



Sheffield Gardens
Metro Park



Tom's Country Place
Avon



Duane Building
Lorain



Green Circle Growers
Kipton



Lorain County, Ohio
General Fund Expenditures by Function
Last Ten Years

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
General Government:										
Legislative and Executive	\$ 13,161,123	\$ 15,590,631	\$ 15,192,194	\$ 15,225,931	\$ 17,728,092	\$ 19,558,832	\$ 23,099,838	\$ 24,578,893	\$ 25,058,218	\$ 28,651,945
Judicial	8,043,620	7,979,357	9,204,290	10,100,666	10,728,523	12,351,788	12,986,021	13,780,867	14,134,492	14,756,923
Public Safety	4,567,011	5,641,923	7,056,584	6,319,978	4,994,709	5,639,205	6,451,057	6,506,388	6,920,559	7,136,408
Public Works	183,065	208,317	185,901	198,899	226,674	225,991	246,522	265,608	263,019	263,501
Health	4,693	4,331	4,367	3,222	3,470	3,558	934	7,106	4,969	3,524
Human Services	446,625	462,463	1,233,855	1,219,880	1,287,142	1,435,903	1,966,094	2,206,427	2,099,053	2,553,724
Economic Development and Assistance	-	-	-	-	-	-	2,898	373	-	14,402
Capital Outlay	1,651,806	1,632,810	2,963,175	4,062,324	3,255,326	514,336	2,368,460	240,652	356,355	749,817
Intergovernmental	240,460	310,975	337,616	793,662	4,250,483	6,636,190	560,915	555,155	557,397	588,937
Debt Service:										
Principal Retirement	35,519	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	22,639	109,694	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,356,561	\$ 31,940,501	\$ 36,177,982	\$ 37,924,562	\$ 42,474,419	\$ 46,365,803	\$ 47,682,739	\$ 48,141,469	\$ 49,394,062	\$ 54,719,181

Source: Lorain County Financial Statements

Lorain County, Ohio
General Fund Revenues by Source
Last Ten Years

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Taxes	\$ 14,134,766	\$ 15,387,349	\$ 16,096,392	\$ 17,182,846	\$ 17,799,856	\$ 19,136,238	\$ 19,987,761	\$ 22,616,126	\$ 24,343,567	\$ 24,774,377
Charges for Services	7,190,556	7,531,682	10,477,434	864,429	1,151,159	1,148,147	2,000,702	1,589,641	1,724,112	1,633,686
Licenses, Permits and Fees	153,783	112,234	318,554	8,227,481	7,656,441	8,642,316	9,503,698	10,780,064	11,375,797	11,128,623
Fines and Forfeitures	953,199	750,550	824,640	1,281,608	1,258,364	1,240,671	1,488,301	1,740,166	1,826,842	1,587,759
Intergovernmental	10,692,970	9,796,903	9,341,662	10,716,071	10,857,406	12,005,394	11,150,839	10,508,758	11,016,033	11,119,543
Interest	5,471,529	6,884,777	7,699,232	5,895,696	10,889,392	7,607,100	4,134,247	1,810,883	2,576,150	4,632,072
Other	503,696	375,767	433,409	1,059,950	1,700,438	1,583,656	1,552,169	1,635,670	1,211,633	1,403,430
Total Revenues	\$ 39,100,499	\$ 40,839,262	\$ 45,191,323	\$ 45,228,081	\$ 51,313,056	\$ 51,363,522	\$ 49,817,717	\$ 50,681,308	\$ 54,074,134	\$ 56,279,490

Source: Lorain County Financial Statements

Lorain County, Ohio

Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections To Current Tax Levies	Outstanding Delinquent Taxes (3)	% of Outstanding Delinquent Taxes To Current Tax Levy
1996	\$ 25,443,443	\$ 25,075,179	98.55%	\$ 729,285	\$ 25,804,464	101.42%	\$ 704,121	2.77%
1997	\$ 27,047,030	\$ 26,372,756	97.51%	\$ 651,956	\$ 27,024,712	99.92%	\$ 742,790	2.75%
1998	\$ 22,914,599	\$ 22,299,239	97.31%	\$ 565,321	\$ 22,864,560	99.78%	\$ 895,584	3.91%
1999	\$ 25,626,921	\$ 24,773,661	96.67%	\$ 873,114	\$ 25,646,775	100.01%	\$ 1,227,982	4.79%
2000	\$ 26,198,873	\$ 25,880,369	98.78%	\$ 716,083	\$ 26,596,452	101.52%	\$ 816,589	3.12%
2001	\$ 28,481,243	\$ 27,498,162	96.55%	\$ 767,037	\$ 28,265,199	99.24%	\$ 1,443,572	5.07%
2002	\$ 37,092,280	\$ 35,760,033	96.41%	\$ 1,064,916	\$ 36,824,949	99.28%	\$ 2,041,587	5.50%
2003	\$ 38,514,110	\$ 37,308,869	96.87%	\$ 1,242,829	\$ 38,551,698	100.10%	\$ 2,008,749	5.22%
2004	\$ 41,855,824	\$ 40,558,657	96.90%	\$ 1,252,126	\$ 41,810,783	99.89%	\$ 2,161,228	5.16%
2005	\$ 43,010,683	\$ 41,575,540	96.66%	\$ 1,343,365	\$ 42,918,905	99.79%	\$ 2,419,803	5.63%

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

* Current Tax Levy amount is lower due to two levies dropping Golden Acres .40 mills & Board of Mental Retardation 1.50 mills.

** Increase in current tax levy amount is due to Board of Mental Retardation passing an additional levy of 1.80 mills.

Lorain County, Ohio
Tangible Personal Property Tax Collections
Last Ten Years

<u>Year</u>	<u>Amount</u>
1996	\$ 4,400,811
1997	\$ 4,606,985
1998	\$ 3,716,845
1999	\$ 3,842,499
2000	\$ 4,052,308
2001	\$ 3,499,202
2002	\$ 4,809,748
2003	\$ 4,396,866
2004	\$ 4,396,871
2005	\$ 4,458,097

Source: Lorain County Auditor
Tax Settlement Department

Lorain County, Ohio
Assessed and Estimated Actual Value
Of Taxable Property
Last Ten Years

Collection Year	Real Property (1)		Personal Property		Tangible Personal Public Utility		Total		Ratio of Assessed Value To Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1996	\$ 2,810,204,100	\$ 8,029,154,571	\$ 447,285,567	\$ 1,789,142,268	\$ 376,347,400	\$ 427,667,500	\$ 3,633,837,067	\$ 10,245,964,339	35.47%
1997	\$ 2,900,417,820	\$ 8,286,908,057	\$ 512,223,720	\$ 2,048,894,880	\$ 360,460,820	\$ 409,614,568	\$ 3,773,102,360	\$ 10,745,417,505	35.11%
1998	\$ 3,438,435,120	\$ 9,824,100,343	\$ 536,990,029	\$ 2,147,960,116	\$ 359,097,660	\$ 408,065,523	\$ 4,334,522,809	\$ 12,380,125,982	35.01%
1999	\$ 3,558,102,020	\$ 10,166,005,771	\$ 550,710,302	\$ 2,202,841,208	\$ 350,502,690	\$ 398,298,511	\$ 4,459,315,012	\$ 12,767,145,490	34.93%
2000	\$ 3,670,290,540	\$ 10,486,544,400	\$ 558,408,070	\$ 2,233,632,280	\$ 358,221,040	\$ 407,069,364	\$ 4,586,919,650	\$ 13,127,246,044	34.94%
2001	\$ 4,334,583,960	\$ 12,384,525,600	\$ 564,842,468	\$ 2,259,369,872	\$ 355,073,190	\$ 403,492,261	\$ 5,254,499,618	\$ 15,047,387,733	34.92%
2002	\$ 4,447,591,090	\$ 12,707,403,114	\$ 592,165,760	\$ 2,467,357,333	\$ 270,952,300	\$ 307,900,341	\$ 5,310,709,150	\$ 15,482,660,788	34.30%
2003	\$ 4,615,358,230	\$ 13,186,737,800	\$ 596,275,920	\$ 2,484,483,000	\$ 311,488,890	\$ 353,964,648	\$ 5,523,123,040	\$ 16,025,185,448	34.47%
2004	\$ 5,159,299,420	\$ 14,740,855,486	\$ 493,410,240	\$ 2,055,876,000	\$ 306,638,130	\$ 348,452,421	\$ 5,959,347,790	\$ 17,145,183,907	34.76%
2005	\$ 5,378,463,050	\$ 15,367,037,286	\$ 497,439,716	\$ 2,072,665,483	\$ 291,960,240	\$ 331,773,000	\$ 6,167,863,006	\$ 17,771,475,769	34.71%

(1) Includes Public Utility Real Property and Mineral Lands and Rights.
(2) Ratio represents Total Assessed Value to Total Estimated Actual Value.

Source: Lorain County Auditor
Tax Settlement Department

Lorain County, Ohio

Property Tax Rates
Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

County Units	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
General Fund	\$ 1.15	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.60	\$ 1.60	\$ 1.60
Special Revenue Funds	\$ 0.40	\$ 0.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Acres	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Children Services	\$ 3.19	\$ 3.19	\$ 1.69	\$ 1.69	\$ 1.69	\$ 1.69	\$ 3.49	\$ 3.49	\$ 3.49	\$ 3.49
Mental Retardation	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
TB Clinic	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25	\$ 0.25
Drug Enforcement	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35
911 System	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80
Community Mental Health	\$ 0.45	\$ 0.15	\$ 0.30	\$ 0.45	\$ 0.45	\$ 0.45	\$ 0.45	\$ -	\$ -	\$ -
Debt Service Fund	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Agency Funds	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.70	\$ 2.70	\$ 2.70	\$ 3.00
Metropolitan Park										
Lorain Community College										
Townships	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 5.90	\$ 5.90	\$ 5.90	\$ 5.90
Amherst	\$ 11.20	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 12.95	\$ 12.95
Brighton	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43	\$ 3.43
Brownhelm	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 7.58	\$ 10.58	\$ 10.58	\$ 10.58	\$ 12.23	\$ 12.23
Camden	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 4.53	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28
Carlisle	\$ 7.80	\$ 7.80	\$ 6.30	\$ 6.30	\$ 6.30	\$ 7.74	\$ 7.74	\$ 7.74	\$ 7.74	\$ 7.74
Columbia	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80
Eaton	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78	\$ 6.78
Elyria	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 6.76	\$ 7.76	\$ 7.76
Grafton	\$ 4.76	\$ 4.76	\$ 5.76	\$ 5.76	\$ 5.76	\$ 7.76	\$ 7.76	\$ 7.76	\$ 7.76	\$ 7.76
Henrietta	\$ 10.30	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 10.55	\$ 12.05	\$ 12.05
Huntington	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28	\$ 6.28
Lagrange	\$ 9.28	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 9.53	\$ 11.03	\$ 11.03
Pittsfield	\$ 7.03	\$ 7.78	\$ 7.78	\$ 7.78	\$ 7.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78	\$ 10.78
Rochester	\$ 8.60	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 9.60	\$ 9.60
New Russia	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 5.40	\$ 5.40
Sheffield	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63	\$ 9.63
Wellington	\$ 10.88	\$ 10.88	\$ 10.83	\$ 10.83	\$ 10.23	\$ 9.93	\$ 9.23	\$ 9.13	\$ 10.63	\$ 10.63
School Districts	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 62.42	\$ 62.41	\$ 60.88	\$ 62.05	\$ 61.98
Amherst EVSD	\$ 52.95	\$ 52.23	\$ 50.60	\$ 50.27	\$ 49.24	\$ 48.58	\$ 47.46	\$ 48.09	\$ 46.85	\$ 49.61
Avon CSD	\$ 49.97	\$ 53.61	\$ 53.81	\$ 53.66	\$ 58.34	\$ 57.74	\$ 62.94	\$ 62.49	\$ 62.16	\$ 62.06
Avon Lake CSD	\$ 55.25	\$ 55.06	\$ 53.80	\$ 53.29	\$ 53.29	\$ 58.20	\$ 58.05	\$ 52.26	\$ 56.66	\$ 55.98
Columbia CSD	\$ 53.68	\$ 53.58	\$ 52.81	\$ 52.71	\$ 52.66	\$ 57.11	\$ 57.09	\$ 56.81	\$ 56.73	\$ 56.48
Elyria CSD	\$ 50.60	\$ 56.35	\$ 53.10	\$ 53.10	\$ 57.70	\$ 51.30	\$ 51.25	\$ 51.09	\$ 47.62	\$ 47.49
Firelands LSD	\$ 54.90	\$ 54.90	\$ 53.90	\$ 52.60	\$ 52.60	\$ 52.60	\$ 52.60	\$ 44.60	\$ 50.21	\$ 50.21
Keystone LSD	\$ 57.49	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 57.98	\$ 62.45	\$ 62.45	\$ 62.45	\$ 62.10
Lorain CSD	\$ 52.69	\$ 52.39	\$ 51.14	\$ 50.94	\$ 50.94	\$ 50.14	\$ 49.84	\$ 49.69	\$ 47.12	\$ 46.87
Midview LSD	\$ 53.54	\$ 53.19	\$ 50.19	\$ 49.44	\$ 48.95	\$ 47.25	\$ 46.47	\$ 45.90	\$ 44.79	\$ 44.04
North Ridgeville CSD	\$ 64.32	\$ 63.97	\$ 66.97	\$ 65.97	\$ 65.47	\$ 65.47	\$ 64.97	\$ 63.97	\$ 65.97	\$ 65.97
Oberlin CSD	\$ 45.41	\$ 45.27	\$ 44.46	\$ 44.31	\$ 47.25	\$ 48.56	\$ 48.53	\$ 47.85	\$ 47.10	\$ 47.34
Sheffield-Clearview LSD	\$ 58.12	\$ 57.20	\$ 55.31	\$ 54.81	\$ 54.81	\$ 53.06	\$ 52.76	\$ 52.55	\$ 51.87	\$ 51.33
Sheffield Lake CSD	\$ 33.55	\$ 33.10	\$ 32.10	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00
Wellington EVSD										

(continued)

Lorain County, Ohio

Property Tax Rates
Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

County Units	1995/1996	1996/1997	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005
Out of County School Districts										
Black River LSD	\$ 62.20	\$ 53.25	\$ 60.83	\$ 60.83	\$ 60.83	\$ 60.83	\$ 56.83	\$ 56.83	\$ 56.83	\$ 56.83
Mapleton LSD	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 45.10	\$ 51.40	\$ 49.80	\$ 49.80	\$ 48.90	\$ 48.90
New London LSD	\$ 33.00	\$ 32.70	\$ 32.10	\$ 36.19	\$ 36.19	\$ 35.60	\$ 35.60	\$ 35.60	\$ 35.10	\$ 35.10
Olmsted Falls CSD	\$ 78.10	\$ 80.10	\$ 79.90	\$ 79.90	\$ 91.70	\$ 90.30	\$ 90.00	\$ 90.00	\$ 90.00	\$ 89.80
Strongsville CSD	\$ 67.90	\$ 69.90	\$ 68.60	\$ 68.40	\$ 68.20	\$ 68.90	\$ 68.80	\$ 73.90	\$ 74.90	\$ 74.90
Vermillion LSD	\$ 64.30	\$ 60.35	\$ 59.55	\$ 59.55	\$ 67.54	\$ 66.85	\$ 66.85	\$ 65.10	\$ 64.45	\$ 64.45
Joint Vocational Schools										
Ashland JVSD	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10
E.H.O.V.E.	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95	\$ 3.95
Lorain County JVS	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45
Medina County JVS	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05
Polaris JVS	\$ 2.50	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
Cities										
Amherst	\$ 5.77	\$ 5.77	\$ 6.77	\$ 5.30	\$ 5.20	\$ 5.13	\$ 5.10	\$ 4.80	\$ 4.75	\$ 4.75
Avon	\$ 9.32	\$ 9.52	\$ 9.17	\$ 9.50	\$ 9.36	\$ 9.45	\$ 9.40	\$ 9.35	\$ 9.48	\$ 9.47
Avon Lake	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 6.95	\$ 6.95
Elyria	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ 5.20
Lorain	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96	\$ 5.96
North Ridgeville	\$ 11.75	\$ 11.75	\$ 11.45	\$ 11.25	\$ 12.71	\$ 12.56	\$ 12.41	\$ 12.41	\$ 12.36	\$ 12.56
Oberlin	\$ 15.47	\$ 14.32	\$ 12.23	\$ 11.23	\$ 11.10	\$ 14.13	\$ 14.15	\$ 14.33	\$ 14.25	\$ 14.11
Sheffield Lake	\$ 19.97	\$ 20.51	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99	\$ 19.99
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
Villages										
Grafton	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76	\$ 4.76
Kipton	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 17.20	\$ 20.20	\$ 20.20	\$ 20.20	\$ 21.85	\$ 21.85
Lagrange	\$ 11.88	\$ 11.88	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.78	\$ 11.68	\$ 11.68	\$ 11.68
Rochester	\$ 11.40	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 10.90	\$ 12.40	\$ 12.90
Sheffield	\$ 4.64	\$ 4.64	\$ 4.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64	\$ 3.64
South Amherst	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26	\$ 3.26
Wellington	\$ 12.50	\$ 12.60	\$ 12.25	\$ 12.25	\$ 11.85	\$ 11.55	\$ 10.85	\$ 10.75	\$ 12.25	\$ 12.25
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
Special District										
General Health	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00

Source: Lorain County Auditor
Tax Settlement Dept.

Lorain County, Ohio
Special Assessment Collections
Last Ten Years

Collection Year	Current Assessments Due	Total Assessments Due	Current Assessments Collected (1)	Total Assessments Collected	Ratio of Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
1996	\$ 625,781	\$ 625,781	\$ 579,687	\$ 579,687	92.63%	\$ 46,094
1997	\$ 712,558	\$ 712,558	\$ 525,296	\$ 525,296	73.72%	\$ 187,262
1998	\$ 764,120	\$ 764,120	\$ 553,990	\$ 553,990	72.50%	\$ 210,130
1999	\$ 709,237	\$ 709,237	\$ 495,571	\$ 457,477	64.50%	\$ 213,666
2000	\$ 674,793	\$ 674,793	\$ 450,664	\$ 450,664	66.79%	\$ 224,129
2001	\$ 714,422	\$ 714,422	\$ 479,231	\$ 479,231	67.08%	\$ 235,191
2002	\$ 871,867	\$ 871,867	\$ 629,131	\$ 629,131	72.16%	\$ 242,736
2003	\$ 840,138	\$ 859,290	\$ 640,191	\$ 640,191	74.50%	\$ 219,099
2004	\$ 874,614	\$ 878,292	\$ 651,636	\$ 651,636	74.19%	\$ 226,656
2005	\$ 845,214	\$ 845,681	\$ 607,168	\$ 607,168	71.80%	\$ 238,513

- (1) Include delinquent assessments due/collected.
(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Lorain County Auditor
Real Estate Department

Lorain County, Ohio

Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Net General Bonded Debt Per Capita
1995/1996	281,480	\$ 3,633,837,067	\$ 10,406,003	\$ 6,767,519	\$ 3,638,484	0.10	13
1996/1997	281,231	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ 5,176,771	0.14	18
1997/1998	281,231	\$ 4,334,522,809	\$ 8,082,937	\$ 4,742,928	\$ 3,340,009	0.08	12
1998/1999	281,231	\$ 4,459,315,012	\$ 7,350,000	\$ 1,642,032	\$ 5,707,968	0.13	20
1999/2000	284,664	\$ 4,586,919,650	\$ 6,950,000	\$ 3,820,357	\$ 3,129,643	0.07	11
2000/2001	284,664	\$ 5,254,499,618	\$ 6,540,000	\$ 6,540,000	\$ -	0	0
2001/2002	284,664	\$ 5,310,709,150	\$ 27,235,000	\$ 5,473,290	\$ 21,761,710	0.41	76
2002/2003	284,664	\$ 5,523,123,040	\$ 25,320,000	\$ 2,737,141	\$ 22,582,859	0.41	80
2003/2004	284,664	\$ 5,959,347,790	\$ 28,165,000	\$ 2,388,147	\$ 25,776,853	0.43	91
2004/2005	284,664	\$ 6,167,863,006	\$ 26,890,000	\$ 679,305	\$ 26,210,695	0.42	92

(1) Information obtained from County Planning Commission.

(2) Includes all long-term general obligation debt (excludes special assessment obligations.)

(3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Lorain County Auditor

Lorain County, Ohio
 Computation of Legal Debt Margin
 December 31, 2005

	Voted Total Debt Limit		Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2005	\$ 6,167,863,006		\$ 6,167,863,006
Debt Limitation	152,696,575	(1)	61,678,630 (2)
Total Outstanding Debt			
General Obligation Bonds	26,890,000		26,890,000
Special Assessment Bonds	4,603,893		4,603,893
OWDA Loans	1,210,417		1,210,417
Total	32,704,310		32,704,310
Exemptions			
Special Assessment Bonds	4,603,893		4,603,893
OWDA Loans	1,210,417		1,210,417
Amount Available in Debt Service Fund for Retirement of General Obligations Bonds	231,421		231,421
Total	6,045,731		6,045,731
Net Debt	26,658,579		26,658,579
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 126,037,996		\$ 35,020,051

(1) The Debt Limitation is calculated as follows:
 3% of first \$100,000,000 of assessed value
 1 1/2% of next \$200,000,000 of assessed value
 2 1/2% of amount of assessed value in excess
 of \$300,000,000

	\$ 3,000,000
	3,000,000
	146,696,575
Total	\$ 152,696,575

(2) The Debt Limitation equals one percent of the assessed value.

Source: Lorain County Auditor

Lorain County, Ohio
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2005

Political Subdivision	Net Debt	Percent Applicable	County Share (2)
County of Lorain	\$ 26,890,000	100%	\$ 26,890,000
Lorain County Cities, Villages and Townships	87,484,927	100	87,484,927
Lorain County School Districts (1)	<u>133,383,137</u>	100	<u>133,383,137</u>
Total Net District and Overlapping Debt	<u>\$ 247,758,064</u>		<u>\$ 247,758,064</u>

(1) Debt outstanding for School Districts is shown as of June 30, 2005

(2) Percent applicable to Lorain County by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Respective Political Subdivision.

Lorain County, Ohio
Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total General Fund Expenditures
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service To Total General Fund Expenditures
1996	\$ 884,157	\$ 420,109	\$ 1,304,266	\$ 28,356,561	4.60%
1997	\$ 1,149,524	\$ 564,585	\$ 1,714,109	\$ 31,940,501	5.37%
1998	\$ 1,173,542	\$ 494,968	\$ 1,668,510	\$ 36,177,982	4.61%
1999	\$ 732,937	\$ 423,020	\$ 1,155,957	\$ 37,924,562	3.05%
2000	\$ 400,000	\$ 384,160	\$ 784,160	\$ 42,474,419	1.84%
2001	\$ 410,000	\$ 368,895	\$ 778,895	\$ 46,365,803	1.68%
2002	\$ 4,305,000	\$ 1,030,388	\$ 5,335,388	\$ 47,682,739	11.19%
2003	\$ 1,915,000	\$ 1,304,090	\$ 3,219,090	\$ 48,141,469	6.69%
2004	\$ 1,025,000	\$ 1,332,596	\$ 2,357,596	\$ 49,394,062	4.77%
2005	\$ 6,835,000	\$ 1,306,714	\$ 8,141,714	\$ 54,719,181	14.88%

(1) Debt service related to special assessment obligations is excluded.

Source: Lorain County Auditor

Lorain County, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Percentage Unemployment Rate (1)</u>
1996	281,480	11,198	6.8%
1997	281,231	10,878	5.6%
1998	281,231	11,367	3.8%
1999	281,231	11,551	4.8%
2000	284,664	11,740	5.0%
2001	284,664	11,826	5.4%
2002	284,664	12,010	6.8%
2003	284,664	12,323	7.3%
2004	284,664	12,640	6.7%
2005	284,664	12,925	5.8%

Sources: (1) County Planning Commission

(2) Lorain County Educational Service Center;
Represents six local school district enrollments only;
Other nine school districts within the County maintain
enrollment information separately.

Lorain County, Ohio
 Construction, Bank Deposits and Property Value
Last Ten Years

Year	New Construction (1)			Bank Deposits (2)	Assessed Value (3)
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1996/1997	\$ 64,553,250	\$ 23,895,470	\$ 88,448,720	\$ 1,329,795,000	\$ 3,773,102,360
1997/1998	\$ 68,501,260	\$ 26,762,600	\$ 95,263,860	\$ 920,050,000	\$ 4,334,522,809
1998/1999	\$ 75,997,140	\$ 28,616,060	\$ 104,613,200	\$ 444,974,000	\$ 4,459,315,012
1999/2000	\$ 74,500,930	\$ 30,104,070	\$ 104,605,000	\$ 463,971,000	\$ 4,586,919,650
2000/2001	\$ 88,072,110	\$ 42,189,670	\$ 130,261,780	\$ 513,102,000	\$ 5,254,499,618
2001/2002	\$ 85,839,240	\$ 33,359,580	\$ 119,198,820	\$ 555,591,000	\$ 5,310,709,150
2002/2003	\$ 114,663,220	\$ 26,611,290	\$ 141,274,510	\$ 614,592,000	\$ 5,523,123,040
2003/2004	\$ 114,893,750	\$ 34,651,810	\$ 149,545,560	\$ 649,005,000	\$ 5,959,347,790
2004/2005	\$ 128,842,740	\$ 35,133,190	\$ 163,975,930	\$ 909,649,000	\$ 6,167,863,006
2005/2006	\$ 141,499,210	\$ 45,247,380	\$ 186,746,590	\$ 917,089,000	\$ 6,399,110,992

- Sources: (1) Lorain County Auditor
 Tax Settlement Department
- (2) Federal Reserve Bank of Cleveland, Ohio
- (3) Lorain County Auditor

Lorain County, Ohio

Principal Taxpayers

December 31, 2005

REAL PROPERTY

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ford Motor Company	\$	30,376,570
First Interstate Avon LTD		16,524,270
WEA Midway LLC		15,246,870
Aerc Avon LLC		6,919,500
New Plan of Midway Inc.		6,870,810
Oster Construction Inc.		6,711,480
Manco Incorporated		6,515,050
First Interstate Elyria		6,229,160
Green Circle		6,146,430
Republic Engineered		6,125,440

PUBLIC UTILITY

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Orion Power Midwest LP	\$	90,366,460
Ohio Edison Co.		57,193,350
Firstenergy Generation		38,876,420
American Transmission		23,772,760
Cleveland Electric		18,440,240
Alltel Ohio		15,819,960
Centurytel of Ohio		14,746,300

TANGIBLE PERSONAL

<u>Name of Taxpayer</u>		<u>Assessed Valuation</u>
Ford Motor Company	\$	46,997,820
Republic Engineered Products Inc.		21,462,080
United States Steel LLC		21,124,700
Noveon Inc.		19,821,080
Polyone Corporation		18,362,010
Ridge Tool Company		10,581,030
Invacare Corporation		9,926,580
Engelhard Corporation		8,341,580
Diamond Products an Ohio Joint Venture		5,048,270
Whirlaway Corporation		4,664,850

Source: Lorain County Auditor
Tax Settlement Department

Lorain County, Ohio

Ten Largest Employers

December 31, 2005

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
1 Lorain County	Government	2,100
2 Ford Motor Company	Truck and Van Manufacturing	1,922
3 Community Health Partners	Healthcare	1,665
4 EMH Regional Medical Center	Healthcare	1,602
5 Invacare Corp.	Surgical Supplies	1,405
6 Lorain City School District	Education	1,180
7 Republic Engineered Products	Steel Manufacturing	1,100
8 State of Ohio	Government	1,052
9 Oberlin College	Education	980
10 Elyria City School District	Education	850

Source: Lorain County Auditor
Chamber of Commerce

Lorain County, Ohio

Miscellaneous Statistics

December 31, 2005

Date of Incorporation	1822
Form of Government:	
Number of elected Board of County Commissioners with legislative and executive powers	3
Number of other elected officials with administrative powers	17
County Seat	Elyria, Ohio
Area - Square Miles	495
Number of Political Subdivisions Located in the County:	
Municipalities and Villages	15
Townships	18
School Districts	15
Number of Interstate Highways	2
Voter Statistics, Election of November 2004:	
Number of Registered Voters	185,550
Number of Voters, Last General Election	84,141
Percentage of Registered Voters Voting	45.35%

Sources: Voter statistics were supplied by the County Board of Elections.
All other information was obtained from either the County Planning Commission,
County Highway Engineer or Department of Highway Engineer.