



Statistical Section

Statistical Section

Lorain County, Ohio

Statistical Section Description

This part of the Lorain County Ohio's (the County) comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S1 - S5
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S6 - S12
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S13 - S15
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S16 - S17
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S18 - S24

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Lorain County, Ohio
Net Assets by Component
Last Five Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 79,454,452	\$ 99,865,517	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005
Restricted for:					
Highways & Streets	292,520	6,275,918	6,526,138	798,615	2,324,739
Justice Center	36,418,566	17,306,449	8,100,201	6,870,002	5,785,246
Sewer Projects	-	-	-	238,355	4,760,829
Capital Improvements	-	-	-	4,125,574	361,381
Unrestricted (Deficit)	<u>160,513,389</u>	<u>153,987,312</u>	<u>164,509,138</u>	<u>167,395,759</u>	<u>168,345,424</u>
Total Governmental Activities Net Assets	<u>\$ 276,678,927</u>	<u>\$ 277,435,196</u>	<u>\$ 280,895,602</u>	<u>\$ 283,541,698</u>	<u>\$ 288,906,624</u>
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	\$ 9,130,806	\$ 8,955,388	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120
Unrestricted (Deficit)	<u>158,671</u>	<u>(54,340)</u>	<u>(84,774)</u>	<u>129,829</u>	<u>(111,006)</u>
Total Business-type Activities Net Assets	<u>\$ 9,289,477</u>	<u>\$ 8,901,048</u>	<u>\$ 9,935,326</u>	<u>\$ 10,566,479</u>	<u>\$ 24,623,114</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	\$ 88,585,258	\$ 108,820,905	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125
Restricted	36,711,086	23,582,367	14,626,339	12,032,546	13,232,195
Unrestricted (Deficit)	<u>160,672,060</u>	<u>153,932,972</u>	<u>164,424,364</u>	<u>167,525,588</u>	<u>168,234,418</u>
Total Primary Government Net Assets	<u>\$ 285,968,404</u>	<u>\$ 286,336,244</u>	<u>\$ 290,830,928</u>	<u>\$ 294,108,177</u>	<u>\$ 313,529,738</u>

Source: Lorain County Financial Statements

Lorain County, Ohio
Changes in Net Assets (continued)
Last Five Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006
Expenses					
Governmental Activities:					
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819
Intergovernmental	588,218	555,155	557,397	588,937	-
Interest on Long-Term Debt	1,681,098	659,033	1,873,180	1,633,060	1,844,700
<i>Total Governmental Activities Expenses</i>	<u>198,149,030</u>	<u>196,171,895</u>	<u>207,033,396</u>	<u>224,847,298</u>	<u>227,738,822</u>
Business-type Activities:					
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848
County Transit	-	-	3,533,112	4,432,938	4,643,475
<i>Total Business-type Activities Expenses</i>	<u>1,208,169</u>	<u>1,277,984</u>	<u>4,762,938</u>	<u>5,643,156</u>	<u>5,830,323</u>
<i>Total Primary Government Expenses</i>	<u>\$ 199,357,199</u>	<u>\$ 197,449,879</u>	<u>\$ 211,796,334</u>	<u>\$ 230,490,454</u>	<u>\$ 233,569,145</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
Legislative and Executive	\$ 19,657,423	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850
Economic Development & Assistance	15,996	-	-	-	-
Operating Grants and Contributions					
Legislative and Executive	348,112	389,526	367,054	449,461	360,192
Judicial	719,652	161,351	499,283	4,283,211	1,415,841
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975
Intergovernmental	1,941,747	-	-	-	-
Capital Grants and Contributions					
Legislative and Executive	428,893	6,025,830	3,084,634	4,663,300	3,401,796
Public Safety	20,679	10,121	3,122	-	-
Public Works	1,446,517	1,200,107	185,241	291,357	823,251
<i>Total Governmental Activities Program Revenues</i>	<u>117,693,238</u>	<u>118,676,385</u>	<u>130,670,147</u>	<u>137,128,860</u>	<u>135,287,187</u>
Business-type Activities:					
Charges for Services					
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699
County Transit	-	-	497,849	690,882	781,146
Operating Grants and Contributions					
County Transit	-	-	1,041,165	4,038,387	4,190,206
<i>Total Business-type Activities Program Revenues</i>	<u>1,065,375</u>	<u>890,755</u>	<u>2,477,022</u>	<u>5,794,178</u>	<u>6,210,051</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 118,758,613</u>	<u>\$ 119,567,140</u>	<u>\$ 133,147,169</u>	<u>\$ 142,923,038</u>	<u>\$ 141,497,238</u>
Net (Expense)/Revenue					
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (80,598,586)</u>	<u>\$ (77,882,739)</u>	<u>\$ (78,649,165)</u>	<u>\$ (87,567,416)</u>	<u>\$ (92,071,907)</u>

(continued)

Lorain County, Ohio
Changes in Net Assets (continued)
Last Five Years
(accrual basis of accounting)

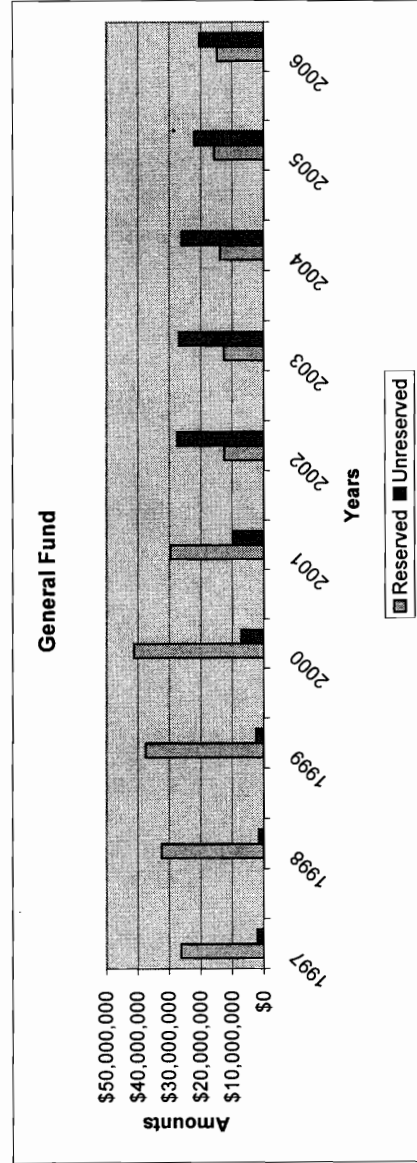
	2002	2003	2004	2005	2006
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Taxes:					
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702
Sales	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723
Intergovernmental Revenue					
not Restricted to Specific Programs	11,761,947	10,824,152	10,693,280	10,611,950	8,455,970
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776
Other Income	516,920	654,881	860,761	819,486	1,476,390
Transfers	-	-	(1,040,000)	(461,646)	-
Premium on Bonds, Including Interest	597,404	-	-	-	-
<i>Total Governmental Activities</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>83,572,522</u>	<u>90,296,310</u>	<u>97,816,561</u>
Business-type Activities:					
Other Income	-	-	7,949	18,485	14,957
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>1,047,949</u>	<u>480,131</u>	<u>13,676,907</u>
<i>Total Primary Government</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>84,620,471</u>	<u>90,776,441</u>	<u>111,493,468</u>
Change in Net Assets					
Governmental Activities	826,290	2,800,954	7,209,273	2,577,872	5,364,926
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 683,496</u>	<u>\$ 2,413,725</u>	<u>\$ 5,971,306</u>	<u>\$ 3,209,025</u>	<u>\$ 19,421,561</u>

Note: Only five years of data is available,
accrual basis of accounting

Source: Lorain County Financial Statements

Lorain County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved	\$ 26,260,340	\$ 32,389,399	\$ 37,393,965	\$ 41,151,766	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451
Unreserved	2,032,300	1,519,006	2,465,015	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189
Total General Fund	28,292,640	33,908,405	39,858,980	48,189,283	39,453,589	39,933,778	39,468,378	39,881,461	37,680,396	35,102,640
All Other Governmental Funds										
Reserved	54,990,622	62,173,241	55,004,799	47,779,205	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	4,380,828	3,761,173	5,098,394	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555
Debt Service Funds	-	-	1,175	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)
Capital Projects Funds	2,409,723	805,286	12,080	5,783,278	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)
Total All Other Governmental Funds	61,781,173	66,739,700	60,116,448	62,688,323	82,316,255	95,074,881	73,519,118	70,257,209	69,145,359	76,915,155
Total Governmental Funds	\$ 90,073,813	\$ 100,648,105	\$ 99,975,428	\$ 110,877,606	\$ 121,769,844	\$ 135,008,659	\$ 112,987,496	\$ 110,138,670	\$ 106,825,755	\$ 112,017,795



Source: Lorain County Financial Statements

Lorain County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Revenues										
Property Taxes	\$ 28,993,488	\$ 26,043,983	\$ 29,962,680	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214
Sales Tax	15,590,020	16,382,436	17,691,695	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,023,723
Charges for Services	15,185,327	18,541,206	8,822,146	7,581,462	8,036,148	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417
Licenses, Permits and Fees	2,412,577	2,825,793	10,855,227	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,483,650	15,738,978
Fines and Forfeitures	2,274,581	1,349,686	1,643,655	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753
Special Assessments	589,795	452,283	242,747	206,555	243,685	357,734	713,959	99,566	356,428	362,600
Intergovernmental	75,345,142	71,639,326	79,873,393	89,904,738	87,366,770	98,277,786	95,084,856	102,330,963	110,690,257	108,983,335
Interest Income	7,003,017	7,815,292	6,004,281	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432
Donations	15,381	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	505,518	436,878	1,448,027	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995
Total Revenues	147,914,846	145,486,883	156,543,851	173,888,818	172,092,464	193,228,611	192,721,332	205,895,094	219,655,906	231,676,447
Expenditures										
Current:										
General Government:										
Legislative and Executive	18,376,870	19,641,201	19,131,218	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413
Judicial	8,720,829	9,223,612	10,108,125	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186
Public Safety	12,082,621	11,098,810	10,153,261	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338
Public Works	7,067,251	9,481,551	11,089,675	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186
Health	43,791,273	27,708,298	35,267,996	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,572	44,663,658
Human Services	30,665,856	51,034,146	52,934,763	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482
Economic Development & Assistance	556,415	626,177	546,629	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695
Intergovernmental	3,428,744	1,867,566	2,133,858	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241
Miscellaneous	-	-	-	-	-	189	60	-	-	-
Debt Service:										
Principal Paid	1,355,787	2,450,132	7,434,426	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698
Interest Paid	1,342,321	1,125,710	859,496	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700
Capital Outlay	14,318,265	7,870,964	6,436,363	7,543,559	5,652,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980
Total Expenditures	141,706,232	142,128,167	156,095,810	168,424,305	180,008,580	208,393,249	216,639,188	211,504,251	222,639,375	230,934,577
Excess of Revenues Over (Under) Expenditures	6,208,614	3,358,716	448,041	5,464,513	(7,916,116)	(15,164,638)	(23,917,856)	(5,609,157)	(2,983,469)	741,870
Other Financing Sources (Uses)										
Transfers In	10,376,265	15,215,150	6,653,629	2,796,815	16,439,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383
Transfers Out	(10,765,590)	(15,472,722)	(7,044,284)	(2,615,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)
Transfers to Component Units	(454,099)	(476,568)	(736,709)	-	-	-	-	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	-	-	-	(5,726,245)	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	5,560,000	4,220,000
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	-	-	310,053	114,518
Proceeds on Notes	-	7,739,000	-	-	-	-	-	-	12,642	2,344
Premium on Notes	-	-	-	-	-	-	-	-	-	-
Premium on Bonds, Including Interest	-	-	-	-	-	597,404	-	-	36,668	-
Proceeds of Sale of Bonds	15,629	-	-	5,384,950	4,560,000	25,000,000	2,000,000	3,870,000	-	-
Total Other Financing Sources (Uses)	(827,795)	7,004,860	(1,127,364)	5,565,779	4,059,212	25,440,732	2,004,881	2,731,369	(447,118)	4,336,862
Net Change in Fund Balances	\$ 5,380,819	\$ 10,363,576	\$ (679,323)	\$ 11,030,292	\$ (3,856,904)	\$ 10,276,094	\$ (21,912,975)	\$ (2,877,788)	\$ (3,430,587)	\$ 5,078,732
Debt Service as a Percentage of Noncapital Expenditures	2.1%	2.7%	5.5%	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%

Source: Lorain County Auditor

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

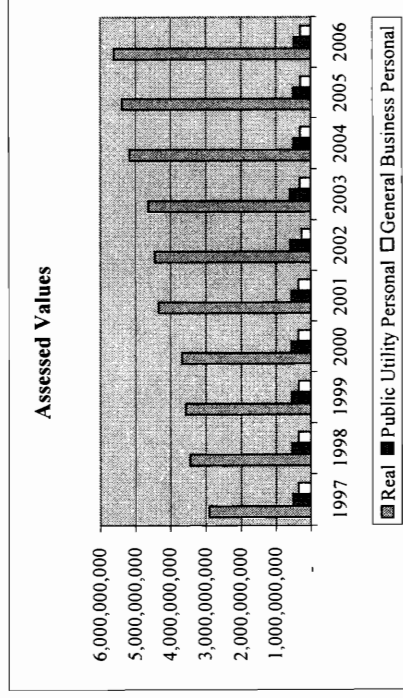
Collection Year	Real Property			Tangible Personal Property			Total			Weighted Average Tax Rate	
	Assessed Value		Estimated Actual Value	Public Utility		General Business		Assessed Value	Estimated Actual Value		Ratio
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
1997	\$2,314,519,270	\$585,898,550	\$8,286,908,057	\$512,223,720	\$2,048,894,880	\$360,460,820	\$2,048,894,880	\$3,773,102,360	\$12,384,697,817	30.47%	75.73
1998	2,783,896,500	654,538,620	9,824,100,343	536,990,029	2,147,960,116	359,097,660	2,147,960,116	4,334,522,809	14,120,020,575	30.70%	73.64
1999	2,873,244,690	684,857,330	10,166,005,771	550,710,302	2,202,841,208	350,502,690	2,202,841,208	4,459,315,012	14,571,688,187	30.60%	73.02
2000	2,956,080,870	714,209,670	10,486,544,400	558,408,070	2,233,632,280	358,221,040	2,233,632,280	4,586,919,650	14,953,808,960	30.67%	74.07
2001	3,539,543,490	795,040,470	12,384,525,600	564,842,468	2,259,369,872	355,073,190	2,259,369,872	5,254,499,618	16,903,265,344	31.09%	74.54
2002	3,633,610,830	813,980,260	12,707,403,114	592,165,760	2,467,357,333	270,952,300	2,368,663,040	5,310,709,150	17,543,423,487	30.27%	76.80
2003	3,768,925,300	846,432,930	13,186,737,800	596,275,920	2,484,483,000	311,488,890	2,385,103,680	5,523,123,040	18,056,324,480	30.59%	75.29
2004	4,236,988,230	922,311,190	14,740,855,486	493,410,240	2,055,876,000	306,638,130	1,973,640,960	5,959,347,790	18,770,372,446	31.75%	75.73
2005	4,405,460,750	973,002,300	15,367,037,286	497,439,716	2,072,665,483	291,960,240	1,989,758,864	6,167,863,006	19,429,461,633	31.74%	76.02
2006	4,583,818,100	1,018,010,190	16,005,223,686	490,989,302	2,045,788,763	293,086,460	1,963,957,208	6,385,904,052	20,014,969,657	31.91%	77.29

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 18.75 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed.

Source: Office of the County Auditor, Lorain County, Ohio

Details regarding the County's Assessed and Estimated Actual Value of Taxable Property can be found in the notes to the financial statement.



Lorain County, Ohio
Property Tax Rates of Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

<u>COUNTY UNITS</u>	<u>1996/1997</u>	<u>1997/1998</u>	<u>1998/1999</u>	<u>1999/2000</u>	<u>2000/2001</u>	<u>2001/2002</u>	<u>2002/2003</u>	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>
GENERAL FUND	\$ 1.45	\$ 1.30	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.30
SPECIAL REVENUE										
Golden Acres	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	3.19	1.69	1.69	1.69	1.69	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
DEBT SERVICE FUND										
	0.15	0.30	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.30
AGENCY FUNDS										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lorain Community College	2.40	2.40	2.40	2.40	2.40	2.70	2.70	2.70	3.00	3.00
TOWNSHIPS										
Amherst	3.90	3.90	3.90	3.90	3.90	5.90	5.90	5.90	5.90	5.90
Brighton	11.45	11.45	11.45	11.45	11.45	11.45	11.45	12.95	12.95	12.70
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.58	7.58	7.58	7.58	10.58	10.58	10.58	12.23	11.80	11.80
Carlisle	4.53	4.53	4.53	4.53	4.53	6.28	6.28	6.28	6.28	6.28
Columbia	7.80	6.30	6.30	6.30	7.74	7.74	7.74	7.74	7.74	7.74
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	6.76	6.76	7.76	7.76	7.76
Henrietta	4.76	5.76	5.76	5.76	7.76	7.76	7.76	7.76	7.76	7.76
Huntington	10.55	10.55	10.55	10.55	10.55	10.55	10.55	12.05	12.05	11.80
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Penfield	9.53	9.53	9.53	9.53	9.53	9.53	9.53	11.03	11.03	10.78
Pittsfield	7.78	7.78	7.78	7.78	10.78	10.78	10.78	10.78	10.78	10.10
Rochester	8.10	8.10	8.10	8.10	8.10	8.10	8.10	9.60	9.60	9.60
New Russia	2.40	2.40	2.40	2.40	5.40	5.40	5.40	5.40	5.40	4.97
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.98	10.63	10.63	10.23	9.93	9.23	9.13	10.63	10.63	10.38
SCHOOL DISTRICTS										
Amherst EYSD	57.98	57.98	57.98	57.98	62.42	62.41	60.88	62.05	61.98	61.98
Avon LSD	52.23	50.60	50.27	49.24	48.58	47.46	48.09	46.85	49.61	49.50
Avon Lake CSD	53.81	53.81	53.66	58.34	57.74	62.94	62.49	62.16	62.06	62.06
Columbia LSD	55.05	53.80	53.29	53.29	58.20	58.05	52.26	56.66	55.98	54.83
Elyria CSD	53.58	52.81	52.71	57.66	57.11	57.09	56.81	56.73	56.48	60.23
Firelands LSD	56.35	53.10	53.10	52.70	51.30	51.25	51.09	47.62	47.49	47.49
Keystone LSD	54.90	53.90	52.60	52.60	52.60	52.60	44.60	50.21	50.21	50.21
Lorain CSD	57.98	57.98	57.98	57.98	57.98	62.45	62.45	62.45	62.10	62.10
Midview LSD	52.39	51.14	50.94	50.94	50.14	49.84	49.69	47.12	46.87	46.87

Lorain County, Ohio
Property Tax Rates of Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

<u>COUNTY UNITS</u>	<u>1996/1997</u>	<u>1997/1998</u>	<u>1998/1999</u>	<u>1999/2000</u>	<u>2000/2001</u>	<u>2001/2002</u>	<u>2002/2003</u>	<u>2003/2004</u>	<u>2004/2005</u>	<u>2005/2006</u>
North Ridgeville CSD	53.19	50.19	49.44	48.95	47.25	46.47	45.90	44.79	44.04	43.92
Oberlin CSD	63.97	66.97	65.97	65.97	65.47	64.97	63.97	65.97	65.97	67.97
Sheffield-Cleanview LSD	45.27	44.46	44.31	47.25	48.56	48.53	47.85	47.10	47.34	46.34
Sheffield Lake CSD	57.20	55.31	54.81	54.81	53.06	52.76	52.55	51.87	51.33	57.16
Wellington EVSD	33.10	32.10	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94
OUT OF COUNTY SCHOOL										
DISTRICTS										
Black River LSD	53.25	60.83	60.83	60.83	60.83	56.83	56.83	56.83	56.83	55.83
Mapleton LSD	45.10	45.10	45.10	45.10	51.40	49.80	48.90	48.90	48.90	48.80
New London LSD	32.70	32.10	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10
Olmsted Falls CSD	80.10	79.90	79.90	91.70	90.30	90.00	90.00	90.00	89.80	89.70
Strongsville CSD	69.90	68.60	68.40	68.20	68.90	68.80	73.90	74.90	74.90	74.90
Vermilion LSD	60.35	59.55	59.55	67.54	66.85	66.85	65.10	64.45	64.45	64.45
JOINT VOCATIONAL SCHOOLS										
Ashland JVS	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	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
CITIES										
Amherst	5.77	5.77	5.30	5.20	5.13	5.10	4.80	4.75	4.75	4.75
Avon	9.52	9.17	9.50	9.36	9.45	9.40	9.35	9.48	9.47	9.47
Avon Lake	7.24	7.24	7.24	7.24	7.24	7.24	7.24	6.95	6.95	6.95
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	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	11.45	11.25	12.71	12.56	12.41	12.41	12.36	12.36	12.36
Oberlin	14.32	11.23	11.23	11.10	14.13	14.15	14.33	14.25	14.11	13.38
Sheffield Lake	20.51	19.99	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	20.20	20.20	20.20	21.85	21.85	21.42
Lagrange	11.88	11.78	11.78	11.78	11.78	11.77	11.68	11.68	11.68	11.68
Rochester	10.90	10.90	10.90	10.90	10.90	10.90	10.90	12.40	12.90	12.90
Sheffield	4.64	4.64	3.64	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	12.60	12.25	12.25	11.85	11.55	10.85	10.75	12.25	12.25	12.00
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
Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.										
Source: Office of the Auditor, Lorain County, Ohio										

Lorain County, Ohio
Principal Taxpayers
Real Estate Tax
Current And Six Years Ago

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 23,131,570	0.41%
First Interstate Avon LTD	16,524,270	0.29%
Centro Midway LLC	15,246,880	0.27%
AERC Avon LLC	6,919,500	0.12%
New Plan of Midway Inc	6,870,810	0.12%
Henkel Consumer	6,786,510	0.12%
First Interstate Elyria	6,229,160	0.11%
Green Circle	6,146,430	0.11%
Republic Engineered	6,125,440	0.11%
Timber Lake Apartments	5,530,000	0.10%
Totals	\$ 99,510,570	1.76%
Total Assessed Valuation	\$5,601,828,290	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 39,945,060	0.92%
Elyria Joint Venture	13,491,880	0.31%
Republic Technologies	12,963,350	0.30%
First Interstate Elyria	5,713,900	0.13%
Nordson Corporation	5,484,800	0.13%
Cobblestone Square	5,107,770	0.12%
Sheffield Enterprise LTD	4,961,460	0.11%
West River Road	4,785,550	0.11%
Invacare Corporation	4,307,380	0.10%
AERC Avon LLC	4,001,240	0.09%
Totals	\$ 100,762,390	2.32%
Total Assessed Valuation	\$4,334,583,960	

Source: Office of the Auditor, Lorain County, Ohio
2001 data is oldest available

Lorain County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
Current Year and Six Years Ago

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Engineered Products Inc	\$ 25,193,670	8.60%
Ford Motor Company	23,237,970	7.93%
United States Steel Corporation	16,608,510	5.67%
Noveon Inc	14,074,760	4.80%
Polyone Corporation	12,131,190	4.14%
Ridge Tool Company	8,448,350	2.88%
Englehard Corporation	5,859,340	2.00%
Parker Hannifan	4,522,210	1.54%
Diamond Products	3,937,930	1.34%
Maverick C & P Inc	3,625,260	1.24%
Total	\$ 117,639,190	40.14%
Total Assessed Valuation	\$ 293,086,460	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Technologies	\$ 72,707,410	20.48%
Ford Motor Company	49,137,230	13.84%
BF Goodrich Company	18,760,010	5.28%
Marconi Communications	12,816,600	3.61%
Lorain Tubular Company	12,301,180	3.46%
Nordson Corporation	11,664,240	3.29%
York International	11,377,230	3.20%
Ridge Tool Company	11,155,640	3.14%
Englehard Corporation	8,880,890	2.50%
Nissan North America Inc.	6,738,200	1.90%
Total	\$ 215,538,630	60.70%
Total Assessed Valuation	\$ 355,073,190	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
Current Year and Six Years Ago

Name of Taxpayer	December 31, 2006	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	\$ 82,899,650	16.88%
Ohio Edison Co.	57,151,710	11.64%
Firstenergy Generation	38,946,680	7.93%
American Transmission	23,940,290	4.88%
Cleveland Electric	19,324,010	3.94%
Columbia Gas of Ohio Inc	14,209,330	2.89%
Alltel Ohio	13,727,200	2.80%
Columbia Gas Transmission	12,728,690	2.59%
Centurytel of Ohio Inc	12,515,250	2.55%
Total	\$ 275,442,810	56.10%
Total Assessed Valuation	\$ 490,989,302	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 105,822,760	18.73%
Duquesne Light Co.	90,666,310	16.05%
Columbia Gas of Ohio	38,655,910	6.84%
Cleveland Electric	34,813,770	6.16%
Centurytel of Ohio	24,929,480	4.41%
Alltel Ohio	18,592,140	3.29%
Total	\$ 313,480,370	55.48%
Total Assessed Valuation	\$ 564,842,468	

Source: Office of the Auditor, Lorain County, Ohio

Lorain County, Ohio
Property Tax Levies and Collections
Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections			
1997	\$ 27,047,030	\$ 26,372,756	97.31%	\$ 651,956	\$ 27,024,712	99.92%	
1998	22,914,599	22,299,239	97.31%	565,321	22,864,560	99.78%	
1999	25,626,921	24,773,661	96.67%	873,114	25,646,775	100.08%	
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	

Source: Office of the Auditor, Lorain County, Ohio

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

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

Lorain County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities			Personal Income		
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	OWDA Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)	Debt Per Capita		
1997	\$ 9,256,479	\$ 1,054,149	\$ 8,345,000	\$ 2,010,213	\$ 20,665,841	N/A	N/A	\$ 73.43		
1998	8,082,937	935,478	6,665,000	1,926,294	17,609,709	N/A	N/A	62.57		
1999	7,350,000	811,060	5,560,000	1,838,224	15,559,284	\$ 7,231,275	2.15%	55.28		
2000	6,950,000	1,283,550	4,802,000	1,745,803	14,781,353	7,646,416	1.93%	51.93		
2001	6,540,000	5,737,218	2,228,000	1,648,808	16,154,026	7,740,095	2.09%	56.75		
2002	27,235,000	5,458,808	2,000,000	1,547,015	36,240,823	7,804,052	4.64%	127.31		
2003	25,320,000	5,175,182	2,000,000	1,440,188	33,935,370	8,138,062	4.17%	119.21		
2004	28,165,000	4,889,555	-	1,328,076	34,382,631	8,526,278	4.03%	120.78		
2005	26,890,000	4,603,893	4,690,000	1,210,417	37,394,310	8,526,278 (1)	4.39%	131.36		
2006	29,840,000	4,308,195	7,480,000	1,086,936	42,715,131	8,526,278 (1)	5.01%	150.05		

Source: Office of the Auditor, Lorain County, Ohio

- (1) Information not yet available
- (2) Refer to S16 for Personal Income and Per Capita Data
- (3) Details regarding the County's outstanding debt can be found in the notes to the financial statement

Lorain County, Ohio
Ratios of General Bonded Debt Outstanding

Last Ten Years

Year	General Bonded Debt				Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita	
	Population	Assessed Value	General Obligation Bonds	Debt Services Monies Available			Net General Bonded Debt
1997	281,447	\$ 3,773,102,360	\$ 9,256,479	\$ 4,079,708	\$ 5,176,771	0.14%	\$ 18.39
1998	281,447	4,334,522,809	8,082,937	4,742,928	3,340,009	0.08%	11.87
1999	281,447	4,459,315,012	7,350,000	1,642,032	5,707,968	0.13%	20.28
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42

Source: Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 19990 and 2000 Census

(2) Details regarding the County's outstanding debt can be found in the notes to the financial statements

(3) Refer to S16 for Personal Income and Per Capita Data

Lorain County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed Valuation	\$ 3,773,102,360	\$ 4,334,522,809	\$ 4,459,315,012	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052
Debt Limit - Assessed Value (1)	\$ 92,827,559	\$ 106,863,070	\$ 109,982,875	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601
Amount of Debt Applicable to Debt Limit	9,256,479	8,082,937	7,350,000	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000
General Obligation Bonds	-	-	(1,642,032)	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)
Less Amount Available in Debt Service	-	-	-	-	-	-	-	-	-	-
Amount of Debt Subject to Limit	9,256,479	8,082,937	5,707,968	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816
Legal Debt Margin	\$ 83,571,080	\$ 98,780,133	\$ 104,274,907	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785
Legal Debt Margin as a Percentage of the Debt Limit	90.03%	92.44%	94.81%	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%
Unvoted Debt Limit - 1.0% of Assessed Value (2)	\$ 37,731,024	\$ 43,345,228	\$ 44,593,150	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041
Amount of Debt Subject to Limit	(9,256,479)	(8,082,937)	(5,707,968)	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)
Unvoted Legal Debt Margin	\$ 28,474,545	\$ 35,262,291	\$ 38,885,182	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	75.47%	81.35%	87.20%	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%

Source: Office of the Auditor, Sample County, Ohio

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Lorain County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (per thousand)	Unemployment Rate (3)
1997	281,231	N/A	N/A	5.60%
1998	281,231	N/A	N/A	5.00%
1999	281,231	\$ 7,231,275	\$ 25.71	4.80%
2000	284,664	7,646,416	26.86	5.00%
2001	284,664	7,740,095	27.19	5.40%
2002	284,664	7,804,052	27.41	6.80%
2003	284,664	8,138,062	28.59	7.30%
2004	284,664	8,526,278	29.95	6.70%
2005	284,664	8,526,278	29.95	5.80%
2006	284,664	8,526,278	29.95	5.50%

Sources: (1) Based on Actual 1990 and 2000 Census
(2) Lorain County Community Development
(3) Ohio Department of Job & Family Srevices

Lorain County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business	2006		Percentage of Total Employment	1997	
		Number of Employees	Rank		Number of Employees	Rank
Lorain County	Government	2,360	* 1	10%	1,987	6
Ford Motor Company - Avon Lake	Truck & Van Mfg	1,922	2	8%	3,500	1
Lorain Community/St. Joseph's	Health Care	1,665	3	7%	2,300	3
Elyria Memorial Hospital	Health Care	1,602	4	7%		
Invacare Corporation	Surgical Supplies	1,405	5	6%	1,450	7
Lorain City School District	Education	1,180	6	5%	1,200	8
Republic Engineered Products	Steel Manufacturing	1,100	7	5%		
State of Ohio	Government	1,052	8	4%		
Oberlin College	Education	980	9	4%		
Elyria Schools	Education	850	10	4%		
USS/KOBE	Steel Manufacturing				2,800	2
Ford Motor Company - Lorain	Automobile Mfg				2,000	4
Nordson Corporation	Adhesive Mfg				2,000	5
Lorain Products	Telecommunications				1,200	9
York International	Heating & Air Conditioning Mfg				1,200	10
Total		<u>14,116</u>		<u>59%</u>	<u>19,637</u>	
Total Employment within the County		<u>23,938</u>	(1)			

Sources:

Crains Business Magazine
 * Lorain County Auditor
 (1) Top 36 employer figure

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government										
Legislative and Executive										
Commissioners	57	61	66	70	74	74	69	77	75	79
Commissioner's - Records Center	2	3	3	3	3	3	3	4	3	3
Commissioner's - Community Development	6	4	8	8	13	13	13	12	15	14
Auditor	37	32	35	39	40	40	38	38	37	40
Auditor - Real Estate Assessment	11	18	23	21	23	23	25	23	23	23
Treasurer	11	9	9	11	9	9	9	9	10	10
Treasurer - DRETAC	2	4	4	2	3	5	6	3	4	4
Treasurer - Board of Revision	3	3	2	3	3	3	3	3	3	3
Prosecuting Attorney	61	60	59	60	65	69	71	71	76	81
Prosecutor - DRETAC	5	5	5	5	4	5	6	6	8	9
Board of Elections	26	25	25	25	26	25	26	28	27	30
Recorder	19	18	21	21	20	20	22	22	21	20
Judicial										
Common Pleas Court	35	36	43	42	42	42	43	43	43	46
Common Pleas - Law Library	1	1	1	1	1	1	1	3	3	3
Common Pleas - Linkages	1	1	1	1	-	-	-	-	-	-
Common Pleas - Day Reporting	1	-	-	-	-	-	-	-	-	-
Community Based Correctional Facility	32	36	40	40	35	37	35	31	36	37
Probate Court	14	15	15	13	14	15	16	15	15	15
Probate Court - Indigent Guardianship	-	-	-	-	-	-	-	-	1	1
Municipal Court	21	27	26	25	24	25	21	23	23	22
Clerk of Courts	29	33	34	35	36	38	39	41	42	38
Clerk of Courts - Certificate of Title	25	22	24	30	29	27	30	31	27	27
Domestic Relations	127	148	154	151	162	161	158	156	161	163
Domestic Relations - Violent Offender	-	-	-	1	1	1	1	1	1	1
Domestic Relations - Drug Court	-	-	-	1	2	2	2	2	2	2
Domestic Relations - Adolescent Intervention	2	2	2	1	-	-	-	-	-	-
Domestic Relations - Juvenile School Liason	-	-	-	-	-	-	1	1	1	-
Public Safety										
Sheriff	83	144	84	89	95	93	95	91	89	89
Sheriff - Jail Facility	85	61	126	127	142	145	145	156	158	158
Sheriff - Drug Education	2	-	1	-	-	-	-	-	-	-
Sheriff - C.O.P.S. Ahead	3	2	-	-	-	-	-	-	-	-
Sheriff - More COPS Ahead	1	1	-	-	-	-	-	-	-	-
Sheriff Rotary	3	2	4	2	1	1	3	3	3	3
Sheriff - MEG	11	12	10	9	9	10	9	7	13	10
Sheriff - Crime Lab	-	-	-	-	-	-	1	1	1	3
Commissioner's - Hazardous Materials	2	3	3	3	3	3	3	3	3	3
Commissioner's - Community Disaster Services	3	4	4	4	4	4	4	4	4	4
Commissioner's - 911 Services	15	15	15	18	14	14	13	14	15	15
T - Federal	1	1	1	3	2	2	2	2	1	1
Coroner	7	7	8	8	8	8	8	8	8	8
Common Pleas - Intensive Supervision	9	10	11	11	11	12	9	8	8	8

Lorain County, Ohio
County Government Employees by Function/Program
Last Ten Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Common Pleas - County Probation Services	-	-	-	-	-	-	4	4	4	5
Common Pleas - Court Mediation	-	-	2	2	2	2	2	2	2	2
Common Pleas - Substance Abuse	2	2	2	2	2	2	-	-	-	-
Prosecutor's Victim Witness	4	4	4	4	4	4	5	4	5	4
Public Works										
Engineer Tax Map	6	6	6	7	7	8	7	7	7	6
Engineer - Motor Vehicle Gas Tax	80	76	78	78	73	73	81	84	76	79
Commissioner's - Bascule Bridge	8	8	9	9	9	9	9	9	9	9
Health										
MRDD	439	358	353	364	361	360	372	401	415	426
MRDD - Supportive Living	-	77	76	76	73	75	76	77	77	77
Commissioner's - Dog & Kennel	3	4	2	4	5	4	3	4	5	5
Commissioner's - Solid Waste	3	3	3	3	4	4	5	5	7	7
Commissioner's - Golden Acres	45	44	46	44	48	49	45	-	-	-
Commissioner's - Golden Acres - Medicaid	44	43	47	44	47	46	49	88	72	75
Commissioner's - Medicaid Outreach	-	4	-	3	3	3	-	-	-	-
Auditor - Dog & Kennel	1	3	3	2	3	2	2	3	2	-
Alcohol, Drug Abuse and Mental Health	4	5	5	5	6	5	5	5	5	5
TB Clinic	8	8	7	8	8	8	8	8	8	8
Community Mental Health	10	9	10	10	11	12	11	11	12	11
Human Services										
Commissioner's - Workforce Development Agency	-	-	-	-	4	4	5	7	7	6
Commissioner's - Jobs and Family Services	228	235	245	245	225	222	218	226	220	228
Children's Services	99	110	115	129	142	128	133	140	146	158
Child Support Enforcement Agency	70	80	74	72	67	64	67	74	76	81
Domestic Relations - Youth Services	16	17	16	21	18	15	15	10	11	4
Domestic Relations - Reclaim Ohio	30	30	32	32	33	35	32	35	36	40
Domestic Relations - IV E Grant	-	-	-	-	-	-	-	-	-	14
Veteran Services	12	12	12	12	12	11	12	11	11	12
MRDD - Medicaid	-	-	-	-	-	15	16	28	31	31
Personal Services										
Sanitary Sewer	10	10	10	8	8	8	9	9	9	10
Transit Authority	-	-	-	-	-	-	-	5	5	5
Other/Agency	112	93	73	71	79	82	84	77	78	79
Total	1,987	2,066	2,099	2,138	2,172	2,180	2,205	2,274	2,296	2,360

Source: Office of the Auditor, Lorain County, Ohio
(as of December 31 of each year)

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Five Years

	2002	2003	2004	2005	2006
General Government					
Legislative and Executive					
Commissioners					
Number of meetings	N/A	N/A	N/A	N/A	48 (1)
Auditor					
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	7,988
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965
Number of parcels	152,935	155,032	158,154	159,979	164,067
Number of personal property returns	12,079	12,388	4,823	4,756	4,362
Number of checks issued	62,912	63,289	64,388	65,465	66,297
Treasurer					
Number of parcels collected	143,503	146,732	148,813	151,468	152,623
Return on portfolio	3.02%	1.84%	1.87%	2.64%	4.17%
Prosecuting Attorney					
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259
Number of cases - active civil lawsuits	26	37	31	37	49
Number of civil and miscellaneous legal opinions	751	802	690	703	808
Board of Elections					
Number of registered voters	166,092	172,771	172,771	185,550	190,767
Number of voters last general election	81,245	75,255	75,255	84,141	104,008
Percentage of register voters that voted	48.92%	43.56%	43.56%	45.35%	54.52%
Recorder					
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474
Number of military discharges recorded	77	63	100	55	105
Buildings and Grounds					
Number of buildings	N/A	N/A	N/A	N/A	70
Square footage of buildings	N/A	N/A	N/A	N/A	875,919
Central Purchasing					
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400 (1)
Judicial					
Common Pleas Court					
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562
Probate Court					
Number of civil cases filed	41	56	82	70	60
Juvenile Court					
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505
Bindovers	36	31	18	12	45
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Five Years

	2002	2003	2004	2005	2006
Clerk of Courts					
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336
Number of tax cases filed	99	111	140	167	258
Number of appeals cases filed	229	210	230	231	205
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394
Number of liens filed	3,379	3,993	3,624	4,049	5,017
Domestic Relations					
Number of cases filed	N/A	2,470	2,538	2,293	1,922
Number of disposition of cases	2,538	2,876	2,838	2,710	2,949
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005
Law Library					
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273
Public Safety					
Sheriff					
Average daily jail census	392	394	403	448	485
Prisoners booked	7,839	7,885	8,218	8,621	8,374
Prisoners released	7,782	7,918	8,151	8,560	8,303
Cost of Prisoner Meals	\$428,731	\$446,189	\$447,476	\$448,837	\$508,064
Number of traffic citations issued	279	164	213	191	161
Number of calls for service	41,669	48,596	52,722	49,520	52,104
Disaster Services					
Number of emergency responses					
Coroner					
Number of cases investigated	204	184	201	212	217
Number of autopsies performed	51	53	52	46	51
Public Works					
Engineer					
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00
Number of bridges replaced/improved	8	5	21	7	14
Number of culverts built/replaced/improved	2	7	9	12	10
Building Department					
Number of permits issued - Additions	N/A	3	19	43	53
Number of permits issued - New Dwelling	N/A	4	66	57	81
Number of inspections performed	N/A	N/A	1,015	2,049	1,404
Contractors Registered	N/A	21	43	98	302
Sewer District					
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383
Number of tap-ins	41	17	7	8	9
Number of customers	2,602	2,618	2,627	2,635	2,644

Lorain County, Ohio
Operating Indicators by Function/Activity
Last Five Years

	2002	2003	2004	2005	2006
Health					
MRDD					
Number of students enrolled					
Early intervention program	539	557	522	624	632
Preschool	87	82	79	74	81
School age	135	139	122	133	136
Number employed at workshop	494	503	550	567	565
Mental Health					
Total client count - intensive	3,298	3,490	3,726	4,186	4,193
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435
Total client count - early intervention	N/A	237	897	757	1,425
Human Services					
Jobs and Family Services/Child Support					
Total client count - Food Stamp Recipients	16,262	20,029	25,758	26,527	27,090
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187
Total client count - Disability Assistance Recipients	271	323	271	303	285
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915
Children's Services					
Average client count - foster care	386	310	267	256	265
Average client count - adoption	59	47	36	27	16
Children Serviced	1,636	1,614	1,695	1,795	1,767
Intake Workload	2,738	2,692	3,007	2,759	2,952
Veteran Services					
Number of clients served	N/A	N/A	N/A	N/A	7,518
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	\$309,691

Source: Lorain County Departments
 (1) Estimated

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Five Years

	2002	2003	2004	2005	2006
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949
Auditor					
Administrative office space	8,499	8,499	8,499	8,499	8,499
Treasurer					
Administrative office space	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895
Prosecuting Attorney					
Administrative office space	10,582	10,582	33,574	33,574	33,574
Board of Elections					
Administrative office space	7,579	7,579	14,870	14,870	14,870
Recorder					
Administrative office space	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds					
Administrative office space	2,867	2,867	2,867	2,867	2,867
Data Processing					
Administrative office space	2,740	2,740	2,740	2,740	2,740
Central Purchasing					
Administrative office space	669	669	1,940	1,940	1,940
Judicial					
Common Pleas Court					
Administrative and Courtroom Space	N/A	N/A	71,376	71,376	71,376
Number of court rooms	8	8	10	10	10
Probate Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	N/A	N/A	17,513	17,513	17,513
Certificate of Title	3,466	3,466	3,466	3,466	3,466
Domestic Relations					
Administrative office space	12,142	12,142	60,007	60,007	60,007
Law Library					
Administrative office space	3,538	3,538	3,538	3,538	3,538
Information Technology					
Administrative office space	N/A	2,380	2,380	2,380	2,380
Public Safety					
Sheriff					
Jail capacity	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41
Probation					
Administrative office space	N/A	N/A	355	355	355
Disaster Services					
Number of emergency response vehicles	4	4	4	4	5
Coroner					
Number of emergency response vehicles	0	0	0	0	0
Public Works					
Engineer					
Centerline miles of roads	263.90	263.90	263.90	263.90	263.90
Number of bridges	22.00	22.00	22.00	22.00	22.00
Number of major culverts	43.00	43.00	43.00	43.00	43.00
Number of minor culverts	1,214.00	1,214.00	1,214.00	1,214.00	1,214.00

Lorain County, Ohio
Capital Asset Statistics by Function/Activity
Last Five Years

	2002	2003	2004	2005	2006
Number of vehicles	91	91	91	91	91
Tax Map					
Administrative office space	3,026	3,026	3,026	3,026	3,026
Sewer District					
Number of treatment facilities	6	6	6	6	6
Number of pumping stations	1	1	1	1	1
Miles of sewer lines	41.38	41.38	41.38	41.38	41.38
Miles of water lines	42	42	42	42	42
Health					
MRDD					
Number and type of facilities	7	7	7	7	7
Number of busses	15	15	15	16	23
Group Home Facilities	6	6	6	6	6
Mental Health					
Number of facilities	1	1	1	1	1
Human Services					
Jobs and Family Services/Child Support					
Administrative office space	93,235	93,235	93,235	93,235	93,235
Number of vehicles					
Children's Services					
Administrative office space	10,387	10,387	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19
Veteran Services					
Administrative office space	850	850	850	850	850
Number of vehicles	1	1	1	1	1

Source: Various County Departments, square footage approximated
Note: In 2004 Lorain County opened a new 224,000 sq. ft. Justice Center

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