



CIDS

County Information and Data Service

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NOVEMBER 20, 2009

DATES TO REMEMBER

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|--------------------|--|
| DECEMBER 6-9, 2009 | CCAO/CEAO ANNUAL WINTER CONFERENCE, HYATT REGENCY, COLUMBUS |
| MARCH 6-10, 2010 | NACo LEGISLATIVE CONFERENCE, MARRIOTT WARDMAN PARK HOTEL, WASHINGTON, D.C. |
| MARCH 10, 2009 | OHIO CONGRESSIONAL DELEGATION BREAKFAST, WASHINGTON, D.C. |

ASSOCIATION NEWS

HAS YOUR COUNTY LOOKED AT POSSIBLE USES FOR RECOVERY ZONE BONDS?

The American Recovery and Reinvestment Act (the Federal Stimulus Bill or ARRA) includes new and expanded bonding authority for states and local governments. The new bonds are targeted to primary and secondary education, alternative energy, and economically distressed communities. Of particular interest to counties are bonds for economically distressed communities.

The ARRA included two types of **Recovery Zone Bonds: Recovery Zone Economic Development Bonds (RZEB's) and Recovery Zone Facility Bonds (RZFB's)**. These two new types of bonds are of particular interest to counties because most counties receive a specific dollar allocation that can be used in the county for various types of projects. In addition, if counties do not use this new bonding authority for eligible projects by closing on debt by December 31, 2010 the allocation is lost to both the state and the county.

Recovery Zone Economic Development Bonds (RZEB's) are a type of taxable bond that allows state and local government issuers to achieve lower borrowing costs through an interest rate subsidy of 45% of the interest payable when these bonds are issued. RZEB's can be used finance a broad range of "qualified economic development purposes" including public infrastructure and facilities and job training and educational programs. This type of bonds must satisfy the requirements of governmental use tax-exempt bonds.

Recovery Zone Facility Bonds are a type of traditional tax-exempt private activity bond that may be used in designated recovery zones, generally an economically distressed area, to finance a broad range of depreciable capital projects. A typical financing arrangement for RZFB's would be for local governments to issue conduit bonds for qualifying businesses operating in a recovery zone to fund commercial, industrial, and other economic activities. These RZFB's are not limited to small business enterprises.

Ohio's share of ARRA's \$10 billion national allocation for RZEB's is **\$422.6 million** and Ohio's share of the ARRA's \$15 billion national allocation of RZFB's is approximately **\$634 million**. The U.S. Treasury has sub-

allocated these state allocations to Ohio's counties and large cities in proportion to the local employment decline during 2008. In order to assure that the state does not lose the bonding authority in the event that counties do not use their allocation in both types of bonds, the state is beginning to develop a waiver process.

Attached to this edition of CIDS is a memo that more clearly explains the Recovery Zone Bond Program and includes a table showing the allocation of bonding authority reserved for counties and certain large cities. It also includes links to other information about Recovery Zone Bonds. We encourage counties to see how these funds may be effectively used in each county as a state waiver process will be initiated in early December. In addition, there will be a seminar to more fully explain this program in mid December that we will publicize when the details are complete. An overview of the various bonds can be viewed at www.recovery.ohio.gov/docs/ARRABondsOhio.pdf.

CIDS PUBLICATION SCHEDULE

The County Information and Data Service (CIDS) will not be published on November 27, but we will return to our regular publication schedule on December 4. Happy Thanksgiving from the CCAO Family to yours.

STRICKLAND TO ADDRESS CCAO/CEAO ANNUAL WINTER CONFERENCE

Governor Ted Strickland will speak during the CCAO/CEAO Annual Winter Conference at the general session on Monday, December 7 at 2:00 p.m. Following the Governor's remarks, administration officials will address the "State General Fund & Transportation Budget Challenges: Where Do We Go From Here?" Join **J. Pari Sabety, Director of the Office of Budget and Management; Rich Levin, Tax Commissioner, Ohio Department of Taxation;** and **Jolene Molitoris, Director, Ohio Department of Transportation** to hear how the economy has impacted both state and county budgets. But where do we go from here? Where are we for the rest of this biennium and what is the outlook for the next state budget? How has the federal stimulus money helped us and what happens when this money and other one-time monies are not longer available? What are the state budget implications to counties?

Mark your calendars and plan to attend the 129th CCAO/CEAO Annual Winter Conference and Trade Show to be held December 6-9, 2010 at the Hyatt Regency, 350 North High Street, in Columbus. Everyone attending the conference must register, even if you are attending meetings only. Registration materials and an updated draft agenda are on the CCAO website at www.ccao.org. Click on the story on the front page.

The headquarters hotel is the Hyatt Regency, 350 North High Street, in Columbus. Rate: \$139 single/double. To reserve a room call (888) 421-1442, (402) 592-6464 or <http://columbusregency.hyatt.com/groupbooking/cmhrc2009ccas>.

STATE ACTIVITIES

SUPREME COURT SAYS TOWNSHIP ZONING SNUFFS OUT PLAN FOR FIREWORKS STORE

Last week, the Ohio Supreme Court defused plans of a fireworks company, at least for the time being, to build and operate a store at a highway intersection in Wayne County. Justice issued a unanimous opinion that upheld zoning regulations in Congress Township that thwarted owners of Phantom Fireworks in their attempt to build an outlet at I-71 and Ohio Route 539.

The court said state law does not require that a township create its own comprehensive zoning plan, but only mandates that a zoning resolution is "in accordance with a comprehensive plan." In the case at issue, the Congress Township Rural Zoning Commission in 1992 relied upon the Wayne County Comprehensive Plan in drafting a zoning resolution for the 43-square mile township.

"We hold that a countywide comprehensive plan can fulfill the 'comprehensive plan' requirement of (the Ohio Revised Code)," Justice Paul Pfeifer said in the court's opinion. "To require each township to create its own comprehensive plan is to read additional language into (the statute). We cannot do that," he said, citing a 1988 court ruling.

Sparking the litigation was a zoning inspector's denial of Phantom's application to build its fireworks store. The Congress Township Board of Zoning Appeals affirmed the inspector's decision. Phantom appealed to Wayne County common pleas court. The trial judge upheld the board's decision in 2007.

The 9th District Court of Appeals reversed after finding that the township's zoning resolution was an invalid exercise of its authority under state law. The appellate court said Congress Township lacked a comprehensive plan. In overruling the appeals panel, Justice Pfeifer noted that state law encourages countywide planning.

"Counties are equipped for developing broad, big-picture plans encompassing all the communities within their jurisdictions," he said. "The countywide view accounts for the interrelationship of communities and marshals resources and expertise. We thus conclude that a county comprehensive plan that sets forth county land-use goals and recommendations can constitute a 'comprehensive plan' for purposes of (state law)," Justice Pfeifer said.

Justices said their decision was limited, and did not determine whether the Congress Township zoning ordinance is actually "in accordance" with the Wayne County Comprehensive Plan. The case now goes back to the appeals court for further consideration.

2010 COUNTY HOLIDAY SCHEDULE

| HOLIDAY | LEGAL HOLIDAY |
|------------------------|----------------------|
| New Year's Day | January 1 |
| Martin Luther King Day | January 18 |
| President's Day | February 15 |
| Memorial Day | May 31 |
| Independence Day | July 5 |
| Labor Day | September 6 |
| Columbus Day | October 11 |
| Veteran's Day | November 11 |
| Thanksgiving Day | November 25 |
| Christmas Day | December 24 |
| 2011 New Year's Day | December 31 |

FEDERAL ACTIVITIES

2010 CENSUS: QUESTIONNAIRE ASSISTANCE CENTER/BE COUNTED SITE

In an effort to reach every resident, the U.S. Census Bureau will be implementing a strategy to provide one-on-one assistance in filling out the 2010 Census questionnaire. In Ohio, roughly 1,350 **Questionnaire Assistance Centers** (QACs) will be located throughout the state. These Centers will provide assistance in filling out the questionnaire to remove any hesitation because of a language-barrier or disability. Approximately 30,000 QACs will be open nationally to the public from March 19 to April 19, 2010. Regional partnership staff is working with local Ohio partner organizations to identify the locations of donated space. They will be staffed with paid Census employees and possibility volunteers.

The Bureau will also be making questionnaires available within high-traffic locations (i.e., libraries, grocery stores, or laundromats) to allow residents a chance to pick up a form. These are referred to as **Be Counted Sites**. The Ohio Library Council has agreed to sponsor libraries throughout the state as Be Counted sites, as well as a number of central Ohio urgent care units.

If your county has space available, please complete the form that is attached to this issue of CIDS. A copy is also located www.ccao.org. Click on the article on the front page.

PUBLICATIONS AND SURVEYS

NACo SURVEY: COUNTIES FEEL BUDGET CRISIS–WORST YET TO COME

The nation's midsize and smaller counties are experiencing the full effects of the down economy and are struggling to cope with declining revenues as are larger counties and states, according to a new National Association of Counties (NACo) survey, "How Are Counties Doing? An Economic Status Survey." Nearly half of the responding counties, 47 percent, said their anticipated budget shortfall was worse than expected and four out of five respondents (82 percent) said the shortfalls will continue into their next fiscal year.

Further, the survey showed that counties are taking any and all actions to cope with sharply declining revenues — from travel restrictions and delaying purchases to more drastic actions such as cutting services, increasing taxes, furloughs and layoffs.

One hundred thirty-eight counties from 34 states responded to the survey, which was sent randomly to 1,500 counties across the country in late October. The sample group consisted primarily of midsized to smaller-populated counties. Allen, Carroll, Pickaway, Sandusky, and Tuscarawas counties participated in the survey.

The survey noted that the leading sources of revenue shortfalls are property taxes (52%), state or federal aid (50%) and sales taxes (46%). The survey showed how counties are taking an "all of the above" approach to address shrinking revenues and continue to provide essential public services. For example, less severe budget actions counties are taking include:

- Delaying purchases or repairs (60% of responding counties),
- Delaying capital investments (54%),
- Use of rainy day/reserve funds (44%), and
- Travel restrictions (41%).

However, a significant number of responding counties said they are taking more severe actions to cope with declining revenues, including:

- Salary and/or pay freezes (59%),

- Hiring freezes (49%),
- Increasing property taxes (15%),
- Layoffs (26%); and
- Furloughs (12%).

Other actions include renegotiating labor contracts (13 percent), increasing the local option sales tax rate (2 percent), reorganizing county fleets (13 percent) and implementing four-day work weeks (7 percent). The NACo survey also aimed to determine how counties are being affected by the \$787 billion American Recovery and Reinvestment Act, which was signed into law by President Barack Obama in February.

About two-thirds of the responding counties (61 percent) said they expect to receive funding as a result of the Recovery Act. However, most counties said they have received less than half of the expected funds so far. The majority of anticipated funds are through the new Energy Efficiency and Conservation Block Grant program, the Community Development Block Grant Program, and various transportation programs. To download a copy of the survey go to

www.naco.org/Template.cfm?Section=Publications&template=/ContentManagement/ContentDisplay.cfm&ContentID=32438.

PEW IDENTIFIES STATES, LIKE CALIFORNIA, IN FISCAL PERIL

A report released last week by the Pew Center on the States shows that some of the same pressures that have pushed California toward economic disaster are wreaking havoc in a number of other states, with potentially damaging consequences for the entire country. Arizona, Florida, Illinois, Michigan, Nevada, New Jersey, Oregon, Rhode Island and Wisconsin join California as the 10 most troubled states, according to Pew's analysis, "Beyond California: States in Fiscal Peril".

These states' budget troubles can have significant repercussions for their residents: higher taxes or fees; layoffs or furloughs of state workers; longer waits for public services; more crowded classrooms; higher college tuition and less support for the poor or unemployed. They also pose challenges for the nation as a whole. Together, the 10 states account for more than one-third of America's population and economic output. Actions taken by state governments to balance their budgets—such as tax increases and drastic spending cuts—can slow down the country's recovery.

Find the full report at www.pewcenteronthestates.org/beyondcalifornia. The Pew Center on the States, a division of The Pew Charitable Trusts, identifies and advances effective policy approaches to critical issues facing states. The Pew Charitable Trusts is driven by the power of knowledge to solve today's most challenging problems. Pew applies a rigorous, analytical approach to improve public policy, inform the public and stimulate civic life.

NACo ACTIVITIES

NACo LEGISLATIVE CONFERENCE REGISTRATION OPENS DECEMBER 1

NACo's Legislative Conference will be held March 6 - 10 at the Marriott Wardman Park Hotel in Washington, D.C. The conference's theme and focus, "Finding Solutions for Tough Times" will provide you with tangible solutions to take home and apply in moving your county forward in these very difficult economic times.

In addition, the Opening Session keynote speaker is Joe Klein, columnist for *TIME* magazine. A veteran of eight presidential campaigns, *The New York Times* wrote that "Klein possesses one of the more musical ears

in American politics, a gift for hearing what others miss.” Registration opens on December 1. Register online (www.naco.org) and save \$25.

GRANTS

U.S. DEPARTMENT OF ENERGY BLOCK GRANTS

Funding for the U.S. Department of Energy competitive grant section of the Energy Efficiency and Conservation Block Grant Program (EECBG) will be in two categories:

- **Retrofit Ramp-Up Program** - The retrofit program will provide up to \$390 million for 8 - 20 project awards funded at \$5 million - \$75 million each. Both eligible and non-eligible counties (under the EECBG funding formula) may apply.
- **General Innovation Fund** - The Innovation Fund provides up to \$63.68 million for 15 - 60 awards of \$1 million - \$5 million. The General Innovation Fund is limited to local governments that were not eligible for direct EECBG funding through the EECBG formula grants.

Applications are due December 14, 2009. For more information, contact Mike Belarmino, NACo Special Projects Coordinator, Recovery Act, (202) 661-8840, fax (202) 393-2630 or www.eecbg.energy.gov/Downloads/EECBGCompetitiveFOA148MON.pdf.

CONFERENCES

SERB OHIO PUBLIC SECTOR DEVELOPING LABOR LAW SEMINAR

The State Employment Relations Board (SERB) will hold an “Ohio Public Sector Developing Labor Law Seminar” on Thursday, December 10, 2009 at the Ohio Department of Transportation Auditorium, 1980 West Broad Street, in Columbus. Registration begins at 8:30 a.m. with sessions starting at 8:55 a.m. and ending at 3:45 p.m.

Seminar topics include: Ohio’s Sunshine Laws & Collective Bargaining, “Hot” Issues in Collective Bargaining, Dealing with Substance Abuse Issues, Ethics in the Public Sector, and Professionalism in the Public Sector.

Registration fee (includes all sessions and course materials disk): \$160 – full day or \$100 – half day. Lunch is on your own. For more information, contact Labor Law Seminar, State Employment Relations Board, Research & Training Section, 65 East State Street – Floor 12, Columbus, OH 43215-4213, (614) 466-2963, or timothea.johnson@serb.state.oh.us.

ATTORNEY GENERAL OPINIONS

SYLLABUS

2009-043

The sheriff of the county that issued a person a license to carry a concealed handgun under R.C. 2923.125 or R.C. 2923.1213 is responsible for entering the person’s new residence address into the Law Enforcement Automated Data System when the person notifies the sheriff that he has changed his residence.

SYLLABUS

2009-044

1. In appropriating funds to the clerk of the court of common pleas and other elected county officers, the board of county commissioners is authorized to distribute those funds to various line items that specify the amount that may be expended for particular purposes (such as personal services, training, or

equipment) as provided in applicable statutes and rules, including R.C. 325.17 and R.C. 5705.38, and subject to the constitutional restriction that the use of line items must not interfere with the administration of judicial functions.

2. Amounts that have been budgeted to the clerk of the court of common pleas or another elected county officer and appropriated to a particular line item by the board of county commissioners may be transferred to another line item only upon resolution of the board of county commissioners amending the appropriation measure under R.C. 5705.40. The board of county commissioners, acting in the reasonable exercise of its discretion, may restrict or deny a transfer request unless constitutional or statutory provisions require approval of the request. Approval of a transfer request is required if a statute grants the elected county officer sole discretion to determine the amount of the appropriation.
3. Subject to an abuse of discretion standard, the board of county commissioners has authority under R.C. 325.17 to fix the aggregate amount appropriated for compensation of the employees of the clerk of the court of common pleas, and also of the county auditor, county treasurer, county sheriff, county engineer, and county recorder, and is not required to grant any requests to transfer funds to or from a line item established for this purpose, even if the officer requesting the transfer determines that a transfer is necessary for the efficient operation of the office. - ii -
4. Because the clerk of the court of common pleas is a statutory officer, the board of county commissioners may restrict or deny a request made by the clerk to transfer appropriated amounts from one line item to another unless a statute vests sole discretion over a budget item in the clerk, as is the case with regard to funding the costs of the administration of the motor vehicle title function under R.C. 2303.29(A).
5. To protect the independence of the judiciary under the separation of powers doctrine, the board of county commissioners must grant a request made by a constitutional judicial officer to transfer appropriated amounts from one line item to another unless the board establishes that the request is unreasonable and unnecessary for the administration of judicial functions and thus constitutes an abuse of discretion on the part of the requester.

CLASSIFIEDS

HOUSING REHABILITATION SPECIALIST

Applicant will implement federally-funded housing rehabilitation projects. Experience in residential construction a plus. Applicant must be highly organized, personable and have the desire/ability to work as a team member; must be comfortable using office software to document project processes and progress--record keeping and grant compliance is an important part of this job. Must have or be willing to obtain Lead Risk Assessor/Abatement Contractor licenses in State of Ohio. Inspections include roof, structure, foundations, insulation/weatherization, HVAC, plumbing, electrical and environmental. This job will be a mix of office work and in-the-field housing construction management. Valid driver's license required. Physical mobility, including walking up and down stairs, using ladders, etc., and occasional lifting are required. Submit a resume and three professional references, along with a cover letter to: Maumee Valley Planning Organization, 1300 East Second Street, Suite 200, Defiance OH 43512, fax: (419) 784-2061, email: MV-Planning@hotmail.com. Application deadline: **November 23, 2009**. EOE

TOWNSHIP ADMINISTRATOR

Jefferson Township in scenic northeast Franklin County seeks a full-time township administrator. Jefferson Township, population 8,800, is a progressive township practicing conservation development and other programs that achieve or move the township toward sustainability.

Under the general direction of the Board of Trustees, the administrator supervises and directs the activities and affairs of the divisions of Township government; administers, enforces and executes the policies and

resolutions of the Board; prepares the annual tax budget, and carries out numerous other duties as assigned. Further, the Administrator represents the board by participating in selected community groups, and keeps the Board advised of community needs and issues.

The position is executive in nature; therefore the administrator is expected to demonstrate a high degree of self-direction and professionalism in performing the duties and responsibilities of the position. The successful candidate should have a thorough knowledge of public finance and administration as well as a thorough knowledge of supervision and management techniques. The Administrator must establish and maintain effective working relationships with government officials at all levels, as well as employees and the general public, and must be experienced with all forms of electronic communication and record keeping.

Minimum Qualifications: Bachelor's degree in public or business administration, political science, regional planning or related field, with a minimum of five years of supervisory experience in local government, or professional experience equivalent to the above.

Salary and benefits are competitive and commensurate with experience and education. This job is posted at www.jeffersontownship.org. Application deadline: **December 7, 2009**. Send resumes to: Administrator Search, Jefferson Township, 6545 Havens Road, Blacklick, OH 43004. EOE and AA Employer.

SUPERINTENDENT

The Erie County Department of Environmental Services is seeking a Superintendent for Water and Wastewater with probationary wage \$40,268.80/annually and ending wage \$64,272.00/annually. High School Diploma with ten (10) years of experience in the water distribution, and in the wastewater treatment and collection field including three (3) years supervisory experience; or a two year College Degree in a related environmental field with five years of experience in the water distribution, and in the wastewater treatment and collection field including two years supervisory experience. Possession of an OHIO EPA Class II Water Distribution license, and an Ohio EPA Class III Wastewater Works license or equivalents.

Obtain a position description and application from Erie County Human Resources at 2900 Columbus Ave. Sandusky, OH 44870 (419) 627-7678 or visit our website at www.erie-county-ohio.net. Application deadline: **4:30 p.m. on December 4, 2009**. EOE

DIRECTOR, DELAWARE, MARION, MORROW AND KNOX COUNTY SOLID WASTE DISTRICT

Resumes are being accepted for the position of Director of the DKMM Solid Waste District. The successful candidate will communicate the mission of the Solid Waste District to the public, supervise employees, use marketing strategies, exhibit knowledge of solid waste legislation, develop and monitor a budget, write and administer grants, seek alternate funding sources, develop special projects and carry them through to completion.

Bachelor's Degree in Business Management (is preferred but not required) plus a strong background in environmental science or natural resource management, minimum of three years of experience in the field or any equivalent combination, and experience that provides the requisite knowledge, skill and ability for this job.

Candidates should submit a cover letter and resume no later than **December 15, 2009** to DKMM Board Chairman Olen Jackson, Morrow County Commissioner, 80 N. Walnut Street, Mt. Gilead, OH 43338. Complete Director's Job description may be obtained from www.dkmm.org or by calling (740) 223-4150. EOE.



November 19, 2009

MEMO

**TO: ALL COUNTY COMMISSIONERS, SUMMIT COUNTY EXECUTIVE AND
SUMMIT COUNTY COUNCIL**

FROM: LARRY LONG, EXECUTIVE DIRECTOR

SUBJ: RECOVERY ZONE BONDS

The American Recovery and Reinvestment Act (the Federal Stimulus Bill or ARRA) includes new and expanded bonding authority for states and local governments. The new bonds are targeted to primary and secondary education, alternative energy, and economically distressed communities. Of particular interest to counties are bonds for economically distressed communities. An overview of the various bonds can be viewed at: <http://www.recovery.ohio.gov/docs/ARRABondsOhio.pdf>.

General Information

The ARRA included two types of Recovery Zone Bonds; **Recovery Zone Economic Development Bonds (RZEB's)** and **Recovery Zone Facility Bonds (RZFB's)**. These two new types of bonds are of particular interest to counties because most counties receive a specific dollar allocation (see attached table) that can be used in the county for various types of projects.

Recovery Zone Economic Development Bonds (RZEB's) are a type of taxable bond that allows state and local government issuers to achieve lower borrowing costs through an interest rate subsidy of 45% of the interest payable when these bonds are issued. RZEB's can be used finance a broad range of "qualified economic development purposes" including public infrastructure and facilities and job training and educational programs. This type of bonds must satisfy the requirements of governmental use tax-exempt bonds.

Recovery Zone Facility Bonds are a type of traditional tax-exempt private activity bond that may be used in designated recovery zones, generally an economically distressed area, to finance a broad range of depreciable capital projects. A typical financing arrangement for RZFB's would be for local governments to issue conduit



County Risk
Sharing Authority

Fax: 614-220-0209
www.corsa.org



County Employee Benefits
Consortium of Ohio
Counties Uniting for Affordable Health Benefits

Fax: 614-229-4588
www.cebco.org



County Commissioners
Association of Ohio
Service Corporation

Fax: 614-221-6986
www.ccao.org

bonds for qualifying businesses operating in a recovery zone to fund commercial, industrial, and other economic activities. These RZFB's are not limited to small business enterprises.

Ohio's share of ARRA's \$10 billion national allocation for RZEB's is **\$422.6 million** and Ohio's share of the ARRA's \$15 billion national allocation of RZFB's is approximately **\$634 million**. The U.S. Treasury has sub-allocated these state allocations to Ohio's counties and large cities in proportion to the local employment decline during 2008 (See attached table).

The deadline for the issuance of bonds (closing on the bonds) under the RZEB and RZFB programs is December 31, 2010. The federal guidance for RZEB's and RZFB's can be found at: www.irs.gov/pub/irs-drop/n-09-50.pdf.

Ohio's Implementation of Recovery Zone Bonds

The State of Ohio does not have a direct role in the allocation or issuance of either RZEB's or RZFB's. The U.S. Treasury sub-allocated both types of bonds to counties and large cities in Ohio. Counties and cities, however, may elect to waive their allocations to the state. The state is in the process of establishing a waiver process as well as a procedure for reallocation of any bond authority that may be waived. The Ohio Department of Development will coordinate the state's efforts related to both types of Recovery Zone Bonds.

What Should Your County Do?

CCAO encourages you to become familiar with how these bonds might be used in your county for eligible projects. As is the case with all bond issues, the details on eligibility, issuance, and repayment are complicated. Counties are encouraged to discuss this with your local bond counsel or underwriter to see if there are eligible projects that would be beneficial to your county.

The bonds must be issued no later than December 31, 2010. Bonds not issued before this date are lost to the county and the state. The state is now in the process of developing a process whereby counties will need to express its intent to use some or all of its allocation. For counties that do not use their allocation, a process will be developed whereby the county's allocation will be waived and given to the state who can issue bonds for eligible projects in the state.

While the time line for expressing the intent of the county to use all or a portion of its allocation has not been finalized at this time, more detailed guidance from the state is expected around December 1. We encourage your county to become informed on possible local uses for the bonds during November and December to assure that your county allocation can be used for eligible projects in your county and not waiver to statewide use. On the other hand, we are working with the state to assure that county allocations not being used by any county is not lost to the state as a whole.

In addition, we are working with the state to sponsor a short seminar on Recovery Zone Bonds so that any questions you have may be answered. We are tentatively planning on holding this seminar in Columbus during the week of December 15 and will notify you of details as soon as the plans are finalized.

Other References

- Link to table showing the various kinds of bonding authority under ARRA
<http://www.recovery.ohio.gov/docs/ARRABondsOhio.pdf>
- Link to IRS site that shows county and large city allocations
http://www.treas.gov/press/releases/docs/rzballocation-local_AR-ZS.pdf
- Link to State Web Site on Recovery Zone Bonds
<http://www.recovery.ohio.gov/opportunities/bonds/#RZBs>
- Link to PowerPoint for Information Session on the Program by Ohio OBM (Webinar)
http://www.recovery.ohio.gov/docs/RZ_Bonds_Education.pdf
- Link to Internal Revenue Service Guidance
<http://www.irs.gov/pub/irs-drop/n-09-50.pdf>

Appendix A

| Area Residual | Recovery Zone | |
|-----------------------|---------------------------|-----------------------------|
| | Economic Development Bond | Recovery Zone Facility Bond |
| Ohio | 422,637,000 | 633,955,000 |
| Akron city, OH | 7,377,000 | 11,065,000 |
| Cincinnati city, OH | 9,151,000 | 13,727,000 |
| Cleveland city, OH | 16,590,000 | 24,885,000 |
| Columbus city, OH | 16,333,000 | 24,500,000 |
| Dayton city, OH | 5,693,000 | 8,539,000 |
| Toledo city, OH | 17,975,000 | 26,963,000 |
| Adams County, OH | 1,831,000 | 2,746,000 |
| Allen County, OH | 5,315,000 | 7,972,000 |
| Ashland County, OH | 1,867,000 | 2,801,000 |
| Ashtabula County, OH | 6,942,000 | 10,414,000 |
| Athens County, OH | 243,000 | 364,000 |
| Auglaize County, OH | 2,550,000 | 3,825,000 |
| Belmont County, OH | 262,000 | 394,000 |
| Brown County, OH | 1,199,000 | 1,798,000 |
| Butler County, OH | 10,644,000 | 15,965,000 |
| Carroll County, OH | 801,000 | 1,202,000 |
| Champaign County, OH | 1,554,000 | 2,332,000 |
| Clark County, OH | 4,471,000 | 6,707,000 |
| Clermont County, OH | 5,927,000 | 8,890,000 |
| Clinton County, OH | 4,404,000 | 6,605,000 |
| Columbiana County, OH | 3,518,000 | 5,277,000 |
| Coshocton County, OH | 1,966,000 | 2,949,000 |
| Crawford County, OH | 2,071,000 | 3,106,000 |
| Cuyahoga County, OH | Residual 42,726,000 | 64,089,000 |
| Darke County, OH | 1,760,000 | 2,640,000 |
| Defiance County, OH | 2,389,000 | 3,584,000 |
| Delaware County, OH | Residual 3,442,000 | 5,162,000 |
| Erie County, OH | 0 | 0 |
| Fairfield County, OH | Residual 2,731,000 | 4,096,000 |
| Fayette County, OH | 2,375,000 | 3,563,000 |
| Franklin County, OH | Residual 8,198,000 | 12,297,000 |
| Fulton County, OH | 2,937,000 | 4,405,000 |
| Gallia County, OH | 1,171,000 | 1,756,000 |
| Geauga County, OH | 4,745,000 | 7,117,000 |
| Greene County, OH | 6,601,000 | 9,902,000 |
| Guernsey County, OH | 2,474,000 | 3,711,000 |
| Hamilton County, OH | Residual 15,298,000 | 22,947,000 |
| Hancock County, OH | 4,251,000 | 6,377,000 |
| Hardin County, OH | 2,268,000 | 3,402,000 |
| Harrison County, OH | 671,000 | 1,007,000 |
| Henry County, OH | 2,025,000 | 3,038,000 |
| Highland County, OH | 3,670,000 | 5,505,000 |
| Hocking County, OH | 677,000 | 1,016,000 |
| Holmes County, OH | 1,171,000 | 1,756,000 |
| Huron County, OH | 1,537,000 | 2,306,000 |
| Jackson County, OH | 2,014,000 | 3,021,000 |
| Jefferson County, OH | 488,000 | 732,000 |
| Knox County, OH | 1,543,000 | 2,315,000 |
| Lake County, OH | 12,251,000 | 18,377,000 |
| Lawrence County, OH | 1,904,000 | 2,856,000 |
| Licking County, OH | 3,236,000 | 4,853,000 |
| Logan County, OH | 1,743,000 | 2,615,000 |
| Lorain County, OH | 14,477,000 | 21,716,000 |
| Lucas County, OH | Residual 10,150,000 | 15,225,000 |
| Madison County, OH | 779,000 | 1,168,000 |
| Mahoning County, OH | 6,971,000 | 10,456,000 |
| Marion County, OH | 3,044,000 | 4,566,000 |
| Medina County, OH | 8,796,000 | 13,194,000 |
| Meigs County, OH | 728,000 | 1,092,000 |
| Mercer County, OH | 0 | 0 |
| Miami County, OH | 4,570,000 | 6,855,000 |
| Monroe County, OH | 268,000 | 402,000 |
| Montgomery County, OH | Residual 16,553,000 | 24,830,000 |
| Morgan County, OH | 536,000 | 804,000 |

| Area | Recovery Zone | |
|-----------------------|----------------------------------|--------------------------------|
| | Economic Development Residual | Recovery Zone Facility Bond |
| Morrow County, OH | | 694,000 |
| Muskingum County, OH | | 1,041,000 |
| Noble County, OH | | 1,532,000 |
| Ottawa County, OH | | 2,298,000 |
| Paulding County, OH | | 621,000 |
| Perry County, OH | | 931,000 |
| Pickaway County, OH | | 2,717,000 |
| Pike County, OH | | 4,075,000 |
| Portage County, OH | | 891,000 |
| Preble County, OH | | 1,337,000 |
| Putnam County, OH | | 1,332,000 |
| Richland County, OH | | 1,997,000 |
| Ross County, OH | | 942,000 |
| Sandusky County, OH | | 1,413,000 |
| Scioto County, OH | | 1,165,000 |
| Seneca County, OH | | 1,748,000 |
| Shelby County, OH | | 6,347,000 |
| Stark County, OH | | 9,521,000 |
| Summit County, OH | | 1,786,000 |
| Trumbull County, OH | | 2,679,000 |
| Tuscarawas County, OH | | 855,000 |
| Union County, OH | | 1,282,000 |
| Van Wert County, OH | | 2,071,000 |
| Vinton County, OH | | 3,106,000 |
| Warren County, OH | | 4,934,000 |
| Washington County, OH | | 7,401,000 |
| Wayne County, OH | | 1,202,000 |
| Williams County, OH | | 1,803,000 |
| Wood County, OH | | 1,413,000 |
| Wyandot County, OH | | 2,120,000 |
| | | 2,824,000 |
| | | 4,236,000 |
| | | 2,542,000 |
| | | 3,813,000 |
| | | 11,050,000 |
| | | 16,575,000 |
| | Residual | 13,084,000 |
| | | 19,625,000 |
| | | 6,330,000 |
| | | 9,495,000 |
| | | 2,736,000 |
| | | 4,104,000 |
| | | 996,000 |
| | | 1,494,000 |
| | | 1,157,000 |
| | | 1,735,000 |
| | | 1,010,000 |
| | | 1,515,000 |
| | | 6,071,000 |
| | | 9,106,000 |
| | | 604,000 |
| | | 906,000 |
| | | 3,639,000 |
| | | 5,459,000 |
| | | 1,374,000 |
| | | 2,061,000 |
| | | 8,835,000 |
| | | 13,253,000 |
| | | 31,000 |
| | | 47,000 |