

Lorain County, Ohio

Popular Annual Financial Report



For the Year Ended December 31, 2016

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

Table of Contents

Auditor's Letter to Citizens	1
Lorain County Government	2
Lorain County Government Organizational Chart	3
An Overview of the County Auditor's Office	4-5
Lorain County Demographics and Statistics	6-7
Governmental Revenues	8
Governmental Expenditures	9
General Fund	10-11
Property Taxes	12-13
Lorain County Elected Officials	14

About the cover: Frosty Black River Sunrise, Lorain Ohio. (Photo by MnLsDad 2010)

To the Citizens of Lorain County:



I am pleased to present the County's Popular Annual Financial Report (PAFR) for the year ended December 31, 2016.

The information contained in this PAFR has been taken from the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. The CAFR is over 200 pages long and contains detailed financial statements, notes and schedules and has been audited by Auditor of State, Dave Yost and received an unmodified (clean) opinion.

The PAFR is a condensed summary of the CAFR financial information presented in a readable and easy to understand format. It is presented as a means of increasing public confidence in county government and its elected officials through easier, more user-friendly financial reporting. The PAFR is designed to provide a brief analysis of Lorain County's revenue sources and where those dollars are spent. An overview of the Lorain County Auditor's Office, trends in the local economy, as well as, statistical information is also provided.

The PAFR is unaudited and does not conform to Generally Accepted Accounting Principles (GAAP) nor does it include component units of the county.

Both the CAFR and PAFR are available at the Lorain County Auditor's Office and they can be found online at www.loraincounty.com/auditor/financial-data.

I thank you for having an interest in the operation of our county government and taking the time to read through this report. Please feel free to contact me with any questions at 440-329-5170 or at auditor@loraincounty.com.

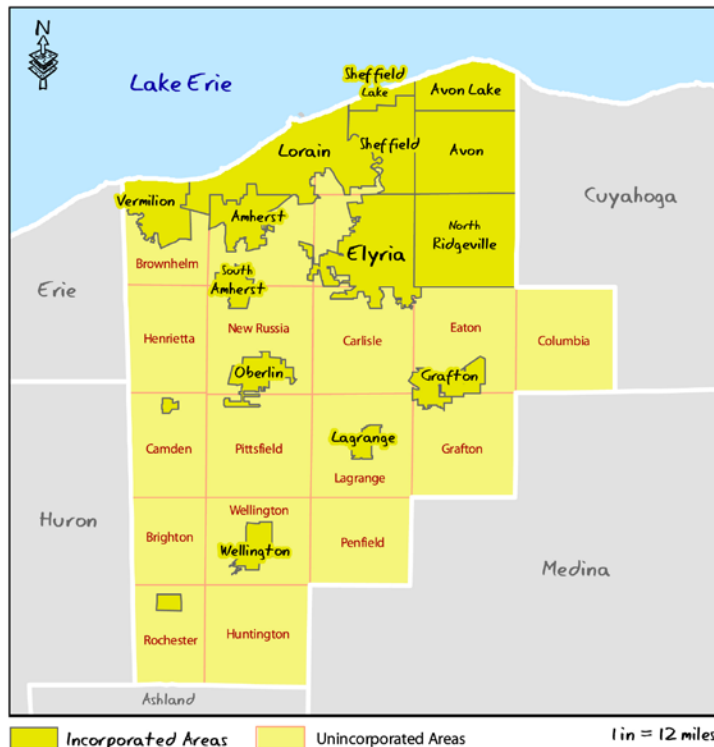
Sincerely,

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Lorain County Government

After the discovery of the New World, the land that became Lorain County was originally part of the French colony of Canada (New France), which was ceded in 1763 to Great Britain and renamed Province of Quebec. In the late 18th century the land became part of the Connecticut Western Reserve in the Northwest Territory, then was purchased by the Connecticut Land Company in 1795. The County was created in 1822 and later founded on April 1, 1824. Lorain County is the fourth largest County in Ohio by total area.

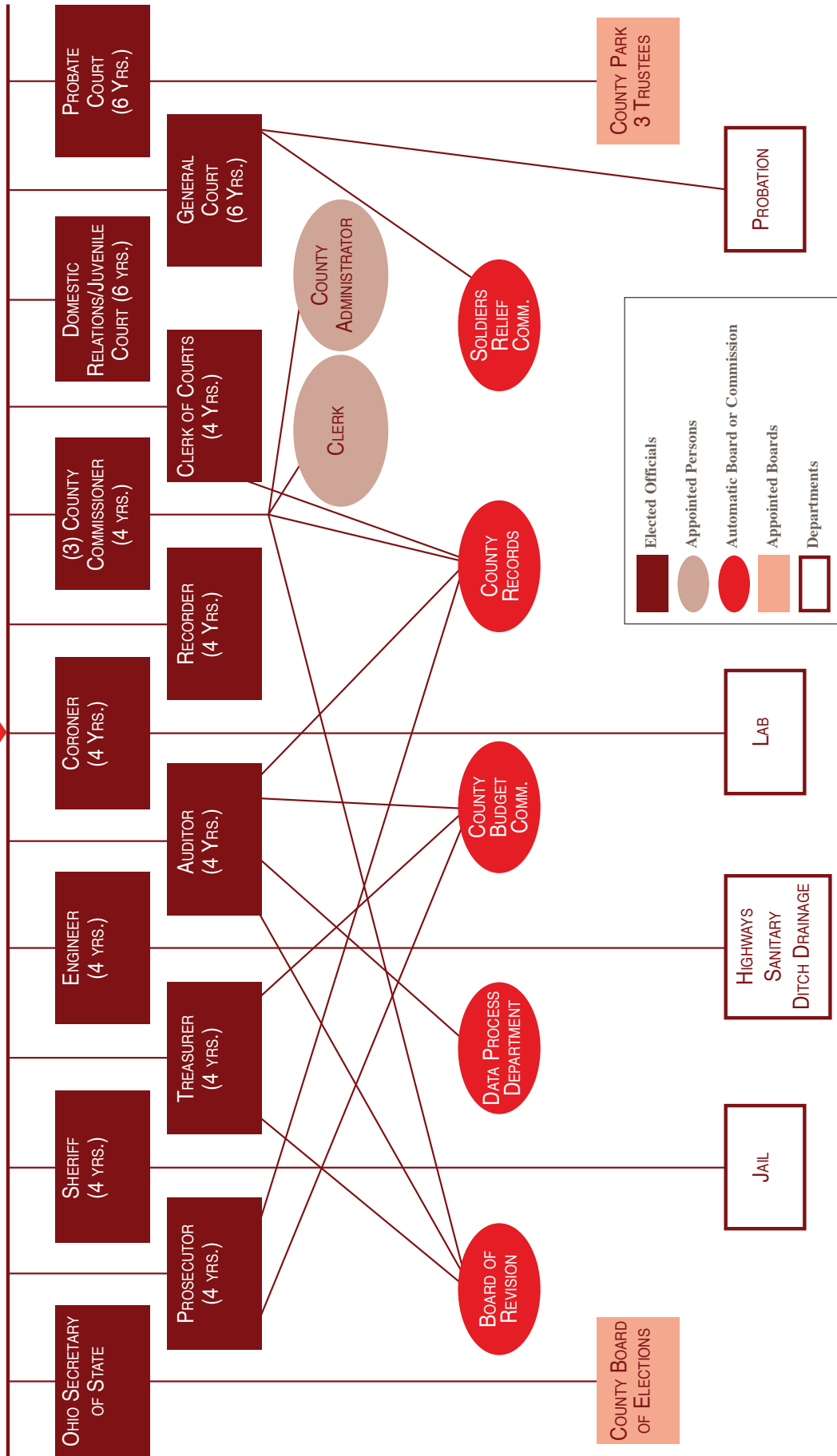


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages of Grafton, Kipton, LaGrange, Rochester, Sheffield, South Amherst and Wellington; as well as the townships of Amherst, Brighton, Brownhelm, Camden, Carlisle, Columbia, Eaton, Elyria, Grafton, Henrietta, Huntington, LaGrange, New Russia, Penfield, Pittsfield, Rochester, Sheffield and Wellington.

Lorain County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, six Common Pleas Court Judges, one Probate Court Judge, and three Domestic Relations Judges.

Lorain County Government

REGISTERED VOTERS



An Overview of the County Auditor's Office

General Accounting/Fiscal Officer

As Chief Fiscal Officer of Lorain County, the Auditor is the bookkeeper for all County elected officials and many of the County agencies such as Human Services and Children Services. The County Auditor also keeps the books for many "outside" agencies such as the District Board of Health, Soil and Water Conservation Commission, Local Emergency Planning Commission and the Family and Children First Council. As part of that bookkeeping responsibility, the County Auditor pays all the bills for these groups including payroll.

The County Auditor establishes real property value and calculates the property tax for every parcel of real estate within Lorain County. After the taxes have been collected by the County Treasurer, the Auditor then calculates how much of the money collected goes to each taxing district. Cities, villages, townships, school district and others depend on the Auditor to do this quickly and accurately because these taxes are their lifeblood.

County Financial Reports

As the issuer of financial reports for the County, it is the County Auditor's duty to make sure that financial records are kept properly. As Chief Fiscal Officer of Lorain County, the Auditor is required by law to prepare the County's annual financial report. Lorain County prepares a Comprehensive Annual Financial Report, which is a complete and full disclosure of all financial activities for the year.

The County Auditor maintains a close relationship with the Auditor of State's Office. Each year, the Auditor of State reviews these records to assure the County's finances are in order and that proper internal controls are in place. The Auditor of State tests these controls and makes recommendations to County offices and agencies to assure that your money is spent properly.

Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by a vote of the people. Rates are computed in strict accordance with the procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on the tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages, libraries and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000) of assessed valuation. County residents must vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all levy and bond issues. The Lorain County current direct tax rate for County operations is 9.582.

Real Estate Appraisal and Assessment

Lorain County has over 164,000 separate parcels of property. It is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes.

A general appraisal is conducted every six years and is updated every three years. The Auditor's office maintains a detailed record of the appraisal of each parcel in the County. The records are open to the public. For taxation purposes, property owners are assessed at 35% of fair market value. The last general appraisal was completed for tax year 2012. In the third year after the general appraisal, the Auditor must update the assessed value for each parcel of property by studying real estate sales for the preceding three years. The triennial update was done for tax year 2015, calendar year 2016.

Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) in the same manner as real estate taxes.

Weights and Measures

The County Auditor serves as the Sealer of Weights and Measures for Lorain County. The Auditor is responsible for testing the accuracy of weighing and measuring devices used in the purchase and sale of commodities. As consumers, the products we buy are sold by weight, volume, length, count or measure. The time-tested methods of verifying weight, volume and pricing are being replaced by computerized devices. There are positives as well as cautions involved in the advance of technology. As U.P.C. pricing and computers are replacing price stickers, customers receive faster services but they cannot verify each item's price. Therefore, Weights and Measures officials and merchants must work harder to provide customers with pricing and measuring confidence.

The Auditor's office helps protect County residents and business by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, timing devices such as those in laundromats and car washes, and meat and produce scales are checked regularly. Verification tests are also performed to make sure there is no misrepresentation of pricing. Each year the Auditor's office inspects more than 4,000 devices at over 500 locations throughout the County.

Licensing

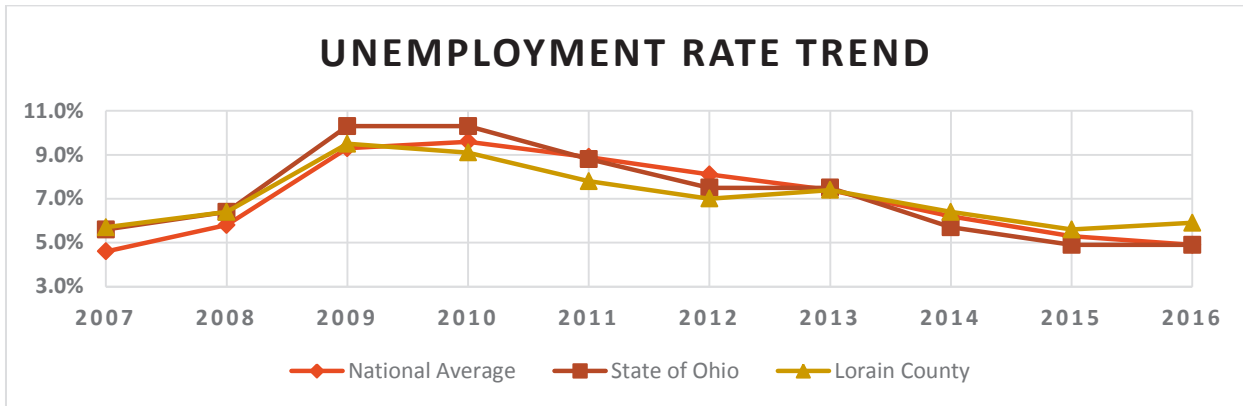
License for dog tags, vendors and cigarettes are all issued by the Auditor's office. Lorain County annually issues more than 29,000 dog and kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level. Lorain County annually issues more than 450 vendor licenses.

Critical Responsibilities for Local Governments

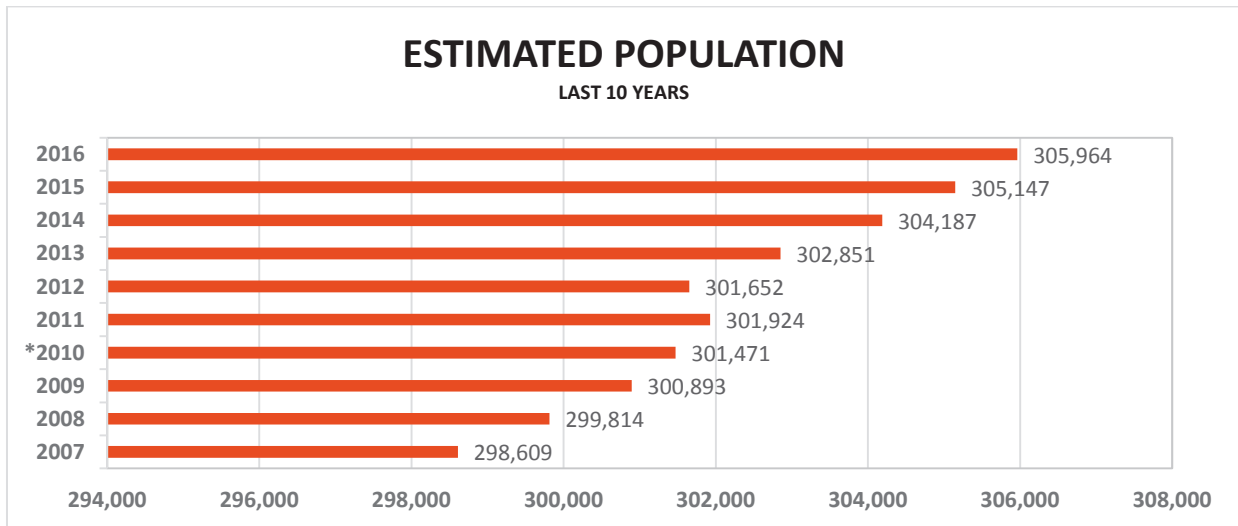
The County Auditor also helps watch over local governments within Lorain County by:

- ✓ Estimating the tax a local government wants to put on the ballot according to what they define as their need;
- ✓ Issuing a certificate when the local government wants to borrow money assuring that the debt of that government does not exceed what is allowed by Ohio law;
- ✓ Preparing a certificate of estimated resources on behalf of local governments to assure that the local governments do not spend more than they can expect to receive;
- ✓ Distributing taxes to local governments including: real estate, public utility, cigarette, estate, gasoline, motor vehicle, and other taxes; and
- ✓ Consulting, advising, and assisting local governments and County departments on proper governmental accounting procedures.

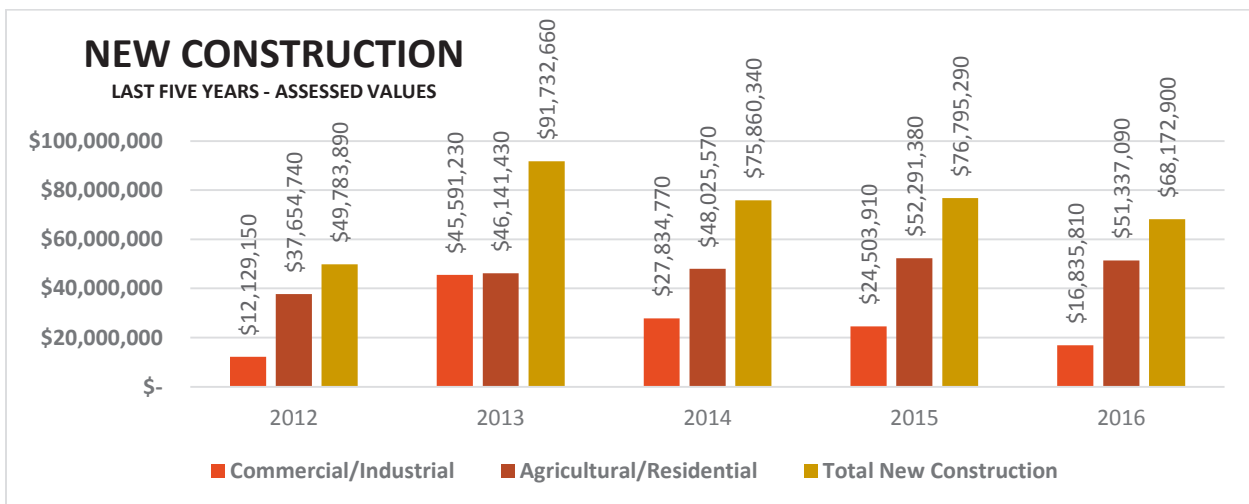
Lorain County Demographics and Statistics



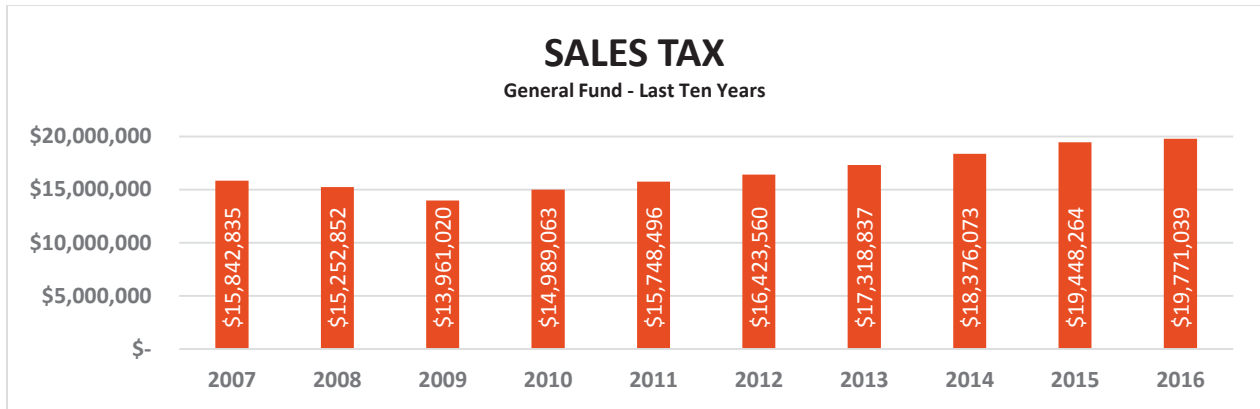
Source: Ohio Labor Market Information



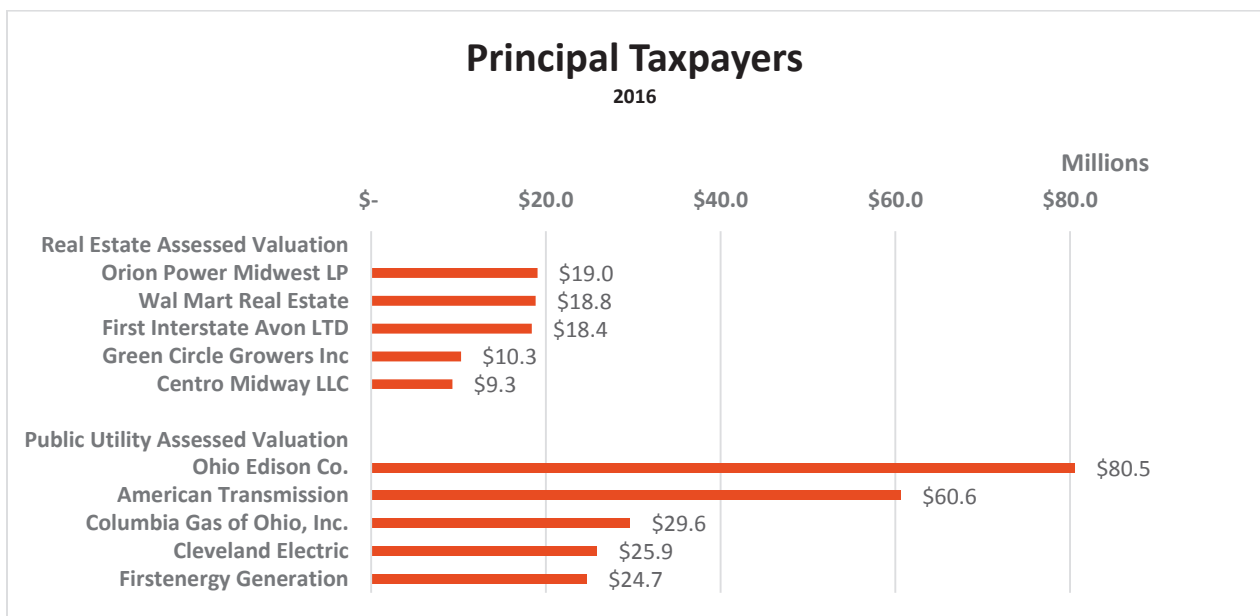
Source: U.S. Bureau of Economic Analysis
*Reflects actual per 2010 Census



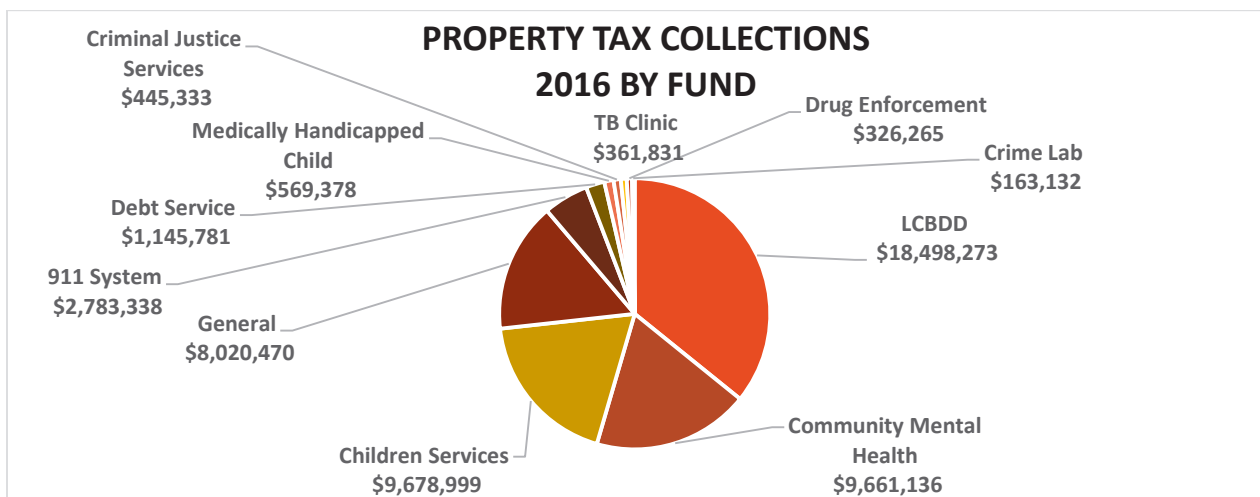
Source: Lorain County Auditor



Source: Lorain County Auditor



Source: Lorain County Auditor

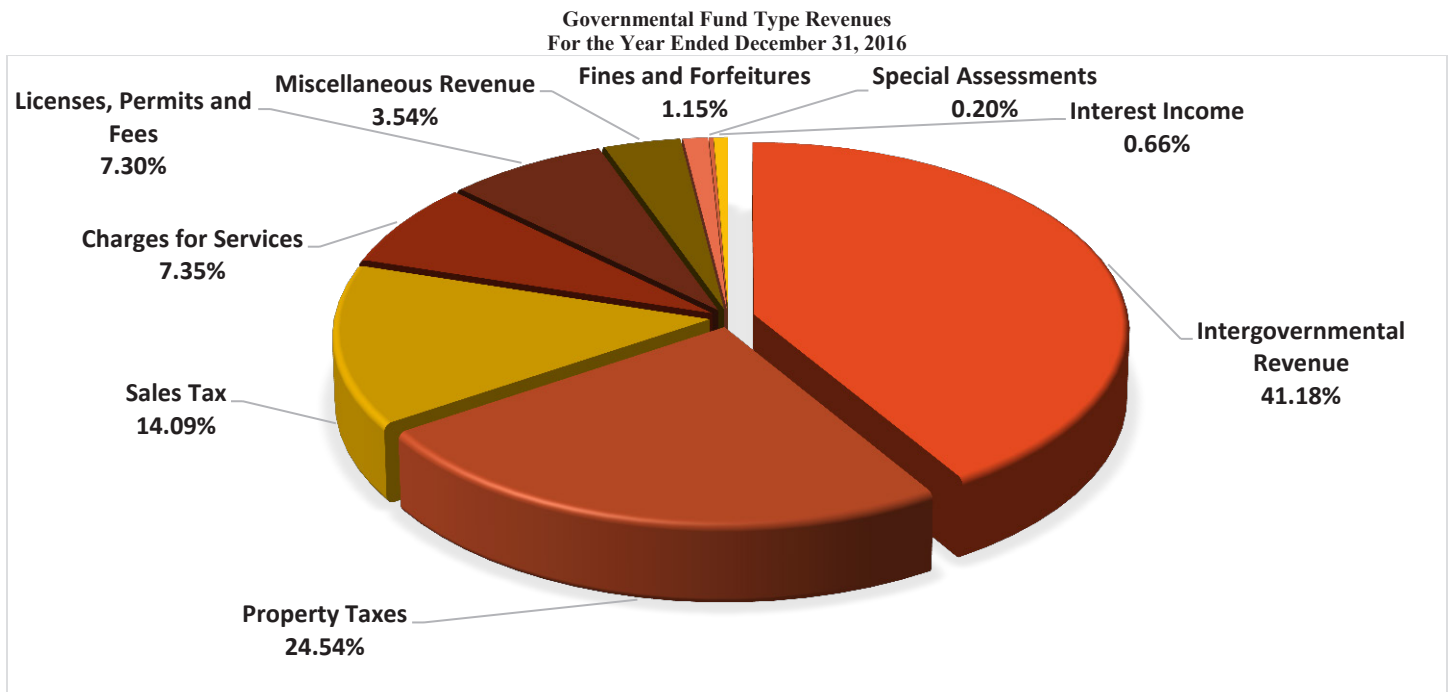


Source: Lorain County Auditor

Governmental funds are those used through which most governmental functions typically are financed. Governmental fund reporting focuses on those sources, uses and balances of current financial resources.

Governmental Revenues

The revenues presented here have been reported for governmental funds (encompassing the general, special revenue, capital projects and debt service funds). The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities. The following chart and comparative analysis summarizes revenues by source, and shows increases (decreases) in relation to prior year amounts:



Revenues	2015 Actual	2016 Actual	\$ Change from 2015	% Change from 2015
Intergovernmental Revenue	\$ 84,511,344	\$ 86,687,910	\$ 2,176,566	2.58%
Property Taxes	48,263,626	51,653,936	3,390,310	7.02%
Sales Tax	29,169,467	29,649,092	479,625	1.64%
Charges for Services	16,933,115	15,469,143	(1,463,972)	-8.65%
Licenses, Permits and Fees	14,164,096	15,368,782	1,204,686	8.51%
Miscellaneous Revenue	5,299,537	7,442,330	2,142,793	40.43%
Fines and Forfeitures	1,703,590	2,417,620	714,030	41.91%
Special Assessments	567,897	421,715	(146,182)	-25.74%
Interest Income	1,290,551	1,380,129	89,578	6.94%
	<u>\$ 201,903,223</u>	<u>\$ 210,490,657</u>	<u>\$ 8,587,434</u>	<u>4.25%</u>

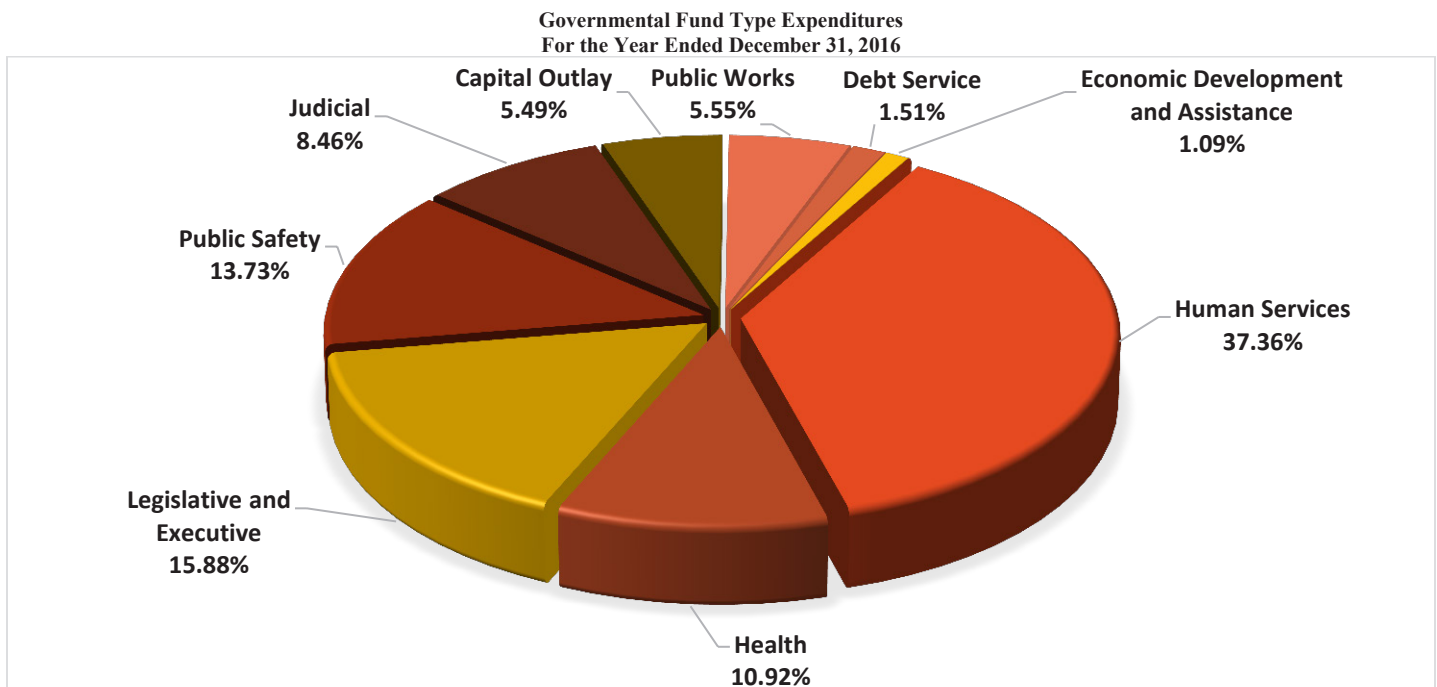
Source: Lorain County Auditor

Intergovernmental revenues are monies received from the State of Ohio and the Federal government which include local government, homestead and rollbacks, gasoline excise tax, motor vehicle license fees and numerous grants and allocations. Property taxes include real estate and manufactured home taxes. Lorain County receives a .50% sales tax for the County General fund and .25% sales tax for the operation and maintenance of the County jail. Charges for services are fees charged by the various County offices for services rendered. Licenses, permits and fees include dog, marriage, vendor and cigarette licenses as well as other miscellaneous permits and fees. Miscellaneous revenue is revenues not include in any other category. Fines and forfeitures are imposed by the courts or the Ohio Revised Code. Special assessments are assessed on property owners for capital projects. Interest income is revenue earned on the County's deposits and investments.

The major factors in the overall increase of revenues from 2015 to 2016 were significant increases in; property tax revenue (due to an additional children services increase in millage voted levy and a slight increase in tax values); sales tax (due to a strengthening area economy); and miscellaneous revenue (due primarily to an increase in reimbursements from outside entities for engineer related projects). The decrease in charges for services was due to the closing of the Golden Acres nursing home.

Governmental Expenditures

The expenditures presented here have been reported for governmental funds (encompassing the general, special revenue, capital projects and debt service funds). The modified accrual basis of accounting is used, which means that expenditures are recognized when the liability is incurred. The following chart and comparative analysis summarizes expenditures by source, and shows increases (decreases) in relation to prior year amounts:



Expenditures	2015 Actual	2016 Actual	\$ Change from 2015	% Change from 2015
Human Services	\$ 77,213,537	\$ 75,888,660	\$ (1,324,877)	-1.72%
Health	25,393,800	22,183,294	(3,210,506)	-12.64%
Legislative and Executive	31,010,051	32,250,342	1,240,291	4.00%
Public Safety	26,787,074	27,888,739	1,101,665	4.11%
Judicial	17,066,457	17,188,329	121,872	0.71%
Capital Outlay	7,284,730	11,152,664	3,867,934	53.10%
Public Works	8,915,585	11,283,584	2,367,999	26.56%
Debt Service	2,983,219	3,075,763	92,544	3.10%
Economic Development and Assistance	1,397,157	2,219,531	822,374	58.86%
Intergovernmental	804	-	(804)	-100.00%
	<u>\$ 198,052,414</u>	<u>\$ 203,130,906</u>	<u>\$ 5,078,492</u>	<u>2.56%</u>

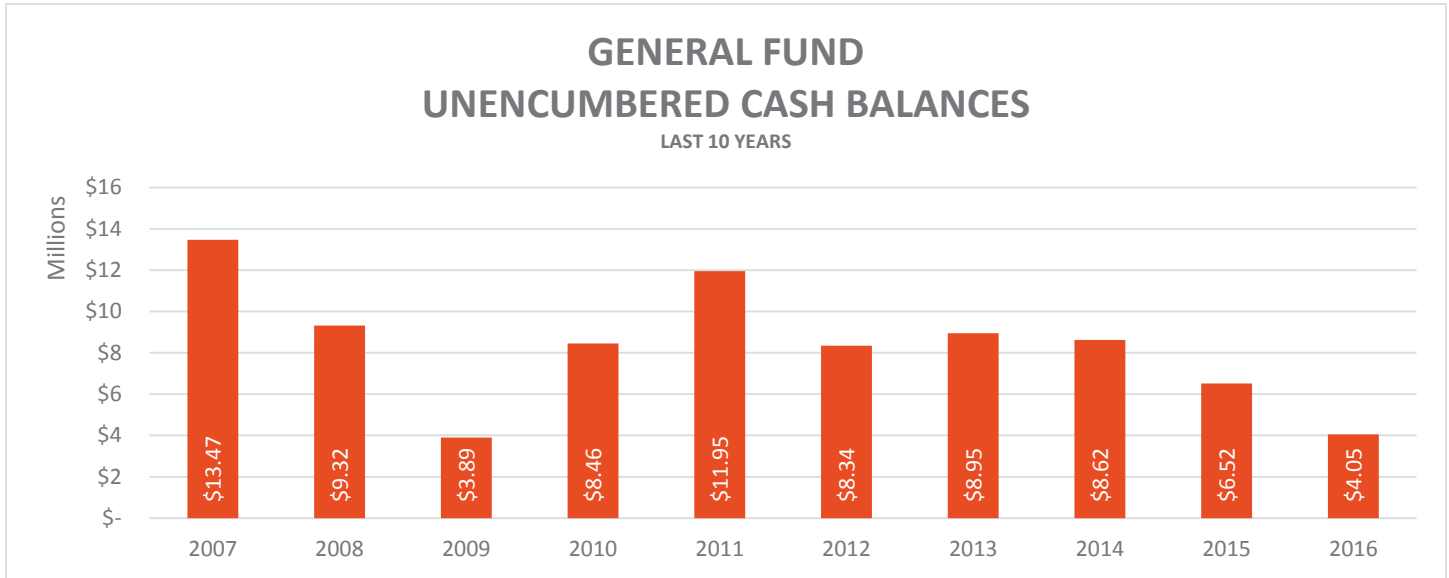
Source: Lorain County Auditor

Human services includes Job & Family Services, Children Services, LCBDD, Veterans Services, Workforce Development, Child Support Enforcement and others. Health includes Community Mental Health, Vital Statistics, Golden Acres, Alcohol and Drug Services Board, Solid Waste, Dog and Kennel, TB Clinic and others. Legislative and executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Records Center, Board of Elections, Recorder, Building Maintenance, Real Estate Assessment and others. Public safety includes the Sheriff, Coroner, 911 System, Community Disaster Services, Jail Facility Operations and others. Judicial includes the Court of Appeals, Common Pleas Court, Domestic Relations, Probate Court, Clerk of Courts, Municipal Court, Veterans Court, Law Library and others. Capital outlay is expenditures for capitalized equipment, land, buildings and construction projects. Public works includes the Engineer, MVGT, Bascule Bridge, Ditch Maintenance and others. Debt service is payments of principal and interest on outstanding debt obligations. Economic development and assistance includes CDBG, NSP, CHIP, and EPA grants and others.

The major factors in the overall increase of expenditures from 2015 to 2016 were significant increases in capital outlay, public works and economic development and activities (due to an increase in construction activity and projects from the prior year). This exceeded the decrease in human services and health (due to decreased service expenditures).

General Fund

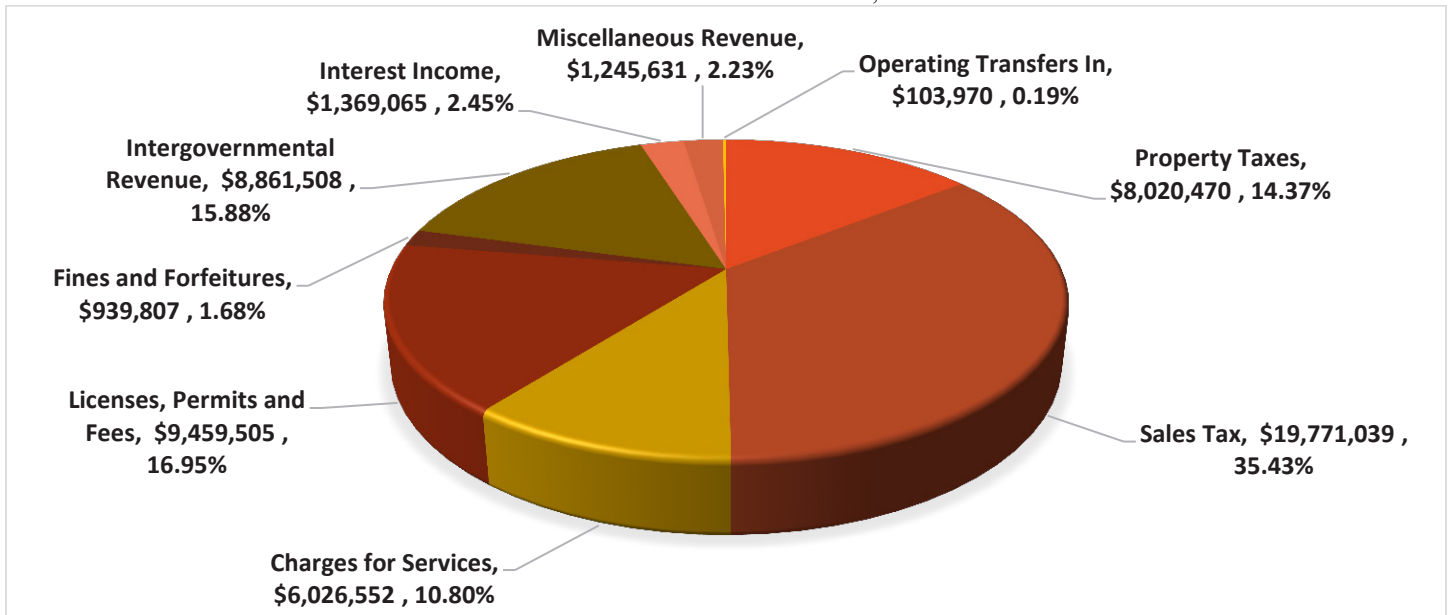
The amounts in the chart below are the General fund unencumbered cash balances (ending fund balance less encumbrances on a non-GAAP basis) for the last ten years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenditures incurred in the reported year but not paid until the following year.



Source: Lorain County Auditor

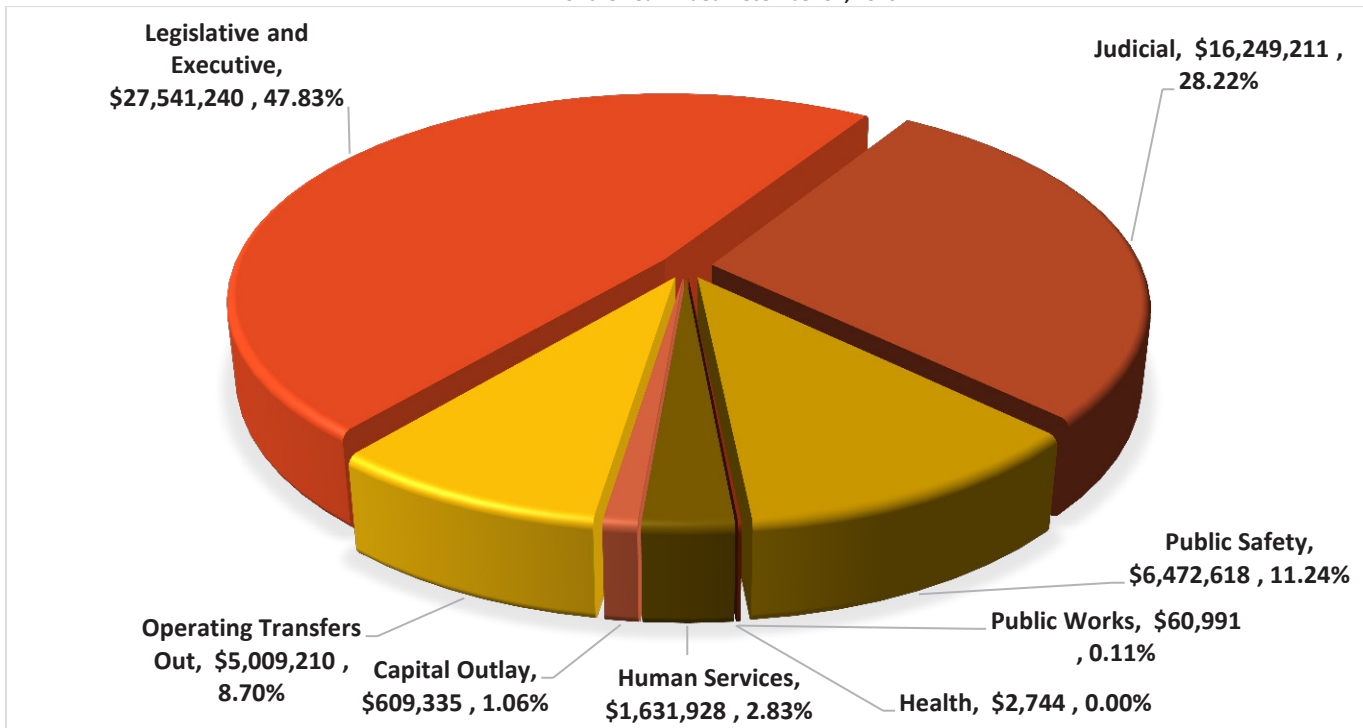
The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities and expenditures are recorded when the liability is incurred.

General Fund Revenues and Operating Transfers In For the Year Ended December 31, 2016



Source: Lorain County Auditor

**General Fund Expenditures and Operating Transfers Out
For the Year Ended December 31, 2016**



Source: Lorain County Auditor

**General Fund Expenditures and Operating Transfers Out
By Function and Department
For the Year Ended December 31, 2016**

Legislative and Executive		Public Safety	
Commissioners	\$ 1,171,238	Coroner	609,003
Auditor	1,482,266	Sheriff	5,683,947
Treasurer	438,147	Community Disaster Services	<u>179,668</u>
Prosecuting Attorney	4,433,003	Total Public Safety	6,472,618
Records Center	147,038		
Board of Elections	2,349,393	Public Works	
Community Maintenance	4,440,269	Engineer	60,991
Community Development	701,289		
Recorder	528,520	Health	
Certificate of Title	1,334,218	Vital Statistics	2,744
Recorder's Equipment	71,666		
Insurance/Pension/Taxes	9,320,619	Human Services	
Miscellaneous	<u>1,123,574</u>	Veteran Services Commission	1,631,928
Total Legislative and Executive	27,541,240	Capital Outlay	609,335
		Operating Transfers Out	5,009,210
Judicial		Total General Fund Expenditures	<u><u>\$ 57,577,277</u></u>
Court of Appeals	34,968		
Common Pleas Court	4,802,815		
Domestic Relations	8,441,976		
Probate Court	557,834		
Clerk of Courts	1,129,414		
Municipal Court	<u>1,282,204</u>		
Total Judicial	16,249,211		

The above expenditures are broken down by General fund department. Operating Transfers Out are payments made by the General fund to other County funds.

Property Taxes

Tax Rates for Lorain County – Tax Year 2015, Collected in 2016

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Amherst Township										
Firelands LSD	1	15.082	6.30	1.00	51.910	2.45	-	76.742	53.493960	53.414254
Elyria CSD	2	15.082	6.30	1.00	72.280	2.45	1.900	99.012	69.198263	75.841735
Oberlin CSD	3	15.082	6.30	1.00	61.550	2.45	4.750	91.132	58.293541	58.566786
Amherst EVSD	4	15.082	6.30	1.00	74.300	2.45	-	99.132	63.397749	66.892996
Amherst City										
Firelands LSD	6	15.082	-	1.00	51.910	2.45	4.600	75.042	52.301177	52.112174
Amherst EVSD	7	15.082	-	1.00	74.300	2.45	4.600	97.432	62.204966	65.590916
Amherst Township/South Amherst Village										
Firelands LSD	8	15.082	1.00	1.00	51.910	2.45	3.140	74.582	51.891378	51.792298
Avon City										
Avon LSD	10	15.082	-	1.00	58.530	2.45	9.150	86.212	65.993071	64.367510
Avon Lake City										
Avon Lake CSD	11	15.082	-	-	75.490	2.45	8.100	101.122	70.049665	82.005630
Brighton Township										
Wellington EVSD	12	15.082	12.22	1.00	36.690	2.45	-	67.442	59.141597	58.515881
Brownhelm Township										
Firelands LSD	13	15.082	5.43	1.00	51.910	2.45	-	75.872	53.139694	53.082298
Vermillion LSD	14	15.082	5.43	1.00	70.085	3.95	-	95.547	57.058017	80.051008
Brownhelm Township/Vermillion City										
Firelands LSD	15	15.082	1.15	1.00	51.910	2.45	10.750	82.342	59.659092	59.579274
Vermillion LSD	16	15.082	1.15	1.00	70.085	3.95	10.750	102.017	63.577415	86.547984
Camden Township										
Firelands LSD	19	15.082	8.73	1.00	51.910	2.45	-	79.172	55.630604	55.981412
Camden Township/Kipton Village										
Firelands LSD	20	15.082	6.45	1.00	51.910	2.45	11.900	88.792	61.741199	64.098659
Carlisle Township										
Keystone LSD	21	15.082	6.25	1.00	58.270	2.45	1.900	84.952	61.619867	62.409826
Midview LSD	22	15.082	6.25	1.00	58.180	2.45	-	82.962	64.852067	63.612725
Elyria CSD	23	15.082	6.25	1.00	72.280	2.45	1.900	98.962	69.535132	76.311406
Oberlin CSD	24	15.082	6.25	1.00	61.550	2.45	4.750	91.082	58.630410	59.036457
Columbia Township										
Columbia LSD	25	15.082	9.04	1.00	59.530	2.45	-	87.102	66.342076	66.105127
Olmstead Falls CSD	26	15.082	9.04	1.00	102.200	2.40	-	129.722	81.202621	82.833447
Strongsville CSD	27	15.082	9.04	1.00	81.780	2.40	-	109.302	66.444524	71.141066
Eaton Township										
Midview LSD	28	15.082	5.80	1.00	58.180	2.45	-	82.512	64.488458	62.945868
Columbia LSD	29	15.082	5.80	1.00	59.530	2.45	-	83.862	64.133774	63.487886
Elyria Township										
Elyria CSD	31	15.082	7.78	1.00	72.280	2.45	1.900	100.492	71.235681	77.810259
Keystone LSD	32	15.082	7.78	1.00	58.270	2.45	1.900	86.482	63.320416	63.908679
Elyria City										
Elyria CSD	33	15.082	-	-	72.280	2.45	6.100	95.912	66.701578	73.323964
Midview LSD	34	15.082	-	-	58.180	2.45	4.200	79.912	62.018513	60.625283
Keystone LSD	70	15.082	-	-	58.270	2.45	5.680	81.482	58.366313	59.002384
Grafton Township										
Midview LSD	35	15.082	7.76	1.00	58.180	2.45	-	84.472	66.108077	64.684670
Grafton Village										
Midview LSD	36	15.082	-	1.00	58.180	2.45	4.760	81.472	63.532616	62.141098

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Henrietta Township										
Firelands LSD	37	15.082	7.60	1.00	51.910	2.45	-	78.042	55.119830	55.233464
Huntington Township										
Black River LSD	39	15.082	11.32	1.00	53.600	3.05	-	84.052	58.405397	60.121266
LaGrange Township										
Keystone LSD	40	15.082	6.21	1.00	58.270	2.45	1.900	84.912	61.642901	62.094771
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.082	3.68	1.00	58.270	2.45	7.200	87.682	64.251624	64.492813
Lorain City										
Firelands LSD	17	15.082	-	-	51.910	2.45	5.700	75.142	52.497275	52.396483
Lorain CSD	42	15.082	-	-	71.780	-	5.960	92.822	66.141394	81.350967
Amherst EVSD	43	15.082	-	-	74.300	2.45	4.200	96.032	60.901064	64.375225
Vermillion LSD	44	15.082	-	-	70.085	3.95	5.400	94.517	56.115598	79.065193
Clearview LSD	45	15.082	-	-	60.910	2.45	2.630	81.072	66.352826	64.921812
Elyria CSD	68	15.082	-	-	72.280	2.45	7.100	96.912	67.701578	74.323964
Penfield Township										
Keystone LSD	46	15.082	9.53	1.00	58.270	2.45	1.900	88.232	64.687219	65.654048
Pittsfield Township										
Keystone LSD	47	15.082	8.90	1.00	58.270	2.45	1.900	87.602	62.993476	64.505269
Oberlin CSD	48	15.082	8.90	1.00	61.550	2.45	4.750	93.732	60.004019	61.131900
Wellington EVSD	49	15.082	9.67	1.00	36.690	2.45	-	64.892	55.592660	55.449572
North Ridgeville City										
North Ridgeville CSD	50	15.082	-	1.00	54.240	2.45	12.550	85.322	70.527308	69.956580
Rochester Township										
New London LSD	51	15.082	8.18	1.00	33.850	3.95	-	62.062	49.730257	51.180457
Mapleton LSD	52	15.082	8.95	1.00	48.350	4.10	-	77.482	50.630783	54.771222
Wellington EVSD	53	15.082	8.95	1.00	36.690	2.45	-	64.172	55.925683	54.923539
Rochester Township/Rochester Village										
New London LSD	54	15.082	5.90	1.00	33.850	3.95	5.500	65.282	52.842789	54.286194
Wellington EVSD	55	15.082	6.67	1.00	36.690	2.45	5.500	67.392	59.038215	58.029276
New Russia Township										
Keystone LSD	56	15.082	3.55	1.00	58.270	2.45	1.900	82.252	59.008380	59.728199
Firelands LSD	57	15.082	3.55	1.00	51.910	2.45	-	73.992	51.219342	51.202298
Oberlin CSD	58	15.082	3.55	1.00	61.550	2.45	4.750	88.382	56.018923	56.354830
New Russia Township/South Amherst Village										
Firelands LSD	59	15.082	0.40	1.00	51.910	2.45	3.140	73.982	51.291378	51.192298
Oberlin City										
Oberlin CSD	60	15.082	1.15	1.00	61.550	2.45	14.490	95.722	63.120770	63.694830
Sheffield Township										
Clearview LSD	61	15.082	12.13	1.00	60.910	2.45	-	91.572	75.376159	74.247701
Sheffield Lake City										
Sheffield Lake CSD	64	15.082	-	1.00	70.660	2.45	18.610	107.802	79.249719	80.736307
Sheffield Lake City/Sheffield Village										
Sheffield Lake CSD	65	15.082	-	1.00	70.660	2.45	5.350	94.542	73.216369	72.073517
Wellington Township										
Wellington EVSD	66	15.082	9.90	1.00	36.690	2.45	-	65.122	56.852407	56.147759
Wellington Township/Wellington Village										
Wellington EVSD	67	15.082	7.42	1.00	36.690	2.45	4.100	66.742	58.472407	57.767759

Lorain County Levies:

General Fund	1.400	Developmental Disabilities	3.487
Bond Retirement	0.200	Mental Health	1.800
Metropolitan Park	1.600	T.B. Clinic	0.065
Children Services	1.800	Anti-Drug Enforcement	0.250
Community College	3.900	Criminal Justice Services	0.080
911 System	0.500	Total County Levies	15.082

TAX RATES EXPRESSED IN MILLS

Mill = \$1 in Taxes for every \$1,000 in Taxable Values

These tax tables break down property taxes by taxing authority. Property taxes are calculated by multiplying the assessed value (35% of appraised market value) by the effective tax rate.

Lorain County

Elected Officials

as of December 31, 2016

AUDITOR

J. Craig Snodgrass, CPA, CGFM

CLERK OF COURTS

Tom Orlando

COMMISSIONERS

Ted Kalo
Lori Kokoski
Matt Lundy

COMMON PLEAS COURT JUDGES

John R. Miraldi
Raymond Ewers
Mark Betleski
Cristopher Rothgery
James Miraldi
Chris Cook

CORONER

Dr. Stephen Evans

DOMESTIC RELATIONS JUDGES

Frank Janik
Lisa I. Swenski
Debra Boros

ENGINEER

Kenneth P. Carney

PROBATE COURT JUDGE

James T. Walther

PROSECUTING ATTORNEY

Dennis P. Will

RECORDER

Judy Nedwick

SHERIFF

Phil R. Stammitti

TREASURER

Daniel J. Talarek