248	0.2%
093	61532		Penfield township	1,690	1,700	1,832	1.9%
093	62960		Pittsfield township	1,549	1,552	1,612	0.9%
093	67776		Rochester township	752	756	852	3.0%
093	67776	67762	Rochester village	190	190	189	-0.1%
093	67776	99990	Unincorporated Balance of Rochester township	562	566	663	4.0%
093	72060	72060	Sheffield village	2,949	2,985	3,328	2.9%
093	72067		Sheffield township	4,117	4,119	4,151	0.2%
093	72088	72088	Sheffield Lake city	9,371	9,350	9,171	-0.5%
093	82656		Wellington township	5,904	5,914	6,050	0.6%
093	82656	82642	Wellington village	4,511	4,520	4,611	0.5%
093	82656	99990	Unincorporated Balance of Wellington township	1,393	1,394	1,439	0.8%

1964 Population Estimates for Ohio Counties, Cities, Villages and Townships

County	MCD	Name	1964			Percent of Total
			Population	Area (sq. mi.)	Density	

County	MCD	Name	1964 Population	Area (sq. mi.)	Density	Percent of Total
Adams	0100	Adams Township	1,234	34.5	35.8	0.01
	0200	Adams Township	1,567	42.1	37.2	0.01
	0300	Adams Township	1,890	51.3	36.8	0.01
	0400	Adams Township	2,123	58.7	35.9	0.01
	0500	Adams Township	2,456	66.2	37.1	0.01
	0600	Adams Township	2,789	73.8	37.7	0.01
	0700	Adams Township	3,123	81.4	38.4	0.01
	0800	Adams Township	3,456	89.0	38.9	0.01
	0900	Adams Township	3,789	96.6	39.3	0.01
	1000	Adams Township	4,123	104.2	39.6	0.01
Allen	0100	Allen Township	1,345	38.2	35.2	0.01
	0200	Allen Township	1,678	45.7	36.5	0.01
	0300	Allen Township	2,012	53.2	37.8	0.01
	0400	Allen Township	2,345	60.7	38.8	0.01
	0500	Allen Township	2,678	68.2	39.4	0.01
	0600	Allen Township	3,012	75.7	39.8	0.01
	0700	Allen Township	3,345	83.2	40.2	0.01
	0800	Allen Township	3,678	90.7	40.6	0.01
	0900	Allen Township	4,012	98.2	41.0	0.01
	1000	Allen Township	4,345	105.7	41.1	0.01
Ashland	0100	Ashland Township	1,456	40.1	36.3	0.01
	0200	Ashland Township	1,789	47.6	37.6	0.01
	0300	Ashland Township	2,123	55.1	38.7	0.01
	0400	Ashland Township	2,456	62.6	39.4	0.01
	0500	Ashland Township	2,789	70.1	39.8	0.01
	0600	Ashland Township	3,123	77.6	40.2	0.01
	0700	Ashland Township	3,456	85.1	40.6	0.01
	0800	Ashland Township	3,789	92.6	41.0	0.01
	0900	Ashland Township	4,123	100.1	41.2	0.01
	1000	Ashland Township	4,456	107.6	41.4	0.01
Athens	0100	Athens Township	1,567	42.1	37.2	0.01
	0200	Athens Township	1,890	49.6	38.1	0.01
	0300	Athens Township	2,223	57.1	39.1	0.01
	0400	Athens Township	2,556	64.6	39.7	0.01
	0500	Athens Township	2,889	72.1	40.3	0.01
	0600	Athens Township	3,223	79.6	40.9	0.01
	0700	Athens Township	3,556	87.1	41.3	0.01
	0800	Athens Township	3,889	94.6	41.7	0.01
	0900	Athens Township	4,223	102.1	42.1	0.01
	1000	Athens Township	4,556	109.6	42.1	0.01
Auglaize	0100	Auglaize Township	1,678	45.7	36.5	0.01
	0200	Auglaize Township	2,012	53.2	37.8	0.01
	0300	Auglaize Township	2,345	60.7	38.8	0.01
	0400	Auglaize Township	2,678	68.2	39.4	0.01
	0500	Auglaize Township	3,012	75.7	39.8	0.01
	0600	Auglaize Township	3,345	83.2	40.2	0.01
	0700	Auglaize Township	3,678	90.7	40.6	0.01
	0800	Auglaize Township	4,012	98.2	41.0	0.01
	0900	Auglaize Township	4,345	105.7	41.1	0.01
	1000	Auglaize Township	4,678	113.2	41.4	0.01
Belmont	0100	Belmont Township	1,789	47.6	37.6	0.01
	0200	Belmont Township	2,123	55.1	38.7	0.01
	0300	Belmont Township	2,456	62.6	39.4	0.01
	0400	Belmont Township	2,789	70.1	39.8	0.01
	0500	Belmont Township	3,123	77.6	40.2	0.01
	0600	Belmont Township	3,456	85.1	40.6	0.01
	0700	Belmont Township	3,789	92.6	41.0	0.01
	0800	Belmont Township	4,123	100.1	41.2	0.01
	0900	Belmont Township	4,456	107.6	41.4	0.01
	1000	Belmont Township	4,789	115.1	41.6	0.01
Brown	0100	Brown Township	1,890	49.6	38.1	0.01
	0200	Brown Township	2,223	57.1	39.1	0.01
	0300	Brown Township	2,556	64.6	39.7	0.01
	0400	Brown Township	2,889	72.1	40.3	0.01
	0500	Brown Township	3,223	79.6	40.9	0.01
	0600	Brown Township	3,556	87.1	41.3	0.01
	0700	Brown Township	3,889	94.6	41.7	0.01
	0800	Brown Township	4,223	102.1	42.1	0.01
	0900	Brown Township	4,556	109.6	42.1	0.01
	1000	Brown Township	4,889	117.1	42.1	0.01
Butler	0100	Butler Township	1,991	53.6	37.1	0.01
	0200	Butler Township	2,324	61.1	38.2	0.01
	0300	Butler Township	2,657	68.6	38.9	0.01
	0400	Butler Township	2,990	76.1	39.3	0.01
	0500	Butler Township	3,323	83.6	39.7	0.01
	0600	Butler Township	3,656	91.1	40.1	0.01
	0700	Butler Township	3,989	98.6	40.5	0.01
	0800	Butler Township	4,322	106.1	40.7	0.01
	0900	Butler Township	4,655	113.6	41.0	0.01
	1000	Butler Township	4,988	121.1	41.2	0.01
Caldwell	0100	Caldwell Township	2,092	57.1	36.8	0.01
	0200	Caldwell Township	2,425	64.6	37.5	0.01
	0300	Caldwell Township	2,758	72.1	38.1	0.01
	0400	Caldwell Township	3,091	79.6	38.7	0.01
	0500	Caldwell Township	3,424	87.1	39.3	0.01
	0600	Caldwell Township	3,757	94.6	39.9	0.01
	0700	Caldwell Township	4,090	102.1	40.5	0.01
	0800	Caldwell Township	4,423	109.6	41.1	0.01
	0900	Caldwell Township	4,756	117.1	41.7	0.01
	1000	Caldwell Township	5,089	124.6	42.1	0.01
Carroll	0100	Carroll Township	2,193	59.6	36.8	0.01
	0200	Carroll Township	2,526	67.1	37.5	0.01
	0300	Carroll Township	2,859	74.6	38.2	0.01
	0400	Carroll Township	3,192	82.1	38.9	0.01
	0500	Carroll Township	3,525	89.6	39.5	0.01
	0600	Carroll Township	3,858	97.1	40.1	0.01
	0700	Carroll Township	4,191	104.6	40.7	0.01
	0800	Carroll Township	4,524	112.1	41.3	0.01
	0900	Carroll Township	4,857	119.6	41.9	0.01
	1000	Carroll Township	5,190	127.1	42.1	0.01
Champaign	0100	Champaign Township	2,294	63.1	36.3	0.01
	0200	Champaign Township	2,627	70.6	37.1	0.01
	0300	Champaign Township	2,960	78.1	37.8	0.01
	0400	Champaign Township	3,293	85.6	38.5	0.01
	0500	Champaign Township	3,626	93.1	39.1	0.01
	0600	Champaign Township	3,959	100.6	39.7	0.01
	0700	Champaign Township	4,292	108.1	40.3	0.01
	0800	Champaign Township	4,625	115.6	40.9	0.01
	0900	Champaign Township	4,958	123.1	41.5	0.01
	1000	Champaign Township	5,291	130.6	42.1	0.01
Clark	0100	Clark Township	2,395	65.1	36.8	0.01
	0200	Clark Township	2,728	72.6	37.5	0.01
	0300	Clark Township	3,061	80.1	38.2	0.01
	0400	Clark Township	3,394	87.6	38.9	0.01
	0500	Clark Township	3,727	95.1	39.5	0.01
	0600	Clark Township	4,060	102.6	40.1	0.01
	0700	Clark Township	4,393	110.1	40.7	0.01
	0800	Clark Township	4,726	117.6	41.3	0.01
	0900	Clark Township	5,059	125.1	41.9	0.01
	1000	Clark Township	5,392	132.6	42.1	0.01
Clermont	0100	Clermont Township	2,496	68.1	36.6	0.01
	0200	Clermont Township	2,829	75.6	37.3	0.01
	0300	Clermont Township	3,162	83.1	38.0	0.01
	0400	Clermont Township	3,495	90.6	38.7	0.01
	0500	Clermont Township	3,828	98.1	39.3	0.01
	0600	Clermont Township	4,161	105.6	39.9	0.01
	0700	Clermont Township	4,494	113.1	40.5	0.01
	0800	Clermont Township	4,827	120.6	41.1	0.01
	0900	Clermont Township	5,160	128.1	41.7	0.01
	1000	Clermont Township	5,493	135.6	42.1	0.01
Columbiana	0100	Columbiana Township	2,597	71.1	36.5	0.01
	0200	Columbiana Township	2,930	78.6	37.2	0.01
	0300	Columbiana Township	3,263	86.1	37.9	0.01
	0400	Columbiana Township	3,596	93.6	38.6	0.01
	0500	Columbiana Township	3,929	101.1	39.2	0.01
	0600	Columbiana Township	4,262	108.6	39.8	0.01
	0700	Columbiana Township	4,595	116.1	40.4	0.01
	0800	Columbiana Township	4,928	123.6	41.0	0.01
	0900	Columbiana Township	5,261	131.1	41.6	0.01
	1000	Columbiana Township	5,594	138.6	42.1	0.01
Coshocton	0100	Coshocton Township	2,698	74.1	36.4	0.01
	0200	Coshocton Township	3,031	81.6	37.1	0.01
	0300	Coshocton Township	3,364	89.1	37.8	0.01
	0400	Coshocton Township	3,697	96.6	38.5	0.01
	0500	Coshocton Township	4,030	104.1	39.1	0.01
	0600	Coshocton Township	4,363	111.6	39.7	0.01
	0700	Coshocton Township	4,696	119.1	40.3	0.01
	0800	Coshocton Township	5,029	126.6	40.9	0.01
	0900	Coshocton Township	5,362	134.1	41.5	0.01
	1000	Coshocton Township	5,695	141.6	42.1	0.01
Crawford	0100	Crawford Township	2,799	77.1	36.3	0.01
	0200	Crawford Township	3,132	84.6	37.0	0.01
	0300	Crawford Township	3,465	92.1	37.7	0.01
	0400	Crawford Township	3,798	99.6	38.4	0.01
	0500	Crawford Township	4,131	107.1	39.0	0.01
	0600	Crawford Township	4,464	114.6	39.7	0.01
	0700	Crawford Township	4,797	122.1	40.3	0.01
	0800	Crawford Township	5,130	129.6	40.9	0.01
	0900	Crawford Township	5,463	137.1	41.5	0.01
	1000	Crawford Township	5,796	144.6	42.1	0.01
Cuyahoga	0100	Cuyahoga Township	2,890	79.1	36.5	0.01
	0200	Cuyahoga Township	3,223	86.6	37.2	0.01
	0300	Cuyahoga Township	3,556	94.1	37.9	0.01
	0400	Cuyahoga Township	3,889	101.6	38.6	0.01
	0500	Cuyahoga Township	4,222	109.1	39.2	0.01
	0600	Cuyahoga Township	4,555	116.6	39.9	0.01
	0700	Cuyahoga Township	4,888	124.1	40.5	0.01
	0800	Cuyahoga Township	5,221	131.6	41.2	0.01
	0900	Cuyahoga Township	5,554	139.1	41.8	0.01
	1000	Cuyahoga Township	5,887	146.6	42.1	0.01
Darke	0100	Darke Township	2,991	82.1	36.4	0.01
	0200	Darke Township	3,324	89.6	37.1	0.01
	0300	Darke Township	3,657	97.1	37.8	0.01
	0400	Darke Township	3,990	104.6	38.5	0.01
	0500	Darke Township	4,323	112.1	39.1	0.01
	0600	Darke Township	4,656	119		

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

July 26, 2005

To: All Local Governments:

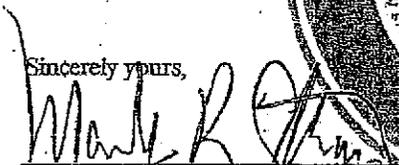
Please be advised the Budget Commission met on Monday, July 11, 2005 and discussed the Undivided Local Government, Revenue Assistance, and Library Support fund distribution for 2006.

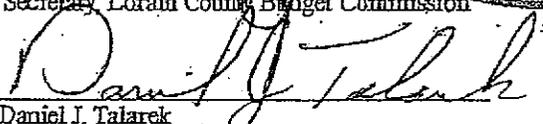
On July 25, 2005 we received the new entitlement estimates for the 2006 calendar year. Please note House Bill 66 has extended the freeze on all Local Government Revenue, therefore the Budget Commission members will be calculating the 2006 entitlement share on the revised estimated entitlement of \$16,581,322 for Local Government and \$2,374,939 for Local Government Revenue Assistance.

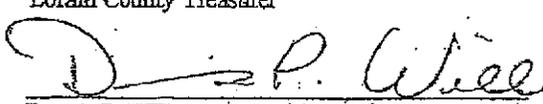
You are cordially invited to attend the Budget Commission meeting where the members will consider approving the distribution for 2006 based on the current estimates in place.

DATE: MONDAY, AUGUST 8, 2005
TIME: 1:00 P.M.
WHERE: AUDITOR-TREASURER CONFERENCE ROOM

Sincerely yours,


Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission


Daniel J. Talarek
Lorain County Treasurer


Dennis P. Will
Lorain County Prosecutor



August 1, 2005

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2006**

TOTAL LOCAL GOV'T ENTITLEMENT

2006
\$ 16,581,322.00
ALLOCATION

<u>SUB-DIVISION</u>	<u>PERCENT</u>
COUNTY GENERAL FUND	48.302%
LORAIN CITY	20.212%
Total to be taken off of the entitlement first	

\$	8,009,110.15
\$	3,351,416.80
\$	11,360,526.95

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,220,795.05

AMHERST CITY	4.732%
AVON CITY	4.468%
AVON LAKE CITY	8.467%
ELYRIA CITY	31.807%
NORTH RIDGEVILLE CITY	10.316%
OSHERUN CITY	6.185%
SHEFFIELD LAKE CITY	4.618%
VERMILION CITY	1.576%
GRAFTON VILLAGE	1.454%
KIPTON VILLAGE	0.347%
LAGRANGE VILLAGE	0.727%
ROCHESTER VILLAGE	0.262%
SHEFFIELD VILLAGE	1.552%
SO. AMHERST VILLAGE	1.435%
WELLINGTON VILLAGE	2.119%
AMHERST TOWNSHIP	1.525%
BRIGHTON TOWNSHIP	0.383%
BROWNHELM TOWNSHIP	0.606%
CAMDEN TOWNSHIP	0.658%
CARLISLE TOWNSHIP	2.083%
COLUMBIA TOWNSHIP	2.024%
EATON TOWNSHIP	1.832%
ELYRIA TOWNSHIP	0.982%
GRAFTON TOWNSHIP	0.844%
HENRIETTA TOWNSHIP	0.659%
HUNTINGTON TOWNSHIP	0.816%
LAGRANGE TOWNSHIP	0.991%
PENFIELD TOWNSHIP	0.479%
PITTSFIELD TOWNSHIP	0.725%
ROCHESTER TOWNSHIP	0.962%
NEW RUSSIA TOWNSHIP	0.936%
SHEFFIELD TOWNSHIP	1.515%
WELLINGTON TOWNSHIP	0.637%

\$	247,047.99
\$	233,160.71
\$	443,068.88
\$	1,665,799.08
\$	538,577.22
\$	424,711.68
\$	241,096.32
\$	82,279.75
\$	75,910.38
\$	18,116.16
\$	37,955.18
\$	13,678.48
\$	81,026.74
\$	74,918.41
\$	110,626.65
\$	79,617.12
\$	19,985.65
\$	31,338.02
\$	34,352.83
\$	108,749.16
\$	105,668.89
\$	95,644.97
\$	51,790.29
\$	44,063.51
\$	34,405.04
\$	52,160.10
\$	51,738.08
\$	25,007.81
\$	57,850.76
\$	18,899.28
\$	48,866.64
\$	79,095.05
\$	33,258.46

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$ 5,220,795.05
COUNTY GENERAL FUND	\$ 8,009,110.15
LORAIN CITY	\$ 3,351,416.80

\$	5,220,795.05
\$	8,009,110.15
\$	3,351,416.80

TOTAL LOCAL GOVERNMENT ENTITLEMENT

\$ 16,581,322.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

August 1, 2005

**REVENUE ASSISTANCE
DISTRIBUTION FOR
2006**

TOTAL REVENUE ASST. ENTITLEMENT

2006
\$ 2,374,939.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69

BALANCE REMAINING FOR OTHER SUB-DIVISIONS **\$ 747,773.31**

AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.466%	\$	33,995.55
AVON LAKE CITY	8.487%	\$	63,463.52
ELYRIA CITY	31.907%	\$	238,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
OSERLIN CITY	8.135%	\$	60,851.36
SHEFFIELD LAKE CITY	4.618%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,434.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,505.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.65
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.303%	\$	2,863.97
BROWNHELM TOWNSHIP	0.606%	\$	4,531.51
CAMDEN TOWNSHIP	0.658%	\$	4,920.65
CARLISLE TOWNSHIP	2.083%	\$	15,578.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.832%	\$	13,869.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.63
HUNTINGTON TOWNSHIP	0.616%	\$	4,608.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.36
ROCHESTER TOWNSHIP	0.362%	\$	2,708.94
NEW RUSSIA TOWNSHIP	0.935%	\$	6,999.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.637%	\$	4,763.52

WEST PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS	\$ 747,773.31
COUNTY GENERAL FUND	\$ 1,147,143.02
LORAIN CITY	\$ 480,022.67

TOTAL LOCAL GOVERNMENT ENTITLEMENT **\$ 2,374,939.00**

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit D

BY: Mr. Stanek

TEMP. NO. 8966

RESOLUTION NO. 143-2005

A RESOLUTION AUTHORIZING AN APPEAL BY THE AVON LAKE FINANCE DIRECTOR TO THE STATE OF OHIO BOARD OF TAX APPEALS OF THE LORAIN COUNTY BUDGET COMMISSION'S LOCAL GOVERNMENT AND REVENUE ASSISTANCE APPORTIONMENT TO LORAIN COUNTY SUB-DIVISIONS FOR THE 2006 YEAR IN ACCORDANCE WITH THE ALTERNATIVE FORMULA AGREEMENT THAT WAS FINALIZED IN 2003 AND DECLARING AN EMERGENCY.

WHEREAS, the Lorain County Budget Commission on August 19, 2005 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2006 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof, and

WHEREAS, the actions of the Lorain County Budget Commission taken on August 19, 2005 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2006 and beyond, and

WHEREAS, the City of Avon Lake on or about the 24th day of August, 2005 received notice of Lorain County Budget Commission's action taken on August 19, 2005 and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action, now therefore;

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF AVON LAKE,
STATE OF OHIO:

Section No. 1: That Joseph Newlin, the Avon Lake Finance Director (Fiscal Officer of the City of Avon Lake), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the

Lorain County Budget Commission's action taken on August 19, 2005 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2006 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action taken on August 19, 2005 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2006 year and beyond.

Section No. 2: That the City of Avon Lake Law Director be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

Section No. 3: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 4: That this Resolution is hereby declared to be an emergency measure, the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on August 19, 2005, and received by the City of Avon Lake on August 24, 2005 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before September 23, 2005) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of the City of Avon Lake. Therefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

PASSED: 9/12/05

Gregory J. Zilka
President of Council

POSTED:

9/15/05

9/13/05

Approved:

ATTEST:

Barbara Dapp
Clerk of Council

Robert Barnes
Mayor

~~Barbara Dapp~~

August 1, 2005

REVENUE ASSISTANCE
DISTRIBUTION FOR
2006

TOTAL REVENUE ASST. ENTITLEMENT

2006
\$ 2,374,939.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	1,147,143.02
LORAIN CITY	20.212%	\$	480,022.67
Total to be taken off of the entitlement first		\$	1,627,165.69
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$	747,773.31
AMHERST CITY	4.732%	\$	35,384.63
AVON CITY	4.466%	\$	33,393.55
AVON LAKE CITY	8.487%	\$	63,463.52
ELYRIA CITY	31.907%	\$	238,592.03
NORTH RIDGEVILLE CITY	10.316%	\$	77,140.29
OVERLIN CITY	5.135%	\$	60,831.36
SHEFFIELD LAKE CITY	4.618%	\$	34,532.17
VERMILION CITY	1.576%	\$	11,784.91
GRAFTON VILLAGE	1.454%	\$	10,872.62
KIPTON VILLAGE	0.347%	\$	2,594.77
LAGRANGE VILLAGE	0.727%	\$	5,436.31
ROCHESTER VILLAGE	0.262%	\$	1,959.17
SHEFFIELD VILLAGE	1.552%	\$	11,605.44
SO. AMHERST VILLAGE	1.435%	\$	10,730.55
WELLINGTON VILLAGE	2.119%	\$	15,845.32
AMHERST TOWNSHIP	1.525%	\$	11,403.54
BRIGHTON TOWNSHIP	0.323%	\$	2,863.97
BROWNHELM TOWNSHIP	0.806%	\$	4,591.51
CAMDEN TOWNSHIP	0.858%	\$	4,920.35
CARLISLE TOWNSHIP	2.083%	\$	15,578.12
COLUMBIA TOWNSHIP	2.024%	\$	15,134.93
EATON TOWNSHIP	1.632%	\$	13,099.21
ELYRIA TOWNSHIP	0.992%	\$	7,417.91
GRAFTON TOWNSHIP	0.844%	\$	6,311.21
HENRIETTA TOWNSHIP	0.659%	\$	4,927.83
HUNTINGTON TOWNSHIP	0.616%	\$	4,606.28
LAGRANGE TOWNSHIP	0.991%	\$	7,410.43
PENFIELD TOWNSHIP	0.479%	\$	3,581.83
PITTSFIELD TOWNSHIP	0.725%	\$	5,421.38
ROCHESTER TOWNSHIP	0.262%	\$	2,708.94
NEW RUSSIA TOWNSHIP	0.935%	\$	6,999.16
SHEFFIELD TOWNSHIP	1.515%	\$	11,328.77
WELLINGTON TOWNSHIP	0.657%	\$	4,763.32
NET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$	
TOTAL OTHER SUB-DIVISIONS		\$	747,773.31
COUNTY GENERAL FUND		\$	1,147,143.02
LORAIN CITY		\$	480,022.67
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	2,374,939.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

EXHIBIT A

August 1, 2005

LOCAL GOVERNMENT
DISTRIBUTION FOR
2006

TOTAL LOCAL GOV'T ENTITLEMENT

2006
\$ 16,581,322.00
ALLOCATION

SUB-DIVISION	PERCENT		
COUNTY GENERAL FUND	48.302%	\$	8,009,110.15
LORAIN CITY	20.212%	\$	3,351,416.80
Total to be taken off of the entitlement first		\$	11,360,526.95

BALANCE REMAINING FOR OTHER SUB-DIVISIONS

\$ 5,220,795.05

AMHERST CITY	4.732%	\$	247,047.99
AVON CITY	4.468%	\$	233,180.71
AVON LAKE CITY	8.487%	\$	443,088.88
ELYRIA CITY	31.907%	\$	1,665,798.08
NORTH RIDGEVILLE CITY	10.316%	\$	538,577.22
OSHERLIN CITY	8.135%	\$	424,711.68
SHEFFIELD LAKE CITY	4.618%	\$	241,096.32
VERMILION CITY	1.576%	\$	82,279.73
GRAFTON VILLAGE	1.454%	\$	75,010.38
KIPTON VILLAGE	0.347%	\$	18,116.16
LAGRANGE VILLAGE	0.727%	\$	37,955.18
ROCHESTER VILLAGE	0.262%	\$	13,678.48
SHEFFIELD VILLAGE	1.552%	\$	81,026.74
SO. AMHERST VILLAGE	1.435%	\$	74,918.41
WELLINGTON VILLAGE	2.119%	\$	110,628.85
AMHERST TOWNSHIP	1.525%	\$	79,817.12
BRIGHTON TOWNSHIP	0.383%	\$	19,895.65
BROWNHELM TOWNSHIP	0.800%	\$	31,638.02
CAMDEN TOWNSHIP	0.658%	\$	34,352.89
CARLISLE TOWNSHIP	2.083%	\$	108,749.18
COLUMBIA TOWNSHIP	2.024%	\$	105,868.89
EATON TOWNSHIP	1.832%	\$	95,844.97
ELYRIA TOWNSHIP	0.992%	\$	51,790.29
GRAFTON TOWNSHIP	0.844%	\$	44,063.51
HENRIETTA TOWNSHIP	0.659%	\$	34,405.04
HUNTINGTON TOWNSHIP	0.816%	\$	32,160.10
LAGRANGE TOWNSHIP	0.991%	\$	51,738.08
PENFIELD TOWNSHIP	0.479%	\$	25,007.81
PITTSFIELD TOWNSHIP	0.725%	\$	37,890.76
ROCHESTER TOWNSHIP	0.362%	\$	18,899.28
NEW RUSSIA TOWNSHIP	0.936%	\$	48,668.84
SHEFFIELD TOWNSHIP	1.515%	\$	79,095.05
WELLINGTON TOWNSHIP	0.637%	\$	33,258.46

MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES

TOTAL OTHER SUB-DIVISIONS		\$	5,220,795.05
COUNTY GENERAL FUND		\$	8,009,110.15
LORAIN CITY		\$	3,351,416.80
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$	16,581,322.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Resolution Number

9/4/05**Amherst Township Resolution Regarding:**

Authorizing of an appeal, by the Amherst Township Clerk, to the State of Ohio Board of Tax Appeals of the Lorain County Budget Commission's Local Government and Revenue Assistance Apportionment to Lorain County Sub-divisions for the 2006 year in accordance with the alternative formula agreement that was finalized in 2003 and declaring an emergency

The Board of Trustees of Amherst Township, Lorain County, Ohio met in regular session on the 13th day of September 2005 at the Amherst Township Hall with the following members present: (Presence indicated by a ✓ mark)

✓ Mr. Dennis Abraham

✓ Mr. Neil Lynch

✓ Mr. David Urig

Mr. Lynch moved to adopt the attached resolution:

Whereas, the Lorain County Budget Commission on August 22nd, 2005 in compliance with ORC Sections 5747.51 (J) and 5747.62 (I) apportioned the Local Government and Revenue Assistance Funds to Lorain County Sub-divisions reflecting percentages and distributions for the 2006 year in accordance with the Alternative Formula Agreement that was finalized in 2003 as set forth in Exhibit A attached hereto and made a part hereof; and

Whereas, the actions of the Lorain County Budget Commission taken on August 22, 2005 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2006 and beyond; and

Whereas, Amherst Township on or about the day of August 27, 2005 received notice of Lorain County Budget Commission's action taken on August 22, 2005; and

Whereas, Ohio Revised Code Section 5705.37 authorizes the taxing authority of any subdivision that is dissatisfied with any action of the Lorain County Budget Commission to appeal, through its fiscal officer, to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action.

Now, therefore be it resolved by the Trustees of the Township of Amherst, State of Ohio:

Section 1: That John Koval, the Amherst Township Clerk, (Fiscal Officer of Amherst Township), be and hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's

Resolution Number 9/4/05

action taken on August 22, 2005 for the Local Government and Revenue Assistance apportionment to Lorain County sub-divisions reflecting percentages and distribution for the 2006 year in accordance with the Alternative Formula agreement that was finalized in 2003 as set forth in Exhibit A. The Lorain County Budget Commission's action taken on August 22, 2005 is an erroneous allocation and apportionment of Local Government and Revenue Assistance Funds for the 2006 year and beyond.

Section 2: That Amherst Township shall join with the City of Elyria and other appealing subdivisions as an appellant, with the City of Elyria Law Director taking all necessary action to prosecute and pursue said appeal until it is complete.

Section 3: That the Clerk of Amherst Township is authorized to pay to the City of Elyria an amount not to exceed five-hundred dollars (\$500) for the cost of Amherst Township to be added as an appellant in the appeal filed by the City of Elyria.

Section 4: That it is found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with Ohio law.

Section 5: That this Resolution be and hereby is determined to be an emergency measure the emergency being that the Notice of Appeal, pursuant to Ohio Revised Code Section 5705.37, of the Lorain County Budget Commission's actions taken on August 22, 2005 and received by Amherst Township on August 27, 2005 must be filed with the Ohio Board of Tax Appeals within thirty (30) days (to wit: on or before September 26, 2005) of the receipt of that Notice and for the immediate preservation of the public peace, health, safety or welfare of the people of Amherst Township; wherefore, this Resolution shall be in full force and effect from and immediately after its passage and approval.

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

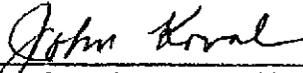
Trustee	Yes (✓)	No (✓)
Mr. Dennis Abraham	✓	
Mr. Neil Lynch	✓	
Mr. David Urig	✓	

Adopted John Koval Mr. John Koval, Township Clerk Date 9/13/2005

CERTIFICATE OF COPY
ORIGINAL ON FILE

I, John Koval, Clerk of Amherst Township in the County of Lorain, State of Ohio, and in whose custody the Files and Records of Amherst Township are required by the laws of the State of Ohio to be kept, do hereby certify that the attached Resolution Number 9/4/05 is taken and copied from the original Resolution now on file at Amherst Township, and that the following has been compared by me with said original document, and that the same is a true and correct copy thereof.

Witness my signature, this 13th day of September, 2005.



John Koval, Amherst Township Clerk

EXHIBIT A

BUDGET COMMISSION of LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
County Treasurer
- MARK R. STEWART
County Auditor
- DENNIS P. WILL
County Prosecutor

July 26, 2005

To: All Local Governments:

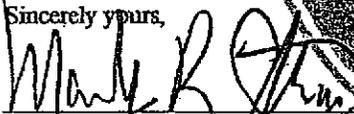
Please be advised the Budget Commission met on Monday, July 11, 2005 and discussed the Undivided Local Government, Revenue Assistance, and Library Support fund distribution for 2006.

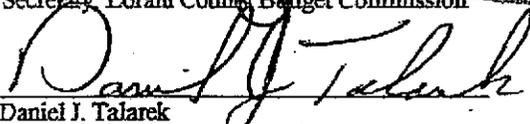
On July 25, 2005 we received the new entitlement estimates for the 2006 calendar year. Please note House Bill 66 has extended the freeze on all Local Government Revenue, therefore the Budget Commission members will be calculating the 2006 entitlement share on the revised estimated entitlement of \$16,581,322 for Local Government and \$2,374,939 for Local Government Revenue Assistance.

You are cordially invited to attend the Budget Commission meeting where the members will consider approving the distribution for 2006 based on the current percentages in place.

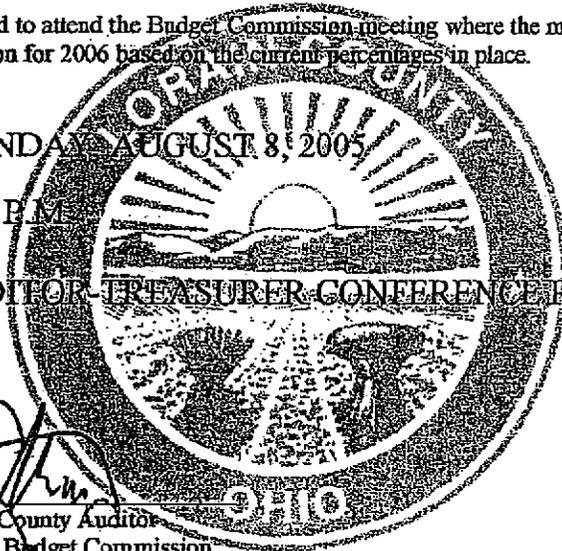
DATE: MONDAY, AUGUST 8, 2005
TIME: 1:00 P.M.
WHERE: AUDITOR-TREASURER CONFERENCE ROOM

Sincerely yours,


Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission


Daniel J. Talarek
Lorain County Treasurer


Dennis P. Will
Lorain County Prosecutor



August 1, 2005

**LOCAL GOVERNMENT
DISTRIBUTION FOR
2006**

TOTAL LOCAL GOV'T ENTITLEMENT

2006
\$ 16,581,322.00
ALLOCATION

SUB-DIVISION	PERCENT	
COUNTY GENERAL FUND	48.302%	\$ 8,009,110.15
LORAIN CITY	20.212%	\$ 3,351,416.80
Total to be taken off of the entitlement first		\$ 11,360,526.95
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 6,220,796.06
AMHERST CITY	4.732%	\$ 247,047.99
AVON CITY	4.486%	\$ 233,160.71
AVON LAKE CITY	8.487%	\$ 443,088.88
ELYRIA CITY	31.907%	\$ 1,665,788.08
NORTH RIDGEVILLE CITY	10.316%	\$ 538,577.22
OSHERLIN CITY	8.136%	\$ 424,771.88
SHEFFIELD LAKE CITY	4.818%	\$ 241,086.32
VERMILION CITY	1.578%	\$ 82,278.73
GRAFTON VILLAGE	1.454%	\$ 75,910.39
KIPTON VILLAGE	0.347%	\$ 18,116.16
LAGRANGE VILLAGE	0.727%	\$ 37,955.18
ROCHESTER VILLAGE	0.282%	\$ 13,678.48
SHEFFIELD VILLAGE	1.552%	\$ 81,028.74
SOL AMHERST VILLAGE	1.435%	\$ 74,918.41
WELLINGTON VILLAGE	2.119%	\$ 110,628.65
AMHERST TOWNSHIP	1.525%	\$ 78,817.12
BRIGHTON TOWNSHIP	0.383%	\$ 19,895.65
BROWNHELM TOWNSHIP	0.606%	\$ 31,638.02
CAMDEN TOWNSHIP	0.658%	\$ 34,352.63
CARLISLE TOWNSHIP	2.083%	\$ 108,749.16
COLUMBIA TOWNSHIP	2.024%	\$ 105,868.69
EATON TOWNSHIP	1.832%	\$ 95,844.87
ELYRIA TOWNSHIP	0.982%	\$ 51,790.29
GRAFTON TOWNSHIP	0.844%	\$ 44,083.51
HENRIETTA TOWNSHIP	0.650%	\$ 34,405.04
HUNTINGTON TOWNSHIP	0.816%	\$ 32,160.10
LAGRANGE TOWNSHIP	0.991%	\$ 51,738.08
PENFIELD TOWNSHIP	0.479%	\$ 25,007.61
PITTSFIELD TOWNSHIP	0.725%	\$ 37,850.76
ROCHESTER TOWNSHIP	0.362%	\$ 18,899.28
NEW RUSSIA TOWNSHIP	0.938%	\$ 48,886.84
SHEFFIELD TOWNSHIP	1.516%	\$ 78,095.05
WELLINGTON TOWNSHIP	0.637%	\$ 33,258.48
MET PARK IS NOT INCLUDED IN THE NEW PERCENTAGES		\$
TOTAL OTHER SUB-DIVISIONS		\$ 5,220,796.06
COUNTY GENERAL FUND		\$ 8,009,110.15
LORAIN CITY		\$ 3,381,416.80
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 16,581,322.00

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT

Exhibit F

Board of Park Commissioners and Governing Board of the
LORAIN COUNTY METROPOLITAN PARK DISTRICT

RESOLUTION 2005-67

WHEREAS, by resolution, the Lorain County Budget Commission on August 19, 2005, approved and adopted an alternate method of allocation of apportionment of undivided local government funds and undivided local assistance funds, a copy of which resolution is attached hereto and made a part hereof of Exhibit A;

WHEREAS, the actions of the Lorain County Budget Commission taken on August 19, 2005 resulted in an erroneous allocation of the undivided local government funds and undivided local assistance funds for the calendar year 2006 and beyond; and

WHEREAS, Ohio Revised Code Section 5705.37 authorizes any park district that is dissatisfied with any action of the Lorain County Budget Commission to appeal to the State of Ohio Board of Tax Appeals within thirty (30) days after receipt by the subdivision of the official certificate or notice of the Lorain County Budget Commission's action;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PARK COMMISSIONERS OF THE LORAIN COUNTY METROPOLITAN PARK DISTRICT:

SECTION 1: That Denise Thompson, the Treasurer of the Lorain County Metropolitan Park District, be and she hereby is authorized and directed to appeal to the State of Ohio Board of Tax Appeals, pursuant to Ohio Revised Code 5705.37, the Lorain County Budget Commission's action taken on August 19, 2005, approving and adopting an alternative method of erroneous allocation and apportionment of undivided local government funds and undivided local government assistance funds for the calendar year 2006 and beyond as set forth in attached Exhibit A.

SECTION 2: That the firm of Davis & Young be and hereby is authorized to take all necessary action to prosecute and pursue said appeal until it is completed.

The foregoing Resolution was Moved, Seconded, and Passed on September 21, 2005 as set forth herein:

The motion for adoption was made by Commissioner Stanley G. Pijor. The motion was seconded by Commissioner Kirk E. Stewart. Thereupon the Commissioners and governing board members unanimously declared said resolution to be adopted as provided by law.

Attested to this 21st day of September, 2005 by James D. Martin, Director/Secretary and approved by Commissioner Sherrill M. McLoda, Chairman.

CERTIFICATE OF COPY

ORIGINAL ON FILE

State of Ohio }
 } ss:
County of Lorain }

I, J. Daniel Martin, Director/Secretary of the Board of Park Commissioners of the Lorain County Metropolitan Park District in said County, and in whose custody the Files and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original Board of Park Commissioners' Resolution now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

Witness my signature, this 21st day of September, 2005.



J. Daniel Martin, Director/Secretary of the
Lorain County Metropolitan Park District

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part I

Subdivision	(1) Share of LGF for 2006 by LCBC	(2) Share of LGF for 2006 that Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of LGF for 2006	(4) Under Allocation of LGF for 2006
Lorain County	8,009,110.15	7,860,991.23	148,118.92	-
Amherst City	247,047.99	247,047.99	-	-
Avon City	233,160.71	233,160.71	-	-
Avon Lake City	443,088.88	467,593.28	-	24,504.40
Elyria City	1,665,799.08	1,755,961.99	-	90,162.91
Lorain City	3,351,416.80	3,351,416.80	-	-
North Ridgeville City	538,577.22	567,081.21	-	28,503.99
Oberlin City	424,711.68	424,711.68	-	-
Sheffield Lake City	241,096.32	241,096.32	-	-
Vermilion City	82,279.73	82,279.73	-	-
Grafton Village	75,910.36	75,910.36	-	-
Kipton Village	18,116.16	18,116.16	-	-
LaGrange Village	37,955.18	37,955.18	-	-
Rochester Village	13,678.48	13,678.48	-	-
Sheffield Village	81,026.74	81,026.74	-	-
South Amherst Village	74,918.41	74,918.41	-	-

Wellington Village	110,628.65	110,628.65	-	-
Amherst Township	79,617.12	84,564.74	-	4,947.62
Brighton Twp.	19,995.65	19,995.65	-	-
Brownhelm Twp.	31,638.02	31,638.02	-	-
Camden Twp.	34,352.83	34,352.83	-	-
Carlisle Twp.	108,749.16	108,749.16	-	-
Columbia Twp.	105,668.89	105,668.89	-	-
Eaton Twp.	95,644.97	95,644.97	-	-
Elyria Twp.	51,790.29	51,790.29	-	-
Grafton Twp.	44,063.51	44,063.51	-	-
Henrietta Twp.	34,405.04	34,405.04	-	-
Huntington Twp	32,160.10	32,160.10	-	-
LaGrange Twp.	51,738.08	51,738.08	-	-
Penfield Twp.	25,007.61	25,007.61	-	-
Pittsfield Twp.	37,850.76	37,850.76	-	-
Rochester Twp.	18,899.28	18,899.28	-	-
New Russia Twp.	48,866.64	48,866.64	-	-
Sheffield Twp.	79,095.05	79,095.05	-	-
Wellington Twp	33,256.46	33,256.46	-	-
Lorain Co Metro Parks	NONE		-	-
TOTAL Part I	16,581,322.00	16,581,322.00	148,118.92	148,118.92
TOTAL Part II	2,374,939.00	2,374,939.00	34,752.19	34,752.19
TOTALS Part I & II	18,956,261.00	18,956,261.00	182,871.11	182,871.11

A:\EXHIBIT G Part I re. Local Govt. Fund Allocation.wpd

EXHIBIT G

Attached and Incorporated by Reference Pursuant to Paragraph 6 of Notice of Appeal
Part II

Subdivision	(1) Share of RAF for 2006 by LCBC	(2) Share of RAF for 2006 that Should Have Been Allocated Under the Alternative Method Used Prior to Settlement in Case No. 02-T-1865	(3) Over Allocation of RAF for 2006	(4) Under Allocation of RAF for 2006
Lorain County	1,147,143.02	1,112,390.82	34,752.19	-
Amherst City	35,384.63	35,384.63	-	-
Avon City	33,395.55	33,395.55	-	-
Avon Lake City	63,463.52	66,498.29	-	3,034.77
Elyria City	238,592.03	249,606.09	-	11,014.05
Lorain City	480,022.67	480,022.67	-	-
North Ridgeville City	77,140.29	80,747.93	-	3,607.64
Oberlin City	60,831.36	60,831.36	-	-
Sheffield Lake City	34,532.17	34,532.17	-	-
Vermilion City	11,784.91	11,784.91	-	-
Grafton Village	10,872.62	10,872.62	-	-
Kipton Village	2,594.77	2,594.77	-	-
LaGrange Village	5,436.31	5,436.31	-	-
Rochester Village	1,959.17	1,959.17	-	-
Sheffield Village	11,605.44	11,605.44	-	-
South Amherst Village	10,730.55	10,730.55	-	-

Wellington Village	15,845.32	15,845.32	-	-
Amherst Township	11,403.54	11,874.70	-	471.16
Brighton Twp.	2,863.97	2,863.97	-	-
Brownhelm Twp.	4,531.51	4,531.51	-	-
Camden Twp.	4,920.35	4,920.35	-	-
Carlisle Twp.	15,576.12	15,576.12	-	-
Columbia Twp.	15,134.93	15,134.93	-	-
Eaton Twp.	13,699.21	13,699.21	-	-
Elyria Twp.	7,417.91	7,417.91	-	-
Grafton Twp.	6,311.21	6,311.21	-	-
Henrietta Twp.	4,927.83	4,927.83	-	-
Huntington Twp	4,606.28	4,606.28	-	-
LaGrange Twp.	7,410.43	7,410.43	-	-
Penfield Twp.	3,581.83	3,581.83	-	-
Pittsfield Twp.	5,421.36	5,421.36	-	-
Rochester Twp.	2,706.94	2,706.94	-	-
New Russia Twp.	6,999.16	6,999.16	-	-
Sheffield Twp.	11,328.77	11,328.77	-	-
Wellington Twp	4,763.32	4,763.32	-	-
Lorain Co Metro Parks	NONE	16,624.57	-	16,624.57
TOTAL Part II	2,374,939.00	2,374,939.00	34,752.19	34,752.19

\\ellawdir01\LawDir\User\janderson\EXHIBIT G Part II re. Local Govt. Fund Allocation.wpd

Exhibit H

Attached and incorporated by reference pursuant to Paragraph 7 of Notice of Appeal Calculations for LGF and RAF are based on the same method and Column Headings are same for both LGF and RAF.

LGF

The total LGF for 2003 was \$18,185,142.00 (See Schedule H-1 attached) and the total LGF for 2006 is \$16,581,322.00.

Appellants	Share In Dollars of 2003 LGF Allocated to Appellants (See Schedule H-1 for LGF and Schedule H-2 for RAF)	Share In Percentages of 2003 LGF Allocated to Appellants (See Schedule H-1 for LGF and Schedule H-2 for RAF)	Share of Dollars in 2006 LGF Allocated to Appellants	Share of 2006 LGF that should have been allocated to Appellants based on same percentage for 2003	Change (Reduction) in Allocation of 2006 LGF to Appellants
Avon Lake	512,156.53	2.82%	443,088.88	467,593.28	[24,504.40]
Elyria	1,925,483.80	10.59%	1,665,799.08	1,755,961.99	[90,162.91]
North Ridgeville	622,573.62	3.42%	538,577.22	567,081.21	[28,503.99]
Amherst Twp	92,040.88	.51%	79,617.12	84,564.74	[4,947.62]
Metro Parks	NONE	-	-	-	-
Total	3,152,254.83	17.33% rounding	2,727,082.30	2,875,201.22	[148,118.92]

RAF

The total RAF for 2003 was \$2,588,331.00 (See Schedule H-2 attached) and the total RAF for 2006 is \$2,374,939.00.

Avon Lake	71,823.34	2.80%	63,463.52	66,498.29	[3,034.77]
Elyria	270,024.17	10.51%	238,592.03	249,606.08	[11,014.05]
North Ridgeville	87,307.90	3.40%	77,140.29	80,747.93	[3,607.64]
Amherst Twp	12,907.62	.50%	11,403.54	11,874.70	[471.16]
Metro Parks	18,000.00	.70%	NONE	16,624.57	[16,624.57]
Total	460,063.03	17.77 rounding	390,599.38	425,351.57	[34,752.19]

Schedule E-1

ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT FUND
FUND FOR 2003

Report required by RC 5747.02(l)

SUBDIVISION	AMOUNT	% GRAND TOTAL
COUNTY	\$ 9,092,571.00	50.00%
AMHERST CITY	\$ 285,640.08	1.57%
AVON CITY	\$ 260,626.93	1.48%
AVON LAKE CITY	\$ 512,168.63	2.82%
ELYRIA CITY	\$ 1,826,483.90	10.59%
LORAIN CITY	\$ 3,057,995.80	16.82%
NORTH RIDGEVILLE CITY	\$ 622,573.62	3.42%
OBERLIN CITY	\$ 490,894.43	2.70%
SHEFFIELD LAKE CITY	\$ 278,658.82	1.53%
VERMILION CITY	\$ 95,092.00	0.52%
GRAFTON VILLAGE	\$ 87,749.41	0.48%
KIPTON VILLAGE	\$ 20,514.50	0.12%
LAGRANGE VILLAGE	\$ 43,876.19	0.24%
ROCHESTER VILLAGE	\$ 15,780.78	0.09%
SHEFFIELD VILLAGE	\$ 93,820.73	0.51%
SO. AMHERST VILLAGE	\$ 86,577.74	0.48%
WELLINGTON VILLAGE	\$ 127,879.29	0.70%
AMHERST TOWNSHIP	\$ 92,040.63	0.51%
BRIGHTON TOWNSHIP	\$ 23,116.06	0.13%
BROWNHelm TOWNSHIP	\$ 36,573.35	0.20%
CAMDEN TOWNSHIP	\$ 38,729.46	0.22%
CARLISLE TOWNSHIP	\$ 125,706.45	0.69%
COLUMBIA TOWNSHIP	\$ 122,132.90	0.67%
EATON TOWNSHIP	\$ 110,548.39	0.61%
ELYRIA TOWNSHIP	\$ 69,846.93	0.39%

GRAFTON TOWNSHIP	\$	50,323.31	0.28%
HENRIETTA TOWNSHIP	\$	39,750.12	0.22%
HUNTINGTON TOWNSHIP	\$	37,175.71	0.21%
LAGRANGE TOWNSHIP	\$	39,315.19	0.22%
PENFIELD TOWNSHIP	\$	28,929.81	0.16%
PITTSFIELD TOWNSHIP	\$	43,780.65	0.24%
ROCHESTER TOWNSHIP	\$	21,887.98	0.12%
NEW RUSSIA TOWNSHIP	\$	58,454.44	0.31%
SHEFFIELD TOWNSHIP	\$	91,387.22	0.50%
WELLINGTON TOWNSHIP	\$	38,428.58	0.21%
HUMAN SERVICES	\$		0.00%

TOTAL \$ 18,185,142.80 100.00%

TOTAL FOR ALL CITIES \$ 7,537,918.54 41.46%

TOTAL FOR ALL VILLAGES \$ 476,403.78 2.62%

TOTAL FOR ALL TOWNSHIPS \$ 1,076,242.81 5.93%

Schedule H-2

INTERIMIZED REPORT ON DISTRIBUTION OF
ESTIMATED UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE
FUND FOR 2003
Report required by RC 5747.51(J)

SUBDIVISION	AMOUNT	% GRAND TOTAL
COUNTY	\$ 1,275,116.50	49.65%
AMHERST CITY	\$ 40,043.29	1.56%
AVON CITY	\$ 37,797.57	1.47%
AVON LAKE CITY	\$ 71,823.34	2.80%
ELYRIA CITY	\$ 270,024.17	10.51%
LORAIN CITY	\$ 428,844.37	16.70%
NORTH RIDGEVILLE CITY	\$ 87,307.90	3.40%
OBERLIN CITY	\$ 98,841.60	2.68%
SHEFFIELD LAKE CITY	\$ 39,077.99	1.52%
VERMILION CITY	\$ 13,335.42	0.52%
GRAFTON VILLAGE	\$ 12,305.72	0.48%
KIPTON VILLAGE	\$ 2,933.00	0.11%
LAGRANGE VILLAGE	\$ 6,153.07	0.24%
ROCHESTER VILLAGE	\$ 2,213.05	0.09%
SHEFFIELD VILLAGE	\$ 13,130.50	0.51%
SO. AMHERST VILLAGE	\$ 12,141.41	0.47%
WELLINGTON VILLAGE	\$ 17,833.42	0.70%
AMHERST TOWNSHIP	\$ 12,907.52	0.50%
BRIGHTON TOWNSHIP	\$ 3,241.73	0.13%
BROWNHelm TOWNSHIP	\$ 5,128.54	0.20%
CAMDEN TOWNSHIP	\$ 5,571.54	0.22%
CARLISLE TOWNSHIP	\$ 17,626.70	0.69%
COLUMBIA TOWNSHIP	\$ 17,127.58	0.67%

EATON TOWNSHIP	\$	16,503.12	0.60%
ELYRIA TOWNSHIP	\$	9,392.62	0.33%
GRAFTON TOWNSHIP	\$	7,141.54	0.28%
HENRIETTA TOWNSHIP	\$	5,680.05	0.22%
HUNTINGTON TOWNSHIP	\$	5,213.41	0.20%
LAGRANGE TOWNSHIP	\$	8,389.37	0.33%
PENFIELD TOWNSHIP	\$	4,057.00	0.16%
PITTSFIELD TOWNSHIP	\$	6,136.66	0.24%
ROCHESTER TOWNSHIP	\$	3,065.70	0.12%
NEW RUSSIA TOWNSHIP	\$	7,917.01	0.31%
SHEFFIELD TOWNSHIP	\$	12,817.36	0.50%
WELLINGTON TOWNSHIP	\$	5,388.11	0.21%
METRO PARKS	\$	18,000.00	0.70%
TOTAL	\$	2,588,231.00	100.00%
TOTAL FOR ALL CITIES	\$	1,057,965.76	41.16%
TOTAL FOR ALL VILLAGES	\$	66,810.17	2.60%
TOTAL FOR ALL TOWNSHIPS	\$	157,209.38	5.89%

EXHIBIT I - Part I (LGF)

Subdivision	(1) Share of LGF for 2006 by LCBC	(2) Share of LGF for 2006 that Should Have Been Allocated Under the Alternative Method had the LCBC Applied ORC Sections 5747.51 (H) and 5747.53 (E)	(3) Over Allocation of LGF for 2006 by Not Applying ORC Sections 5747.51 (H) and 5747.53 (E)	(4) Under Allocation of LGF for 2006 for Not Applying ORC Sections 5747.51 (H) and 5747.53 (E)
Lorain County	8,009,110.15	4,974,396.60	3,034,713.55	-
Avon Lake City	443,088.88	653,469.90	-	210,381.02
Elyria City	1,665,799.08	2,457,186.11	-	791,387.03
North Ridgeville City	538,577.22	793,913.70	-	255,336.48
Amherst Township	79,617.12	117,229.95	-	37,612.83
All Other Subdivisions-Appellees	5,845,129.55	7,585,125.74	-	1,739,996.19
TOTAL Part I	16,581,322.00	16,581,322.00	3,034,713.55	3,034,713.55
TOTAL Part II	2,374,939.00	2,374,939.00	434,661.32	434,661.32
TOTALS Part I & II	18,956,261.00	18,956,261.00	3,469,374.87	3,469,374.87

A:\EXHIBIT I Part I LGF re. Local Govt. Fund Allocation.wpd

EXHIBIT I - Part II (RAF)

Subdivision	(1) Share of RAF for 2006 by LCBC	(2) Share of RAF for 2006 that Should Have Been Allocated Under the Alternative Method had the LCBC Applied ORC Sections 5747.51 (H) and 5747.53 (E)	(3) Over Allocation of RAF for 2006 by Not Applying ORC Sections 5747.51 (H) and 5747.53 (E)	(4) Under Allocation of RAF for 2006 for Not Applying ORC Sections 5747.51 (H) and 5747.53 (E)
Lorain County	1,147,143.02	712,481.70	434,661.32	-
Avon Lake City	63,463.52	92,266.38	-	28,802.86
Elyria City	238,592.03	347,121.08	-	108,529.05
North Ridgeville City	77,140.29	112,215.87	-	35,075.58
Amherst Township	11,403.54	16,458.33	-	5,054.79
Lorain County Metro Parks	NONE	23,108.16		23,108.16
All Other Subdivisions-Appellees	837,196.60	1,071,287.48	-	234,090.88
TOTAL Part II	2,374,939.00	2,374,939.00	434,661.32	434,661.32

A:\EXHIBIT I Part II RAF re. Local Govt. Fund Allocation.wpd

Exhibit I - Part III - Summary of Unerallocations to Appellants of 2006 LGF and RAF

LGF

The total LGF for 2003 was \$18,185,142.00 (See Schedule H-1) and the total LGF for 2006 is \$16,581,322.00 less 30% - County's Share (4,974,396.60) = \$11,606,925.40 for distribution to all other subdivisions..

Appellants	Share In Dollars of 2003 LGF Allocated to Appellants (See Schedule H-1 for LGF and Schedule H-2 for RAF)	Share of Dollars in 2006 LGF Allocated to Appellants by LCBC	Share In Percentages of 2006 LGF Allocated to Appellants Adjusted for Application of ORC Sections 5747.51 (H) and 5747.53 (E)	Share of 2006 LGF that should have been allocated to Appellants based on application of ORC Sections 5747.51 (H) and 5747.53 (E)	Change (Reduction) in Allocation of 2006 LGF to Appellants
Avon Lake	512,156.53	443,088.88	5.63	653,469.90	[210,381.02]
Elyria	1,925,483.80	1,665,799.08	21.17	2,457,186.11	[791,387.03]
North Ridgeville	622,573.62	538,577.22	6.84	793,913.70	[255,336.48]
Amherst Twp	92,040.88	79,617.12	1.01	117,229.95	[37,612.83]
Metro Parks	NONE	-	-	-	-
Total	3,152,254.83	2,727,082.30	34.65 (rounding)	4,021,799.66	1,294,717.36

RAF

The total RAF for 2003 was \$2,568,331.00 (See Schedule H-2) and the total RAF for 2006 is \$2,374,939.00 less 30% - County's Share (\$712,481.20) = \$1,662,457.30 for distribution to all other subdivisions.

Avon Lake	71,823.34	63,463.52	5.55	92,266.38	[28,802.86]
Elyria	270,024.17	238,592.03	20.88	347,121.08	[108,529.05]
North Ridgeville	87,307.90	77,140.29	6.75	112,215.87	[35,075.58]
Amherst Twp	12,907.62	11,403.54	.099	16,458.38	[5,054.79]
Metro Parks	18,000.00	NONE	1.39	23,108.16	[23,108.16]
Total	460,063.03	390,599.38	35.56 rounding	591,169.82	[200,570.44]

CERTIFICATION

I HEREBY CERTIFY THAT THIS IS AN EXACT AND TRUE COPY OF Ordinance 2005-86

Arthur J. Weber
ARTHUR J. WEBER, CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

7-07-05
DATE

RECEIVED

Exhibit J

2005 JUL 12 P 3:22

ORDINANCE NO. 2005 86

LORAIN COUNTY
AUDITOR

Sponsored by:
Finance

- F. Bullocks
- H. Larkins
- L. Tanner
- J. Baird
- E. Burkhard

AN ORDINANCE ADOPTING THE TAX BUDGET OF THE CITY OF ELYRIA, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006, AND DECLARING AN EMERGENCY.

WHEREAS, the Mayor has heretofore prepared a tentative tax budget for the City of Elyria, Ohio, for the Fiscal Year beginning January 1, 2006, showing detailed estimates of all balances that will be available at the beginning of the year and all revenues to be received for such Fiscal Year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of clauses of revenues or balances; and otherwise conforming with the requirements of law; and

WHEREAS, said tax budget has been made conveniently available to public inspection for at least ten (10) days by having at least two (2) copies thereof on file in the office of the City Auditor and the office of the Clerk of Council; and

WHEREAS, the Council has held a Public Hearing on said budget of which public notice was given by publication not less than ten (10) days previous to the date hereof.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELYRIA, STATE OF OHIO:

SECTION 1: That the tax budget of the City of Elyria, State of Ohio, for the Fiscal Year beginning January 1, 2006, heretofore prepared by the Mayor and submitted to this Council, copies of which has been and are on file in the offices of the City Auditor and the Clerk of Council, be and the same is hereby adopted, as the Official Tax Budget of the City of Elyria, State of Ohio, for the Fiscal Year beginning January 1, 2006.

SECTION 2: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in meetings open to the public, in compliance with Ohio law.

SECTION 3: That this Ordinance be and hereby is declared to be an emergency measure, the emergency being to meet the deadline for filing said budget with the County of Lorain, and for the

immediate preservation of the public peace, health, safety or welfare of the people of the City of Elyria; wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval.

PASSED: 7/5/05 E. Kenneth Burkhard
E. Kenneth Burkhard, President

ATTEST: Arthur J. Weber APPROVED: 7/5/05
Arthur J. Weber, Clerk

William M. Grace
William M. Grace, Mayor

DATE: 7-6-05

Approved as to form:

Terry S. Shilling 6-29-05
Terry S. Shilling, Law Director

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO, HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING ORDINANCE NO. 2005- 36 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED BY COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL, CENTRAL FIRE STATION AND THE POLICE STATION.

DATED: 7/7/05
Arthur J. Weber
CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 7/6/05

immediate preservation of the public peace, health, safety or welfare of the people of the City of Elyria; wherefore, this Ordinance shall be in full force and effect from and immediately after its passage and approval.

PASSED: 7/5/05 E. Kenneth Burkhard
E. Kenneth Burkhard, President

ATTEST: Arthur J. Weber APPROVED: 7/5/05
Arthur J. Weber, Clerk

William M. Grace
William M. Grace, Mayor

DATE: 7-6-05

Approved as to form:

Terry S. Shilling 6-29-05
Terry S. Shilling, Law Director

CERTIFICATE OF PUBLICATION

I, THE UNDERSIGNED CLERK OF COUNCIL OF THE CITY OF ELYRIA, OHIO, HEREBY CERTIFY THAT THE FULL TEXT OF THE FOREGOING ORDINANCE NO. 2005- 86 WAS POSTED IN THREE PLACES WITHIN THE CITY AS DETERMINED BY COUNCIL, AND THAT SUCH PLACES WERE AS FOLLOWS: CITY HALL, CENTRAL FIRE STATION AND THE POLICE STATION.

DATED: 7/7/05
Arthur J. Weber
CLERK OF COUNCIL
CITY OF ELYRIA, OHIO

Date presented to the Mayor: 7/6/05



RECEIVED City or Village of Elyria
 2005 JUL 12 P 3:22 Lorain County, Oh
 COUNCIL (Date) June 24, 2005
 AUDITOR

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2005 has been adopted by Council and is herewith submitted for consideration of the Council Budget Commission.

Signed *Tom Peak*
 Title City Auditor

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS GENERAL FUND	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	1,170,390	1,317,066	1,307,833	1,310,000
Tangible Personal Property Tax	238,771	232,167	233,000	235,000
Municipal Income Tax	16,379,960	16,915,894	17,940,000	16,925,000
Other Local Taxes	496,331	489,769	489,000	490,000
Total Local Taxes	18,285,452	18,954,896	19,969,833	18,960,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government				
Estate Tax	2,480,809	2,169,087	2,165,000	1,790,000
Cigarette Tax	734,126	545,851	300,000	300,000
License Tax	1,782	1,780	1,700	1,700
Liquor and Beer Permits	69,614	61,325	62,000	62,000
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	155,620	81,823	156,000	156,000
Total State Shared Taxes and Permits	3,441,951	2,859,871	2,684,700	2,309,700
Federal Grants or Aid	213,803	145,253	75,000	55,000
State Grants or Aid	175,016	83,567	172,400	143,600
Other Grants or Aid	250,000	66,039	55,000	55,000
Total Intergovernmental Revenues	4,080,770	3,154,730	2,987,100	2,563,300
Special Assessments	14,199	21,939	15,230	15,000
Charges for Services	1,825,152	1,936,395	1,981,040	2,000,000
Fines, Licenses, and Permits	1,302,287	1,115,213	1,331,393	1,300,000
Miscellaneous	379,829	464,370	365,323	300,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	568	14,081	47,100	20,000
Advances				
Other Sources	1,056,657	1,057,733	1,075,495	1,000,000
TOTAL REVENUE	26,944,914	26,719,357	27,772,514	26,158,300

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services & Fringe Benefits	13,945,991	14,300,264	13,975,763	14,395,036
Travel Transportation				
Contractual Services Operation & Maintenance	874,059	844,267	875,986	902,266
Supplies and Materials				
Capital Outlay	89,539	355,343	266,141	1,581,000
Total Security of Persons and Property	14,909,589	15,499,874	15,117,890	16,878,302
Public Health Services				
Personal Services & Fringe Benefits	1,353,174	1,391,135	1,419,358	1,461,939
Travel Transportation				
Contractual Services Operation & Maintenance	212,629	260,111	245,660	253,030
Supplies and Materials				
Capital Outlay	11,067			
Total Public Health Services	1,576,870	1,651,246	1,665,018	1,714,969
Leisure Time Activities				
Personal Services & Fringe Benefits	1,521,046	1,594,770	1,437,790	1,480,924
Travel Transportation				
Contractual Services Operation & Maintenance	520,856	542,447	581,750	599,202
Supplies and Materials				
Capital Outlay	125,743	8,373	10,000	320,000
Total Leisure Time Activities	2,167,645	2,145,590	2,029,540	2,400,126
Community Environment				
Personal Services & Fringe Benefits	858,738	861,587	884,851	911,397
Travel Transportation				
Contractual Services Operation & Maintenance	52,622	82,737	59,126	60,900
Supplies and Materials				
Capital Outlay	14,542	3,499	2,000	
Total Community Environment	925,902	947,823	945,977	972,297
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2005 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services & Fringe Benefits	4,972,397	5,211,205	5,170,547	5,325,663
Travel Transportation				
Contractual Services Operation & Maintenance	2,620,920	2,631,994	2,706,775	2,787,978
Supplies and Materials				
Capital Outlay	309,395	17,262	18,000	
Total General Government	7,902,712	7,860,461	7,895,322	8,113,641
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	584,991	154,395	118,000	122,000
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	584,991	154,395	118,000	122,000
TOTAL EXPENDITURES	28,067,709	28,259,389	27,771,747	30,201,335
Revenues over/(under) Expenditures	(1,122,795)	(1,540,032)	767	(\$,043,035)
Beginning Unencumbered Balance	*3,809,650	* 2,686,855	1,146,823	1,147,590
Ending Cash Fund Balance	2,686,855	1,146,823	1,147,590	(2,895,445)
Estimated Encumbrances (outstanding at year end)				
Estimated Ending Unencumbered Fund Balance	2,686,855	1,146,823	1,147,590	(2,895,445)

*Use Cash Balance

FUND NAME: Fire Pension Fund

FUND TYPE/CLASSIFICATION: Governmental/Special Revenue

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Property Tax				
Real Estate	206,632	218,306	230,891	242,000
House Trailer Tax	2,195	1,976	2,000	2,000
Tangible Personal Property	42,161	40,995	41,000	42,000
Electric & Gas Deregulation	2,952	2,952	2,952	2,952
Homestead & Rollback	27,489	28,919	29,253	29,550
Investment Earnings	2,446	2,208	3,149	3,200
TOTAL REVENUE	283,875	295,356	309,245	321,702
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit D)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons & Property				
Fringe Benefits	205,000	220,000	250,000	260,000
Operation and Maintenance	4,630	4,610	4,800	5,000
Debt Service:				
Principal Retirement	23,100	23,100	26,400	26,400
Interest	35,499	34,632	30,675	29,727
TOTAL EXPENDITURES	268,229	282,342	311,875	321,127
Revenues Over (Under) Expenditures	15,646	13,014	(2,630)	575
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	65,136	80,782	93,796	91,166
Ending Cash Fund Balance	80,782	93,796	91,166	91,741
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	80,782	93,796	91,166	91,741

FUND NAME: Police Pension Fund

FUND TYPE/CLASSIFICATION: Governmental/Special Revenue

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Property Tax				
Real Estate	206,632	218,306	230,891	242,000
House Trailer Tax	2,195	1,976	2,000	2,000
Tangible Personal Property	42,161	40,995	41,000	42,000
Electric & Gas Deregulation	2,952	2,952	2,952	2,952
Homestead & Rollback	27,489	28,919	29,253	29,550
Investment Earnings	3,364	2,135	2,425	2,500
TOTAL REVENUE	284,793	295,283	308,521	321,002
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Fringe Benefits	300,000	250,000	275,000	280,000
Operation and Maintenance	4,582	4,672	4,800	4,800
Debt Service:				
Principal Retirement	11,900	11,900	13,600	13,600
Interest	18,286	17,841	20,450	19,818
TOTAL EXPENDITURES	334,768	284,413	313,850	318,218
Revenues Over (Under) Expenditures	(49,975)	10,870	(5,329)	2,784
Beginning Unencumbered Fund Balance				
Use Actual Cash Balance in Col. 2 and 3	124,284	74,309	85,179	79,850
Ending Cash Fund Balance	74,309	85,179	79,850	82,634
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	74,309	85,179	79,850	82,634

FUND NAME: General Bond Retirement Fund

FUND TYPE/CLASSIFICATION: Governmental/Debt Service

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Tax				
Real Estate	1,308,668	1,382,604	1,462,310	1,500,000
House Trailer Tax	13,899	12,515	14,000	15,000
Tangible Personal Property	267,020	259,635	260,000	260,000
Electric & Gas Deregulation	16,730	16,730	16,730	16,730
Homestead & Rollback	174,098	183,065	185,268	186,000
Investment Earnings	57,144	35,762	57,685	60,000
Debt Premiums	74,748	49,055	10,210	
TOTAL REVENUE	1,912,307	1,939,366	2,006,203	2,037,730
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit D)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Debt Service				
Operation & Maintenance	32,641	48,889	51,000	52,000
Principal Retirement	1,049,073	1,207,213	1,375,000	1,570,000
Interest	1,000,362	1,001,816	982,640	847,335
TOTAL EXPENDITURES	2,082,076	2,257,918	2,408,640	2,469,335
Revenues Over (Under) Expenditures	(169,769)	(318,552)	(402,437)	(431,605)
Beginning Unencumbered Fund Balance				
Use Actual Cash Balance in Col. 2 and 3)	2,383,604	2,213,835	1,895,283	1,492,846
Ending Cash Fund Balance	2,213,835	1,895,283	1,492,846	1,061,241
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	2,213,835	1,895,283	1,492,846	1,061,241

EXHIBIT D

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2006	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2006
				Personal Services & Fringe Benefit	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Construction MGR	139,700	1,940,000	2,079,700	1,408,650	619,250	2,027,900	51,800
State Highway	0	250,000	250,000		250,000	250,000	0
Health Grant	0	850,000	850,000	621,053	228,947	850,000	0
Muni Motor Vehicle	100,000	925,000	1,025,000		925,000	925,000	100,000
Block Grant	0	1,200,000	1,200,000	504,507	695,493	1,200,000	0
C.H.I.P. Grant	0	230,000	230,000	57,287	172,713	230,000	0
Muni Court Technology	41,650	175,000	216,650	11,920	180,971	192,891	23,759
Muni Court Security	117,300	71,000	188,300	65,565	11,330	76,895	111,405
Muni Court Construction	285,800	210,000	495,800		495,800	495,800	0
Special Parking Fines	19,980	5,000	24,980		24,980	24,980	0
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2006	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumber- Balance 12/31
				Personal Services & Fringe Benefits	Other	Total	
GOVERNMENTAL: SPECIAL SERVICE:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
Legal Research & Ct Comp	125,950	50,000	175,950		59,792	59,792	116,158
Muni Ct. Special Collections	96,564	33,000	129,564		20,000	20,000	109,564
Food Service	0	75,000	75,000	75,000		75,000	
Dental Health Grant	15,000	70,000	85,000	35,084	38,721	73,805	11,195
Swimming Pool Inspection	0	3,700	3,700	3,500	200	3,700	
Law Enforcement	0	25,000	25,000		25,000	25,000	
Mandatory Drug Fine	28,550	15,000	43,550		43,550	43,550	
T.D.A.T.	419,325	50,000	469,325		67,050	67,050	402,275
Alcohol Enforce & Educ	12,856	800	13,656		6,000	6,000	7,656
Police Levy	55,000	3,100,000	3,155,000	2,959,469	195,531	3,155,000	
TOTAL SPECIAL REVENUE FUNDS	1,457,675	9,278,500	10,736,175	5,742,035	4,060,328	9,802,363	933,812
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment BR	0	325,000	325,000		325,000	325,000	
TOTAL DEBT SERVICE FUNDS	0	325,000	325,000		325,000	325,000	
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Issue II Projects	0	525,000	525,000		525,000	525,000	
Chestnut Commons	23,133	2,900,000	2,923,133		2,923,133	2,923,133	
Industrial Parkway	26,875		26,875		26,875	26,875	
State Route 57 Rehab	500,000	7,000,000	7,500,000		7,500,000	7,500,000	
TOTAL CAPITAL PROJECTS	550,008	10,425,000	10,975,008		10,975,008	10,975,008	

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/ 2006	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/ 2006
				Personal Services & Fringe Benefits	Other	Total	
PROPRIETARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water	322,980	7,681,000	8,003,980	3,724,327	4,000,653	7,724,980	279,000
Special Parks & Rec	162,956	295,000	457,956	144,572	262,825	407,397	50,559
Sanitation	88,623	3,399,600	3,488,223	1,659,727	1,796,301	3,456,028	32,195
Wastewater Pollution Cont	2,690,579	10,820,200	13,510,779	4,239,239	9,071,000	13,310,239	200,540
TOTAL ENTERPRISE FUNDS	3,265,138	22,195,800	25,460,938	9,767,865	15,130,779	24,898,644	562,294
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Employees' Health Insurance	200,000	5,000,000	5,200,000	5,000,000		5,000,000	200,000
Workers' Compensation	1,653,741	50,000	1,703,741	485,836	33,722	519,558	1,184,183
TOTAL INTERNAL SERVICE FUNDS	1,853,741	5,050,000	6,903,741	5,485,836	33,722	5,519,558	1,384,183
FIDUCIARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cemetery Trust	N/A	8,000	8,000		8,000	8,000	0
Wagner Trust	5,933	3,000	8,933		5,000	5,000	3,933
Findley Trust	84,760	56,625	141,385	23,896	81,112	105,008	36,377
Cemetery Maint & Imp	30,681	100,000	130,681	59,534	71,121	130,655	26
Police Dept. Deposits	63,538	0	63,538		13,000	13,000	50,538
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY							

Fire Dept

2005 Approp. - 5-year Capital Needs Assessment
Page 3.

4103 - Construction/Repair

- 1. Refurbish Engine #2 for reserve use \$100,000.00
- 2. Seal Station #2, #3 & #4 parking \$8,000.00
- 3. New windows at Station #4 \$15,000.00
- 4. Replace carpeting at Station #2 with new carpeting and tile \$15,000.00

4106 - Purchases - Vehicles

- 1. Two (2) new pumpers for 2005 delivery \$425,000.00
- 2. Three (3) small SUV's or mini-vans to replace Insp. 1 & 2 & Train Officer \$75,000.00
- 3. Large capacity van with removable seating \$25,000.00
- 4. Mechanic truck with 4-wheel drive and snowplow \$40,000.00
- 5. An ATV with land firefighting capabilities \$100,000.00

4108 - Lease Purchases

- Two (2) copiers - reoccurring expenditure \$6,200.00

2006

4101 - Misc. Purchases

- 1. Install Opti-Com system on five (5) intersections \$25,000.00
- 2. Opti-Com activation devices on three (3) fire dept. vehicles \$3,000.00
- 3. Fire hose and nozzles \$15,000.00
- 4. Two hand-held thermal imagers \$20,000.00

4103 - Construction/Repair

- 1. Finish construction of Central Station or refurbish Station #1 \$1,000,000.00
- 2. Repair front drive at Station #4 \$15,000.00

4106 - Purchases - Vehicles

- 1. Refurbish SCUBA Unit #30 vehicle \$10,000.00
- 2. Receive two (2) new pumpers \$425,000.00
- 3. Replace two (2) small vehicles \$40,000.00

4108 - Lease Purchases

- 1. Two (2) copy machines \$7,000.00

City of Elyria
Communications Department
851 Garden Street
Elyria, OH 44035
(440) 322-3329 (440) 323-2224

December 2, 2004

To: Mayor William Grace

Subject: Five Year Capital Needs Assessment "10" Account

2005 - First Year - \$21,100.00

- | | |
|---|-----------------|
| 1. New or Used Service Van | 17,000.00 |
| 2. C7400 Cadex Battery Analyzer Four Slot w/Adapters | 3,000.00 |
| 3. iTech 6 Station Battery Analyzer Six Slot w/Adapters | <u>1,100.00</u> |

Total 21,100.00

2006 - Second Year - \$21,000.00

- | | |
|--|-----------------|
| 1. C7400 Cadex Battery Analyzer Four Slot W/Adapters | 3,000.00 |
| 2. IFR 1200 Super S Service Monitor | 15,000.00 |
| 3. Misc. Equipment | <u>3,000.00</u> |

Total 21,000.00

2007 - Third Year - \$17,000.00

- | | |
|--------------------------------------|-----------------|
| 1. Replace Cushman Spectrum Analyzer | 14,000.00 |
| 2. Misc. Equipment | <u>3,000.00</u> |

Total 17,000.00

Capital 5 Year - General Parks

2005

2004 PROJECTS NOT COMPLETED OR PURCHASED	
ONE TON TRUCK WITH PLOW	\$ 50,000.00
NEW TRACTOR	\$ 48,000.00
3/4 TON TRUCK	\$ 40,000.00
STAFF CAR	\$ 10,000.00
CASCADE RENOVATION	\$ 50,000.00
WEST PARK CONCESSION/RESTROOM	\$ 175,000.00
ICE ARENA EXPANSION	\$ 500,000.00
MOWERS	\$ 20,000.00
FINWOOD SHELTER/RESTROOMS	\$ 250,000.00

TOTAL 2005 PROJECTS NOT COMPLETED OR PURCHASED \$1,793,000.00

2006

2005 PROJECTS NOT COMPLETED OR PURCHASED	
NEW CONCESSION RESTROOM @ WEST	\$ 175,000.00
CASCADE RENOVATION	\$ 50,000.00
JD MOWER	\$ 30,000.00
3/4 TON TRUCK	\$ 40,000.00
GATOR	\$ 10,000.00
STAFF CAR	\$ 15,000.00

TOTAL 2006 PROJECTS NOT COMPLETED OR PURCHASED \$420,000.00

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the city/village of _____ for the BUDGET YEAR beginning January 1st, _____

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
FIDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

Budget
Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENT FUNDS:							
GENERAL FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL REVENUE FUNDS:							
Street Construction Maintenance/Repair	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
State Highway Improvement Fund						XXXXXXXXXX	XXXXXXXXXX
Cemetery Fund							
Parks and Recreation Fund							
Federal Grant Fund							
State Grant Fund							
Law Enforcement Trust Fund							
Drug Law Enforcement Fund							
Other Special Revenue Funds							
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS							
General Obligation Bond Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Debt Service Funds							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS:							
Construction Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Federal Grant Fund							
Other Capital Project Funds							
TOTAL CAPITAL PROJECT FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personnel Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
SPECIAL ASSESSMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
ENTERPRISE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Fund							
Sanitary Sewer Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
First Mortgage Debt Service Fund							
Debt Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Enterprise Funds							
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for _____, in _____ City/Village
 Tax Valuation \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION	XXXXXXXXXXXXX	XXXXXXXXXXXXX
County		
Township		
School		
Village		
City		
TOTAL		
LEVIES OUTSIDE OF 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

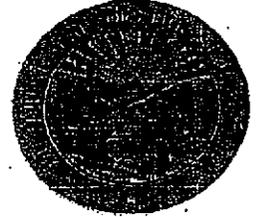
Deputy Auditor	County Auditor	FOR FISCAL YEAR BEGINNING JANUARY 1, _____	BUDGET OF _____ COUNTY
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Exhibit K



CITY OF NORTH RIDGEVILLE



OFFICE OF THE CLERK OF COUNCIL
Charles A. Norris, Clerk of Council

Paula D. Cope, CMC
Chief Deputy Clerk of Council
Donna Tjotjos, Deputy Clerk

Civil Service Commission
Board of Zoning & Building Appeals
Planning Commission

July 11, 2005

Lorain County Auditor's Office
Auditor Mark Stewart
Lorain County Administration Building
226 Middle Avenue
Elyria, Ohio 44035

RE: Budget for Fiscal Year 2006

Dear Auditor Stewart:

Enclosed is a copy of Ordinance No. 4167-2005 certified by Clerk of Council Charles A. Norris. This Ordinance adopts and approves the Budget for the City of North Ridgeville, Ohio for the fiscal year beginning January 1, 2006. Also, enclosed are two original copies of the City's Tax Budget signed by Auditor Chris S. Costin. We have yet to receive from The Chronicle-Telegram, the affidavit of proof of publication of the Notice of Public Hearing held July 5, 2005 for consideration of the budget. As soon as this is received, we will forward a copy to you.

Sincerely,

Paula D. Cope, CMC
Chief Deputy Clerk of Council

Please sign below, acknowledgment of Ordinance No. 4167-2005.

By: Cheryl Lutz

Date: 7-11-05

Submitted to County Auditor 1-11-05
pcc

Exhibit K

CITY/VILLAGE TAX BUDGET



Instructions and Tax Budget Form

City or
 Village of NORTH RIDGEVILLE
LORAIN County, Ohio
 (Date) 7/5/2005

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2006, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed [Signature]
 Title CITY AUDITOR

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,
 AND COUNTY AUDITOR'S ESTIMATED RATES**

For Municipal Use		For Budget Commission Use			For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied		
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year	
	Column 1	Column 2	Column 3	Column 4	Column 5	
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
GENERAL FUND						
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	
TOTAL ALL FUNDS						

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	758,618	842,242	878,041	933,500
Tangible Personal Property Tax	39,088	47,126	46,218	46,000
Municipal Income Tax				
Other Local Taxes	19,882	16,826	16,900	12,200
Total Local Taxes	917,588	906,328	941,159	991,700
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	653,477	613,862	540,768	580,000
Estate Tax	251,424	173,354	130,000	100,000
Cigarette Tax	538	701	700	700
License Tax				
Liquor and Beer Permits	19,434	19,469	19,000	15,900
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	118,351	108,569	127,452	130,500
Total State Shared Taxes and Permits	1,043,224	915,955	817,920	827,100
Federal Grants or Aid	4,397	0	0	0
State Grants or Aid	468	0	0	0
Other Grants or Aid				
Total Intergovernmental Revenues	4,865	0	0	0
Special Assessments				
Charges for Services	629,465	687,773	577,500	582,500
Fines, Licenses, and Permits	120,728	108,150	96,800	96,700
Miscellaneous				
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	5,837,418	6,111,000	6,009,500	5,679,000
Advances	119,012	117,804	179,489	0
Other Sources	204,887	189,928	188,711	214,200
TOTAL REVENUE	8,777,687	9,037,138	8,811,079	8,391,200

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	4,249,115	4,426,687	4,891,673	4,806,258
Travel Transportation	4,925	7,524	8,200	8,200
Contractual Services	169,781	168,018	199,470	199,470
Supplies and Materials	264,413	249,316	334,508	334,482
Capital Outlay	0	0	13,000	0
Total Security of Persons and Property	4,688,234	4,851,545	5,446,851	5,349,010
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials	62,795	64,680	74,200	74,200
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services	135,432	153,184	150,325	155,550
Travel Transportation	773	656	600	600
Contractual Services	8,401	8,260	8,700	8,700
Supplies and Materials	48,084	35,293	29,375	29,350
Capital Outlay	5,000	0	0	0
Total Leisure Time Activities	197,690	197,393	189,000	194,200
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment				
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

5
 EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services	2,378,448	2,589,119	2,720,234	2,823,039
Travel Transportation	3,448	4,600	6,640	6,630
Contractual Services	615,642	552,595	1,238,322	638,345
Supplies and Materials	322,537	301,130	334,518	345,196
Capital Outlay	47,314	4,674	13,030	0
Total General Government	3,397,389	3,452,118	3,712,744	3,813,230
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	331,000	159,000	0	0
Advances	282,324	179,489	0	0
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds				
TOTAL EXPENDITURES	8,959,432	8,904,225	9,422,795	9,430,124
Revenues over/(under) Expenditures	<181,745>	132,913	<611,716>	1,239,440
Beginning Unencumbered Balance	* 870,052	* 682,307	657,932	46,216
Ending Cash Fund Balance	688,307	821,220	46,216	<993,224>
Estimated Encumbrances (outstanding at year end)	75,452	163,288		
Estimated Ending Unencumbered Fund Balance	162,855	657,932	46,216	<993,224>

*Use Cash Balance

FUND NAME: STREET LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	346,456	567,142	582,217	1,038,000
MISCELLANEOUS				
INTEREST	4,523	7,703	4,000	10,000
OTHER	0	0	0	0
TOTAL REVENUE	550,979	574,845	586,217	1,068,000
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TRANSPORTATION				
SUPPLIES + MATERIALS	194,738	57,663	386,148	954,800
CAPITAL OUTLAY	256,899	347,994	263,500	113,200
MISCELLANEOUS				
TRANS TO DEBT SERVICE	0	164,903	181,952	0
TOTAL EXPENDITURES	451,637	570,562	731,600	1,068,000
Revenues Over (Under) Expenditures	99,342	4,283	(145,383)	0
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	273,177	372,519	145,383	0
Ending Cash Fund Balance	372,519	376,802	0	0
Estimated Encumbrances (outstanding at end of year)	77,986	231,419		
Estimated Ending Unencumbered Fund Balance	294,533	145,383	0	0

FUND NAME: POLICE LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	265,186	273,213	273,607	273,600
DISCELLANEOUS				
INTEREST	368	576	6,900	1,500
TOTAL REVENUE	265,554	273,813	280,507	275,100
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit D)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	267,660	223,780	275,700	292,627
SUPPLIES + MATERIALS	3,958	7,565	4,300	4,300
TOTAL EXPENDITURES	271,618	231,345	280,000	296,927
Revenues Over (Under) Expenditures	< 6,064	42,468	507	< 21,827
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	13,042	6,978	49,446	49,953
Ending Cash Fund Balance	6,978	49,446	49,953	28,126
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	6,978	49,446	49,953	28,126

FUND NAME: POLICE PENSION

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2023 Actual (2)	For 2024 Actual (3)	Current Year Estimated for 2025 (4)	Budget Year Estimated for 2026 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	141,585	157,980	167,123	167,100
MISCELLANEOUS				
INTEREST	84	167	100	100
TOTAL REVENUE	141,669	158,147	167,223	167,200
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	138,700	156,250	164,800	166,190
SUPPLIES + MATERIALS	1,993	2,310	2,400	2,600
TOTAL EXPENDITURES	140,693	158,560	167,200	168,790
Revenues Over (Under) Expenditures	976	<413>	23	<1,590>
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	1,004	1,980	1,567	1,590
Ending Cash Fund Balance	1,980	1,567	1,590	0
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	1,980	1,567	1,590	0

FUND NAME: FIRE LEVY

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	830,944	863,917	893,398	1,058,000
MISCELLANEOUS				
INTEREST	416	899	500	2,000
OTHER	568	297	0	0
TOTAL REVENUE	831,958	865,173	893,898	1,060,000
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	824,199	853,320	881,075	1,038,453
SUPPLIES + MATERIALS	11,739	12,697	12,700	13,700
TOTAL EXPENDITURES	835,938	866,017	893,775	1,052,153
Revenues Over (Under) Expenditures	<3,980>	<844>	123	7,347
Beginning Unencumbered Fund Balance				
(Use Actual Cash Balance in Col. 2 and 3)	6,232	2,252	1,408	1,531
Ending Cash Fund Balance	2,252	1,408	1,531	8,878
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	2,252	1,408	1,531	8,878

FUND NAME: FIRE PENSION

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	141,585	157,980	167,123	167,100
MISCELLANEOUS				
INTEREST	24	167	100	100
OTHER	0			
TOTAL REVENUE	141,609	158,147	167,223	167,200
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS + PROPERTY				
PERSONAL SERVICES	138,700	156,250	164,800	166,180
SUPPLIES + MATERIALS	1,993	2,310	2,400	2,600
TOTAL EXPENDITURES	140,693	158,560	167,200	168,780
Revenues Over (Under) Expenditures	916	<413>	23	<1,580>
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	1000	1,976	1,563	1,586
Ending Cash Fund Balance	1,976	1,563	1,586	6
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	1,976	1,563	1,586	6

FUND NAME: PARAMEDIC LEV4

FUND TYPE/CLASSIFICATION: GOVERNMENTAL | SPECIAL REVENUE

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LOCAL TAXES				
GENERAL PROPERTY TAX	627,089	651,223	955,177	955,200
MISCELLANEOUS				
INTEREST	2,229	1,920	2,200	2,500
OTHER	156	119	0	0
TOTAL REVENUE	629,474	653,262	957,377	957,700
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SECURITY OF PERSONS & PROPERTY				
PERSONAL SERVICES	623,566	671,617	853,580	859,063
CONTRACTUAL SERVICES	12,370	13,258	4,500	2,000
SUPPLIES & MATERIALS	26,996	36,800	65,700	70,000
TOTAL EXPENDITURES	662,932	721,675	923,780	931,063
Revenues Over (Under) Expenditures	<33,458>	68,413	33,597	26,637
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	156,283	123,825	45,475	79,072
Ending Cash Fund Balance	122,825	54,412	79,072	105,709
Estimated Encumbrances (outstanding at end of year)	3,561	8,937		
Estimated Ending Unencumbered Fund Balance	119,264	45,475	79,072	105,709

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/___	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/___
				Personal Services	Other	Total	
GOVERNMENTAL; SPECIAL SERVICE: <i>see attached</i>	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

CITY OF NORTH RIDGEVILLE 2006 BUDGET

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 1/1/2006	Budget Year Estimated Receipts	Total Available For Expenditures	BUDGET YEAR EXPENDITURES & ENCUMBRANCES Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/05
GOVERNMENTAL - SPECIAL SERVICE							
Street Const M & R	\$ 198	\$ 812,800	\$ 812,800	\$ 881,525	\$ 57,000	\$ 938,525	\$ (25,686)
State Highway	\$ 60	\$ 73,100	\$ 73,150	\$ -	\$ 73,100	\$ 73,100	\$ 60
MVR License Tax	\$ 85	\$ 380,000	\$ 380,085	\$ 209,304	\$ 180,700	\$ 389,994	\$ 81
Surface Drainage	\$ 228,841	\$ 170,000	\$ 398,841	\$ 81,955	\$ 100,000	\$ 181,955	\$ 214,886
Income Tax	\$ 789,882	\$ 6,600,000	\$ 7,389,882	\$ 178,280	\$ 6,480,000	\$ 6,638,280	\$ 761,602
Law Enforcement Trust	\$ 12,280	\$ 5,000	\$ 17,280	\$ -	\$ 5,000	\$ 5,000	\$ 12,280
Drug Law Enforcement	\$ 14,169	\$ 5,000	\$ 19,169	\$ -	\$ 6,000	\$ 6,000	\$ 13,169
DUI Enforce & Education	\$ 6,472	\$ 4,000	\$ 10,472	\$ -	\$ 4,000	\$ 4,000	\$ 6,472
Clk of Court Computer Serv	\$ 28,448	\$ 25,000	\$ 53,448	\$ 47,322	\$ 6,978	\$ 53,300	\$ 146
Court Computerization	\$ 37,036	\$ 11,000	\$ 48,036	\$ -	\$ -	\$ -	\$ 48,036
Ambulance	\$ 87,030	\$ 40,000	\$ 127,030	\$ -	\$ 55,000	\$ 55,000	\$ 82,030
State Grants	\$ 62,418	\$ 77,600	\$ 139,918	\$ -	\$ 77,500	\$ 77,500	\$ 62,418
Federal Grants	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ 375,000	\$ -
Cemetery	\$ 66,832	\$ 20,000	\$ 86,832	\$ -	\$ 15,000	\$ 15,000	\$ 71,832
Park & Rec Trust	\$ 58,936	\$ 100,000	\$ 158,936	\$ -	\$ 100,000	\$ 100,000	\$ 60,936
Park & Rec Improvement	\$ 160,088	\$ 85,000	\$ 245,088	\$ -	\$ 50,000	\$ 60,000	\$ 185,088
Sr Citizens Title III	\$ 3,211	\$ 30,151	\$ 33,362	\$ 33,360	\$ -	\$ 33,360	\$ 2
Solid Waste Management	\$ 71,166	\$ 1,383,500	\$ 1,454,666	\$ 81,365	\$ 1,372,000	\$ 1,453,365	\$ 1,280
TOTAL SPECIAL REVENUE	\$ 1,696,873	\$ 10,307,051	\$ 11,903,924	\$ 1,513,132	\$ 8,938,278	\$ 10,449,410	\$ 1,464,514
DEBT SERVICE FUNDS							
General BR "D"	\$ -	\$ 62,188	\$ 62,188	\$ -	\$ 62,188	\$ 62,188	\$ -
General BR "F"	\$ 48	\$ 40,527	\$ 40,575	\$ -	\$ 40,573	\$ 40,573	\$ -
General BR "G"	\$ -	\$ 161,331	\$ 161,331	\$ -	\$ 161,331	\$ 161,331	\$ -
General BR "H"	\$ 338,827	\$ 72,240	\$ 411,167	\$ -	\$ 275,758	\$ 275,758	\$ 135,409
General BR "I"	\$ -	\$ 101,088	\$ 101,088	\$ -	\$ 101,088	\$ 101,088	\$ -
General BR "J"	\$ -	\$ 34,288	\$ 34,288	\$ -	\$ 34,288	\$ 34,288	\$ -
SIA Bond Retirement	\$ 121,337	\$ 33,615	\$ 154,952	\$ -	\$ 33,615	\$ 33,615	\$ 121,337
Debt Service	\$ 49,800	\$ 8,085,178	\$ 8,134,978	\$ -	\$ 8,085,178	\$ 8,085,178	\$ 49,800
TOTAL DEBT SERVICE FUNDS	\$ 610,110	\$ 8,580,483	\$ 9,100,563	\$ -	\$ 8,784,017	\$ 8,784,017	\$ 305,546
CAPITAL PROJECTS FUNDS							
Capital Projects Issue 2	\$ 1,833	\$ 830,500	\$ 832,333	\$ -	\$ 635,223	\$ 635,223	\$ 207,110
Issue 2	\$ -	\$ 189,800	\$ 189,800	\$ -	\$ 189,800	\$ 189,800	\$ -
TOTAL CAPITAL PROJ FUNDS	\$ 1,833	\$ 1,100,300	\$ 1,102,133	\$ -	\$ 805,023	\$ 805,023	\$ 207,110

6/28/2005

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/
				Personal Services	Other	Total	
PROPRIETARY:							
ENTERPRISE FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY:							
TRUST AND AGENCY FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY							

CITY OF NORTH RIDGEVILLE 2006 BUDGET

EXHIBIT III

FUND	Estimated	Budget Year	Total Available	BUDGET YEAR EXPENDITURES & ENCUMBRANCES			Estimated
	Unencumbered Fund Balance 1/1/2005	Estimated Receipts	For Expenditures	Personal Services	Other	Total	Unencumbered Balance 12/31/05
PROPRIETARY:							
ENTERPRISE FUNDS							
Water	\$ 414,897	\$ 2,485,000	\$ 2,909,897	\$ 779,142	\$ 1,904,858	\$ 2,684,000	\$ 225,897
Water Surplus	\$ 100,942	\$ 2,000	\$ 102,942	\$ -	\$ -	\$ -	\$ 102,942
Water G.O. Bond Retirement	\$ 476,866	\$ 175,000	\$ 651,866	\$ -	\$ 134,338	\$ 134,338	\$ 517,528
Water Improvement	\$ 303,703	\$ 6,000	\$ 309,703	\$ -	\$ -	\$ -	\$ 309,703
Sewer	\$ 80,482	\$ 2,420,000	\$ 2,470,482	\$ 496,507	\$ 2,239,823	\$ 2,736,130	\$ (265,648)
French Creek WWTP	\$ 1,884,835	\$ 4,100,000	\$ 5,984,835	\$ 1,329,889	\$ 2,151,001	\$ 3,480,890	\$ 2,503,945
French Creek Bond Retirement	\$ -	\$ 473,138	\$ 473,138	\$ -	\$ 473,138	\$ 473,138	\$ -
French Creek R & I	\$ 2,478,602	\$ 800,000	\$ 3,278,602	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,278,602
Sewer Imp G.O. Bond Retirement	\$ -	\$ 235,473	\$ 235,473	\$ -	\$ 235,473	\$ 235,473	\$ -
Sanitary Sewer Improvement	\$ 2,886,007	\$ 11,800,000	\$ 14,686,007	\$ -	\$ 13,000,000	\$ 13,000,000	\$ 1,686,007
Sanitary Sewer Construction	\$ 462,849	\$ 3,000	\$ 465,849	\$ -	\$ 236,342	\$ 236,342	\$ 229,507
TOTAL ENTERPRISE FUNDS	\$ 8,856,972	\$ 22,508,611	\$ 31,365,583	\$ 2,605,338	\$ 21,377,773	\$ 23,983,111	\$ 7,382,472
INTERNAL SERVICE FUNDS							
Self Insurance Benefits	\$ 403,742	\$ 2,064,500	\$ 2,468,242	\$ -	\$ 1,650,000	\$ 1,650,000	\$ 818,242
TOTAL INTERNAL SERV FUND	\$ 403,742	\$ 2,064,500	\$ 2,468,242	\$ -	\$ 1,650,000	\$ 1,650,000	\$ 818,242
FIDUCIARY:							
TRUST & AGENCY FUNDS							
Bd of Building Standards	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -
Sr Citizens Multi Trust	\$ 4,848	\$ 60,000	\$ 64,848	\$ -	\$ 50,000	\$ 50,000	\$ 14,848
Meyers Court Operating	\$ 140	\$ 430,000	\$ 430,140	\$ 137,300	\$ 292,760	\$ 430,060	\$ 80
Meyers Court Ball Trust	\$ 818	\$ 40,000	\$ 40,818	\$ -	\$ 40,810	\$ 40,810	\$ 80
Trust Miscellaneous	\$ 885,536	\$ 800,000	\$ 1,685,536	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 685,536
Library	\$ -	\$ 1,042,500	\$ 1,042,500	\$ -	\$ 1,042,500	\$ 1,042,500	\$ -
TOTAL TRUST & AGENCY FUNDS	\$ 891,340	\$ 2,363,700	\$ 3,255,040	\$ 137,300	\$ 2,427,260	\$ 2,564,560	\$ 691,340
TOTAL ALL FUNDS	\$ 12,270,870	\$ 46,934,616	\$ 59,205,465	\$ 4,265,770	\$ 43,990,351	\$ 48,246,121	\$ 10,959,364

6/28/2005

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	BUDGET YEAR								
	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, ___	Amount Required for Principal and Interest 1/1/___ to 12/31/___	Amount Receivable from Other Sources to Meet Debt Payments 1/1/___ to 12/31/___
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX
TOTAL									
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL									

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.
If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

CITY OF NORTH RIDGEVILLE 2005 BUDGET

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	BUDGET YEAR		
							Amounts of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, 2006	Amount Required for Principal and Interest 01/01/06 to 12/31/06	Amount Receivable from Other Sources to Meet Debt Payments 01/01/06 to 12/31/06
Payable from Bond Retirement Funds INSIDE 10 MILL LIMIT									
Various Purpose Improvement Bonds Series 2001		10/01/01	12-2021	3722-01 To 3726-01	20 Years	3.15% To 4.80%	\$ 6,185,000	\$ 698,656	\$ 698,656
Capital Improvement Refunding Bonds - Series 2003		10/01/03	12-2015	3818-03 To 3923-03	13 Years	1.50% To 4.00%	\$ 3,870,000	\$ 579,373	\$ 579,373
Sanitary Sewer Improvement Note		05/08/05	05/04/06	4133-2005	1 Year	4.00%	\$ 5,925,000	\$ 6,161,342	\$ 6,161,342
Capital Improvement & Equip Notes		12/15/05	12/15/06		1 Year	4.00%	\$ 6,965,000	\$ 9,323,600	\$ 9,323,600
Street Improvement Notes		12/15/05	12/15/06		1 Year	4.00%	\$ 250,000	\$ 260,000	\$ 260,000
Street Improvement Note (TIF WAL.)		12/15/05	12/15/06		1 Year	4.00%	\$ 900,000	\$ 936,000	\$ 936,000
Capital Improvement Note		12/15/05	12/15/06		1 Year	4.00%	\$ 400,000	\$ 416,000	\$ 416,000
TOTAL							\$ 26,496,000	\$ 18,372,970	\$ 18,372,970
OUTSIDE 10 MILL LIMIT									
Sewerage System Facilities Acquisition Bond By Vote 11-83		02/01/86	12-2008	2058-86	22 Years	8.25%	\$ 855,000	\$ 354,469	\$ 354,469
TOTAL							\$ 855,000	\$ 354,469	\$ 354,469
* If the Levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.									
If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.									

6/28/2005

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the city/village of _____, for the BUDGET YEAR beginning January 1st, _____.

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
FIDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

Budget
Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Fund							
SPECIAL REVENUE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Construction Maintenance/Repair							
State Highway Improvement Fund							
Cemetery Fund							
Parks and Recreation Fund							
Federal Grant Fund							
State Grant Fund							
Law Enforcement Trust Fund							
Drug Law Enforcement Fund							
Other Special Revenue Funds							
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Obligation Bond Fund							
Other Debt Service Funds							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Construction Fund							
Federal Grant Fund							
Other Capital Project Funds							
TOTAL CAPITAL PROJECT FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, ___	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
SPECIAL ASSESSMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
ENTERPRISE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Fund							
Sanitary Sewer Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
First Mortgage Debt Service Fund							
Debt Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Enterprise Funds							
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

Exhibit L

The Morning Journal • Thursday June 3, 2004

C E2

LEGAL NOTICE
Amherst Township Trustees will act upon the budget for the year 2005 at their regular meeting June 8, 2004. The meeting will be held at 7530 Oberlin Rd., Eyrle, Ohio 44036. Time of the meeting is 7:30 PM. All are welcome.
John Koval, Clerk
LEGAL NOTICE

RECEIVED
2004 JUN 10 A 11 13
TOWN COURT
AUDITOR

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

3-TP.

PURPOSE	For 2002	For 2003	For 2004	For 2005
	Actual	Actual	1st 6 Mos. Actual 2nd 6 Mos. Est.	Estimated
I. GENERAL FUND: 1000	XX	XX	XX	XX
Balance, January 1st	206 903 56	254 009 29	320 683 12	320 683 12
RECEIPTS	XX	XX	XX	XX
Property Taxes	46 796 31	47 492 64	78 000 00	80 340 00
Inheritance Tax	37 977 23	84 933 20	52 000 00	53 309 28
Local Government (Sales Tax & Fin. Inst.)	97 526 73	95 128 40	155 096 39	160 000 00
Permissive Taxes				
Liquor Permit Fees			2 000 00	3 000 00
Cigarette License Fees			400 00	1 000 00
Interest (Inactive Funds)	2 812 77	909 09	3 521 91	3 936 57
Fines	-	-		
Fees	28 166 33	37 160 65	40 000 00	41 200 00
Contract Services	-	-		
Notes				
Other	32 943 71	29 452 55	27 904 47	29 013 60
Total Receipts and Balance	452 126 64	549 785 82	739 905 89	752 482 57
EXPENDITURES:	XX	XX	XX	XX
ADMINISTRATIVE	XX	XX	XX	XX
Personal Services	48 591 00	48 476 91	100 000 00	100 000 00
Other Expenses	72 521 57	86 958 67	100 000 00	100 000 00
TOWN HALLS, MEMORIAL BUILDING AND GROUNDS	XX	XX	XX	XX
Personal Services				
Capital Improvements				
Other Expenses	10 030 10	11 718 23	100 000 00	100 000 00
FIRE PROTECTION	XX	XX	XX	XX
Personal Services	1 469 75	-	3 000 00	3 090 00
Capital Improvements				
Other Expenses				
CEMETERIES HEALTH DISTRICT	XX	XX	XX	XX
Personal Services				
Capital Improvements				
Other Expenses	14 739 86	14 883 52	31 190 00	32 125 70
LIGHTING	XX	XX	XX	XX
Expenses				
PARKS AND RECREATION	XX	XX	XX	XX
Personal Services				
Capital Improvements				
Other Expenses	3 439 98	14 522 00	2 000 00	2 060 00
POLICE PROTECTION HUMAN SERVICE	XX	XX	XX	XX
Personal Services	25 692 78	13 020 54	20 000 00	20 600 00
Other Expenses				
SANITARY DUMP	XX	XX	XX	XX
Personal Services				
Capital Improvements				
Other Expenses	9 081 42	17 572 50	30 000 00	30 900 00
ZONING	XX	XX	XX	XX
Personal Services	10 944 41	11 864 53	27 032 77	36 543 75
Other Expenses				
HIGHWAYS CAPITAL OUTLAY	XX	XX	XX	XX
Personal Services				
Capital Improvements				
Other Expenses	1 606 48	10 086 00	6 000 00	6 180 00
Total Expenditures	198 117 35	229 102 70	419 222 77	431 799 45
Balance, December 31st	254 009 29	320 683 12	320 683 12	320 683 12
Less Encumbrances	XX	XX	-	-
Unencumbered Balance, December 31st	XX	XX	320 683 12	320 683 12

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

5-TT

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
4. ROAD AND BRIDGE FUND (cont'd):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services	99 763 15	108 214 31	200 000 00	200 000 00
Capital Improvements	63 483 04	58 241 17	52 000 00	53 560 00
Other Expenses	39 275 70	32 862 14	114 723 34	124 165 04
MAINTENANCE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures	202 521 89	199 951 17	366 723 34	377 725 04
Balance, December 31st	158 342 58	190 572 51	190 572 51	190 572 51
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX	- -	- -
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	190 572 51	190 572 51
5. CEMETERY FUND: 2041	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st	5 841 98	11 141 98	11 541 98	11 541 98
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Sale of Lots	3 700 00		11 361 78	11 702 63
Fees	1 600 00	400 00	11 361 78	11 702 63
Other				
Total Receipts and Balance	11 141 98	11 541 98	34 265 54	34 947 24
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements			16 172 00	16 626 26
Other Expenses			6 581 56	6 779 01
Total Expenditures	- -	- -	22 753 56	23 405 27
Balance, December 31st	11 141 98	11 541 98	11 541 98	11 541 97
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX	- -	- -
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	11 541 98	11 541 97
6. CEMETERY BEQUEST FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Gifts and Donations				
Bequests				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
7. LIGHTING ASSESSMENT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Assessments				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances				
Unencumbered Balance, December 31st				

AMHERST TOWNSHIP
7500 GRERLIN ROAD
ELYRIA, OHIO 4085-1004

6-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
8. GARBAGE AND WASTE DISPOSAL DISTRICT FUND: 2071	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st	9,492.24	1,413.00	12,305.11	12,305.11
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Rents and Service Charges				
Other	73,175.00	84,318.00	116,651.60	120,151.11
Total Receipts and Balance	83,167.24	85,731.00	128,956.71	122,456.22
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	81,754.24	73,425.89	116,651.60	120,151.11
Total Expenditures	81,754.24	73,425.89	116,651.60	120,151.11
Balance, December 31st	1,413.00	12,305.11	12,305.11	12,305.11
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	12,305.11	12,305.11
9. POLICE DISTRICT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Fees				
Notes				
Bonds				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX		
10. FIRE DISTRICT FUND: 2111	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st	1,551.12	227,834.02	313,195.45	313,195.44
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes	331,818.33	337,691.62	550,158.56	566,663.13
Contract Services				
Notes				
Other			13,963.23	14,382.11
Total Receipts and Balance	333,369.45	565,525.64	877,317.24	894,240.69
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Personal Services				
Capital Improvements		128,315.00	200,000.06	206,000.00
Other Expenses	105,535.43	124,015.19	361,121.79	375,045.72
Total Expenditures	105,535.43	252,330.19	564,121.79	581,045.72
Balance, December 31st	227,834.02	313,195.45	313,195.45	313,195.44
Less Encumbrances	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-
Unencumbered Balance, December 31st	XXXXXXXXXXXX	XXXXXXXXXXXX	313,195.45	313,195.44
11. ROAD DISTRICT FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Notes				
Other				
Total Receipts and Balance				

AMHERST TOWNSHIP
7530 GREEN HOLLOW
ELYRIA, OHIO 44055-1504

Exhibit I

The Morning Journal • Thursday June 3, 2004

CS E2

LEGAL NOTICE
Amherst Township Trustees will act upon the budget for the year 2005 at their regular meeting June 8, 2004. The meeting will be held at 7530 Oberlin Rd., Elyria, Ohio 44035. Time of the meeting is 7:30 PM. All are welcome.
John Koval, Clerk
LEGAL NOTICE

RECEIVED
2004 JUN 10 A 11 13
TOWN COURT
AUDITOR

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

3-TP.

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
1. GENERAL FUND: 1000	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	205 903 56	254 009 29	320 683 12	320 683 12
RECEIPTS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes	46 796 31	47 492 64	78 000 00	80 240 00
Inheritance Tax	27 977 23	84 933 20	52 000 00	53 309 28
Local Government (Sales Tax & Fin. Inst.)	97 526 73	95 828 40	155 096 34	160 000 00
Permissive Taxes				
Liquor Permit Fees			2 000 00	3 000 00
Cigarette License Fees			400 00	1 000 00
Interest (Inactive Funds)	2 812 77	909 09	3 821 91	3 936 57
Fines	-	-		
Fees	28 166 33	37 160 65	40 000 00	41 200 00
Contract Services	-	-		
Notes				
Other	32 943 71	29 452 55	27 904 47	29 013 60
Total Receipts and Balance	452 124 64	549 785 82	739 905 89	752 482 57
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ADMINISTRATIVE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	48 591 00	48 476 91	100 000 00	100 000 00
Other Expenses	72 521 57	86 938 17	100 000 00	100 000 00
TOWN HALLS, MEMORIAL BUILDING AND GROUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	10 030 10	11 718 23	100 000 00	100 000 00
FIRE PROTECTION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	1 469 75	-	3 000 00	3 000 00
Capital Improvements				
Other Expenses				
CEMETERIES HEALTH DISTRICT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	14 739 86	14 883 52	31 190 00	32 125 70
LIGHTING	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Expenses				
PARKS AND RECREATION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	3 439 98	14 522 00	2 000 00	2 000 00
POLICE PROTECTION HUMAN SERVICE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	25 692 78	13 020 54	20 000 00	20 600 00
Other Expenses				
SANITARY DUMP	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	9 081 42	17 572 50	30 000 00	30 900 00
ZONING	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	10 944 41	11 884 53	27 032 77	36 843 75
Other Expenses				
HIGHWAYS CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	1 606 48	10 086 00	6 000 00	6 180 00
Total Expenditures	198 117 35	229 102 70	419 222 77	431 799 45
Balance, December 31st	254 009 29	320 683 12	320 683 12	320 683 12
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	-	-
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	320 683 12	320 683 12

4-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE 2011	For 2012 Actual	For 2007 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
2. MOTOR VEHICLE LICENSE TAX FUND:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st	6 557 13	6 235 50	11 629 55	11 629 55
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Motor Vehicle License Tax			31 574 54	32 521 78
Other				
Total Receipts and Balance	16 836 28	14 159 12	43 204 09	44 151 32
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses	10 600 78	2 529 57	31 574 54	32 521 78
IMPROVEMENT	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures	10 600 78	2 529 57	31 574 54	32 521 78
Balance, December 31st	6 235 50	11 629 55	11 629 55	11 629 55
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	11 629 55	11 629 55
3. GASOLINE TAX FUND: 2021	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st	50 468 54	45 467 36	48 918 02	48 918 02
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Gasoline Tax	47 998 19	54 157 58	251 563 35	259 110 25
Other				
Total Receipts and Balance	97 966 73	99 624 94	300 481 37	308 028 27
EXPENDITURES:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
MAINTENANCE	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses	52 499 37	50 706 92	212 597 35	218 975 27
IMPROVEMENT	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Personal Services				
Other Expenses			38 966 00	40 134 98
Total Expenditures	52 499 37	50 706 92	251 563 35	259 110 25
Balance, December 31st	45 467 36	48 918 02	48 918 02	48 918 02
Less Encumbrances	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	48 918 02	48 918 02
4. ROAD AND BRIDGE FUND: 2031	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Balance, January 1st	137 354 29	158 342 58	190 572 51	190 572 51
RECEIPTS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Property Taxes	223 070 18	227 695 88	273 536 10	281 742 18
Federal Funds				
Notes				
Other	440 00	4 485 22	93 187 24	95 982 86
Total Receipts & BALANCE	360 864 47	390 523 68	557 299 85	568 297 55

AMHERST TOWNSHIP
7530 CBERLIN ROAD
ELYRIA, OHIO 44035-1904

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

5-TF

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
4. ROAD AND BRIDGE FUND (cont'd):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MISCELLANEOUS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	99 763 15	108 214 31	200 000 00	200 000 00
Capital Improvements	63 483 04	58 241 17	52 000 00	53 560 00
Other Expenses	39 275 70	32 852 14	114 723 34	124 165 04
MAINTENANCE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
IMPROVEMENT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Other Expenses				
Total Expenditures	202 521 89	199 951 17	366 723 34	377 725 04
Balance, December 31st	198 542 58	190 572 51	190 572 51	190 572 51
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	-	-
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	190 572 51	190 572 51
5. CEMETERY FUND: 2041	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	5 541 98	11 141 98	11 541 98	11 541 98
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Sale of Lots	3 700 00		11 361 78	11 702 63
Fees	1 600 00	400 00	11 361 78	11 702 63
Other				
Total Receipts and Balance	11 141 98	11 541 98	34 265 54	34 947 24
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements			16 142 00	16 626 26
Other Expenses			6 581 56	6 779 01
Total Expenditures	-	-	22 723 56	23 405 27
Balance, December 31st	11 141 98	11 541 98	11 541 98	11 541 97
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	-	-
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	11 541 98	11 541 97
6. CEMETERY BEQUEST FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Gifts and Donations				
Bequests				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
7. LIGHTING ASSESSMENT FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessments				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances				
Unencumbered Balance, December 31st				

AMHERST TOWNSHIP
7500 OBERLIN ROAD
ELYRIA, OHIO 44065-1684

6-TP. Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

PURPOSE 2071	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
8. GARBAGE AND WASTE DISPOSAL, DISTRICT FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	9 492 24	1 413 00	12 305 11	12 305 11
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Rents and Service Charges				
Other	73 175 00	84 318 00	116 651 60	120 151 11
Total Receipts and Balance	83 167 24	85 731 00	128 956 71	132 456 22
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses	81 754 24	73 425 89	116 651 60	120 151 11
Total Expenditures	81 754 24	73 425 89	116 651 60	120 151 11
Balance, December 31st	1 413 00	12 305 11	12 305 11	12 305 11
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	- -	- -
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	12 305 11	12 305 11
9. POLICE DISTRICT FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Fees				
Notes				
Bonds				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements				
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
10. FIRE DISTRICT FUND: 2-111	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st	1 551 12	227 834 02	313 195 45	313 195 44
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes	331 818 33	337 691 62	550 158 56	566 663 13
Contract Services				
Notes				
Other			18 963 23	14 382 11
Total Receipts and Balance	333 369 45	565 525 64	877 317 24	894 240 19
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services				
Capital Improvements		128 315 00	200 000 06	206 000 00
Other Expenses	105 535 43	124 015 19	561 121 79	375 045 11
Total Expenditures	105 535 43	252 330 19	564 121 79	581 045 11
Balance, December 31st	227 834 02	313 195 45	313 195 45	313 195 44
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	- -	- -
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	313 195 45	313 195 44
11. ROAD DISTRICT FUND:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Property Taxes				
Notes				
Other				
Total Receipts and Balance				

AMHERST TOWNSHIP
 7530 OBERLIN ROAD
 ELYRIA, OHIO 44035-1304

Comparative and Estimated Receipts, Expenditures and Balances, Exclusive of Proceeds of Bond Sales.

13-TF

PURPOSE	For 2002 Actual	For 2003 Actual	For 2004 1st 6 Mos. Actual 2nd 6 Mos. Est.	For 2005 Estimated
29. SINKING FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Property Taxes				
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Redemption of Bonds				
Interest on Bonds				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
30. PUBLIC WORKS FUND: 4401	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st	00 00	00 00	00 00	00 00
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	53 392 28		93 154 98	95 949 63
Other				
Total Receipts and Balance	53 392 28	00 00	93 154 98	95 949 63
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses	53 392 28	00 00	93 154 98	95 949 63
Total Expenditures	53 392 28	00 00	93 154 98	95 949 63
Balance, December 31st	00 00	00 00	00 00	00 00
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX	- -	- -
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX	00 00	00 00
31. _____ FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		
Unencumbered Balance, December 31st	XXXXXXXXXX	XXXXXXXXXX		
32. _____ FUND:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance, January 1st				
RECEIPTS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other				
Total Receipts and Balance				
EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Expenses				
Total Expenditures				
Balance, December 31st				
Less Encumbrances	XXXXXXXXXX	XXXXXXXXXX		

ASHEPOT TOWNSHIP
7500 OVERHILL ROAD
ELYRIA, OHIO 44025-1004

Exhibit M

RECEIVED
BY: Mr. Stanek

TEMP. NO. 8933

2005 JUL 19 A 8: RESOLUTION NO. 122-2005

LORAIN RESOLUTION TO ADOPT AND DECLARE THE TAX
AUBUDGET FOR THE YEAR 2006, AND DECLARING AN
EMERGENCY.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF AVON LAKE,
STATE OF OHIO:

Section No. 1: That the Council of the City of Avon Lake,
after public hearing as required by law, does hereby adopt the
2006 requirements for the several funds of the City of Avon Lake
as being the budget required by the State Law to be submitted to
the County Budget Commission, which requirements are as shown on
Exhibit A attached hereto and made a part hereof.

Section No. 2: That the Director of Finance of the City of
Avon Lake is directed to submit this Resolution to the Auditor
of Lorain County.

Section No. 3: That it is found and determined that all
formal actions of this Council concerning and relating to the
adoption of this Resolution were adopted in an open meeting of
this Council and that all deliberations of this Council and any
of its committees which resulted in such formal actions, were in
meetings open to the public, in compliance with all legal
requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 4: That this Resolution is hereby declared to
be an emergency measure, the emergency being the immediate
necessity of adopting and declaring the budget for the year 2006
and submitting it to the Lorain County Auditor as required by
State Law. Therefore, this Resolution shall be in full force
and effect from and immediately after its passage and approval
by the Mayor.

PASSED: 7/11/05

Bryan J. Zilka
President of Council

POSTED: 7/15/05

7/12/05

Approved

ATTEST: *Barbara Dapp*
Clerk of Council

Robert J. Bernier
Mayor

1st reading: 6/27/05
2nd reading:
3rd reading:

City or
Village of

Avon Lake

Lorain

County, Ohio

(Date)

July 11

2005

Year

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

County auditor of said County:

The following Budget year beginning January 1, 2005, has been adopted by Council and is herewith submitted for the consideration of the County Budget Commission.

Signed

Title

Finance Director

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Year Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside/ Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
GENERAL FUND	3,683,210				
POLICE PENSION FUND	227,322				
TEACHER PENSION FUND	227,322				
PARAMEDIC FUND	885,740				
PROPRIETARY FUNDS					
TRUSTEES' FUNDS					

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION		
SPECIAL LEVY FUNDS:		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / , not to exceed years. Authorized under Sect. , R.C.		
Fund Levy authorized by voters on / / ,		

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	2,713,398	2,897,211	2,784,722	2,784,722
Tangible Personal Property Tax	394,952	358,486	358,486	358,486
Municipal Income Tax				
Other Local Taxes	555,372	580,947	781,334	781,334
Total Local Taxes	3,663,722	3,836,644	3,924,542	3,924,542
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	646,152	598,509	599,247	599,247
Estate Tax	393,607	272,305	100,000	100,000
Cigarette Tax	324	353	400	400
License Tax				
Liquor and Beer Permits	22,076	21,304	21,304	21,304
Gasoline Tax				
Library and Local Government Support Fund Property Tax Allocation				
Other State Shared Taxes and Permits	336	424		
Total State Shared Taxes and Permits	1,062,495	892,895	720,951	720,951
Federal Grants or Aid	568	8,601		
State Grants or Aid				
Other Grants or Aid	75,000	69,789	91,500	91,500
Total Intergovernmental Revenues	1,138,063	971,285	812,451	812,451
Special Assessments				
Charges for Services	147,564	231,374	227,300	234,119
Fines, Licenses, and Permits	753,472	714,364	700,000	763,500
Miscellaneous	165,997	99,310	68,500	70,555
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	5,006,250	5,231,216	5,273,947	5,718,750
Advances	261,108	471,835	363,992	67,761
Other Sources				
TOTAL REVENUES	11,136,176	11,556,028	11,370,732	11,591,678

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	4,252,247	4,492,243	4,762,824	4,834,266
Travel Transportation				
Contractual Services	64,510	91,080	116,896	118,840
Supplies and Materials	269,754	258,239	337,400	342,272
Capital Outlay				
Total Security of Persons and Property	4,586,511	4,841,562	5,217,120	5,295,378
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services	60,500	62,125	67,000	67,000
Supplies and Materials				
Capital Outlay				
Total Public Health Services	60,500	62,125	67,000	67,000
Leisure Time Activities				
Personal Services	200,623	252,510	296,444	300,889
Travel Transportation				
Contractual Services	20,747	23,805	25,711	26,097
Supplies and Materials	158,657	164,375	232,125	235,608
Capital Outlay				
Total Leisure Time Activities	380,027	440,690	554,280	562,594
Community Environment				
Personal Services	269,488	276,861	328,996	333,930
Travel Transportation				
Contractual Services	10,681	16,736	25,620	26,004
Supplies and Materials	15,847	20,225	37,278	37,793
Capital Outlay				
Total Community Environment	296,016	313,822	391,894	397,727
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	0	0	0	0

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT I

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
EXPENDITURES				
Transportation				
Personal Services	1,308,212	1,499,285	1,596,295	1,621,739
Travel Transportation				
Contractual Services	837,803	894,655	949,073	961,959
Supplies and Materials	394,890	433,537	465,955	474,167
Capital Outlay	0	123,698	91,500	91,500
Total Transportation	2,540,905	2,951,175	3,102,823	3,149,365
General Government				
Personal Services	1,396,715	1,506,965	1,660,325	1,685,229
Travel Transportation				
Contractual Services	653,777	585,996	849,232	838,613
Supplies and Materials	130,235	109,821	157,991	152,001
Capital Outlay	2,467	23,380	10,000	10,150
Total General Government	2,183,194	2,226,162	2,677,548	2,685,993
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service	0	0	0	0
Other Uses of Funds				
Transfers	873,939	1,405,286	779,480	18,768
Advances	95,000	681,343	67,484	18,768
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	968,939	2,086,629	846,964	37,536
TOTAL EXPENDITURES	11,016,092	12,922,165	12,857,629	12,195,593
Revenues over/(under) Expenditures	120,084	(1,366,137)	(1,486,897)	(603,915)
Beginning Unencumbered Balance	3,511,397	3,631,481	2,147,864	660,967
Ending Cash Fund Balance	3,631,481	2,265,344	660,967	57,052
Estimated Encumbrances (outstanding at year end)		117,480	0	0
Estimated Ending Unencumbered Fund Balance		2,147,864	660,967	57,052

EXHIBIT II

FUND NAME: Police Pension Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	164,912	178,661	178,661	178,661
Tangible Personal Property Tax	23,232	21,087	21,507	21,507
Other Local Taxes	33,404	35,326	41,774	41,774
TOTAL REVENUE	221,548	235,074	241,942	241,942
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I)	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	232,100	249,390	249,991	249,991
Contractual Services	2,909	3,221	3,050	3,096
TOTAL EXPENDITURES	235,009	252,611	253,041	253,087
Revenues Over (Under) Expenditures	(13,461)	(17,537)	(11,099)	(11,145)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	53,743	40,282	22,745	11,646
Ending Cash Fund Balance	40,282	22,745	11,646	501
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbrances Fund Balance				

EXHIBIT II

FUND NAME: Fire Pension Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	164,912	178,661	178,661	178,661
Tangible Personal Property Tax	23,232	21,087	21,507	21,507
Other Local Taxes	33,404	35,326	41,774	41,774
TOTAL REVENUE	221,548	235,074	241,942	241,942
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I)	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	227,993	263,824	252,994	238,995
Contractual Services	2,909	3,221	3,050	3,096
TOTAL EXPENDITURES	230,902	267,045	256,044	242,091
Revenues Over (Under) Expenditures	(9,354)	(31,971)	(14,102)	(149)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	56,029	46,675	14,704	602
Ending Cash Fund Balance	46,675	14,704	602	453
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbrances Fund Balance				

EXHIBIT II

FUND NAME: Paramedic Fund

FUND TYPE/CLASSIFICATION: Special Revenue

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUE	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
General Property Tax - Real Estate	754,045	703,268	703,268	703,268
Tangible Personal Property Tax	119,260	87,864	89,614	89,614
Other Local Taxes	158,643	155,565	92,858	92,858
Other - Refund	1,484	310	0	0
TOTAL REVENUE	1,033,432	947,007	885,740	885,740
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I)	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property	XXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX
Personal Services	682,948	726,785	813,715	825,918
Travel Transportation	0	0	0	0
Contractual Services	17,325	17,837	21,785	22,113
Supplies and Materials	23,051	43,103	40,989	41,606
Capital Outlay	12,416	21,812	228,000	61,420
TOTAL EXPENDITURES	735,740	809,537	1,104,489	951,057
Revenues Over (Under) Expenditures	297,692	137,470	(218,749)	(65,317)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	693,734	991,426	1,128,896	910,147
Ending Cash Fund Balance	991,426	1,128,896	910,147	844,830
Estimated Encumbrances (outstanding at end of year)		178,866	0	0
Estimated Ending Unencumbrances Fund Balance		950,030	731,281	665,964

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit (or II	Estimated Unencumbered Fund Balance 1/1/2006	Budget Year Estimated Receipt	Total Available For Expenditures	Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2006
DEBT SERVICE FUNDS							
General Bond Retirement	10,014	510,317	520,331		510,317	510,317	10,014
Special Assessment Bond Retirement	485,087	466,788	951,873		488,175	488,175	463,698
TOTAL DEBT SERVICE FUNDS	495,101	977,103	1,472,204	0	998,492	998,492	473,712
CAPITAL PROJECT FUNDS							
OCP - Capital Projects	47,486	0	47,486		0	0	47,486
OCP - Curtis Sewer Fund	1,477	0	1,477		0	0	1,477
OCP - Miller Rd Park Breakwall	19,194	0	19,194		0	0	19,194
OCP - Police/Court Facility Fund	160,809	0	160,809		2,700	2,700	158,109
OCP - Bleser Park Improvement	3,170	0	3,170		2,500	2,500	670
OCP - Bicycle Trails Fund	43,662	0	43,662		0	0	43,662
OCP - Weiss Field Improvement Fund	755	0	755		0	0	755
TOTAL CAPITAL PROJECTS	276,553	0	276,553	0	5,200	5,200	271,353
SPECIAL ASSESSMENT FUNDS							
SA Walker Rd Sidewalk Repair	14,925	0	14,925		0	0	14,925
SA Route 83 Sidewalk Repair Fund	5,317	0	5,317		0	0	5,317
SA Jaycox Sidewalk Repair Fund	27,288	0	27,288		0	0	27,288
SA Walker Rd Sewer/Lear Rd East	203,845	0	203,845		0	0	203,845
SA Lear Rd Sewer/Walker Rd South	12,480	0	12,480		0	0	12,480
SA Titus-Pitts-Hill Ditch Fund	257,982	0	257,982		0	0	257,982
SA Sidewalk/Street Lighting Fund	107,669	53,632	161,291		160,000	160,000	1,291
SA Cove Avenue Improvement Fund	0	998,400	998,400		998,400	998,400	0
TOTAL SPECIAL ASSESSMENT	629,476	1,052,032	1,681,508	0	1,158,400	1,158,400	523,108

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2006	Budget Year Estimated Receipt	Total Available For Expenditures	Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2005
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	1,145,498	6,705,000	7,850,498	1,496,235	5,162,170	6,658,405	1,102,093
Water MOR Sub Fund	174,141	2,125,000	2,299,141		1,926,000	1,026,000	373,141
Waterworks Construction Fund	61,966	0	61,966		0	0	61,966
Water Surplus Fund	61,379	0	61,379		0	0	61,379
Water Debt Service Fund	1,019,991	3,114,000	4,133,991		3,146,915	3,146,915	987,076
Water Debt Service Reserve Fund	1,356,578	10,000	1,366,578		0	0	1,366,578
Water Impact Fee Fund	1,232,432	0	1,232,432		0	0	1,232,432
Sewer Fund	52,160	2,621,710	2,673,870	1,565,170	1,031,000	2,596,170	77,700
Sewer System Construction Fund	6,870	416,250	423,120		359,567	359,567	63,563
Trunk Sanitary Sewer Fund	1,274,775	360,000	1,634,775		153,100	153,100	1,481,675
Sewer Debt Service Reserve Fund	2,564	635,168	637,732		635,167	635,167	2,565
Sewer Replacement Reserve Fund	180,000	0	180,000		0	0	180,000
WWC Eastern Transmission Line 2 Fund	39,364	0	39,364		0	0	39,364
ELT 2 MOR Fund	430,332	2,451,540	2,881,872		2,263,100	2,263,100	618,772
TOTAL ENTERPRISE FUNDS	7,038,060	18,438,668	25,476,718	3,061,405	14,677,019	17,738,424	7,738,294
INTERNAL SERVICE FUNDS							
Transfer Fund	4,228	4,000	8,228		4,000	4,000	4,228
TOTAL INTERNAL SERVICE FUNDS	4,228	4,000	8,228	0	4,000	4,000	4,228
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Deposit Trust Fund	59,856	0	59,856		25,000	25,000	34,856
TOTAL TRUST AND AGENCY FUNDS	59,856	0	59,856	0	25,000	25,000	34,856
TOTAL FOR MEMORANDUM ONLY	10,222,859	31,471,584	41,894,543	4,102,695	27,502,391	31,606,088	10,089,457

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expenses to be Paid from Bond Issues)

(Section 5705.29, Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
006 Street Program	500,000	500,000	Income Tax Capital Improvement
Avon Lake/Bay Village Park Improvements	300,000	300,000	Avon Lake/Bay Village Park
Wesley Ditch Culvert Replacement	65,000	65,000	Income Tax Capital Improvement
Police Vehicles	59,400	59,400	Income Tax Capital Improvement
10 Dump Trucks	52,500	52,500	Income Tax Capital Improvement
Public Equipment	45,625	45,625	Cable TV Government Access
City Hall Improvements	35,500	35,500	Income Tax Capital Improvement
Centennial Park Improvements	23,500	23,500	Income Tax Capital Improvement
Public Light Equipment	15,225	15,225	ST CMR
Veterans Park Playground Equipment	15,000	15,000	Income Tax Capital Improvement
Vehicle Lift	6,200	6,200	Income Tax Capital Improvement
Miller - Boat Ramp Restroom Improvements	4,000	4,000	Income Tax Capital Improvement
Wesley Park Basketball	2,500	2,500	Income Tax Capital Improvement
AL	624,450	624,450	

STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29. Revised Code)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	FUND PAYING JUDGEMENT
TOTAL		

List the amounts required for the payment of each judgement to be paid during the year being budgeted.

Revised County Auditor's Form No. Aud 629 Rev. 4-05
 Prepare in triplicate
 On or before July 20th two copies of this Budget must be submitted to County Auditor

Exhibit N

A301 HARRITT BROTHERS PUBLISHERS
 Form Prescribed by the Auditor of State

City or Village of Lorain County Metro Parks

Lorain County, Ohio

(Date) July 12, 2005

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2006 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

RECEIVED
 JUL 19 10 51 AM '05
 COUNTY AUDITOR

Signed Denise M. Thompson

Title Treasurer

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Specify only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
<u>Gov Funds - Park</u>	<u>4,240,831</u>				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	<u>4,240,831</u>				

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL -- GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
REVENUES				
Local Taxes				
General Property Tax -- Real Estate	4,361,152	4,135,682	4,419,431	4,240,831
Tangible Personal Property Tax				
Municipal Income Tax				
Other Local Taxes				
Total Local Taxes				
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government				
Estate Tax				
Cigarette Tax				
License Tax				
Liquor and Beer Permits				
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits				
Total State Shared Taxes and Permits				
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Programs	793,194	810,150	810,150	820,472
Charges for Services				
Fines, Licenses, and Permits				
Miscellaneous	536,215	1,800,050	161,732	330,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances				
Other Sources				
TOTAL REVENUE	5,691,161	6,745,882	5,391,303	5,391,303

FUND NAME: GENERAL FUND

EXHIBIT I

FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For Actual (2)	For Actual (3)	Current Year Estimated for (4)	Budget Year Estimated for (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property				
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities				
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment				
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2003 Actual (2)	For 2004 Actual (3)	Current Year Estimated for 2005 (4)	Budget Year Estimated for 2006 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services <i>Personnel</i>	2,787,307	2,885,303	3,238,941	3,238,941
Travel Transportation				
Contractual Services				
Supplies and Materials <i>Maintenance</i>	2,210,295	2,162,097	1,960,610	1,960,884
Capital Outlay	528,359	2,530,693	1,463,481	2,191,476
Total General Government	5,526,961	7,578,093	6,663,032	7,391,301
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds				
TOTAL EXPENDITURES	5,526,961	7,578,093	6,663,032	7,391,301
Revenues over/(under) Expenditures	(399,740)	(4103,940)	(3,271,729)	(2,000,000)
Beginning Unencumbered Balance	*399,740	*4,103,940	3,271,729	2,000,000
Ending Cash Fund Balance	4,103,940	3,271,729	2,000,000	- 0 -
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	0	0	0	0

*Use Cash Balance

n/a

EXHIBIT I

SEP-22-2005 13:54

Lorain County Metro Parks

440 458 8924 P.08/13

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/___	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/___
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT III

n/a

P. 09/13

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/
				Personal Services	Other	Total	
PROPRIETARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
TRUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY							

440 45B 8924

Lorain County Metro Parks

SEP-22-2005 13:54

h/a

EXHIBIT VI

SEP-22-2005 13:55

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, ____	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/____ to 12/31/____	Amount Receivable from Other Sources to Meet Debt Payments 1/1/____ to 12/31/____
Payable from Bond Retirement Funds INSIDE 10 MILL LIMIT	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX
TOTAL									
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL									

Lorain County Metro Parks

448 458 8924

P.12/13

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.
If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

440 458 8924 P.13/13

Lorain County Metro Parks

SEP-22-2005 13:55

14

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the city/village of _____ for the BUDGET YEAR beginning January 1st, _____

previously reported *Tax Settlement Department*

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
FIDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

Budget Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES -- Continued

448 458 8924 P. 02/85

Lorain County Metro Paris

SEP-22-2005 13:58

FUND	Estimated Unencumbered Balance January 1, ___	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
SPECIAL ASSESSMENT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
ENTERPRISE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Fund							
Sanitary Sewer Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
First Mortgage Debt Service Fund							
Debt Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Enterprise Funds							
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — continued

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
TRUST AND AGENCY FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL ESTIMATED RESOURCES (memorandum only)							

SEP-22-2005 13:58 Lorain County Metro Parks

440 ASB 9924 P.03/05

COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for _____, in _____ City/Village
Tax Valuation \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION	XXXXXXXXXXXX	XXXXXXXXXXXX
County		
Township		
School		
Village		
City		
TOTAL		
LEVIES OUTSIDE OF 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

 BUDGET OF

 COUNTY

 FOR FISCAL YEAR
 BEGINNING JANUARY 1, _____

 City/Village

 County Auditor

 Deputy Auditor