

Where do our taxes go, and what will happen if property taxes are abolished?

Lorain County Township Association
April 16, 2026



Christie Homer-Miller
President, LCTA
Grafton Township Trustee

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Agenda:

How much taxes are collected?

- County
- Township
- Schools

What happens if property taxes are abolished

Total Lorain County 2025 First Half Tax Distribution

Total Collected	336,011,114.12
-Total Reimbursements Non-business credit, Lorain County Homestead & Owner Occupancy credits	(30,399,816.05)
-Total Deductions Auditor & Treasurer fees, DETAC fee, delinquent advertising, election expense, health dept, etc	(7,256,714.98)
Balance	298,354,583.09
-Total Refunds	(140,177.24)
-Advances	(65,859,456.69)
Net Distribution	232,354,949.16

Total Lorain County 2025 First Half Tax Distribution

Inside Millage	Debt Service (0.20)	General Fund (1.40)
Total Collection	1,218,464.59	8,528,974.04
-State Reimbursements Non-business credit, Lorain County Homestead & Owner Occupancy credits	(133,943.91)	(937,394.96)
-Total Deductions Auditor & Treasurer fees, DETAC fee, delinquent advertising, election expense, health dept, etc	(20,042.30)	(493,666.52)
Balance	1,064,478.38	7,097,912.56
-Total Refunds	(507.56)	(3,553.86)
Net Distribution	1,063,970.82	7,094,358.70

Lorain County 2025 First Half Tax Distribution

Auditor & Treasurer Fees

Real Estate Assessment Fee:	2,779,327.87
Auditor Fees:	610,577.50
Treasurer Fees:	754,723.44

County “Piggyback” Reductions

Owner-Occupancy Credit:	4,178,004.18
Homestead Reduction:	4,810,640.86

Total 2025 First Half Tax Collection*

Lorain County Funds and Entities

*Subject to fees and other charges

County Funds & Entities	Mils	Distribution
LCCC	4.400	17,053,226.60
Metroparks	1.600	7,813,748.55
County Debt Service	0.200	1,218,464.59
County Gen. Fund	1.400	8,528,974.04
Antidrug Lab Unit (1977)	0.250	359,562.44
Developmentally Disabled (2001)	1.800	6,300,884.78
Mental Health (2003)	0.600	2,123,982.03
Mental Health (2005)	1.200	4,545,181.61
Childrens' Services (2010)	1.500	5,734,257.23
911 System (2013)	0.500	1,911,544.12
Criminal Justice Services (2013)	0.080	305,731.79
Developmentally Disabled (2013)	1.687	6,448,890.88
Childrens' Services (2015)	0.300	1,147,847.87
911 System (2023)	0.500	2,435,114.29
Total Net Distribution		65,927,410.82

AMENDMENT #19

APPROPRIATIONS

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

COUNTY
 REVISED CODE, SEC. 5705.36
 OFFICE OF THE BUDGET COMMISSION, LORAIN COUNTY, OHIO, ELYRIA, OHIO,
March 30, 2026

TO THE BOARD OF COUNTY COMMISSIONERS OF LORAIN COUNTY:

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1ST, 2026, AS REVISED BY THE BUDGET COMMISSION OF SAID COUNTY, WHICH SHALL GOVERN THE TOTAL OF APPROPRIATIONS MADE AT ANY TIME DURING SUCH FISCAL YEAR:

PERMANENT

FUND	UNENCUMBERED BALANCE 1/1/2026	RES/AG ESTATE TAXES	REAL TAXES	OTHER REAL ESTATE TAXES	PU REAL ESTATE TAXES	LOCAL GOVERNMENT ALLOCATION 2026	OTHER SOURCES	TOTAL	APPROPRIATIONS 2026	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
1000 General Fund	\$ 9,373,985.99	\$ 13,585,728.44	\$ 2,365,199.32	\$ 873,714.32	\$ 3,869,089.50	\$ 65,657,881.00	\$ 95,725,598.57	\$ 93,859,078.59	\$ 1,866,519.98	
PERMANENT APPROPRIATIONS										
1001 Medicaid LSTT	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -
1010 Criminal Justice Fund	\$ -					\$ -	\$ -	\$ -	\$ -	\$ -
1020 Sheriff Rotary	\$ 25,267.83					\$ 135,000.00	\$ 160,267.83	\$ 141,197.00	\$ 19,070.83	
1030 Medical Life	\$ 260,337.15					\$ 225,000.00	\$ 485,337.15	\$ 240,000.00	\$ 245,337.15	
1040 Election Filing Fees	\$ 821.50					\$ 510.00	\$ 1,331.50	\$ 1,331.50	\$ -	
1050 Local Coronavirus Relief Fund	\$ -					\$ -	\$ -	\$ -	\$ -	
1055 COVID Emerg. Rental Assist. Fund	\$ 30,690.39					\$ -	\$ 30,690.39	\$ -	\$ 30,690.39	
1060 American Rescue Plan Fund	\$ 277,649.73					\$ 1,312,479.00	\$ 1,590,128.73	\$ 1,312,479.00	\$ 277,649.73	
2000 Alcohol & Drug	\$ -					\$ -	\$ -	\$ -	\$ -	
2001 ADAS Comp Abs Fund	\$ -					\$ -	\$ -	\$ -	\$ -	
2010 Common Pleas Special Projects	\$ 1,422,669.25					\$ 620,000.00	\$ 2,042,669.25	\$ 911,399.00	\$ 1,131,270.25	
2011 Common Pleas Special Projects-IJIS	\$ 3,123.20					\$ 3,123.00	\$ 6,246.20	\$ 3,123.00	\$ 3,123.20	
2015 Case Management Special Project	\$ 628,589.25					\$ 200,000.00	\$ 828,589.25	\$ 398,000.00	\$ 430,589.25	
2020 T-Federal	\$ 18,163.03					\$ -	\$ 18,163.03	\$ -	\$ 18,163.03	
2040 EISA Grant	\$ 6,474.79					\$ -	\$ 6,474.79	\$ -	\$ 6,474.79	
2060 Comm. Development Block Grant	\$ 485,150.89					\$ 584,070.00	\$ 1,069,220.89	\$ 660,685.00	\$ 408,535.89	
2061 Neighborhood Stabilization Fund	\$ 109,637.92					\$ -	\$ 109,637.92	\$ -	\$ 109,637.92	
2080 Lorain Area Microloan Program Fund	\$ -					\$ -	\$ -	\$ -	\$ -	
2100 Juvenile Clerk Computerization	\$ 354,021.67					\$ 12,000.00	\$ 366,021.67	\$ 59,000.00	\$ 307,021.67	
2140 Dom. Rel. Comp. Research	\$ 524,713.89					\$ 37,050.00	\$ 561,763.89	\$ 58,500.00	\$ 503,263.89	
2180 Common Pleas Computer	\$ 860,401.11					\$ 250,000.00	\$ 1,110,401.11	\$ 661,585.00	\$ 448,816.11	
2200 Jail Facility Fund	\$ 718,148.14					\$ 23,081,000.00	\$ 23,799,148.14	\$ 22,889,658.00	\$ 909,490.14	
2210 Ditch Rotary Fund	\$ -					\$ -	\$ -	\$ -	\$ -	
2220 Dog & Kennel	\$ 122,367.58					\$ 673,182.00	\$ 795,549.58	\$ 791,874.00	\$ 3,675.58	
2240 Recycle Ohio Grant	\$ 248,252.36					\$ -	\$ 248,252.36	\$ -	\$ 248,252.36	
2260 Solid Waste Grant	\$ 5,386,521.29					\$ 2,000,000.00	\$ 7,386,521.29	\$ 2,714,816.00	\$ 4,671,705.29	

FUND	UNENCUMBERED BALANCE 1/1/2026	RES/AG ESTATE	REAL TAXES	OTHER ESTATE	REAL TAXES	PU REAL ESTATE TAXES	LOCAL GOVERNMENT ALLOCATION 2026	OTHER SOURCES	TOTAL	APPROPRIATIONS 2026	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
2280 Lorain Co. Dept of Job & Family Svcs	\$ 3,785,985.31							\$ 20,595,000.00	\$ 24,380,985.31	\$ 20,866,500.00	\$ 3,514,485.31
2300 Workforce Development Fund	\$ 527,488.45							\$ 3,500,000.00	\$ 4,027,488.45	\$ 3,500,000.00	\$ 527,488.45
2301 CCMEP	\$ 365,809.59							\$ 2,000,000.00	\$ 2,365,809.59	\$ 2,000,000.00	\$ 365,809.59
2322 COPS Child Sexual Predator Program	\$ -							\$ -	\$ -	\$ -	\$ -
2323 COPS Hiring Program	\$ -							\$ -	\$ -	\$ -	\$ -
2330 Justice Assistance Grant Program	\$ 74,475.41							\$ -	\$ 74,475.41	\$ 1,070.82	\$ 73,404.59
2460 Substance Abuse/MH Domestic	\$ 5,468.93							\$ -	\$ 5,468.93	\$ 4,000.00	\$ 1,468.93
2480 Real Estate Assessment	\$ 10,288,314.48							\$ 5,052,800.00	\$ 15,341,114.48	\$ 10,782,000.00	\$ 4,559,114.48
2500 Delinquent Taxes Paid	\$ 3,327,615.06							\$ 1,031,500.00	\$ 4,359,115.06	\$ 1,696,892.57	\$ 2,662,222.49
2520 Certif. Of Title Admin.	\$ 3,594,687.12							\$ 1,801,800.00	\$ 5,396,487.12	\$ 1,836,218.00	\$ 3,560,269.12
2540 Recorder's Equip. Fund	\$ 687,655.23							\$ 440,000.00	\$ 1,127,655.23	\$ 474,100.00	\$ 653,555.23
2560 Int. Supervision Probation	\$ 604,599.77							\$ 5,000,000.00	\$ 5,604,599.77	\$ 4,408,152.00	\$ 1,196,447.77
2580 Motor Vehicle Gas Tax	\$ 168,690.46							\$ 12,555,404.00	\$ 12,724,094.46	\$ 12,723,005.00	\$ 1,089.46
2600 Violent Offender	\$ -							\$ -	\$ -	\$ -	\$ -
2610 Title IV-E Fund	\$ 2,202,122.79							\$ -	\$ 2,202,122.79	\$ 185,650.00	\$ 2,016,472.79
2620 Drug Court	\$ 82,047.68							\$ -	\$ 82,047.68	\$ 2,000.00	\$ 80,047.68
2630 Dom. Rel.-Mental Health Court	\$ -							\$ -	\$ -	\$ -	\$ -
2640 Bascule Bridge	\$ 40,062.32							\$ 665,200.00	\$ 705,262.32	\$ 665,200.00	\$ 40,062.32
2660 Community Housing Imp. Program	\$ 372,967.94							\$ 1,967,005.28	\$ 2,339,973.22	\$ 1,967,005.28	\$ 372,967.94
2680 Youth Svc Subsidy Grant	\$ 1,149,834.46							\$ 149,990.00	\$ 1,299,824.46	\$ 501,290.00	\$ 798,534.46
2700 Reclaim Ohio	\$ 854,168.09							\$ 1,215,055.00	\$ 2,069,223.09	\$ 1,392,495.00	\$ 676,728.09
2720 Local Law Enforcement	\$ -							\$ -	\$ -	\$ -	\$ -
2740 Medically Handicapped Chldrn	\$ 576,676.62	\$ 635,000.00	\$ -	\$ -	\$ -			\$ -	\$ 1,211,676.62	\$ 500,000.00	\$ 711,676.62
2780 Conduct of Business	\$ 39,484.53							\$ 12,600.00	\$ 52,084.53	\$ 13,000.00	\$ 39,084.53
2800 Indigent Guardianship	\$ 194,677.52							\$ 35,135.00	\$ 229,812.52	\$ 58,286.00	\$ 171,526.52
2820 Victims of Domestic Violence	\$ 47,491.29							\$ 23,400.00	\$ 70,891.29	\$ 47,491.29	\$ 23,400.00
2830 Veterans Court	\$ 47,571.18							\$ 100,000.00	\$ 147,571.18	\$ 109,406.00	\$ 38,165.18
2840 Probate Comp. Legal Research	\$ 1,051,980.22							\$ 157,265.00	\$ 1,209,245.22	\$ 163,976.00	\$ 1,045,269.22
2850 Probate Court Dispute Resolution Trust Fund	\$ 411,788.10							\$ 42,762.00	\$ 454,550.10	\$ 56,590.00	\$ 397,960.10
2860 Probate Computerization	\$ 214,874.06							\$ 78,550.00	\$ 293,424.06	\$ 124,818.00	\$ 168,606.06
2870 Guardianship Services Fund	\$ -							\$ -	\$ -	\$ -	\$ -
2900 Juv. Diver. Mediation	\$ -							\$ -	\$ -	\$ -	\$ -
2940 County Probation Services	\$ 430,890.71							\$ 841,200.00	\$ 1,272,090.71	\$ 797,417.00	\$ 474,673.71
2960 Public Safety Grants	\$ 416,534.10							\$ -	\$ 416,534.10	\$ 79,000.00	\$ 337,534.10
2990 LEPC	\$ 248,741.59							\$ -	\$ 248,741.59	\$ 73,700.00	\$ 175,041.59
3000 SERC	\$ 119,462.38							\$ -	\$ 119,462.38	\$ 5,500.00	\$ 113,962.38
3100 Tuberculosis Clinic	\$ 1,801,620.57	\$ -	\$ -	\$ -	\$ -			\$ 20,000.00	\$ 1,821,620.57	\$ 192,000.00	\$ 1,629,620.57
3110 County Law Library Resources Fund	\$ 495,829.23							\$ 450,000.00	\$ 945,829.23	\$ 450,000.00	\$ 495,829.23
3120 Court Security	\$ 21,124.36							\$ 1,000.00	\$ 22,124.36	\$ 20,400.00	\$ 1,724.36

FUND	UNENCUMBERED BALANCE 1/1/2026	RES/AG ESTATE	REAL TAXES	OTHER ESTATE	REAL TAXES	PU REAL ESTATE TAXES	LOCAL GOVERNMENT ALLOCATION 2026	OTHER SOURCES	TOTAL	APPROPRIATIONS 2026	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
3140 Court Mediation	\$ 194,268.47							\$ 265,000.00	\$ 459,268.47	\$ 284,618.00	\$ 174,650.47
3160 County Erosion Control	\$ -							\$ -	\$ -	\$ -	\$ -
3180 Lorain Co. Criminal Hstry-Online	\$ -							\$ -	\$ -	\$ -	\$ -
3200 Children Services	\$ 10,737,542.85	\$ 9,447,101.38	\$ 2,321,200.46	\$ 1,123,347.62				\$ 12,162,853.00	\$ 35,792,045.31	\$ 28,541,611.00	\$ 7,250,434.31
3220 Juv. School Liaison Mediation Grnt	\$ 2,689.56							\$ -	\$ 2,689.56	\$ -	\$ -
3260 Concealed Handgun License Fund	\$ 224,747.90							\$ 125,000.00	\$ 349,747.90	\$ 349,747.90	\$ -
3270 Juvenile Indigent Alcohol Program	\$ 19,712.42							\$ 750.00	\$ 20,462.42	\$ 6,000.00	\$ 14,462.42
3280 LCB Developmental Disabilities	\$ 13,171,423.00	\$ 18,637,166.92	\$ 4,248,804.16	\$ 2,176,171.88				\$ 12,560,000.00	\$ 50,793,565.96	\$ 47,668,950.00	\$ 3,124,615.96
3300 LCBDD Supported Living	\$ 843,784.51							\$ -	\$ 843,784.51	\$ 255,000.00	\$ 588,784.51
3320 LCBDD Medicaid	\$ -							\$ -	\$ -	\$ -	\$ -
3340 Community Mental Health	\$ 14,417,674.42	\$ 9,826,028.22	\$ 2,165,595.82	\$ 1,123,346.94				\$ 10,767,153.37	\$ 38,299,798.77	\$ 27,320,515.73	\$ 10,979,283.04
3350 OneOhio Opioid Settlement	\$ 2,441,405.04							\$ -	\$ 2,441,405.04	\$ -	\$ 2,441,405.04
3400 Community Mental Hlth Medicaid	\$ -							\$ -	\$ -	\$ -	\$ -
3410 Atrazine Grant Fund	\$ -							\$ -	\$ -	\$ -	\$ -
3412 Watershed Coordinator Grant	\$ 53,019.52							\$ 500,000.00	\$ 553,019.52	\$ -	\$ 553,019.52
3414 Home Septic Treatment Systems	\$ -							\$ -	\$ -	\$ -	\$ -
3416 LCCCW Assessment Grant (Brownfield)	\$ -							\$ -	\$ -	\$ -	\$ -
3420 Golden Acres Home	\$ -							\$ -	\$ -	\$ -	\$ -
3422 Golden Acres Medicaid	\$ -							\$ -	\$ -	\$ -	\$ -
3424 Golden Acres Medicare Fund	\$ -							\$ -	\$ -	\$ -	\$ -
3440 Drug Task Force (MEG)	\$ 214,701.91	\$ 258,216.21	\$ 104,898.79	\$ 104,013.74				\$ 233,000.00	\$ 914,830.65	\$ 698,875.00	\$ 215,955.65
3441 Criminal Justice Services	\$ 1,765,845.28	\$ 448,025.86	\$ 103,162.62	\$ 49,926.38				\$ 232,975.00	\$ 2,599,935.14	\$ 1,095,500.00	\$ 1,504,435.14
3460 Crime Lab	\$ 2,168.30	\$ 129,108.11	\$ 52,449.39	\$ 52,006.85				\$ 591,700.00	\$ 827,432.65	\$ 816,269.00	\$ 11,163.65
3480 9-1-1	\$ 3,133,688.69	\$ 6,486,356.24	\$ 1,362,016.72	\$ 624,083.04				\$ 1,543,000.00	\$ 13,149,144.69	\$ 9,682,895.00	\$ 3,466,249.69
3500 Prosecutors Adult Diversion Program	\$ -							\$ -	\$ -	\$ -	\$ -
3520 Child Support Enf. Agency	\$ 2,057,297.28							\$ 9,500,500.00	\$ 11,557,797.28	\$ 9,571,000.00	\$ 1,986,797.28
3540 Drug Education	\$ 228,304.69							\$ 45,000.00	\$ 273,304.69	\$ 5,000.00	\$ 268,304.69
3560 Pros. Victim Witness	\$ 31,960.61							\$ 142,501.00	\$ 174,461.61	\$ 140,649.00	\$ 33,812.61
3570 Coroners Lab Fund	\$ 6,527.00							\$ -	\$ 6,527.00	\$ -	\$ 6,527.00
3580 Enforcement & Educ.	\$ 15,450.37							\$ 1,500.00	\$ 16,950.37	\$ -	\$ 16,950.37
3590 IDEP/STEP	\$ 43,022.71							\$ -	\$ 43,022.71	\$ 7,679.31	\$ 35,343.40
3600 Law Enforcement	\$ 300,344.67							\$ -	\$ 300,344.67	\$ 64,712.61	\$ 235,632.06
3610 Northern Border Initiative Grant	\$ 112,009.33							\$ 175,000.00	\$ 287,009.33	\$ 175,000.00	\$ 112,009.33
3620 Continuing Profess. Training-Sheriff	\$ 62,724.60							\$ 90,704.55	\$ 153,429.15	\$ 90,704.55	\$ 62,724.60
3630 Foreclosure Special Projects Fund	\$ 2,026.89							\$ 380,000.00	\$ 382,026.89	\$ 379,701.00	\$ 2,325.89
4000 Ditch Maintenance	\$ 164,529.38							\$ 19,371.00	\$ 183,900.38	\$ 11,143.52	\$ 172,756.86
4500 County TIF	\$ 3,689,436.76							\$ 2,945,000.00	\$ 6,634,436.76	\$ 1,440,500.00	\$ 5,193,936.76
5000 Q-Construction Buildings	\$ 21,766,303.50							\$ -	\$ 21,766,303.50	\$ 150,497.68	\$ 21,615,805.82
5200 Issue II Grant	\$ -							\$ 11,120,495.00	\$ 11,120,495.00	\$ 11,120,495.00	\$ -

FUND	UNENCUMBERED BALANCE 1/1/2026	RES/AG ESTATE TAXES	REAL ESTATE TAXES	OTHER ESTATE TAXES	REAL ESTATE TAXES	PU REAL ESTATE TAXES	LOCAL GOVERNMENT ALLOCATION 2026	OTHER SOURCES	TOTAL	APPROPRIATIONS 2026	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
5210 Highway Planning & Construction	\$ 1,336.13							\$ 11,120,495.00	\$ 11,121,831.13	\$ 11,120,495.00	\$ 1,336.13
5300 Q-Construction Ditches	\$ -							\$ -	\$ -	\$ -	\$ -
5400 Q-Construction Sewers	\$ -							\$ -	\$ -	\$ -	\$ -
5600 Q-Construction Waterlines	\$ -							\$ -	\$ -	\$ -	\$ -
5700 Jail Construction	\$ -							\$ -	\$ -	\$ -	\$ -
5750 LCBDD Capital Fund	\$ 415,217.51							\$ -	\$ 415,217.51	\$ -	\$ 415,217.51
6000 Bond Retirement	\$ 3,608,388.58	\$ 1,940,946.68		\$ 337,895.14		\$ 124,816.68		\$ 551,854.00	\$ 6,563,901.08	\$ 4,168,463.00	\$ 2,395,438.08
6005 Sales Tax Bonds	\$ -							\$ 545,663.00	\$ 545,663.00	\$ 545,663.00	\$ -
6010 Special Assessment	\$ 21,556.26							\$ 3,000.00	\$ 24,556.26	\$ 700.00	\$ 23,856.26
7000 Hospitalization	\$ 12,094,664.61							\$ 52,875,000.00	\$ 64,969,664.61	\$ 58,119,150.00	\$ 6,850,514.61
7010 Worker's Comp Fund	\$ 3,019,002.05							\$ 625,000.00	\$ 3,644,002.05	\$ 795,388.71	\$ 2,848,613.34
7050 Healthcare Reserve Fund	\$ -							\$ -	\$ -	\$ -	\$ -
7100 Sanitary Engineer	\$ 7,510,134.52							\$ 6,771,185.00	\$ 14,281,319.52	\$ 9,707,115.63	\$ 4,574,203.89
7200 Transit Fund	\$ 2,162,843.90							\$ 5,974,936.00	\$ 8,137,779.90	\$ 6,009,936.00	\$ 2,127,843.90
7300 Lorain County Regional Airport Fund	\$ 15,754.82							\$ 1,490,500.00	\$ 1,506,254.82	\$ 1,434,710.00	\$ 71,544.82
8004 Real Estate Tax Escrow	\$ 4,309,556.41							\$ 359,798.71	\$ 4,669,355.12	\$ 4,465,417.20	\$ 203,937.92
8016 Hotel/Motel Tax	\$ 2,618,939.34							\$ 955,000.00	\$ 3,573,939.34	\$ 1,694,122.00	\$ 1,879,817.34
8100 CFFC Administrative	\$ 516,869.68							\$ 1,133,298.00	\$ 1,650,167.68	\$ 866,560.00	\$ 783,607.68
8200 CFFC Flexible Funding Pool	\$ 759,894.04							\$ 730,260.00	\$ 1,490,154.04	\$ 299,752.00	\$ 1,190,402.04
8210 CFFC Early Start	\$ -							\$ -	\$ -	\$ -	\$ -
8220 CFFC - Engage	\$ -							\$ -	\$ -	\$ -	\$ -
8240 CFFC Wellness Program	\$ 108,504.39							\$ 1,692,760.00	\$ 1,801,264.39	\$ 1,192,000.00	\$ 609,264.39
8260 CFFC Family Resource Center	\$ -							\$ -	\$ -	\$ -	\$ -
8280 CFFC Grants	\$ 58,175.58							\$ 21,442.00	\$ 79,617.58	\$ 21,442.00	\$ 58,175.58
8300 Lorain/Medina C.B.C.F.	\$ 709,003.82							\$ 4,928,220.00	\$ 5,637,223.82	\$ 4,928,220.00	\$ 709,003.82
8310 U-Trust	\$ 3,015,660.35							\$ 613,000.00	\$ 3,628,660.35	\$ 613,000.00	\$ 3,015,660.35
8400 Benefits America Flex Plan	\$ -							\$ -	\$ -	\$ -	\$ -
8850 Soil & Water Conservation	\$ 342,155.99							\$ 553,600.00	\$ 895,755.99	\$ 667,000.00	\$ 228,755.99
TOTAL	\$ 172,097,994.15	\$ 61,393,678.06	\$ 13,061,222.42	\$ 6,251,427.45	\$ 3,869,089.50	\$ 306,873,475.91	\$ 563,546,887.49	\$ 436,928,777.45	\$ 126,618,110.04		

Completed by:
AN
BC - 2026
MARCH
19

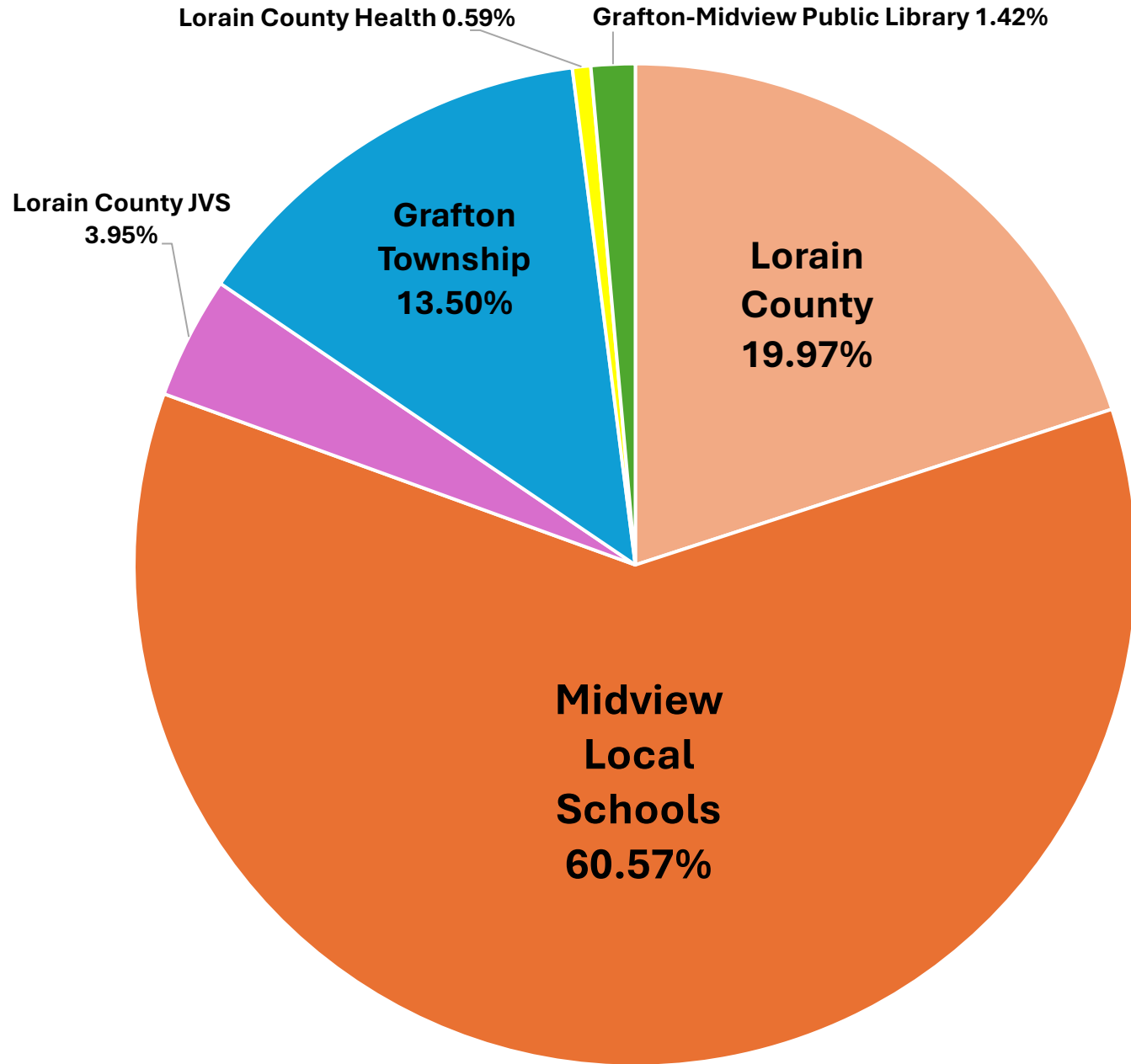
BUDGET COMMISSION

J. Craig Snodgrass

BUDGET COMMISSION

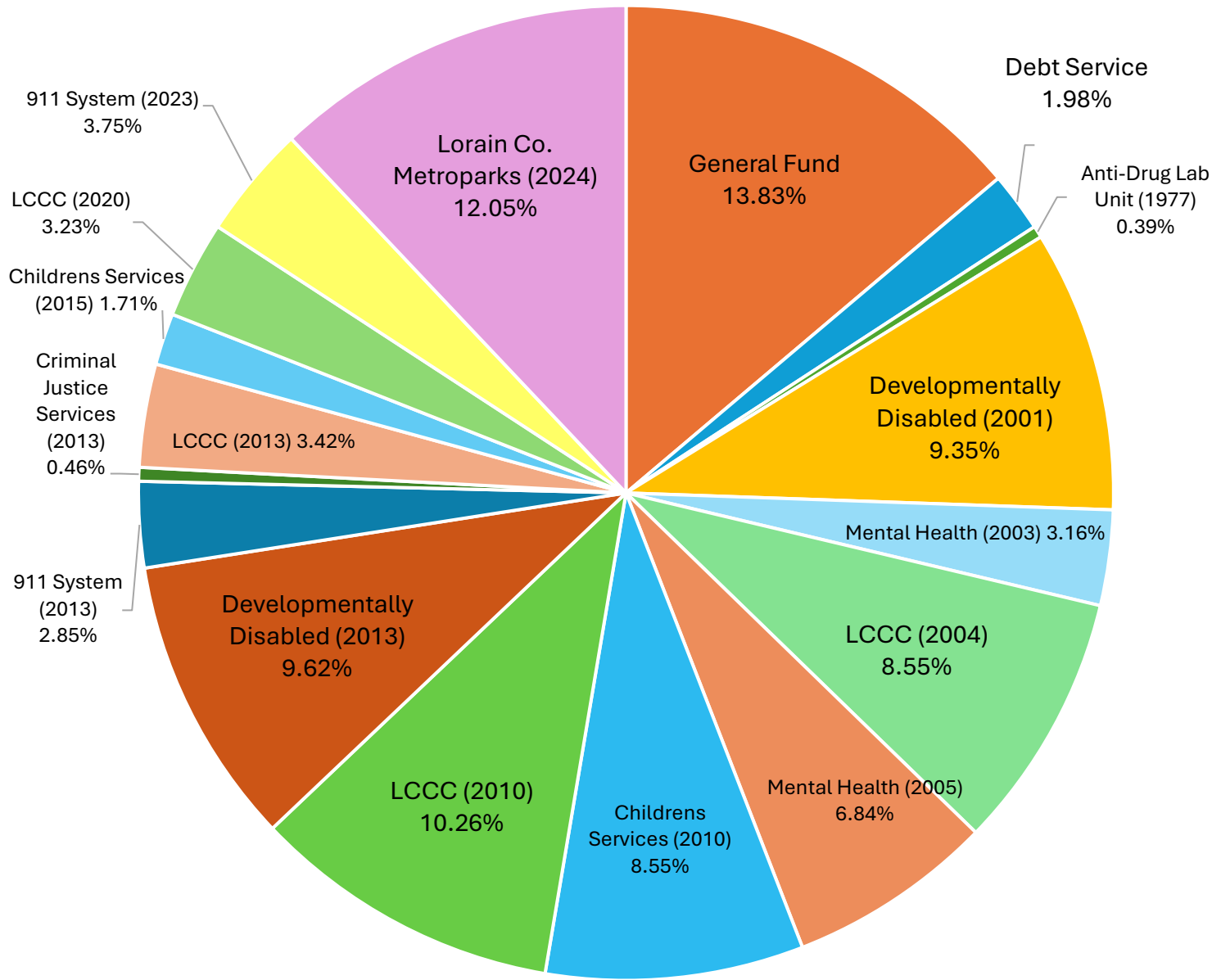
BUDGET COMMISSION

Overall Property Tax Distribution:



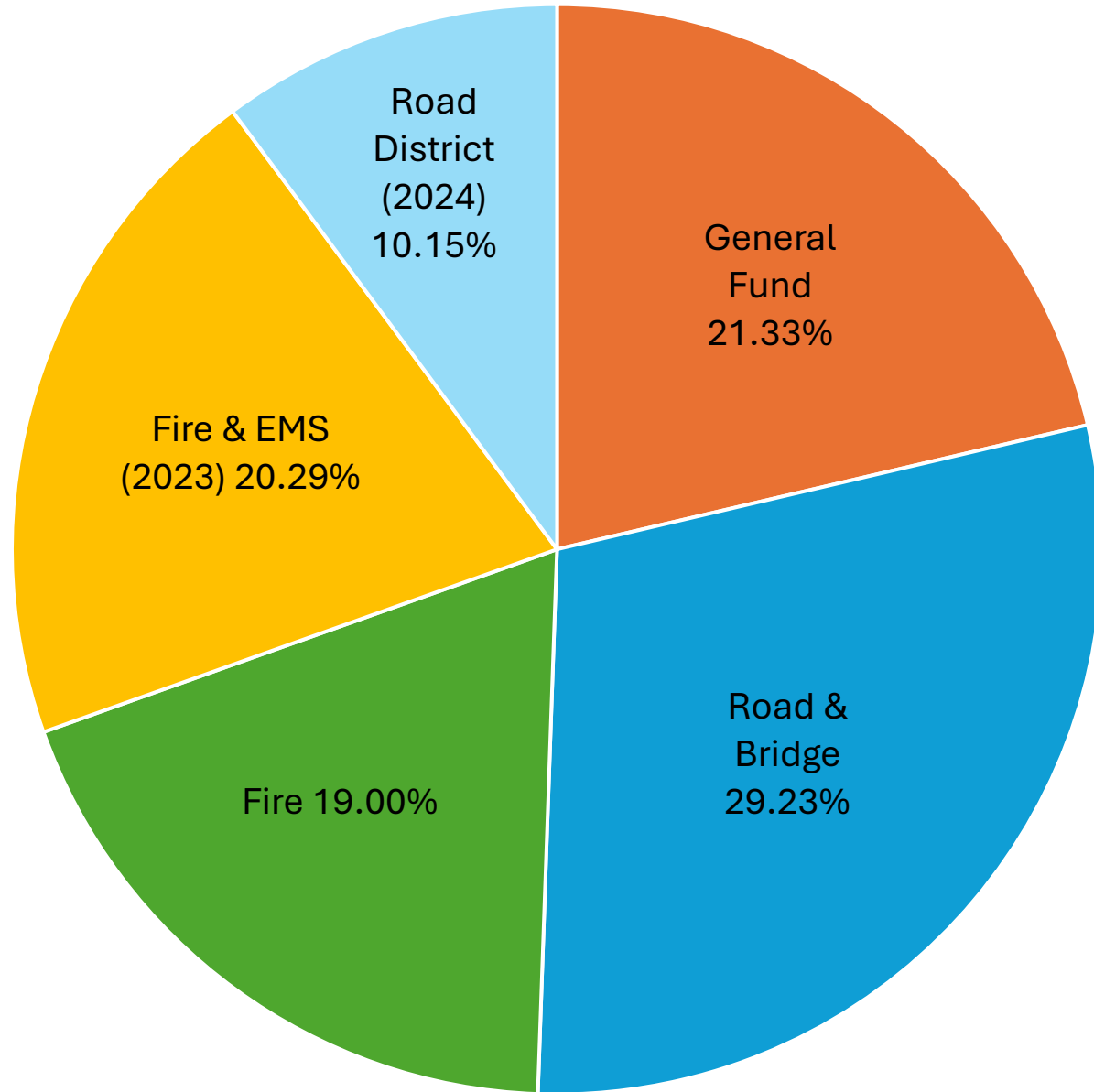
Taxing District 35
Grafton Township
Midview Local
Schools

Lorain County Property Tax Distribution by Fund(19.97% Share):



Taxing District 35
Grafton Township
Midview Local
Schools

**Grafton
Township
Property Tax
Distribution by
Fund(13.50%
share):**



Taxing District 35
Grafton Township
Midview Local
Schools

Total 2025
First Half Tax
Collection*

Grafton
Township
Funds

Township Fund	Rate	Eff. Rate Ag/Res	Eff. Rate Com/Ind	Collected
Fire	1.300	1.300	1.300	112,043.54
General Fund	1.460	1.460	1.460	125,833.17
Road & Bridge	2.000	2.000	2.000	172,373.20
Fire & EMS (2023)	2.000	1.388836	1.421884	128,014.92
Road District	1.000	0.694418	0.710942	64,012.47
Total Gross collection				602,277.30

*Subject to fees and other charges

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

O.R.C. 5707.36

Office of Budget Commission, Lorain County, Elyria, Ohio

February 3, 2026

To the TAXING AUTHORITY OF: **GRAFTON TOWNSHIP**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2026, as revised by the Budget Commission of said county, which shall govern the total appropriations made at any time during such fiscal year.

FUND	UNENCUMBERED BALANCE January 1, 2026	REAL ESTATE TAXES	LOCAL GOVERNMENT ALLOCATION 2026	OTHER SOURCES	TOTAL	PERMANENT APPROPRIATIONS	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
General Fund Inside Mill 1.460	\$ 402,505.62	\$ 248,198.44	\$ 52,488.60	\$ 71,000.00	\$ 774,192.66	\$ 462,494.00	\$ 311,698.66
Road & Bridge Fund Inside Mill 2.000	\$ 443,254.85	\$ 339,997.30		\$ -	\$ 783,252.15	\$ 401,700.00	\$ 381,552.15
Fire Department Inside Mill 1.300	\$ 439,081.42	\$ 220,999.36		\$ 47,000.00	\$ 707,080.78	\$ 466,800.00	\$ 240,280.78
Road District Levy - 1.000 mills	\$ 625,729.41	\$ 124,162.44		\$ -	\$ 749,891.85	\$ 262,000.00	\$ 487,891.85
Fire & EMS Levy - 2.000 mills	\$ 1,351,507.17	\$ 248,308.46		\$ 8,000.00	\$ 1,607,815.63	\$ 245,000.00	\$ 1,362,815.63
Motor Vehicle License Fund	\$ 67,998.29	\$ -		\$ 8,800.00	\$ 76,798.29	\$ 25,000.00	\$ 51,798.29
Gasoline Tax Fund	\$ 223,774.98	\$ -		\$ 146,500.00	\$ 370,274.98	\$ 225,000.00	\$ 145,274.98
Cemetery Fund	\$ 133,285.38	\$ -		\$ 12,000.00	\$ 145,285.38	\$ 44,500.00	\$ 100,785.38
Twp. Permissive Motor Veh. Lic.	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Zoning Fund	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Special Assess Highland Light.	\$ 221.93	\$ -		\$ 640.00	\$ 861.93	\$ 745.00	\$ 116.93
Special Assess Haystacks Light	\$ 930.21	\$ -		\$ 650.00	\$ 1,580.21	\$ 850.00	\$ 730.21
Capital Projects	\$ 5,650.27	\$ -		\$ -	\$ 5,650.27	\$ -	\$ 5,650.27
Misc. Proj. Belden Pk Electrical	\$ 321.61	\$ -		\$ -	\$ 321.61	\$ -	\$ 321.61
American Rescue Plan	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,694,261.14	\$ 1,181,666.00	\$ 52,488.60	\$ 294,590.00	\$ 5,223,005.74	\$ 2,134,089.00	\$ 3,088,916.74

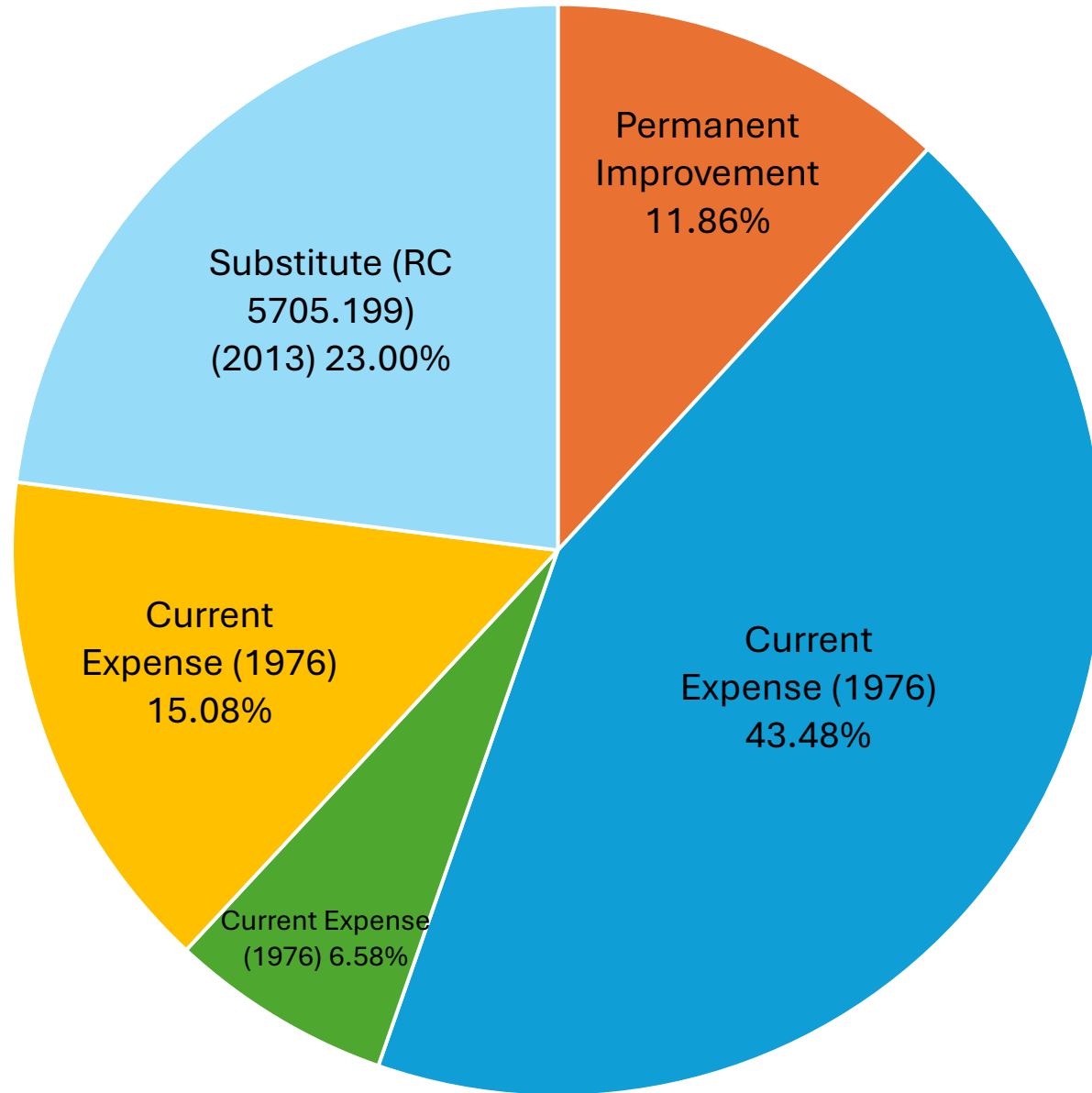
Completed by:
AN

BUDGET COMMISSION MEMBER

J. Craig Snodgrass

BUDGET COMMISSION MEMBER

BUDGET COMMISSION MEMBER



Midview Schools Property Tax Distribution by Fund(60.57% share):

Taxing District 35
Grafton Township
Midview Local
Schools

Total 2025 First Half Tax Collection

Midview Schools Funds

District Fund	Rate	Eff. Rate Ag/Res	Eff. Rate Com/Ind	Collected
Permanent Improvement	3.640	3.640	3.640	1,771,765.04
Current Expense (1976)	27.000	13.349691	12.947823	7,016,628.74
Current Expense (1978)	3.90	2.021783	2.125819	1,062,627.19
Current Expense (1986)	8.50	4.62853	4.933706	2,418,894.34
Substitute - RC 5705.199 (2013)	7.063	7.063	7.063	3,437,895.58
Total Gross Collection				15,707,810.89

*Subject to fees and other charges

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

O.R.C. 5707.36

Office of Budget Commission, Lorain County, Elyria, Ohio

October 8, 2025

To the TAXING AUTHORITY OF: **MIDVIEW LSD**

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2025, as revised by the Budget Commission of said county, which shall govern the total appropriations made at any time during such fiscal year.

FUND	UNENCUMBERED BALANCE July 1, 2025	REAL ESTATE TAXES	SCHOOL FOUNDATION	OTHER SOURCES	TOTAL	PERMANENT APPROPRIATIONS	APPROPRIATION DOES/DOES NOT EXCEED REVENUE
General Fund/Substitute	\$ 16,531,722.53	\$ 27,105,412.00	\$ 13,233,066.00	\$ 4,611,544.00	\$ 61,481,744.53	\$ 42,632,632.00	\$ 18,849,112.53
Special Revenue Funds	\$ 3,525,797.30	\$ -	\$ -	\$ 2,506,590.86	\$ 6,032,388.16	\$ 2,434,590.39	\$ 3,597,797.77
Debt Service Funds	\$ 2,700.00	\$ -	\$ -	\$ -	\$ 2,700.00	\$ -	\$ 2,700.00
Capital Project Funds	\$ 19,031,340.60	\$ 3,439,804.00	\$ -	\$ 2,241,500.00	\$ 24,712,644.60	\$ 5,028,571.52	\$ 19,684,073.08
Permanent Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ 247,222.59	\$ -	\$ -	\$ 945,288.00	\$ 1,192,510.59	\$ 1,136,493.00	\$ 56,017.59
Internal Service Funds	\$ 200,619.86	\$ -	\$ -	\$ -	\$ 200,619.86	\$ 12,000.00	\$ 188,619.86
Grafton Midview Library	\$ -	\$ 729,021.00	\$ -	\$ -	\$ 729,021.00	\$ -	\$ 729,021.00
Custodial Fund	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Private Purpose Trust Fund	\$ 61,342.01	\$ -	\$ -	\$ 25,000.00	\$ 86,342.01	\$ 25,000.00	\$ 61,342.01
TOTAL	\$ 39,600,744.89	\$ 31,274,237.00	\$ 13,233,066.00	\$ 10,334,922.86	\$ 94,442,970.75	\$ 51,274,286.91	\$ 43,168,683.84

Completed by:
CM
BC-2025
OCTOBER
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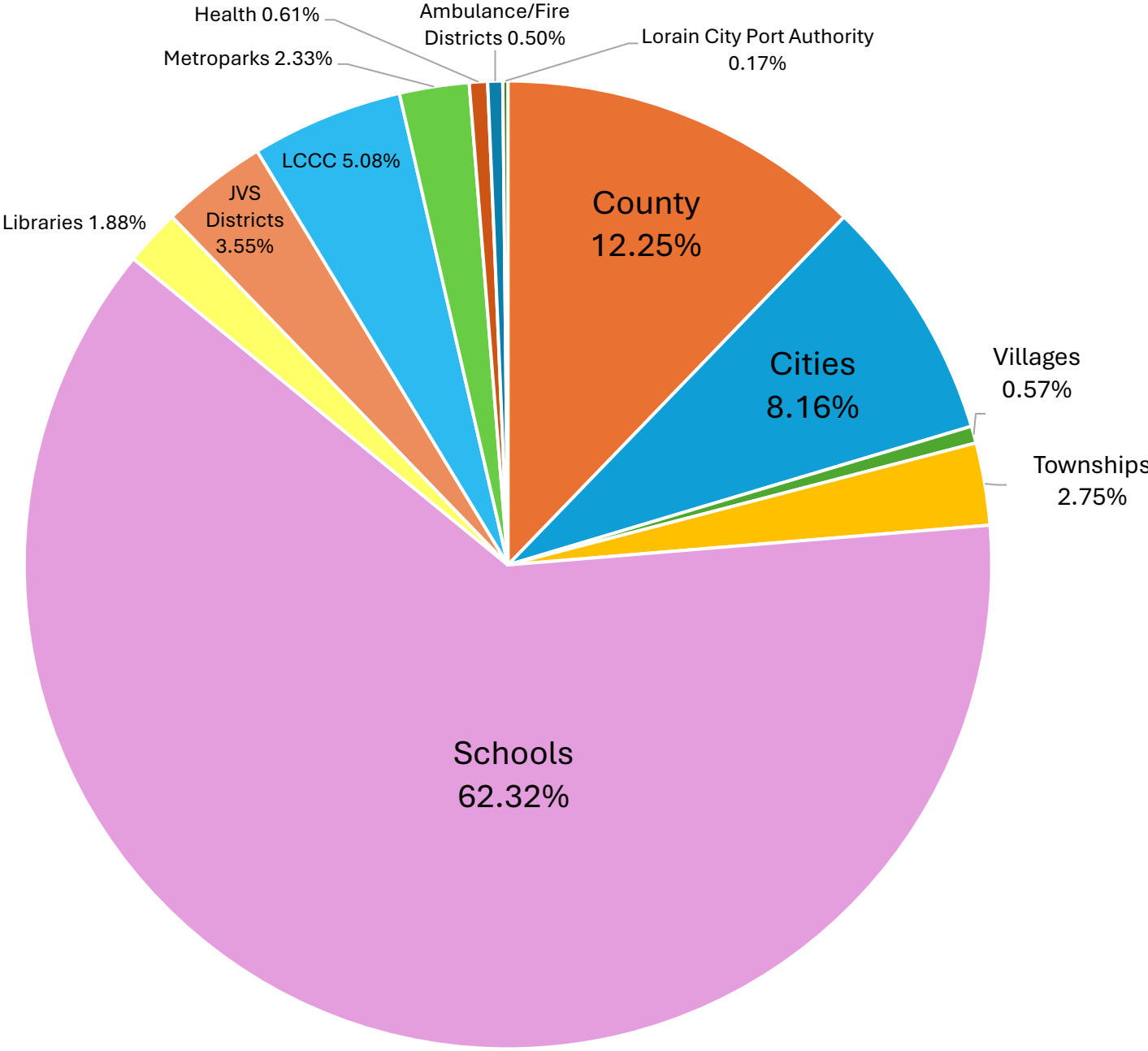
BUDGET COMMISSION MEMBER



BUDGET COMMISSION MEMBER

BUDGET COMMISSION MEMBER

First Half 2025 Tax Collection by PolSub type



Type	Amount
County	41,079,072.27
Cities	27,374,609.93
Villages	1,919,121.41
Townships	9,215,266.68
Schools	209,047,611.91
Libraries	6,307,703.63
JVS Districts	11,915,192.72
LCCC	17,053,226.60
Metroparks	7,813,748.55
Health Districts	2,042,567.49
Ambulance/Fire Districts	1,676,414.92
Lorain City Port Authority	566,578.01
TOTAL	318,391,309.51