### EXHIBIT A

#### SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY

**POLITICAL ENTITY:** County of Summit

**ESTIMATE**

**Tax Year 2014/Collection Year 2015**

The valuations and tax rates reflect Tax Year 2013/Collection Year 2014.

Levies inside and outside 10 mill limitation, inclusive of debt levies.

**Date:** September 19, 2014

<table>
<thead>
<tr>
<th>FUND TYPE</th>
<th>CLT FUND #</th>
<th>PURPOSE</th>
<th>Authorized by the Voters on ORC 5705.34 &amp; 5705.35</th>
<th>Number of Years Levy to Run</th>
<th>Tax Year</th>
<th>Collection Year</th>
<th>Maximum Rate Authorized to be Levied</th>
<th>REDUCTION FACTOR</th>
<th>EFFECTIVE RATE TO BE LEVIED</th>
<th>RES/AG OTHER</th>
<th>RES/AG OTHER</th>
<th>RECG OTHER</th>
<th>OTHER</th>
<th>PUBLIC UTILITY</th>
<th>TOTAL</th>
<th>ROLL BACK</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL</td>
<td>01 00</td>
<td>Inside</td>
<td>1.61</td>
<td>14.052,787</td>
<td>$2,841,698</td>
<td>$508,750</td>
<td>$18,403,235</td>
<td>Y</td>
<td></td>
<td></td>
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<tr>
<td>DEBT SERVICE</td>
<td>22 00</td>
<td>Inside</td>
<td>0.85</td>
<td>14.052,787</td>
<td>$2,841,698</td>
<td>$508,750</td>
<td>$18,403,235</td>
<td>Y</td>
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<tr>
<td>CHILDREN'S SERVICE</td>
<td>02 00</td>
<td>Current Expense</td>
<td>11/06/11</td>
<td>6</td>
<td>13/18</td>
<td>14/19</td>
<td>2.25</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
<td>22,500.00</td>
<td>22,500.00</td>
<td>$19,638,986</td>
<td>$5,368,833</td>
<td>$710,996</td>
<td>$25,718,807</td>
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<tr>
<td>ED OF DEVELOPMENTAL DISABILITIES</td>
<td>05 00</td>
<td>Current Expense</td>
<td>11/06/11</td>
<td>6</td>
<td>12/17</td>
<td>13/18</td>
<td>4.00</td>
<td>0.000000</td>
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<td>0.000000</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td>$39,277,975</td>
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<td>$51,437,612</td>
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<td>AKRON ZOO PARK</td>
<td>06 00</td>
<td>Current Expense</td>
<td>11/05/13</td>
<td>7</td>
<td>14/20</td>
<td>15/21</td>
<td>3.00</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.000000</td>
<td>0.721840</td>
<td>0.721840</td>
<td>$6,298,476</td>
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<td>MENTAL HEALTH</td>
<td>07 00</td>
<td>Current Expense</td>
<td>11/05/13</td>
<td>6</td>
<td>14/10</td>
<td>15/21</td>
<td>2.95</td>
<td>0.039333</td>
<td>0.039333</td>
<td>0.039333</td>
<td>2,950.00</td>
<td>2,950.00</td>
<td>$25,748,865</td>
<td>$7,038,136</td>
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<td>$33,739,183</td>
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<td>TOTALS</td>
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</table>

**Note:** The ROLLBACK column added to this certificate represents the recently passed state budget, beginning with tax year 2013. In line and two and one-half percent rollbacks will no longer apply to new levies that are enacted after the August 2013 election. These non-qualifying levies include additional levies, the reversion portion of current with increased levels, and the full supplemental mills of replacement levies. Levees that will continue to qualify for application of the rollback are those approved in or before the August 2013 election, inside and/or surcharged on the prior levy, and the full supplemental mills of replacement levies. Levels that will continue to qualify for application of the rollback are those approved in or before the August 2013 election, inside and/or surcharged on the prior levy, and the full supplemental mills of replacement levies. Levels that will continue to qualify for application of the rollback are those approved in or before the August 2013 election, inside and/or surcharged on the prior levy, and the full supplemental mills of replacement levies.
September 19, 2014

All Summit County Fiscal Officers, Finance Directors and Treasurers

RE: Certification of Tax Levy

We are providing you with the Summit County Budget Commission Certification of Tax Levy to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer. Please attach a copy of your tax levy certification to your resolution.

Please refer to the attached Information Summary to the Summit County Budget Commission Certification of Tax Levy as it describes the purpose and contents of the certification.

According to the attached extension letter from the Ohio Department of Taxation, the Political Subdivision must provide the approved resolution to the County Fiscal Officer by November 10, 2014.

Your Official Certificate of Estimated Resources for 2015 will be sent to you in early December.

If you have any questions, please contact us:

Dennis Killinger at 330-643-2707 or e-mail dkillinger@summitoh.net
Peggy Moirano at 330-643-2668 or e-mail pmoirano@summitoh.net
Christina Schlahr at 330-643-2674 or e-mail cechlarb@summitoh.net

Sincerely
Peggy Moirano
Director of Administration
Tax Settlement and Budget
175 S. Main Street – Room 208
Akron, Ohio 44308
Kristen M. Scudiero
Summit County Fiscal Officer
175 S. Main St. Suite 400
Akron, Ohio 44308-1354

Entry Number: 14-08-0237

Re: Approval of Extension for the Summit County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on August 18, 2014, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 10, 2014, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 10, 2014. The County Auditor must notify each political subdivision affected by this entry.

It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

[Signature]
Joseph W. Testa
Tax Commissioner

[Signature]
Joseph W. Testa
Tax Commissioner