

Finding a Balance

A COST OF COMMUNITY SERVICES STUDY FOR MADISON VILLAGE AND TOWNSHIP

LAKE COUNTY, OHIO
March 2008



ACKNOWLEDGMENTS

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American Farmland Trust (AFT) is a private, nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

At the request of Lake County Soil and Water Conservation District (LSWCD), American Farmland Trust (AFT) conducted a Cost of Community Services (COCS) study to find out the current net fiscal impact of existing land uses in Madison Village and Township in Lake County Ohio. The study analyzes revenues and expenditures on a land use basis for fiscal year 2006 (year ending December 31). It examines revenues by land use and the financial demands of public services (e.g., public works, sheriff, planning, general government) and shows the cost of providing these services to residential, commercial and industrial, farm, and forest land. This study is an update of a 1993 COCS study also done by AFT.

The COCS study in Madison Village found that:

- 74 percent of revenue in fiscal year 2006 was generated by residential land use, 25.3 percent was generated by commercial and industrial land, and 0.7 percent by farm and forest land.
- 91.2 percent of expenditures were used to provide services for residential land compared with 8.6 percent for commercial and industrial land, and 0.3 percent for farm and forest land.

In other words, for each \$1 of revenue received from residential properties in fiscal year 2006, Madison Village spent \$1.16 providing services to those lands. For each \$1 from commercial and industrial land uses, the Village spent 32 cents providing services; for each \$1 received from farm and forest land, the Village spent 37 cents.

Residential land uses created a deficit of \$570,930, while the other two categories generated surpluses: \$810,158 from commercial and industrial, and \$19,758 from farm and forest land. While residential land use contributes the largest amount of revenue, its net fiscal impact is negative.

The COCS study in Madison Township found that:

- 71.5 percent of revenue in fiscal year 2006 was generated by residential land uses, 25.8 per cent was generated by commercial and industrial land, and 2.7 percent by farm and forest land.
- 90.4 percent of county expenditures were used to provide services for residential land compared with 8.8 percent for commercial and industrial land, and 0.8 percent for farm and forest land.

In other words, for each \$1 of revenue received from residential properties in fiscal year 2006, Madison Township spent \$1.24 providing services to those lands. For each \$1 from commercial and industrial land uses, the Township spent 33 cents providing services, and for each \$1 received from farm and forest land, the Township spent 30 cents.

Residential land uses created a deficit of \$ 2,803,676, while the other two categories generated surpluses: \$2,842,271 from commercial and industrial, and \$306,044 from farm and forestland.

While residential land use contributes the largest amount of revenue, its net fiscal impact is negative.

Findings

Farm and forest land pays more in local tax revenues than it receives in services. Differential property tax programs, such as the Current Agricultural Use Value (CAUV)¹ and Ohio Forest Tax Law, are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, these properties contribute a surplus of revenue to pay for public services for residents of Madison Village and Township.

The results of this study are consistent with those conducted by American Farmland Trust, universities and other organizations across the country since the mid-1980's, which show that although residential development is the backbone of any community, it does not generate income for the community. Planning for the growth of a community should include a mix of commercial and industrial as well as farm and forested lands to help achieve a fiscal balance.

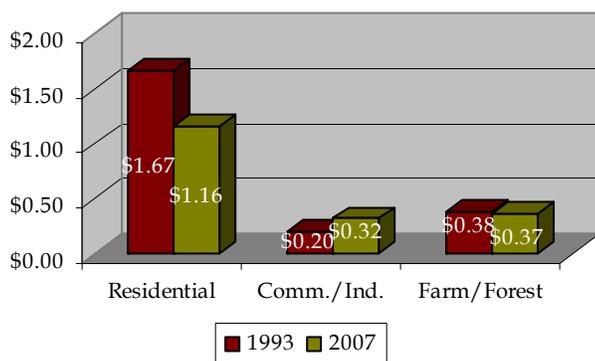
Table 1. COCS Study Findings, Madison Village and Township

Village	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance</u>	<u>Ratio*</u>
Residential	\$ 3,476,256	\$ 4,047,186	\$ (570,930)	\$1.00 : \$1.16
Commercial and Industrial	\$ 1,189,965	\$ 379,806	\$ 810,158	\$1.00 : \$0.32
Farm and Forest	\$ 31,238	\$ 11,479	\$ 19,758	\$1.00 : \$0.37
Total \$	\$ 4,697,458	\$ 4,438,471		
Township	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance</u>	<u>Ratio*</u>
Residential	\$ 11,805,378	\$ 14,609,054	\$ (2,803,676)	\$1.00 : \$1.24
Commercial and Industrial	\$ 4,268,756	\$ 1,426,485	\$ 2,842,271	\$1.00 : \$0.33
Farm and Forest	\$ 439,822	\$ 133,778	\$ 306,044	\$1.00 : \$0.30
Total \$	\$ 16,513,956	\$ 16,169,317		

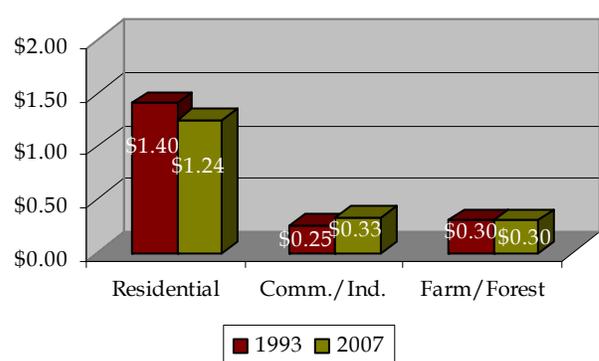
* For each \$1 of revenue generated by land use, the cost of providing services to that land use.

Comparison of 1993 and 2007 Studies

Village Cost of Services per Dollar of Revenue



Township Cost of Services per Dollar of Revenue



¹ CAUV is a differential real estate tax assessment program in Ohio that affords owners of farmland the opportunity to have their parcels taxed according to their value in agriculture, rather than full market value. For background on this tax program see <http://ohioline.osu.edu/cd-fact/1267.html>.

INTRODUCTION

INTRODUCTION

Madison Township is located in Lake County, Ohio, east of Cleveland’s statistical metropolitan area, and is one of the largest townships in Ohio. Interstate 90 and State Highway 20 are the major roads crossing the Township. Madison Township’s population grew from 15,477 in 1990 to 19,073 in 2000. Madison Village lies in the center of Madison Township. The Village’s population grew from 2,477 in 1990 to 2,921 in 2000.

The land use pattern has changed slightly since the 1993 study. While agricultural and vacant land is still the dominant land use with 16,878 acres, there was a decrease of 3,183 acres in this category since 1993. During the same period, residential acreage increased by a little over 2,722 acres and commercial by 198 acres. Table 2 (below) illustrates land use acreage patterns from 1992 to 2007 in the Township and Village. A map of current land use can be seen on page 5.

Table 2. Madison Village and Township Land Use, 1992 and 2007						
Land Use	1992		2007		Change, 1992 to 2007	
	Acres	%	Acres	%	Acres	%
Residential	3,112	11.2%	5,834	21.3%	2,722	87%
Multi-family	79	0.3%	69	0.3%	(10)	-13%
Commercial	255	0.9%	453	1.7%	198	78%
Industrial	99	0.4%	71	0.3%	(28)	-28%
Transportation, highway*	369	1.3%	311	1.1%	(58)	-16%
Public, semi-public, open	3,711	13.4%	3,718	13.6%	7	0%
Agriculture, vacant	20,062	72.5%	16,878	61.7%	(3,183)	-16%
Total	27,687	100%	27,335	100%		

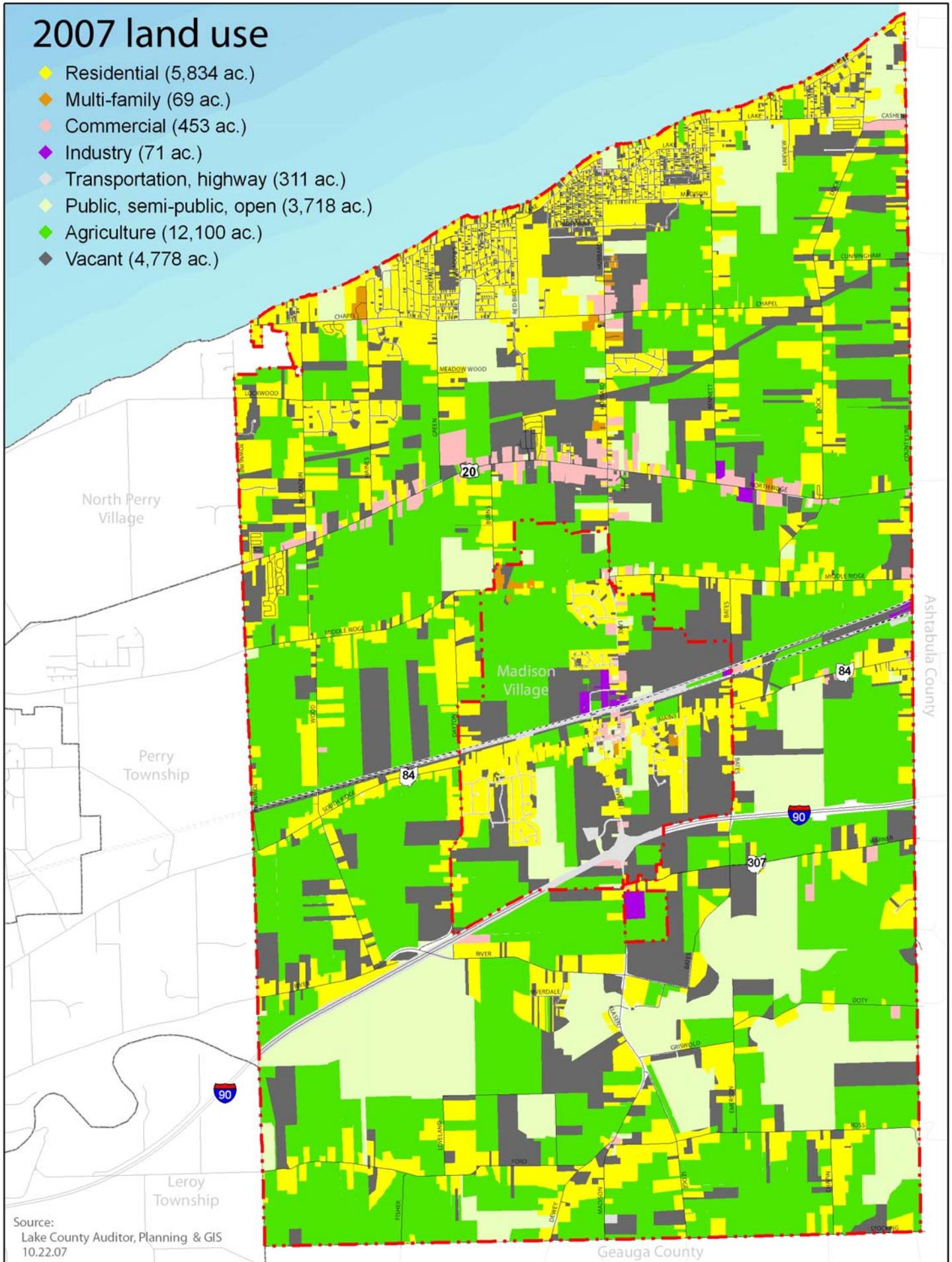
*Changes in acreage for transportation and highway can be attributed to more accurate technology used in recent mapping efforts.
 Note: For the 2007 data, parcels were split to achieve specific results. For example, farmhouses were split from the lands in agricultural production.
 Source: *Lake County Planning Commission, 1992 and 2007.*

Agriculture has always played a major role in Madison’s economy. Agricultural land uses remain strong, ranging from commercial nursery operations and garden centers to smaller fruit and vegetable producers and vineyards. Figure 1 (page 6) illustrates the percentage of agricultural properties compared to other land uses in Madison Township (including the Village). The proximity of Madison to urban populations and the presence of major transportation corridors provide a strong market for Madison’s agricultural products.



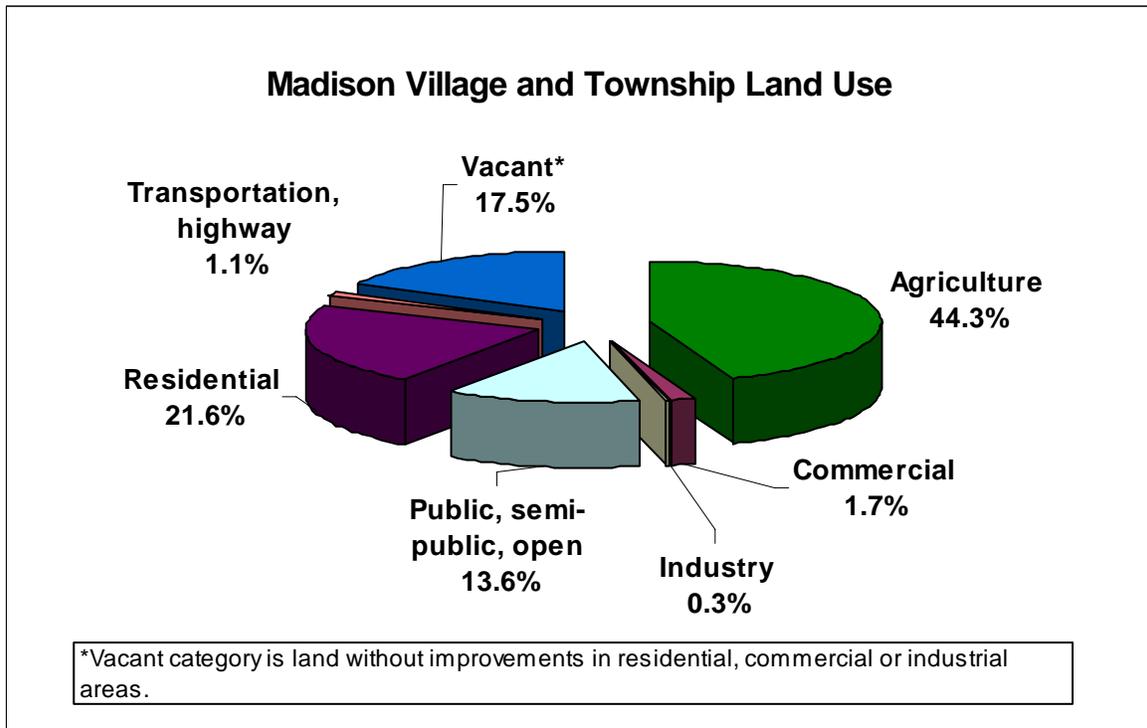
2007 land use

- ◆ Residential (5,834 ac.)
- ◆ Multi-family (69 ac.)
- ◆ Commercial (453 ac.)
- ◆ Industry (71 ac.)
- ◆ Transportation, highway (311 ac.)
- ◆ Public, semi-public, open (3,718 ac.)
- ◆ Agriculture (12,100 ac.)
- ◆ Vacant (4,778 ac.)



Source:
Lake County Auditor, Planning & GIS
10.22.07

Figure 1.



Methodology

A Cost of Community Services (COCS) study is a case study analysis of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time of costs versus revenues based on current land use. COCS studies are based on actual budgets in a recent and discrete fiscal period. They are based on real numbers, making them different from traditional fiscal impact analyses, which are predictive and speculative. COCS studies show what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

At the request of the Lake County Soil and Water Conservation District (LSWCD), American Farmland Trust (AFT) conducted this COCS—the first of its kind to update an older study—to determine the current net fiscal impact of existing land uses in Madison Village and Township. The purpose of updating the study was to determine whether the original outcomes have held true over the years of growth and to determine if any unforeseen changes have occurred.

The goal of a COCS study is not to prescribe a course of action but to provide reliable financial data to help officials make informed planning decisions and to evaluate strategies to maintain a balance of land uses in the future. By using a community’s own statistics and financial, land use and economic data, COCS studies help move public dialogue from speculation to projection—from emotion to analysis.

The process of conducting a COCS study is relatively straightforward. Local budgetary information is allocated to major land use categories. The study relies on budget and financial records and in-depth interviews with local government officials and budget managers to understand how revenues were generated and how appropriations were spent during a recent year.

“In areas where farming and forestry are important industries, it is especially relevant to consider the fiscal contributions..”
(p.7)

AFT developed the COCS approach to investigate three common claims often heard at community meetings:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their “highest and best use”;
2. Agricultural land gets an “unfair” tax break when it is assessed at its actual use value for agriculture instead of at its potential use value for development; and
3. Residential development will lower property taxes by increasing the tax base.

While it is true that an acre with a new house generates more total revenue than an acre of farmland, this tells us little about a community’s fiscal balance. In areas where farming and forestry are important industries, it is especially relevant to consider the fiscal contributions of privately owned natural resource lands. Farm, forest and open lands generate less revenue than residential, commercial or industrial properties, but they require little public expenditure due to their modest demands for infrastructure and public services. COCS studies determine the *net* fiscal impact of land uses in the present by comparing total revenues to total expenditures to ascertain the overall contribution of different land uses.

There are three basic steps in conducting a COCS study:

1. Collect data – Obtain relevant reports and other financial records; interview officials, boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

The following section explains how the COCS study was conducted in Madison Village and Township.



THE STUDY

THE STUDY IN MADISON VILLAGE AND TOWNSHIP, LAKE COUNTY, OHIO

A previous COCS study was completed in 1993 in Madison Village and Township. The summary of revenues and expenditures by land use category for that study are shown in Table 3 (below).

Table 3. Summary of Revenues & Expenditures, 1993 COCS Study[†]				
Village	Revenues	Expenditures	Balance	Ratio*
Residential	\$ 1,381,942	\$ 2,314,675	(\$ 932,733)	1: 1.67
Commercial/Industrial	\$ 1,208,866	\$ 239,563	\$ 969,303	1: 0.20
Farm, Forest & Open Land	\$ 56,284	\$ 21,500	\$ 34,784	1: 0.38
Total \$	\$ 2,647,092	\$ 2,575,738	\$ 71,354	
Township	Revenues	Expenditures	Balance	Ratio*
Residential	\$ 7,057,008	\$ 9,908,018	(\$2,851,010)	1: 1.40
Commercial/Industrial	\$ 3,379,233	\$ 858,897	\$2,520,336	1: 0.25
Farm, Forest & Open Land	\$ 443,101	\$ 134,034	\$ 309,067	1: 0.30
Total \$	\$10,879,342	\$10,879,342	(\$ 21,607)	
[†] 1992 data were used for the 1993 study. * For each \$1 of revenue generated by land use, the cost of providing services to that land use.				

Before the current study began, AFT contacted public officials to set up interviews, to understand local issues related to budgets, and to define land use categories. As in the 1993 COCS study, the following three land use categories were defined for this study:

- **Residential** – property used for dwellings, *including farmhouses*, mobile homes, and rental units.
- **Commercial and Industrial** – property actively used for business purposes other than agricultural or forestry, including retail and wholesale production.
- **Farm and Forest** – property used as agricultural land, Current Agricultural Use Value properties, and Ohio Forest Tax Law properties.

Tax-exempt properties such as county parks, public buildings and school fields in the Village and Township are not included in any of the three land use categories, since the properties do not generate any tax revenue. They are, however, considered in the study and treated as services. The revenue to pay for these services is generated from tax paying properties, and the service costs are primarily to residential land use.

²In the 1993 COCS study, this category was called farm, forest and open land. Open lands were vacant residential, commercial and industrial parcels in excess of 5 acres. The value of these open properties was not included in the current study in determining the tax contribution of farm and forest lands. The number and value of these open or vacant parcels are fairly small and difficult to extract, so they were left in the residential, commercial and industrial classifications assigned by the auditor.

Step One: Collect Data and Conduct Interviews

The services included in this study come in three different geographic scales: local (Village and Township), district (education and fire), and county. Local services include general government and special funds such as roads and police. County services cover the general fund (county commissioners, auditor, treasurer, planning commission, etc.), judicial and public safety, human services (soldiers and veterans) and board of health. The data were collected from the 2006 tax year.

Table 4. Community Services Studied		
Service Area	Fund Types	Funding Source
Madison Village	General Fund, Special Funds	property taxes, gasoline tax, motor vehicle tax, permissive vehicle license tax, permit fees, state aid, local receipts
Madison Township	General Fund, Special Funds	property taxes, gasoline tax, motor vehicle tax, permissive vehicle license tax, permit fees, state aid, local receipts
Fire District	Operating Funds	property taxes, licenses, permits, fees, intergovernmental receipts, interest, other revenues
Madison Local Schools	General Fund, Permanent Improvement, Emergency, Library Debt, Debt Service	property taxes
County	General Fund, ADAMHS, ³ MR&DD, Narcotics Agency, Children’s Service, Forensic Crime Lab, Metroparks, Lakeland CC	property taxes
Madison Library District	Auditor’s Disbursements	property taxes
Auburn Joint Vocational	Auditor’s Disbursements	property taxes
Lake County Financing District	Auditor’s Disbursements	property taxes

Interviews with Lake County, Madison Village and Madison Township officials were conducted to obtain relevant information and collect necessary documents. The following people were interviewed or provided assistance during the study:

Madison Village: Matthew Zapp, Administrator of Services; Brenda Break, Village Fiscal Officer; Mark Forsythe, Village Police Chief; Cathy Katona, Mayor’s Court Clerk

Madison Township: Larry Advay, Administrator; Carmen Zielinski, Clerk Assistant; Barbara Golding, Fiscal Officer; Leonard Delcalzo, Assistant Police Chief

³County Alcohol, Drug Addiction and Mental Health Services Board.

Lake County Planning Commission: Darrell Webster, Director; David Radachy, Senior Planner; Jason Boyd, Senior Planner

Lake County Auditor's Office: Edward Zupancic, Auditor; Joe Dowd, Chief Deputy Auditor

Board of Education: Edward Szabo, Treasurer

Lake Metroparks: Kenneth Kleppel, Administrative Services Director

Madison Fire District: Walter Zilke, Chief

The following reports and sources provided information used in the study:

- Madison Village Budget Detail By Account, 2006 Actual
- Lake County, Ohio Comprehensive Annual Financial Report, For The Year Ending December 31, 2006
- Madison Fire District Annual Report, 2006
- Madison Village, City Income Tax Collection, By Source, prepared by the CCA Division of Taxation, 2005 to 2007
- Ohio Department of Public Safety, Tax Distribution – Detailed Statement of Motor Vehicle Registrations for Year 2006
- Madison Township Police Department, Number of Events by Type, 2006
- Madison Village Police Department, Number of Events by Type, 2006
- Madison Township Appropriation Status, Standard Report by Fund, 2006
- Lake County Planning Commission, 2006 Annual Report
- Lake County Planning Commission, 1993 and 2007 Land Use Data
- Lake County Auditor, Real and Personal Property Tax Disbursements, 1st and 2nd half, 2006
- Lake County Auditor, Property Classification Codes
- Lake County Auditor, Total Property Assessment Values by Residential, Commercial, Industrial and Agricultural for Madison Village and Township
- The Cost of Community Services in Madison Village and Township, Lake County, Ohio, 1993



Step Two: Allocate Revenues and Expenditures by Land Use

Officials were asked to provide records showing how revenue was generated by land use and to what extent each land use was served by the expenditure. This step involved allocating all fiscal year 2006 revenues and expenditures to the land use categories based on information gathered from reports and interviews. Appendices B and C of this report show the allocation of all revenues and expenditures by land use for services provided to residents of Madison Village and Township. Village and Township government, districts (fire and education) and county government provided the services included in the analysis.



Revenues

Rather than grouping revenues into category types, such as tax receipts, state aid and local receipts, they are shown in the Appendices as taken directly from the financial records. For the COCS study, local line item revenue dollars were allocated to the land use that produced them. Information on local receipts and some tax receipts came from the local governments, while the majority of state aid and tax receipt information came from the county and state. Education and fire service districts provide services to both the Village and Township.

Fire District revenues were obtained from a combination of district financial records and county auditor records for property taxes collected. The fire district revenues (and expenditures) were divided on a proportional basis so that they could be included as separate services in the final results for the Village and Township.

Property Taxes

Real and personal property taxes are collected for the general fund and a number of special funds and were allocated in the study based on a review of all property assessments. The breakdown of property tax revenues into land use classes was available from the county auditor. The county's property categories and assessed values were then attributed to the three tax paying land use categories used in this study.

Property taxes were the most significant source of revenue generated. The county auditor provided a breakdown of tax distributions by land use (residential, agricultural, commercial, industrial and public utilities) and for every tax levy collected from the Village and Township (see Appendices D and E). The auditor combines agricultural and residential properties when calculating total property tax revenues. Therefore, it was necessary to break out farm and forest properties from residential. Farmhouses and their associated 1-acre home site value were extracted from the amount of revenue generated by agricultural properties and applied to the residential category. The result was net property taxes generated by land use for each tax levy. Tax levies included a variety of Township and Village funds, the county general fund, Madison Local School District, Auburn Joint Vocational School, Lakeland Community College, and the Lake County Finance District. The county also received money for Mental Retardation, Mental Health, Children's Services, Forensic Lab and Narcotics. All of these revenues were allocated to land use based on auditor's records that provided the actual dollars collected for each tax levy to reflect the effective tax rate.

Other tax receipts, such as tangible personal property, gasoline tax, motor vehicle license tax and the permissive motor vehicle license tax, were assigned to a land use category according to their application. For example, hotel tax and liquor license payments came from businesses and were applied to the commercial and industrial category.

Revenue attributed to public water and sewage was not included in the analysis. These services are provided through enterprise fund accounts in which the user fees reflect the services provided. That is, residential and commercial fees pay for the services provided in the same proportion to those customers.⁴ The revenue allocations for Madison Village and Madison Township are shown in Appendices B and C.

In the fiscal year studied there was revenue from the Federal Emergency Management Agency (FEMA) associated with flood damage from a storm in 2006. As this was not a typical annual revenue, it could have been left out of the study. However, it was included and allocated as a revenue and expenditure using the same percentage for residential and commercial land use, so that it essentially cancels out of the analysis.

⁴While these services were not included, it should be noted that these particular fees also pay for infrastructure improvements and expansions necessary to accommodate future growth. In a sense, collected water and sewer fees subsidize growth by adding the capacity in advance so that new development does not have to shoulder the entire cost or even a proportional fair share of the costs.

Expenditures

Expenditures withheld by the county from property tax levies were obtained from the auditor’s disbursement sheets. These included Madison Local School District, Auburn Joint Vocational School, Lakeland Community College and the Lake County Finance District. The county also spent money for Mental Retardation, Mental Health, Children’s Services, Forensic Lab and Narcotics. All of these services were allocated to residential.

Other expenditures from tax levies withheld by the county included the Madison Fire District and Lake Metroparks. Fire District expenditures were allocated based on an interview with the Fire Chief and a review of the annual report including incident calls for EMS and fire. Money for the Lake Metroparks was attributed entirely to residential.

Police services in the Village and Township were allocated based on interviews and year-end incident reports. It should be recognized that the police department provides protection of all properties, while other services such as traffic and responding to emergencies and complaints can be attributed to a specific land use.

Local road and highway costs are one of the most difficult to allocate by land use. There are many different users of each road so that it is challenging to determine what percentage originates from residential, commercial and industrial, or farm and forest. In this study, road expenditures were divided in thirds and allocated by land use values, road mileage and motor vehicle registrations to come up with an overall representation of road usage.

Court expenses were allocated by reviewing case file statistics. Several service expenditures were clearly residential, including the library, parks, cemeteries and the local senior center. Street lighting was divided between residential and commercial and industrial land use.

Use of “Fallback” and “Administrative” Percentages

Even after extensive record searches, in a few cases it was not possible to attribute specific line items to the land use categories. For example, some salaries for public officials and expenditures for public buildings serve the communities in a general capacity. In this situation, either a fallback (default) percentage or a general administrative breakdown was applied.

The land use fallback was calculated based on the percentage of **taxable** value (from the county appraised land use value), represented by real property. The rounded fallback percentages were as follows:

	Residential	Industrial/Commercial	Farm/Forest
Madison Village	87 %	12 %	1 %
Madison Township	73 %	27 %	0 %

For Madison Village, the fallback number was used to allocate revenue line items for state highway, sale of notes, and cemetery capital and represented about 2 percent of total revenues. Expenditures for commissioners, mayor’s staff and similar functions were allocated using a fallback percentage representing about 7 percent of all Village services.

In Madison Township, the fallback number was used for Federal Emergency Management Funds as both revenues and expenditures. It was decided that since these funds were unusual one-time revenues to mitigate flood damage to residential and commercial properties, both the revenue and expenditure would be allocated using the relative taxable proportion of these two land uses, essentially washing out their effects on the study.

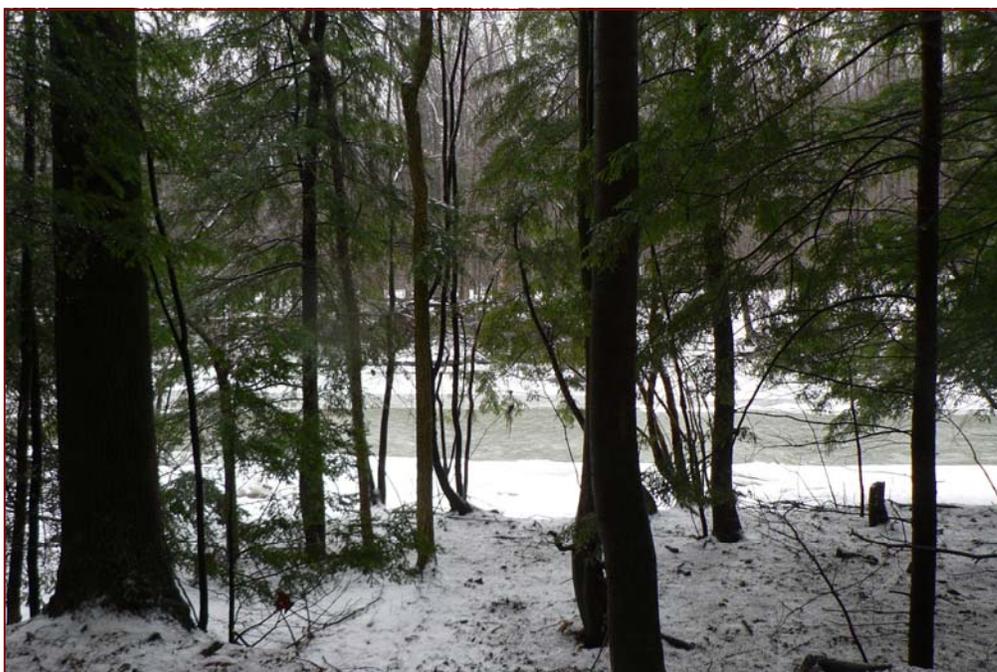
In some cases an administrative percentage was applied to revenue and expenditure line items. For example, in Madison Village line items for state revenue assistance, fees for copies, interest earned on savings accounts, and miscellaneous non-operating revenues were allocated using the percentage of **all revenues** by land use. In this case, 59 percent of total revenue (not just property tax) in the Village General Fund from residential sources, 41 percent from commercial and industrial, and 0.1percent from farm and open land were applied to these line items.

In Madison Township, an administrative percentage was used for Local Government Distribution and Other Financing Sources. Expenditures for trustees, contracted services and other financing uses were divided using a residential (72 percent), commercial and industrial (26 percent), and farm and open (2 percent) administrative percentage.

Step Three: Analyze Data and Calculate Ratios

The final step of the COCS study was to analyze the data gathered and evaluate the actual budgets on a spreadsheet. The dollar amount for each line item of the budget was allocated among the three land use categories. The amounts were entered for each line item, and total revenues and total expenditures were summed for the three land use categories.

The total net surplus was calculated by comparing total revenues to total expenditures in each category. The budget allocations are included as Appendix B for Madison Village and Appendix C for Madison Township. This information is also presented as ratios to show the actual expenditure for every dollar raised (see Table 5, Study Findings, page 14). The findings were checked for accuracy and were shared with Lake SWCD for its review and comments, which were incorporated into the final report.



FINDINGS

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In fiscal year 2006, residential land use in Madison Village and Township generated \$15.3 million in revenues to cover residential land use expenditures of \$18.7 million. Comparing revenues to expenditures shows that residential land use had a \$3.4 million shortfall, which was covered by a \$3.6 million surplus from commercial and industrial properties and a \$325,802 surplus from farm and forest land revenues.

Findings for the Village and Township are presented in Table 5 (below). The second and third columns of the table show the total dollar amounts allocated to each land use for revenues and expenditures. The fourth column shows the net financial impact for each land use. This was determined by comparing the revenues generated with the expenditures provided. The last column of the table presents this same information in ratio form. This is a clear way to see how much each land use costs for each dollar of revenue that it generates for the Village and Township.

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Village	Revenues	Expenditures	Balance	Ratio*
Residential	\$ 3,476,256	\$ 4,047,186	\$ (570,930)	\$1.00 : \$1.16
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Total \$	\$ 16,513,956	\$ 16,169,317		
* For each \$1 of revenue generated by land use, the cost of providing services to that land use.				

The land use ratios show the costs required per \$1 of revenue generated in fiscal year 2006. For each \$1 of revenue received from residential properties, the Township and Village combined spent \$1.22 providing services. For each \$1 from commercial and industrial land uses, they spent 33 cents, and for each \$1 received from farm and forest land 31 cents was spent on services.

DISCUSSION

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COCS studies provide a baseline of information to help local officials and citizens make informed land use decisions. They offer the benefit of hindsight to see the fiscal effect of development patterns to date. They also demonstrate the fiscal importance of privately owned land in farm and forest uses. The ratios found in these communities are not unusual for COCS studies. Madison Village's residential ratio of \$1.16 is slightly lower than the national median number for COCS studies. The lower ratio can be attributed partially to the Municipal Income Tax payment of \$817,026. This tax represented 61 percent of the Village general fund and 17 percent of all revenues analyzed in the study and was divided between residential (47 percent) and commercial/industrial (53 percent) land use. Madison Township's ratios, however are also fairly close to the national median numbers.

In comparison with the 1993 study, the residential ratios of \$1.00 to \$1.16 (\$1.67 in the 1993 study) for the Village and \$1.00 to \$1.24 (\$1.40 in 1993) for the Township are lower in this study. The variations are likely a result of changes in the communities and, to some extent, of different methodological approaches used by the researchers. Many things in a community can change over 14 years, including the acreage and values of different land use categories, property assessment values, the number and type of staff that provide services, the range of services provided, and the types of revenue collected. In the 1993 study, revenues were grouped into three categories: tax receipts, state aid and local receipts, while in this study the revenues were left in the format provided by the financial staff to allow for more accurate tracking. These factors make it difficult to select specific reasons for the different results. However, several data sources including population, new housing units, and changes in land use from 1993 to 2007 (Table 2, page 4) were reviewed to see if the fiscal results could be explained by these factors.

Based on a discussion with the administrator, there are at least three likely causes for the lower residential ratio in Madison Village. First, to avoid large budget deficits in 2006, the village discontinued several services to residents, including sidewalk plowing and curbside pickup of leaves, brush and junk. In addition, the Village payment for cemetery services was reduced. Second, several large industrial companies left the Village after 1993, reducing the property tax revenue from the commercial and industrial land use category. Finally, Madison Village's population is aging with more retirees and fewer workers contributing payroll to the municipal income tax. From 2000 to 2006 the reported dollars in income taxes grew from \$746,666 to \$806,087, but adjusted for inflation to 2006 dollars, the value of the municipal income tax decreased 8 percent. The cost to provide services has also increased dramatically from 1992 to 2006, with police and fire dispatch services doubling, for example, while the number of staff positions has remained the same. The result is that in order to balance the budget, the Village has been required to reduce services.

The land use ratios determined in a COCS study do not operate in a vacuum. Over time, increases or decreases in revenues and expenditures in one land use category can affect the ratios for the other two. Communities with lower residential ratios (that is, closer to \$1.00 in cost for every \$1.00 generated) generally have less revenue coming from non-residential land to offset residential service costs. Therefore, a loss of industrial or agricultural land over 14 years would likely lower the contribution from these land use categories and the cost of services would have to be made up from the residential category.

Table 6 (below) compares the results of the studies after adjusting the 1993 figures for inflation so that they are comparable to the 2007 findings. The trends when comparing study results are:

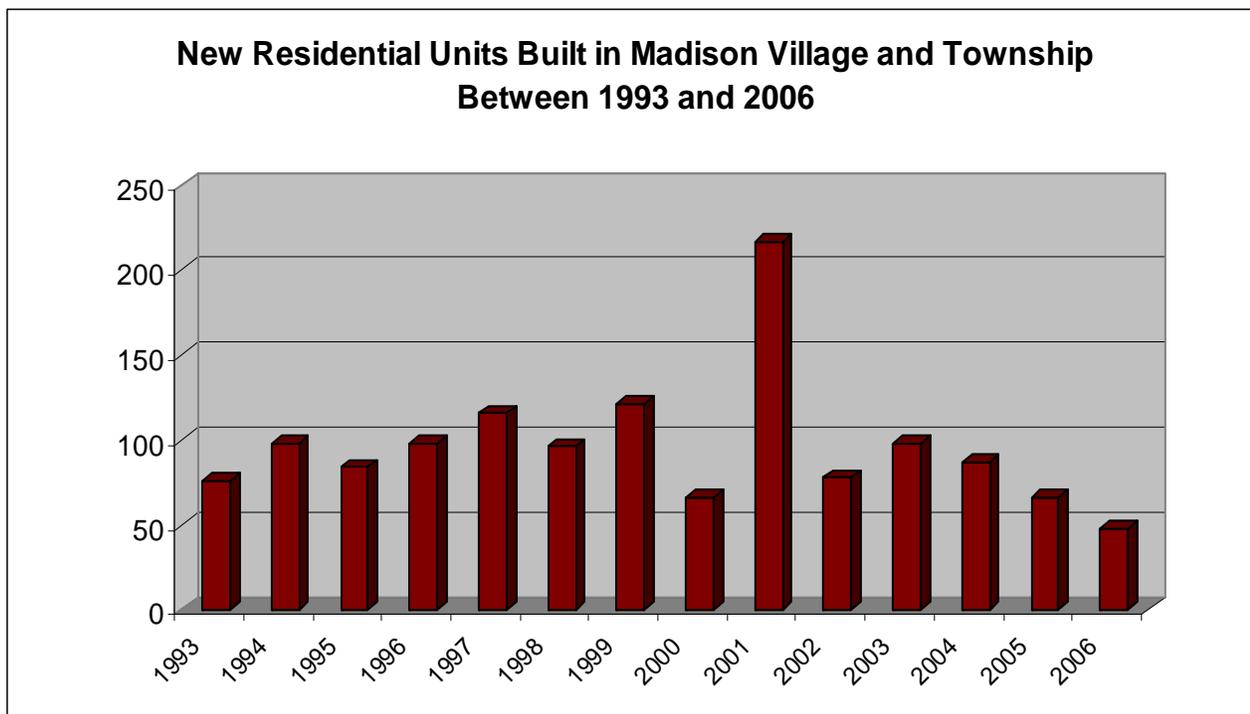
- Revenues and expenditures for residential land use are up in both the Village and the Township. Residential acreage increased by 2,722 acres (an 87 percent increase), which might explain greater revenues and expenditures in both the Village and the Township.
- Revenues from commercial and industrial properties are down in both the Village and the Township, while expenditures for services to these properties are up slightly. While there was some loss of industrial land, commercial acreage grew by 198 acres, so the loss of revenue cannot necessarily be attributed to the changes in this land use.
- Revenues and expenditures for agricultural lands are both down in the 2007 study. Agricultural and vacant acreage decreased by 16 percent (3,183 acres), which might account for both the reduced revenue and service costs associated with this land use.

Table 6: Comparison of 1993 and 2007 Study Results			
REVENUES			
Village	1993* (Based on '92 data adjusted for inflation)	2007 (Based on '06 data)	Difference (2007 minus 1993)
Residential	\$ 1,973,178	\$ 3,476,256	\$ 1,504,078
Commercial/Industrial	\$ 1,726,055	\$ 1,189,965	(\$ 536,090)
Farm, Forest & Open Land †	\$ 80,364	\$ 31,238	(\$ 49,126)
Total \$	\$ 3,779,597	\$ 4,697,458	\$ 917,861
Township			
Residential	\$ 10,076,208	\$ 11,805,378	\$ 1,729,170
Commercial/Industrial	\$ 4,824,970	\$ 4,268,756	(\$ 556,214)
Farm, Forest & Open Land †	\$ 632,673	\$ 439,822	(\$ 192,851)
Total \$	\$ 15,533,851	\$ 16,513,956	\$ 980,105
EXPENDITURES			
Village	1993*	2007	Difference
Residential	\$ 3,304,962	\$ 4,047,186	\$ 742,223
Commercial/Industrial	\$ 342,055	\$ 379,806	\$ 37,751
Farm, Forest & Open Land †	\$ 30,698	\$ 11,479	(\$ 19,219)
Total \$	\$ 3,677,716	\$ 4,438,471	\$ 760,755
Township			
Residential	\$ 14,146,965	\$ 14,609,054	\$ 462,088
Commercial/Industrial	\$ 1,226,359	\$ 1,426,485	\$ 200,126
Farm, Forest & Open Land †	\$ 191,378	\$ 133,778	(\$ 57,599)
Total \$	\$ 15,564,702	\$ 16,169,317	\$ 604,615
† This land use category in the 1993 study included some vacant or open residential, commercial and industrial land, while the category in the 2007 study was only Farm and Forest Land.			
* 1993 figures (based on 1992 data) shown in 2006 \$ based on U.S. Department of Labor, Inflation Calculator.			

Discussion continued

The combined population of Madison Village and Township grew from 17,954 in 1990 to an estimated 24,418 in 2006, an increase of 6,464 or 36 percent.⁵ While the time period for population data is slightly different from the available land use data (1993 to 2007) it appears that the rate of population growth (36 percent) was slower than the rate of residential land increase (87 percent). This is an indication that new housing consumed larger lots. Because there is a fixed amount of land and a growing population, a key issue for land conservation is how efficiently the land is being developed. That is, how many acres are being consumed on average by population or new housing units. From 1993 to 2006 there were a total of 1,349 new residential units and 73 new commercial and industrial units built in the Village and Township.⁶ Figure 2 (below) shows the number of residential units built each year. Dividing the number of new housing units by the acres of land converted to residential land use shows a conversion rate of 2.1 acres per housing unit. Although we do not have the data to do a similar comparison of development density prior to 1993, state and local trends between 1992 and 1997 show an increase in low-density development in exurban areas. That is, residents are seeking lower density development in a more rural environment.⁷

Figure 2.



⁵Data from U.S. Bureau of Census data from 1990 and 2000 and AFT estimate assuming population grew at the same rate from 2000 to 2006.

⁶Lake County Planning Commission, 4/23/07.

⁷“Overall, these trends point to a pattern of urban growth in Ohio that has become increasingly spread out or ‘sprawling’ over time. This pattern of growth has implications for the local communities and residents. Residents seeking lower density development and a more rural living environment benefit by being able to purchase larger lots in exurban areas, but the resulting dispersed pattern of growth increases the costs of providing community services; contributes to the spatial mismatch between the supply and demand of roads, public utilities, and other infrastructure; and hastens the loss of open space in rural areas.” E. Irwin and J.W. Reese in *Urbanization Trends in Ohio: Tracking Ohio’s Urban Growth & Land Use Change*, The Exurban Change Project Report Number EX-4 (Columbus: The Ohio State University, Department of Agricultural, Environmental and Development Economics, 2002), 1.

CONCLUSION

CONCLUSION

The primary purpose of a COCS study is to help a community determine the net fiscal contribution of various land uses, not to recommend one type of land use over another. A secondary purpose of a COCS study is to highlight the often-overlooked fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process. Because they are case studies of individual communities with different assessment, taxing and service practices, COCS studies should not be used to predict the impact of a single new development, nor to judge the value of one land use over another. Different types of industrial, commercial and residential development can have a dramatically varied economic input, so it is generally not advisable to use this data to determine the future size or extent of land uses in a community.

The results of this study and the 1993 study provide reliable financial information that demonstrates the importance of agricultural and forest lands to the fiscal balance. Both studies suggest that developing strategies to retain this land base for future agriculture is a good long-term investment and that:

- Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value (due to the CAUV program in Ohio, for example), agricultural properties contribute a surplus of revenue to pay for public services for residents of the Township and Village.
- Taxes and other revenues from residentially developed land typically do not cover all the public services residents receive.
- Agricultural lands consistently pay more in local tax revenues than they receive in services. While industrial and commercial land uses alone can offset the economic deficit associated with residential land use, industrial and commercial land use also tends to drive residential land development. Often the end result is that all available farm, forest and open land is consumed. This study shows that a balance of land uses that includes agricultural lands is able to provide revenue needed to pay for the services required by residential land uses.

“The cost to provide services has also increased dramatically from 1992 to 2006... the result is that in order to balance the budget, the Village has been required to reduce services.” (p. 15)



APPENDICES

APPENDICES

- A. Notes, Formulas and Examples**
- B. Madison Village Revenues and Expenditures**
- C. Madison Township Revenues and Expenditures**
- D. County Auditor's Tax Disbursements, Madison Village, 2006**
- E. County Auditor's Tax Disbursements, Madison Township, 2006**

Appendix A: Notes, Formulas and Examples

REVENUES

Property Taxes: Property taxes from Madison Village and Township pay for a wide range of services. The estimated market value of a property, as determined by an appraisal process supervised by the County Auditor, is multiplied by 35 percent to obtain the taxable value. The taxable value of the property is multiplied by the appropriate tax rate to establish the annual gross property tax. The gross tax is reduced by various rollbacks and reductions that vary based upon ownership, age and other factors to achieve a net tax. The net tax can be paid in a single payment or in two installments. An example tax calculation for the 2005/2006 tax year is shown below:

Appraised Value	\$ 125,000
	x 35%
Taxable Value	\$ 43,750
Times Effective Tax Rate	x .05448 (54.48 mills)
Gross Tax	\$ 2,383.50
Less: 10% Rollback	- 238.00
Less: 2.5% Rollback	- 60.00
Net Tax	\$ 2,085.50

Income Tax: The Village income tax was determined to be 43 percent residential and 53 percent commercial and industrial based on research by the Cleveland Division of Taxation, Department of Finance, Central Collection Agency, the organization that collects the tax.

Tangible Personal Property: This is money received from taxation on business machinery, equipment, etc. The entire amount was allocated to commercial and industrial land use.

Estate and Inheritance Tax: This information is confidential and cannot with any certainty be tracked to land use, but as in the 1993 study it was assumed to be contributed by residential properties.

Liquor Permits and Cigarette License Fees: Both revenues were attributed to the commercial and industrial category.

Gasoline Tax: This funding was allocated to land use based on motor vehicle registration numbers provided by the Ohio Department of Public Safety. In the Village, there were 3,481 passenger vehicles and other non-commercial vehicles, which is about 93 percent of all vehicles (3,688). Seven farm vehicles were registered constituting .19 percent of all vehicles registered. And there were 180 vehicles registered that were commercial in nature, which is about 6.6 percent of all vehicles.

Gasoline tax revenue received by the Township was also assigned to land use using registration figures. There were 14,294 passenger vehicles and other non-commercial vehicles, which is 95 percent of the total number of registrations (15,224). There were 33 farm trucks, which is about .22 percent, and almost 5 percent commercial vehicles.

Motor Vehicle License Tax: The distribution of this revenue was based on vehicle registration percentages (see gasoline tax) for the Village and Township.

Permissive Motor Vehicle Tax: A local/permissive tax is a tax enacted by local officials in each city/ township and county. This tax is distributed to the county and township. These funds are used to plan, construct, maintain and repair public roads, highways and streets according to Ohio Revised Code 4504.02. The distribution of this revenue was based on vehicle registration percentages (see gasoline tax) for the Village and Township.

EXPENDITURES

Education: Expenditures from property tax and tangible personal property for education were distributed at the county level. Using the auditor’s disbursement sheets, the expenditures for Madison Local School District, Auburn Joint Vocational School, Lakeland Community College and the Lake County Finance District were allocated to the residential category.

County: The county general fund expenditures were allocated using the Lake County Comprehensive Annual Financial Report. The breakdown was as follows:

General Government	28.5 %
Judicial	30.4 %
Public Safety	37.3 %
Public Works (County and State only)	0.6 %
Health and Human Services	2.8 %
Community and Economic Development	0.4 %

The board of elections function, under general government, was allocated to residential, with the remaining amount allocated by fallback. The expenditure for adult probation, coroner, domestic relations, juvenile court and juvenile probation under the Judicial and Public Safety portion was allocated to residential. The remaining expenditures for Judicial and Public Safety were allocated by fallback. The public works amount was allocated using the fallback numbers for the Village and Township (page 12). Health and Human Services was distributed to residential. Lastly, the Community and Economic Development expenditure was split evenly between residential and commercial.

Local Public Works/Roads: Local road and highway costs are one of the most difficult to allocate by land use. There are so many different users of each road that it is challenging to determine what percentage originates from residential, commercial/industrial, or farm and forest land. In this study, a combination of land use assessed values, road mileage and motor vehicle registration data was used to allocate road funds. Based on AFT experience, road expenditures were divided into thirds, with each portion distributed by the type of data used. These amounts were then totaled to determine a final percentage. The allocations are shown in the following tables.

Local Road Allocations

Madison Village Roads Fund				
Land Use		Residential	Commercial/ Industrial	Farm and Forest
1/3 based on land use value %	\$ 36,933	\$ 29,825	\$ 6,719	\$ 389
		80.8%	18.2%	1.1%
1/3 based on road mileage (12 miles) %	\$ 35,846	\$ 32,620	\$ 3,226	\$ --
		91.0%	9.0%	0.0%
1/3 based on motor vehicle %	\$ 35,846	\$ 34,019	\$ 1,759	\$ 68
		94.9%	4.9%	0.2%
Total	\$ 108,625	\$ 96,464	\$ 11,704	\$ 457
Final percentage		88.80%	10.77%	0.42%

Madison Township Roads Fund				
Land Use		Residential	Commercial/ Industrial	Farm and Forest
1/3 based on land use value %	318,932	\$ 225,265	\$ 84,791	\$ 8,876
		70.6%	26.6%	2.8%
1/3 based on road mileage (12 miles) %	309,551	\$ 256,928	\$ 6,191	\$ 46,433
		83.0%	2.0%	15.0%
1/3 based on motor vehicle %	309,551	\$ 290,642	\$ 18,239	\$ 671
		93.9%	5.9%	0.2%
Total	\$ 938,035	\$ 772,834	\$ 109,220	\$ 55,980
Final percentage		82.39%	11.64%	5.97%

Expenditures continued

Police: Police services provide protection to all properties in the Village and Township and respond to a wide variety of individual incidents in a given year. Based on department interviews, one-third of the cost of police services was allocated between the three land use categories using a fallback number, with the remaining two-thirds allocated based on incident records provided by each police department.

Fire District/EMS: The Madison Fire District is a special tax district that provides the Village and Township with fire and Emergency Medical Services (EMS). From department interviews, it was determined that 76 percent of the incidents were for EMS service. A significant number of EMS calls were to a private nursing home, which is a commercial land use. The final allocation of residential (43 percent), commercial (56 percent) and agriculture (1 percent) reflects the high number of service calls to the nursing home.

APPENDIX B: Madison Village, Fiscal Year 2006

REVENUES	Actual	Residential	Commercial/ Industrial	Farm and Forest	Source/ Notes	Land Use Percentage
General Fund						
Municipal Income Tax	\$ 817,026	\$ 384,002	\$ 433,024	-	CCA Division of Taxation	47%
Real Estate	\$ 76,760	\$ 61,988	\$ 13,964	808	County Auditor	81%
Personal Property	\$ 4,598	\$ -	\$ 4,598	-	County Auditor	0%
Other - Bed Tax	\$ 910	\$ -	\$ 910	-		0%
Local Government	\$ 151,275	\$ 89,644	\$ 61,454	178	Village Gen Fund Admin %	59%
Revenue Asst.	\$ 14,788	\$ 8,763	\$ 6,007	17	Village Gen Fund Admin %	59%
Inheritance Tax	\$ 29,155	\$ 29,155	\$ -	-	100% residential	100%
Liquor Permits	\$ 4,852	\$ -	\$ 4,852	-	Commercial	0%
Stratton Place	\$ 4,586	\$ 4,586	\$ -	-	100% residential	100%
Copies & Misc.	\$ 744	\$ 506	\$ 237	1	Village Gen Fund Admin %	68%
Mayor's Ct & Painesville	\$ 97,965	\$ 92,173	\$ 5,620	172	Court Clerk	94%
Fines	\$ 10,958	\$ 10,310	\$ 629	19	Court Clerk	94%
Parking	\$ 145	\$ 145	\$ -	-	100% residential	100%
Inspections Engineer	\$ 48,682	\$ 46,248	\$ 2,434	-	Res/Comm split	95%
Zoning	\$ 10,313	\$ 9,797	\$ 516	-	Res/Comm split	95%
Cable Franchise Fees	\$ 13,107	\$ 13,107	\$ -	-	Residential	100%
Fines, Licenses, & Permits	\$ 45	\$ 45	\$ -	-	Residential	100%
Interest	\$ 9,209	\$ 5,457	\$ 3,741	11	Village Gen Fund Admin %	59%
Contributions & Donations	\$ 915	\$ 915	\$ -	-	100% residential	100%
Weddings	\$ 844	\$ 844	\$ -	-	100% residential	100%
Inside Millage	\$ 38,683	\$ 33,815	\$ 4,505	363	County Auditor	87%
Misc. Non-Operating	\$ 2,664	\$ 1,579	\$ 1,082	3	Village Gen Fund Admin %	59%
Total General Fund	\$ 1,338,224	\$ 793,080	\$ 543,572	1,572		59%
S.C.M.R (Roads) Fund						
Gasoline Tax	\$ 115,679	\$ 109,782	\$ 5,677	221	Motor Vehicle %	95%
License Tax	\$ 30,074	\$ 28,541	\$ 1,476	57	Motor Vehicle %	95%
Interest	\$ 465	\$ 441	\$ 23	1	Motor Vehicle %	95%
Other - Misc. Operating	\$ 7,807	\$ 6,305	\$ 1,420	82	State share, roads	81%
State Highway	\$ 11,028	\$ 9,640	\$ 1,284	104	Fallback	87%
Cemetery	\$ 17,429	\$ 17,429	\$ -	-	100% residential	100%
FEMA	\$ 69,625	\$ 59,130	\$ 10,495	-	Res/Comm split	85%
Drug Law Enforcement	\$ 6,704	\$ 6,704	\$ -	-	100 % residential	100%
Permissive Vehicle Tax	\$ 7,251	\$ 6,881	\$ 356	14	Motor Vehicle %	95%
Police Pension	\$ 19,659	\$ 17,112	\$ 2,441	106	Police %	87%
Enforcement and Education	\$ 581	\$ 506	\$ 72	3	Police %	87%
Street Lighting	\$ 80,580	\$ 68,434	\$ 12,146	-	Interview	85%

APPENDIX B: Madison Village, Fiscal Year 2006

REVENUES	Actual		Residential		Commercial/ Industrial		Farm and Forest		Source/ Notes		Land Use Percentage	
	\$		\$		\$		\$					
Senior Operating												
Property Tax	\$ 35,000		\$ 27,765		\$ 6,873		\$ 362		County Auditor		79%	20%
Grants	\$ 9,519		\$ 9,519		-		-		100% residential		100%	0%
Madison Township	\$ 24,500		\$ 17,982		\$ 5,810		\$ 709		Madison Twshp Tax %		73%	24%
Trips	\$ 12,730		\$ 12,730		-		-		100% residential		100%	0%
Contributions & Donations	\$ 6,408		\$ 6,408		-		-		100% residential		100%	0%
Misc. Operating	\$ 258		\$ 258		-		-		100% residential		100%	0%
Mayor's Court Comp	\$ 5,126		\$ 4,823		\$ 294		\$ 9		Court %		94%	6%
Canine	\$ 3,286		\$ 3,286		-		-		100% residential		100%	0%
General Bond												
Real Estate	\$ 32,611		\$ 28,507		\$ 3,798		\$ 306		County Auditor		87%	12%
Personal Property	\$ 809		\$ -		\$ 809		\$ -		100% commercial		0%	100%
Sale of Notes	\$ 70,000		\$ 61,191		\$ 8,152		\$ 658		Fallback		87%	12%
Cemetery Capital	\$ 9,840		\$ 8,602		\$ 1,146		\$ 92		Fallback		87%	12%
Senior Capital	\$ 35,617		\$ 31,135		\$ 4,148		\$ 335		Senior levy - property tax		87%	12%
Garbage	\$ 111,618		\$ 94,794		\$ 16,824		\$ -		Res/Comm split		85%	15%
Total Village	\$ 2,062,428		\$ 1,430,983		\$ 626,815		\$ 4,630				69%	30%
Madison Local Schools	\$ 1,525,838		\$ 1,175,493		\$ 335,024		\$ 15,322		County Auditor		77%	22%
Auburn Joint Vocational	\$ 87,004		\$ 70,837		\$ 15,244		\$ 923		County Auditor		81%	18%
Fire District												
Real Estate Tax	\$ 270,348		\$ 210,791		\$ 56,809		\$ 2,748		County Auditor		78%	21%
Licenses, Permits, Fees	\$ 162		\$ 162		\$ -		\$ -		100% residential		100%	0%
Intergovernmental Receipts	\$ 27,858		\$ 21,799		\$ 5,780		\$ 279		FD Administrative %		78%	21%
Interest	\$ 6,094		\$ 4,768		\$ 1,264		\$ 61		FD Administrative %		78%	21%
Other Revenues	\$ 3,258		\$ 3,258		\$ -		\$ -		100% residential		100%	0%
Total Fire District	\$ 307,719		\$ 240,777		\$ 63,854		\$ 3,087				78%	21%
Madison Library District	\$ 48,730		\$ 39,082		\$ 9,139		\$ 509		County Auditor		80%	19%
County Government												
General Fund	\$ 121,806		\$ 99,172		\$ 21,342		\$ 1,293		County Auditor		81%	18%
ADAMHS	\$ 74,798		\$ 58,710		\$ 15,323		\$ 765		County Auditor		78%	20%
MR & DD	\$ 188,646		\$ 142,509		\$ 44,280		\$ 1,858		County Auditor		76%	23%
Narcotics Agency	\$ 10,747		\$ 7,952		\$ 2,691		\$ 104		County Auditor		74%	25%
Childrens Services	\$ 31,498		\$ 24,694		\$ 6,483		\$ 322		County Auditor		78%	21%
Forensic Crime Laboratory	\$ 13,541		\$ 10,606		\$ 2,797		\$ 138		County Auditor		78%	21%
Metroparks	\$ 127,527		\$ 103,127		\$ 23,056		\$ 1,344		County Auditor		81%	18%
Lakeland Community College	\$ 97,176		\$ 72,315		\$ 23,918		\$ 943		County Auditor		74%	25%
Total County Government	\$ 665,739		\$ 519,085		\$ 139,889		\$ 6,766				78%	21%
GRAND TOTAL	\$ 4,697,458		\$ 3,476,256		\$ 1,189,965		\$ 31,238				74.0%	25.3%

APPENDIX B: Madison Village, Fiscal Year 2006

EXPENDITURES

	Actual	Residential	Commercial/ Industrial	Farm and Forest	Source/ Notes	Land Use Percentage
General Fund						
Safety	\$ 619,467	\$ 539,211	\$ 76,920	\$ 3,335	Land Use & Incidents	87%
Stratton	\$ 5,572	\$ 5,572	\$ -	\$ -	100% residential	100%
Administration	\$ 299,903	\$ 262,160	\$ 34,925	\$ 2,818	Fallback	87%
Service, Supplies, etc.	\$ 273,098	\$ 244,952	\$ 27,434	\$ 711	Budget detail	90%
Total General Fund	\$ 1,198,040	\$ 1,051,896	\$ 139,280	\$ 6,864		88%
S.C.M.R (Roads) Fund	\$ 108,625	\$ 96,464	\$ 11,704	\$ 457	Roads %	89%
State Highway	\$ 6,234	\$ 5,536	\$ 672	\$ 26	Roads %	89%
Cemetery	\$ 8,940	\$ 8,940	\$ -	\$ -	100% residential	100%
FEMA	\$ 48,195	\$ 40,931	\$ 7,264	\$ -	Res/Comm split	85%
Drug Law Enforcement	\$ 5,815	\$ 5,815	\$ -	\$ -	100% residential	100%
Permissive Vehicle Tax	\$ 5,100	\$ 4,529	\$ 550	\$ 21	Motor Vehicle %	11%
Police Pension	\$ 13,891	\$ 12,091	\$ 1,725	\$ 75	Police %	87%
Enforcement and Education	\$ 1,000	\$ 870	\$ 124	\$ 5	Police %	87%
Street Lighting	\$ 73,492	\$ 62,415	\$ 11,077	\$ -	Res/Comm split	85%
Senior Operating	\$ 100,454	\$ 100,454	\$ -	\$ -	100% residential	100%
General Bond	\$ 104,825	\$ 89,025	\$ 15,800	\$ -	Sewer Dept, Res/Comm	85%
Mayor's Court Comp	\$ 8,003	\$ 7,530	\$ 459	\$ 14	Court Clerk	94%
Cemetery Capital	\$ 9,840	\$ 9,840	\$ -	\$ -	100% residential	100%
Senior Capital	\$ 7,378	\$ 7,378	\$ -	\$ -	100% residential	100%
Garbage	\$ 122,536	\$ 104,066	\$ 18,470	\$ -	Res/Comm split	85%
Total Village	\$ 1,822,368	\$ 1,607,779	\$ 207,125	\$ 7,463		88%
Madison Local Schools	\$ 1,525,838	\$ 1,525,838	\$ -	\$ -	100% residential	100%
Auburn Joint Vocational	\$ 87,004	\$ 87,004	\$ -	\$ -	100% residential	100%
Fire District	\$ 288,792	\$ 125,120	\$ 160,609	\$ 3,062	Fire District interview	43%
Madison Library District	\$ 48,730	\$ 48,730	\$ -	\$ -	100% residential	100%
County Government						
General Fund	\$ 121,806	\$ 108,780	\$ 12,072	\$ 954	County CAFR	89%
ADAMHS	\$ 74,798	\$ 74,798	\$ -	\$ -	100% residential	100%
MR & DD	\$ 188,646	\$ 188,646	\$ -	\$ -	100% residential	100%
Narcotics Agency	\$ 10,747	\$ 10,747	\$ -	\$ -	100% residential	100%
Childrens Services	\$ 31,498	\$ 31,498	\$ -	\$ -	100% residential	100%
Forensic Crime Laboratory	\$ 13,541	\$ 13,541	\$ -	\$ -	100% residential	100%
Metroparks	\$ 127,527	\$ 127,527	\$ -	\$ -	100% residential	100%
Lakeland Community College	\$ 97,176	\$ 97,176	\$ -	\$ -	100% residential	100%
Total County Government	\$ 665,739	\$ 652,714	\$ 12,072	\$ 954		98%
Grand Total	\$ 4,438,471	\$ 4,047,186	\$ 379,806	\$ 11,479		91.2%
						8.6%
						0.3%

Madison Village Findings

	Actual	Residential	Commercial/ Industrial	Farm and Forest
Revenues	\$ 4,697,458	\$ 3,476,256	\$ 1,189,965	\$ 31,238
Land Use %		74.0%	25.3%	0.7%
Expenditure	\$ 4,438,471	\$ 4,047,186	\$ 379,806	\$ 11,479
Land Use %		91.2%	8.6%	0.3%
Net (Rev minus Exp) Ratio	\$ 258,987	\$ (570,930)	\$ 810,158	\$ 19,758
		1.16	0.32	0.37

APPENDIX C: Madison Township, Fiscal Year 2006

REVENUES	Actual	Residential	Commercial/ Industrial	Farm and Forest	Source/ Notes	Land Use Percentage	
Police District							
General Property Tax	\$ 1,398,493	\$ 1,013,460	\$ 345,099	\$ 39,934	County Auditor	72%	25%
Tangible Personal Prop. Tax	\$ 114,929	\$ -	\$ 114,929	\$ -	County Auditor	0%	100%
Copy Fees	\$ 1,236	\$ 837	\$ 366	\$ 33	Police Admin %	68%	30%
Property Tax Allocation	\$ 149,285	\$ 108,184	\$ 36,838	\$ 4,263	County Auditor	72%	25%
Property Tax Allocation DEREG	\$ 16,245	\$ 11,773	\$ 4,009	\$ 464	County Auditor	72%	25%
State Receipts	\$ 577	\$ 391	\$ 171	\$ 15	Police Admin %	68%	30%
Intergovernmental Receipts	\$ 74	\$ 74	\$ -	\$ -	Witness Fees	100%	0%
Gifts and Donations	\$ 10,463	\$ 10,463	\$ -	\$ -	100% residential	100%	0%
Local Grants	\$ 200	\$ 200	\$ -	\$ -	100% residential	100%	0%
Miscellaneous	\$ 29,275	\$ 19,823	\$ 8,678	\$ 774	Police Admin %	68%	30%
Total Police District	\$ 1,720,778	\$ 1,165,204	\$ 510,091	\$ 45,483		68%	30%
Permissive MVL Tax - Township	\$ 99,287	\$ 94,226	\$ 4,872	\$ 189	Motor Vehicle %	95%	5%
Sale of Forfeited Property	\$ 575	\$ 575	\$ -	\$ -	100% residential	100%	0%
Special Assessments (Lights)	\$ 56,730	\$ 53,893	\$ 2,836	\$ -	Interview	95%	5%
Federal Funds (FEMA)	\$ 82,347	\$ 59,828	\$ 22,519	\$ -	Res/Comm Fallback	73%	27%
Total Township Funds	\$ 4,238,766	\$ 3,035,004	\$ 1,108,823	\$ 94,939	Twshp. Admin %	72%	26%
Madison Local Schools							
Auburn Joint Vocational							
Fire District							
Real Estate Tax	\$ 1,248,496	\$ 896,242	\$ 316,939	\$ 35,316	County Auditor	72%	25%
Licenses, Permits, Fees	\$ 746	\$ 746	\$ -	\$ -	100% residential	100%	0%
Intergovernmental Receipts	\$ 128,650	\$ 92,808	\$ 32,253	\$ 3,589	Interview	72%	25%
Interest	\$ 28,141	\$ 20,301	\$ 7,055	\$ 785	Interview	72%	25%
Other Revenues	\$ 15,046	\$ 15,046	\$ -	\$ -	100% residential	100%	0%
Total Fire District	\$ 1,421,080	\$ 1,025,144	\$ 356,246	\$ 39,690		72%	25%
Madison Library District							
County Government							
General Fund	\$ 556,547	\$ 421,659	\$ 118,273	\$ 16,615	County Auditor	76%	21%
ADAMHS	\$ 344,551	\$ 249,625	\$ 85,090	\$ 9,836	County Auditor	72%	25%
MR & DD	\$ 876,208	\$ 605,922	\$ 246,410	\$ 23,876	County Auditor	69%	28%
Narcotics Agency	\$ 50,125	\$ 33,811	\$ 14,981	\$ 1,332	County Auditor	67%	30%
Childrens Services	\$ 145,172	\$ 104,992	\$ 36,043	\$ 4,137	County Auditor	72%	25%
Forensic Crime Laboratory	\$ 62,417	\$ 45,093	\$ 15,547	\$ 1,777	County Auditor	72%	25%
Senior Citizens	\$ 68,617	\$ 49,572	\$ 17,091	\$ 1,953	County Auditor	72%	25%
Metroparks	\$ 583,588	\$ 428,321	\$ 138,389	\$ 16,878	County Auditor	73%	24%
Lakeland Community College	\$ 453,723	\$ 340,903	\$ 99,387	\$ 13,433	County Auditor	75%	22%
Total County Government	\$ 3,140,948	\$ 2,279,899	\$ 771,211	\$ 89,837		73%	25%
GRAND TOTAL	\$ 16,513,956	\$ 11,805,378	\$ 4,268,756	\$ 439,822		71%	26%

EXPENDITURES

Source/Notes

Farm and Forest

Commercial/Industrial

Residential

Actual

Land Use Percentage

	Actual	Residential	Commercial/Industrial	Farm and Forest	Source/Notes	Land Use Percentage
General Fund						
Administration	\$ 702,040	\$ 600,730	\$ 86,718	\$ 14,592	Finance Records	86%
Zoning	\$ 93,867	\$ 89,174	\$ 4,693	-	Interview	12%
Trustees	\$ 48,606	\$ 40,494	\$ 6,812	1,301	Twshp. Admin %	5%
Contracted Services	\$ 16,622	\$ 13,847	\$ 2,329	445	Twshp. Admin %	14%
Cemeteries	\$ 22,396	\$ 22,396	-	-	100% residential	14%
Parks	\$ 187,824	\$ 187,824	-	-	100% residential	0%
Other Financing Uses	\$ 318	\$ 265	\$ 45	9	100% residential	0%
Total General Fund	\$ 1,071,673	\$ 954,730	\$ 100,597	\$ 16,346	Twshp. Admin %	14%
Motor Vehicle License Tax	\$ 14,341	\$ 11,816	\$ 1,670	856	Roads %	89%
Roads (Gasoline Tax)	\$ 33,467	\$ 27,573	\$ 3,897	1,997	Roads %	9%
Road and Bridge	\$ 938,035	\$ 772,834	\$ 109,220	55,980	Roads %	12%
Cemetery	\$ 2,260	\$ 2,260	-	-	100% residential	12%
Police District	\$ 1,746,725	\$ 1,395,993	\$ 321,902	28,829	Police %	0%
Roads (Permissive MV)	\$ 42,967	\$ 35,400	\$ 5,003	2,564	Roads %	18%
Law Enforcement Trust	\$ 1,238	\$ 1,046	\$ 178	14	Roads %	12%
Special Assessment (lighting)	\$ 76,842	\$ 73,000	\$ 3,842	-	Police %	14%
Miscellaneous Special Revenue (FEMA)	\$ 5,411	\$ 3,932	\$ 1,480	-	Interview	5%
Permanent Improvement	\$ 1,320	\$ 1,088	\$ 154	79	Res/Comm fallback	73%
Capital Projects (FEMA)	\$ 47,254	\$ 34,332	\$ 12,922	-	Roads %	12%
Total All Township Funds	\$ 3,981,532	\$ 3,314,002	\$ 560,866	\$ 106,665	Res/Comm fallback	27%
Madison Local Schools						
Auburn Joint Vocational	\$ 7,092,078	\$ 7,092,078	-	-	100% residential	83%
Fire District	\$ 397,534	\$ 397,534	-	-	100% residential	14%
Madison Library District	\$ 1,333,674	\$ 577,819	\$ 741,713	14,143		0%
	\$ 223,551	\$ 223,551	-	-	100% residential	56%
County Government						
General Fund	\$ 556,547	\$ 419,670	\$ 123,906	\$ 12,971	Lake County CAFR	22%
ADAMHS	\$ 344,551	\$ 344,551	-	-	100% residential	75%
MR & DD	\$ 876,208	\$ 876,208	-	-	100% residential	100%
Narcotics Agency	\$ 50,125	\$ 50,125	-	-	100% residential	0%
Childrens Services	\$ 145,172	\$ 145,172	-	-	100% residential	0%
Forensic Crime Laboratory	\$ 62,417	\$ 62,417	-	-	100% residential	0%
Senior Citizens	\$ 68,617	\$ 68,617	-	-	100% residential	0%
Metroparks	\$ 583,588	\$ 583,588	-	-	100% residential	0%
Lakeland Community College	\$ 453,723	\$ 453,723	-	-	100% residential	0%
Total County Government	\$ 3,140,948	\$ 3,004,070	\$ 123,906	\$ 12,971		96%
GRAND TOTAL	\$ 16,169,317	\$ 14,609,054	\$ 1,426,485	\$ 133,778		4%
						1%

**APPENDIX C: Madison Township, Fiscal Year 2006
Madison Township Findings**

	Actual	Residential	Commercial/ Industrial	Farm and Forest
Revenues	\$ 16,513,956	\$ 11,805,378	\$ 4,268,756	\$ 439,822
Percent of Total		71.5%	25.8%	2.7%
Expenditures	\$ 16,169,317	\$ 14,609,054	\$ 1,426,485	\$ 133,778
Percent of Total		90.4%	8.8%	0.8%
Net (Revenue minus Exp.) Ratio	\$ 344,639	\$ (2,803,676)	\$ 2,842,272	\$ 306,044
		1.24	0.33	0.30

APPENDIX D: County Auditor's Tax Disbursements, Madison Village, 2006

COCOS Study

COUNTY	Combined Residential/Agricultural*	Residential	Farm and Forest	Commercial/Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
General Fund	\$ 100,464	\$ 99,172	\$ 1,293	\$ 15,699	\$ 2,612	\$ 118,775	\$ 3,031	\$ 121,806
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
ADAMHS	\$ 59,475	\$ 58,710	\$ 765	\$ 11,023	\$ 1,990	\$ 72,489	\$ 2,309	\$ 74,798
% of real property		81%	1.1%	18.0%				100%
% of real & personal		78%	1.0%	20.5%				100%
MR & DD	\$ 144,367	\$ 142,509	\$ 1,858	\$ 31,113	\$ 6,094	\$ 181,573	\$ 7,073	\$ 188,646
% of real property		78%	1.0%	20.5%				100%
% of real & personal		76%	1.0%	23.5%				100%
Narcotics Agency	\$ 8,056	\$ 7,952	\$ 104	\$ 1,885	\$ 373	\$ 10,314	\$ 433	\$ 10,747
% of real property		77%	1.0%	21.9%				100%
% of real & personal		74%	1.0%	25.0%				100%
Childrens Services	\$ 25,015	\$ 24,694	\$ 322	\$ 4,602	\$ 871	\$ 30,488	\$ 1,010	\$ 31,498
% of real property		81%	1.1%	17.9%				100%
% of real & personal		78%	1.0%	20.6%				100%
Forensic Crime Laboratory	\$ 10,744	\$ 10,606	\$ 138	\$ 1,991	\$ 373	\$ 13,108	\$ 433	\$ 13,541
% of real property		81%	1.1%	18.0%				100%
% of real & personal		78%	1.0%	20.7%				100%
Senior Citizens	\$ 11,999	\$ 11,845	\$ 154	\$ 2,126	\$ 373	\$ 14,498	\$ 433	\$ 14,931
% of real property		82%	1.1%	17.2%				100%
% of real & personal		79%	1.0%	19.6%				100%
Metroparks	\$ 104,471	\$ 103,127	\$ 1,344	\$ 16,876	\$ 2,860	\$ 124,207	\$ 3,320	\$ 127,527
% of real property		83%	1.1%	15.9%				100%
% of real & personal		81%	1.1%	18.1%				100%
Lakeland Community College	\$ 73,258	\$ 72,315	\$ 943	\$ 15,319	\$ 3,980	\$ 92,557	\$ 4,619	\$ 97,176
% of real property		78%	1.0%	20.9%				100%
% of real & personal		74%	1.0%	24.6%				100%

* Includes forest land

APPENDIX D: County Auditor's Tax Disbursements, Madison Village, 2006

COCOS Study

	Combined							
	Residential/ Agricultural	Residential	Farm and Forest	Commercial/ Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
MADISON VILLAGE								
General Fund	\$ 56,930	\$ 56,197	\$ 732	\$ 8,896	\$ 1,480	\$ 67,306	\$ 1,718	\$ 69,023
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
Police Pension	\$ 14,352	\$ 14,167	\$ 185	\$ 2,243	\$ 373	\$ 16,968	\$ 433	\$ 17,401
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
Debt Fund	\$ 24,398	\$ 24,085	\$ 314	\$ 3,813	\$ 634	\$ 28,845	\$ 736	\$ 29,581
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
MADISON TOWNSHIP								
General Fund	\$ 45,448	\$ 44,863	\$ 585	\$ 7,102	\$ 1,181	\$ 53,731	\$ 1,371	\$ 55,103
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
MADISON FIRE DISTRICT								
General Fund	\$ 206,067	\$ 203,415	\$ 2,651	\$ 37,409	\$ 8,059	\$ 251,535	\$ 9,354	\$ 260,888
% of real property		81%	1.1%	18.1%				100%
% of real & personal		78%	1.0%	21.0%				100%
MADISON LOCAL SCHOOLS								
General Fund	\$ 956,803	\$ 944,492	\$ 12,311	\$ 149,941	\$ 61,126	\$ 1,167,870	\$ 70,946	\$ 1,238,815
% of real property		81%	1.1%	18.1%				100%
% of real & personal		76%	1.0%	22.8%				100%
Permanent Improvement	\$ 21,123	\$ 20,851	\$ 272	\$ 5,101	\$ 1,244	\$ 27,467	\$ 1,443	\$ 28,911
% of real property		76%	1.0%	23.1%				100%
% of real & personal		72%	0.9%	26.9%				100%
Emergency - 2004	\$ 92,331	\$ 91,143	\$ 1,188	\$ 14,428	\$ 2,400	\$ 109,159	\$ 2,786	\$ 111,945
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
Library Debt - 1997	\$ 23,920	\$ 23,612	\$ 308	\$ 3,738	\$ 622	\$ 28,280	\$ 722	\$ 29,001
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
Debt Service - 2004	\$ 96,637	\$ 95,394	\$ 1,243	\$ 15,101	\$ 2,512	\$ 114,250	\$ 2,916	\$ 117,166
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
Total Schools	\$ 1,190,814	\$ 1,175,493	\$ 15,322	\$ 188,308	\$ 67,904	\$ 1,447,026	\$ 78,812	\$ 1,525,838
% of real property		81.235%	1.059%	17.706%				100%
% of real & personal		77%	1.0%	22.0%				100%

APPENDIX D: County Auditor's Tax Disbursements, Madison Village, 2006

COCOS Study

	Combined Residential/ Agricultural	Residential	Farm and Forest	Commercial/ Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
MADISON LIBRARY DISTRICT								
General Fund	\$ 39,591	\$ 39,082	\$ 509	\$ 6,451	\$ 1,244	\$ 47,286	\$ 1,443	\$ 48,730
% of real property		83%	1.1%	16.3%				100%
% of real & personal		80%	1.0%	18.8%				100%
AUBURN JOINT VOCATIONAL								
General Fund	\$ 71,760	\$ 70,837	\$ 923	\$ 11,213	\$ 1,865	\$ 84,839	\$ 2,165	\$ 87,004
% of real property		83%	1.1%	15.4%				100%
% of real & personal		81%	1.1%	17.5%				100%
LAKE COUNTY FINANCING DISTRICT								
General Fund	\$ 109,900	\$ 108,486	\$ 1,414	\$ 36,384	\$ 6,094	\$ 152,378	\$ 7,073	\$ 159,451
% of real property		71%	0.9%	27.9%				100%
% of real & personal		68%	0.9%	31.1%				100%
TOTALS	\$ 2,297,111	\$ 2,267,555	\$ 29,556	\$ 402,452	\$ 108,360	\$ 2,807,922	\$ 125,768	\$ 2,933,690
% of real property		81%	1.1%	18.2%				100%
% of real & personal		77%	1.0%	21.7%				100%

APPENDIX E: County Auditor's Tax Disbursements, Madison Township, 2006

COCOS Study

COUNTY	Combined Residential/ Agricultural*	Residential	Agricultural	Commercial/ Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
General Fund	\$ 438,274	\$ 421,659	\$ 16,615	\$ 84,109	\$ 19,243	\$ 541,627	\$ 14,921	\$ 556,547
% of real property	77.9%	3.07%	19.08%	21.25%				100%
% of real & personal	75.8%	2.99%	21.25%	59,061	14,661	333,183	11,368	344,551
ADAMHS	\$ 259,461	\$ 249,625	\$ 9,836	\$ 59,061	\$ 14,661	\$ 333,183	\$ 11,368	\$ 344,551
% of real property	74.9%	2.95%	22.13%	24.70%				100%
% of real & personal	72.4%	2.85%	24.70%	166,695	44,900	841,393	34,815	876,208
MR & DD	\$ 629,798	\$ 605,922	\$ 23,876	\$ 166,695	\$ 44,900	\$ 841,393	\$ 34,815	\$ 876,208
% of real property	72.0%	2.84%	25.15%	28.12%				100%
% of real & personal	69.2%	2.72%	28.12%	10,101	2,749	47,993	2,132	50,125
Narcotics Agency	\$ 35,144	\$ 33,811	\$ 1,332	\$ 10,101	\$ 2,749	\$ 47,993	\$ 2,132	\$ 50,125
% of real property	70.5%	2.78%	26.77%	29.89%				100%
% of real & personal	67.5%	2.66%	29.89%	24,655	6,414	140,199	4,974	145,172
Childrens Services	\$ 109,129	\$ 104,992	\$ 4,137	\$ 24,655	\$ 6,414	\$ 140,199	\$ 4,974	\$ 145,172
% of real property	74.9%	2.95%	22.16%	24.83%				100%
% of real & personal	72.3%	2.85%	24.83%	10,666	2,749	60,286	2,132	62,417
Forensic Crime Laboratory	\$ 46,870	\$ 45,093	\$ 1,777	\$ 10,666	\$ 2,749	\$ 60,286	\$ 2,132	\$ 62,417
% of real property	74.8%	2.95%	22.25%	24.91%				100%
% of real & personal	72.2%	2.85%	24.91%	11,391	2,749	66,485	2,132	68,617
Senior Citizens	\$ 52,345	\$ 50,361	\$ 1,984	\$ 11,391	\$ 2,749	\$ 66,485	\$ 2,132	\$ 68,617
% of real property	75.7%	2.98%	21.27%	23.71%				100%
% of real & personal	73.4%	2.89%	23.71%	90,416	21,076	567,246	16,342	583,588
Metroparks	\$ 455,754	\$ 438,477	\$ 17,278	\$ 90,416	\$ 21,076	\$ 567,246	\$ 16,342	\$ 583,588
% of real property	77.3%	3.05%	19.65%	21.90%				100%
% of real & personal	75.1%	2.96%	21.90%	82,077	29,323	430,987	22,736	453,723
Lakeland Comm. College	\$ 319,587	\$ 307,471	\$ 12,116	\$ 82,077	\$ 29,323	\$ 430,987	\$ 22,736	\$ 453,723
% of real property	71.3%	2.81%	25.85%	29.56%				100%
% of real & personal	67.8%	2.67%	29.56%					100%

* Includes forest land

APPENDIX E: County Auditor's Tax Disbursements, Madison Township, 2006

COCs Study

	Combined Residential/ Agricultural	Residential	Agricultural	Commercial/ Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
MADISON TOWNSHIP								
General Fund	\$ 198,267	\$ 190,751	\$ 7,516	\$ 38,049	\$ 8,705	\$ 245,022	\$ 6,750	\$ 251,771
% of real property	77.9%	3.07%	19.08%					100%
% of real & personal	75.8%	2.99%	21.25%					100%
Road & Bridge	\$ 598,189	\$ 575,512	\$ 22,677	\$ 131,805	\$ 36,653	\$ 766,647	\$ 28,420	\$ 795,067
% of real property	75.1%	2.96%	21.97%					100%
% of real & personal	72.4%	2.85%	24.76%					100%
Police	\$ 1,041,463	\$ 1,001,981	\$ 39,482	\$ 247,724	\$ 93,466	\$ 1,382,653	\$ 72,472	\$ 1,455,125
% of real property	72.5%	2.86%	24.68%					100%
% of real & personal	68.9%	2.71%	28.43%					100%
MADISON FIRE DISTRICT								
General Fund	\$ 898,964	\$ 864,884	\$ 34,080	\$ 200,430	\$ 59,378	\$ 1,158,772	\$ 46,041	\$ 1,204,813
% of real property	74.6%	2.94%	22.42%					100%
% of real & personal	71.8%	2.83%	25.39%					100%
MADISON LOCAL SCHOOLS								
General Fund	\$ 4,174,044	\$ 4,015,805	\$ 158,239	\$ 803,349	\$ 450,376	\$ 5,427,770	\$ 349,214	\$ 5,776,984
% of real property	74.0%	2.92%	23.10%					100%
% of real & personal	69.5%	2.74%	27.75%					100%
Permanent Improvement	\$ 92,148	\$ 88,654	\$ 3,493	\$ 27,328	\$ 9,163	\$ 128,639	\$ 7,105	\$ 135,744
% of real property	68.9%	2.72%	28.37%					100%
% of real & personal	65.3%	2.57%	32.12%					100%
Emergency - 2004	\$ 402,795	\$ 387,525	\$ 15,270	\$ 77,300	\$ 17,685	\$ 497,781	\$ 13,713	\$ 511,493
% of real property	77.9%	3.07%	19.08%					100%
% of real & personal	75.8%	2.99%	21.25%					100%
Library Debt - 1997	\$ 104,351	\$ 100,395	\$ 3,956	\$ 20,026	\$ 4,582	\$ 128,959	\$ 3,553	\$ 132,511
% of real property	77.9%	3.07%	19.08%					100%
% of real & personal	75.8%	2.99%	21.25%					100%
Debt Service - 2004	\$ 421,578	\$ 405,596	\$ 15,982	\$ 80,905	\$ 18,510	\$ 520,993	\$ 14,352	\$ 535,345
% of real property	77.9%	3.07%	19.08%					100%
% of real & personal	75.8%	2.99%	21.25%					100%
Total Schools	\$ 5,194,916	\$ 4,997,976	\$ 196,940	\$ 1,008,909	\$ 500,316	\$ 6,704,142	\$ 387,936	\$ 7,092,078
% of real property	74.6%	2.94%	22.51%					100%
% of real & personal	70.5%	2.78%	26.75%					100%

APPENDIX E: County Auditor's Tax Disbursements, Madison Township, 2006

COCs Study

	Combined Residential/ Agricultural	Residential	Agricultural	Commercial/ Industrial	Public Utility	Total Real Property	Total Personal	Total Real & Personal
MADISON LIBRARY DISTRICT								
General Fund	\$ 172,717	\$ 166,169	\$ 6,548	\$ 34,565	\$ 9,163	\$ 216,446	\$ 7,105	\$ 223,551
% of real property		76.8%	3.03%	20.20%				100%
% of real & personal		74.3%	2.93%	22.74%				100%
AUBURN JOINT VOCATIONAL								
General Fund	\$ 313,053	\$ 301,185	\$ 11,868	\$ 60,078	\$ 13,745	\$ 386,876	\$ 10,658	\$ 397,534
% of real property		77.9%	3.07%	19.08%				100%
% of real & personal		75.8%	2.99%	21.25%				100%
LAKE COUNTY FINANCING DISTRICT								
General Fund	\$ 479,438	\$ 461,263	\$ 18,176	\$ 194,936	\$ 44,900	\$ 719,275	\$ 34,815	\$ 754,090
% of real property		64.1%	2.53%	33.34%				100%
% of real & personal		61.2%	2.41%	36.42%				100%
TOTALS	\$ 11,243,370	\$ 10,817,132	\$ 426,239	\$ 2,455,670	\$ 910,191	\$ 14,609,231	\$ 705,746	\$ 15,314,976

THIRTY-FIVE YEARS OF GROWTH IN MADISON, OHIO



The Cost of Community Services
In Madison Village & Township
Lake County, Ohio
March 2008

Lake Soil & Water
Conservation District
125 E. Erie Street
Painesville, OH 44077

