

LORAIN COUNTY, OHIO
POPULAR ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018



J. CRAIG SNODGRASS, CPA, CGFM
LORAIN COUNTY AUDITOR

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About the cover: Charles Berry Bascule Bridge, Lorain Ohio. (Photo by David Richard Photography)



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, 2018.

The information contained in this PAFR has been taken from the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. The CAFR is over 200 pages long and contains detailed financial statements, notes and schedules and has been audited by Auditor of State, Keith Faber 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.

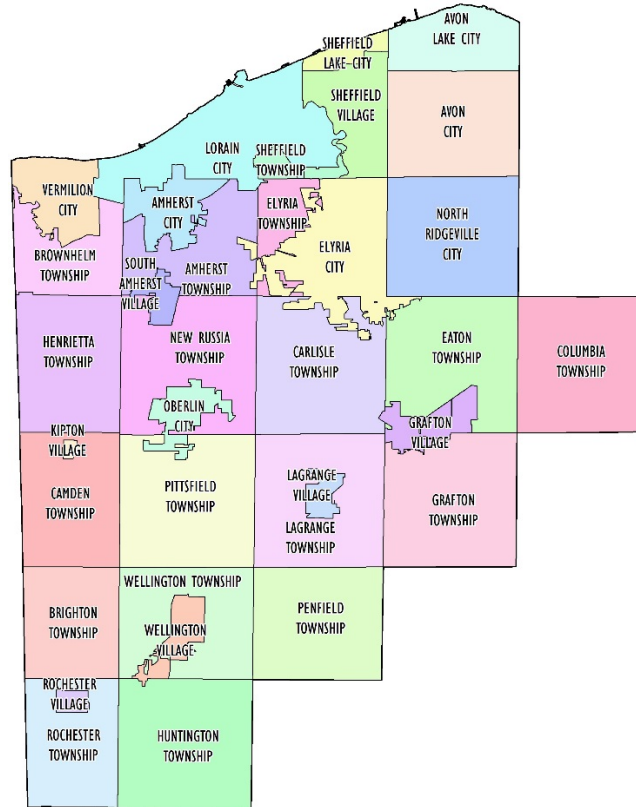
Sincerely,



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.

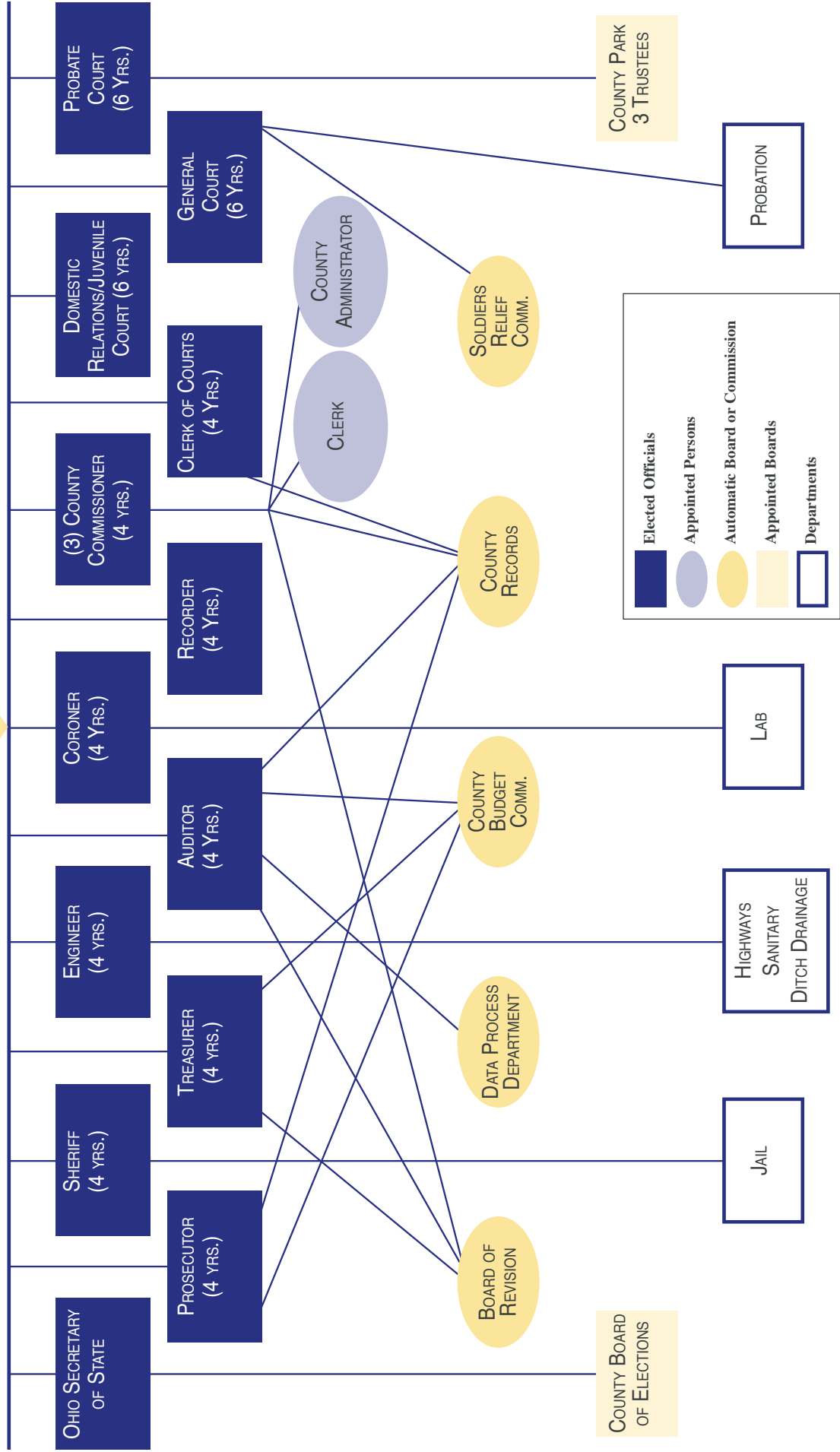


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages 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 Job and Family Services and Children Services. The County Auditor also keeps the books for many "outside" agencies such as the General Health District, Soil and Water Conservation Commission, Community Based Correctional Facility 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 165,000 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 2018. 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 will be for tax year 2021, calendar year 2022.

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

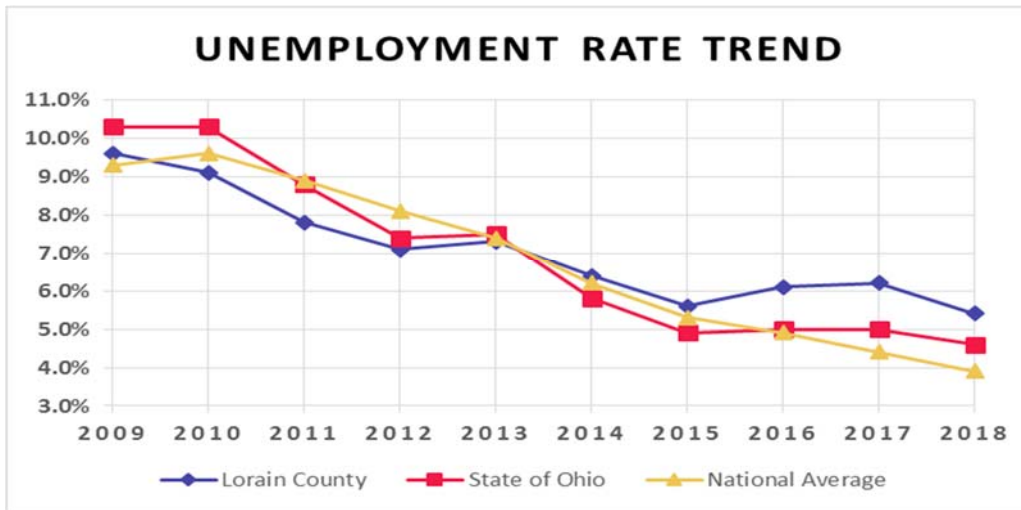
License for dog tags, vendors and cigarettes are all issued by the Auditor's office. Lorain County annually issues more than 26,000 dog and kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level. Lorain County annually issues more than 480 vendor licenses.

Critical Responsibilities for Local Governments

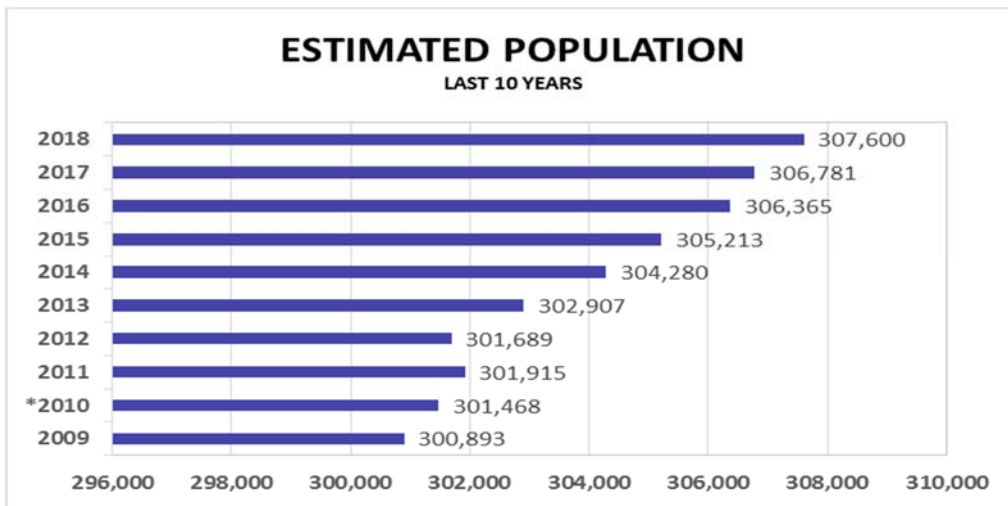
The County Auditor also helps watch over local governments within Lorain County by:

- ✓ 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.

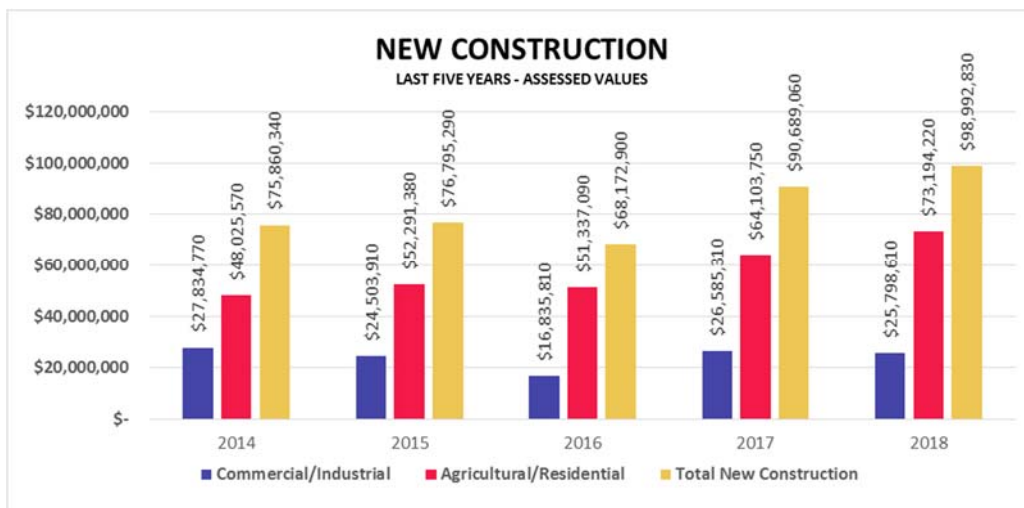
LORAIN COUNTY DEMOGRAPHICS AND STATISTICS



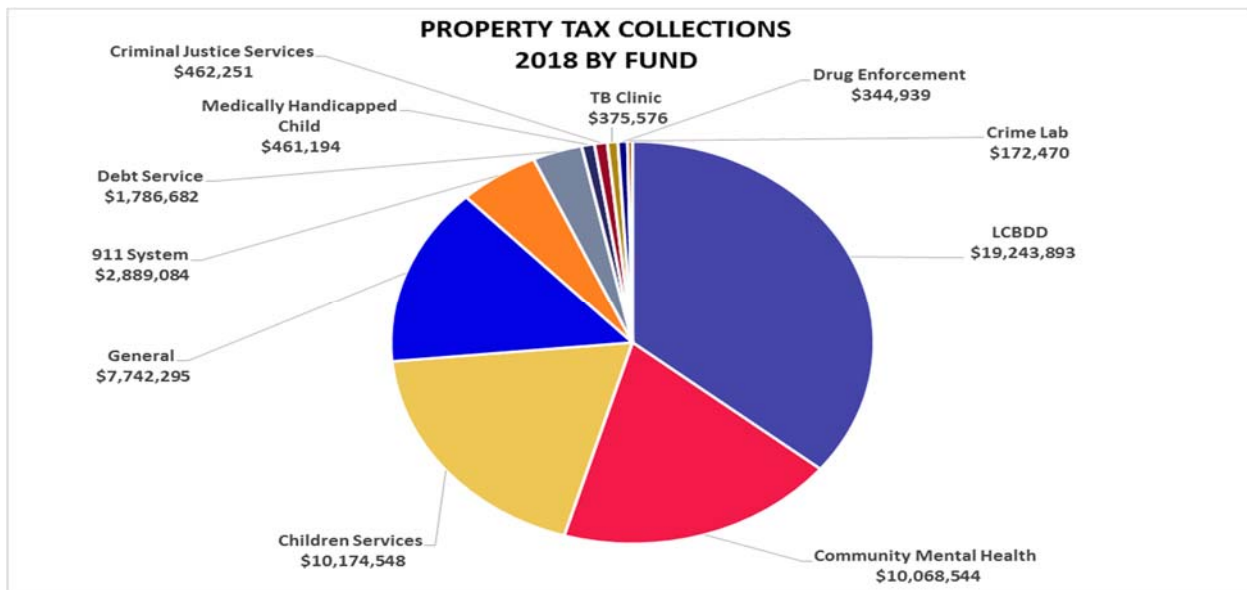
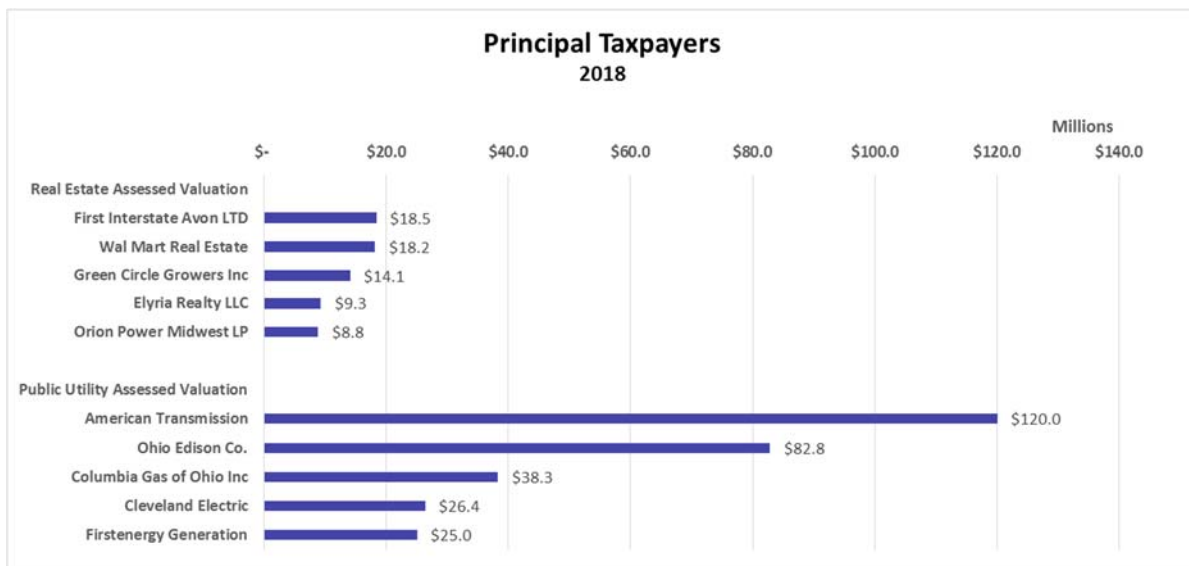
Source: Ohio Labor Market Information



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



Source: Lorain County Auditor

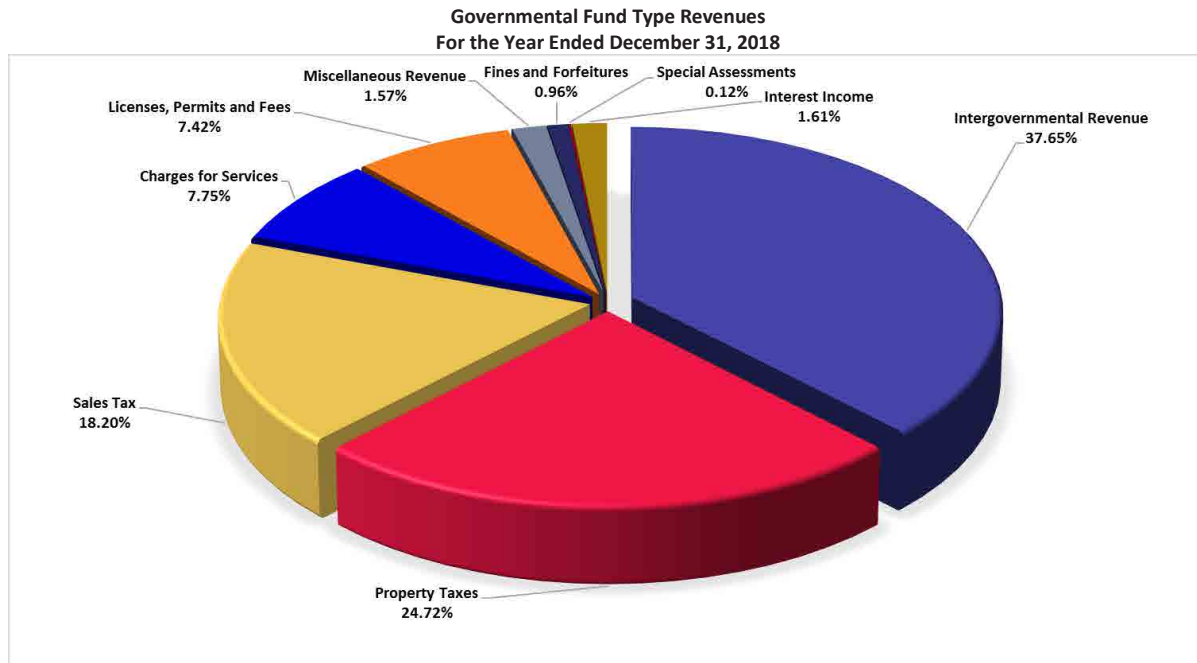


Source: Lorain County Auditor

Governmental funds are those typically used to finance most governmental functions. 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:



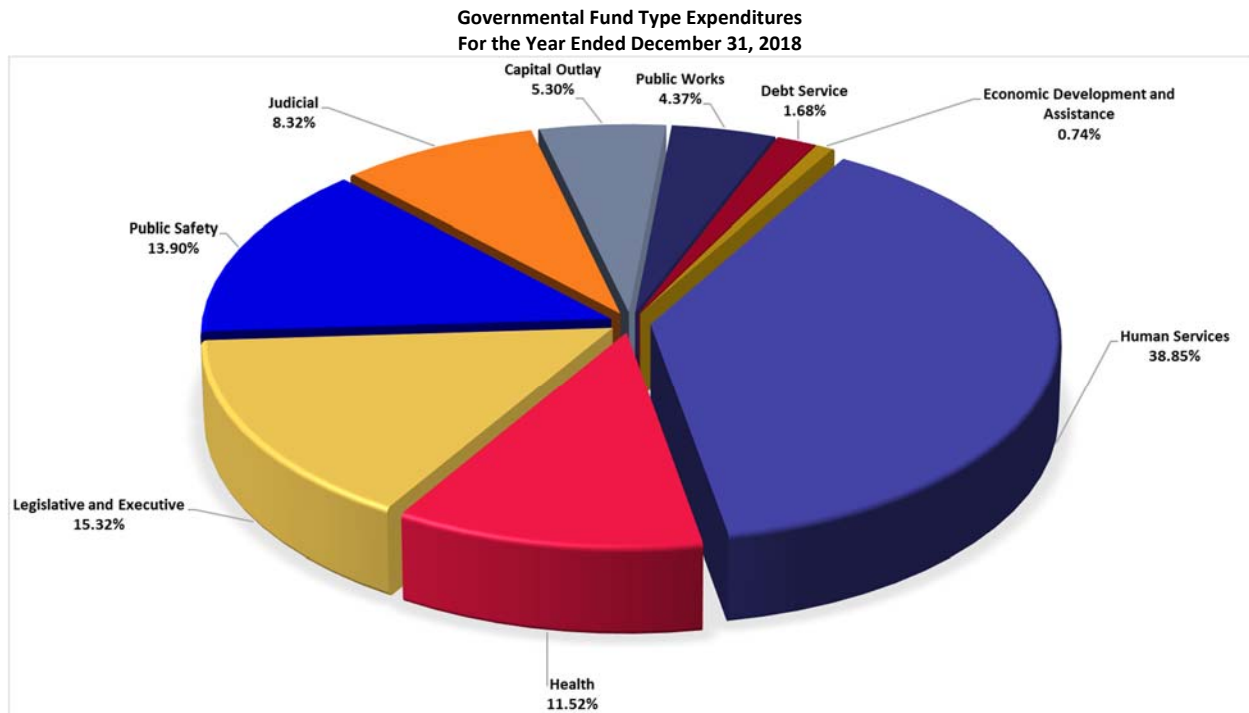
Revenues	2017 Actual	2018 Actual	\$ Change from 2017	% Change from 2017
Intergovernmental Revenue	\$ 85,744,693	\$ 81,795,549	\$ (3,949,144)	-4.61%
Property Taxes	52,476,224	53,721,476	1,245,252	2.37%
Sales Tax	35,948,562	39,554,412	3,605,850	10.03%
Charges for Services	14,586,444	16,849,935	2,263,491	15.52%
Licenses, Permits and Fees	15,799,242	16,124,348	325,106	2.06%
Miscellaneous Revenue	5,667,749	3,422,477	(2,245,272)	-39.61%
Fines and Forfeitures	1,970,059	2,078,292	108,233	5.49%
Special Assessments	251,775	253,913	2,138	0.85%
Interest Income	1,834,831	3,505,678	1,670,847	91.06%
	<u>\$ 214,279,579</u>	<u>\$ 217,306,080</u>	<u>\$ 3,026,501</u>	1.41%

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 0.75% sales tax for the County General fund and 0.25% 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 included 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.

Major factors in the overall increase of revenues from 2017 to 2018 were increases in: sales tax (due to a strengthening area economy); charges for services (due to an increase in related revenue in the Developmental Disabilities Fund); interest income (due to higher return on investments) and property tax revenue (due to a slight increase in tax values). The decrease in intergovernmental revenue was due to a one-time allocation of Medicare transitional sales tax receipt in the prior year coupled with decreases in receivables. The decrease in miscellaneous revenue was due primarily to a decrease in refunds and reimbursements.

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:



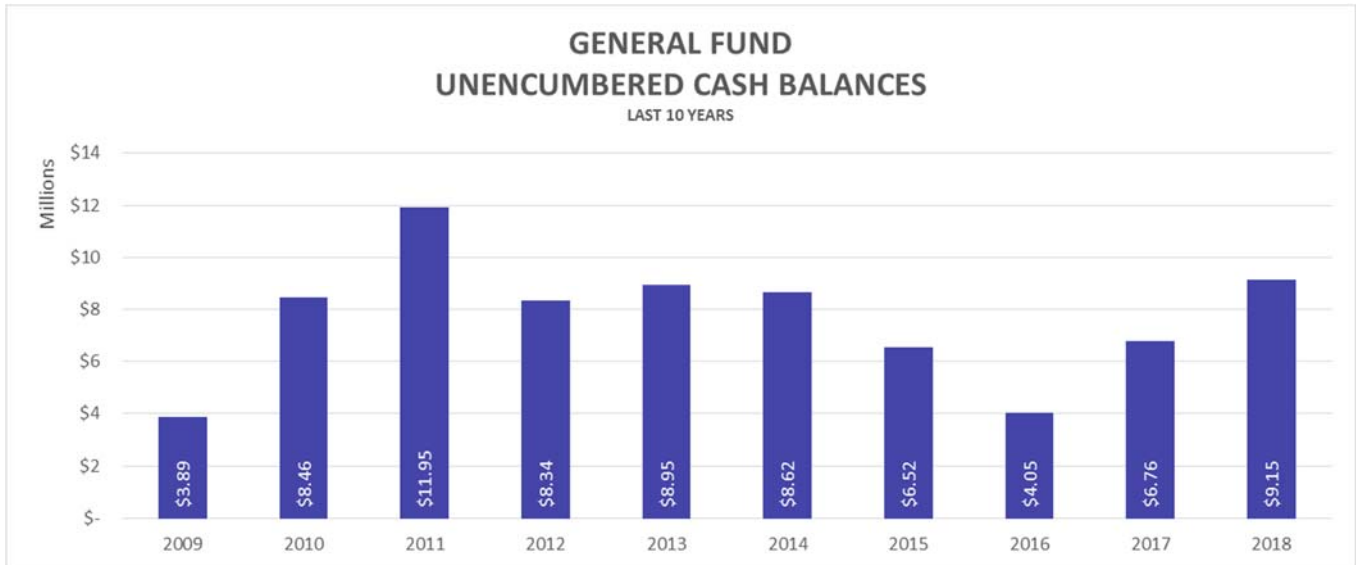
Expenditures	2017 Actual	2018 Actual	\$ Change from 2017	% Change from 2017
Human Services	\$ 76,910,740	\$ 84,970,573	\$ 8,059,833	10.48%
Health	22,453,416	25,208,663	2,755,247	12.27%
Legislative and Executive	31,362,457	33,507,655	2,145,198	6.84%
Public Safety	28,837,541	30,409,412	1,571,871	5.45%
Judicial	17,479,665	18,190,672	711,007	4.07%
Capital Outlay	13,453,159	11,599,627	(1,853,532)	-13.78%
Public Works	9,200,458	9,559,053	358,595	3.90%
Debt Service	2,427,483	3,666,647	1,239,164	51.05%
Economic Development and Assistance	2,179,076	1,628,217	(550,859)	-25.28%
	<u>\$ 204,303,995</u>	<u>\$ 218,740,519</u>	<u>\$ 14,436,524</u>	7.07%

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 2017 to 2018 were significant increases in human services, and legislative and executive due to personnel cost increases in Children Services, LCBDD and Job & Family Services, and increases in health expenditures due to Community Mental Health's contractual service expenditures.

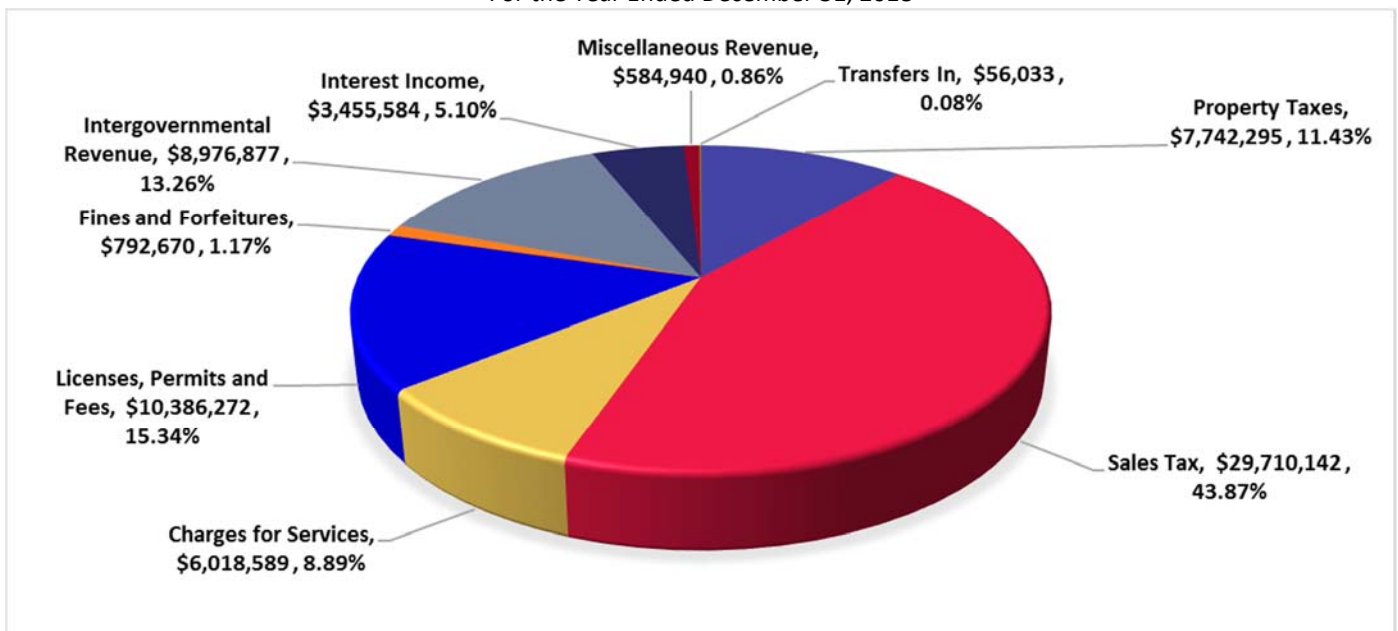
GENERAL FUND

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.

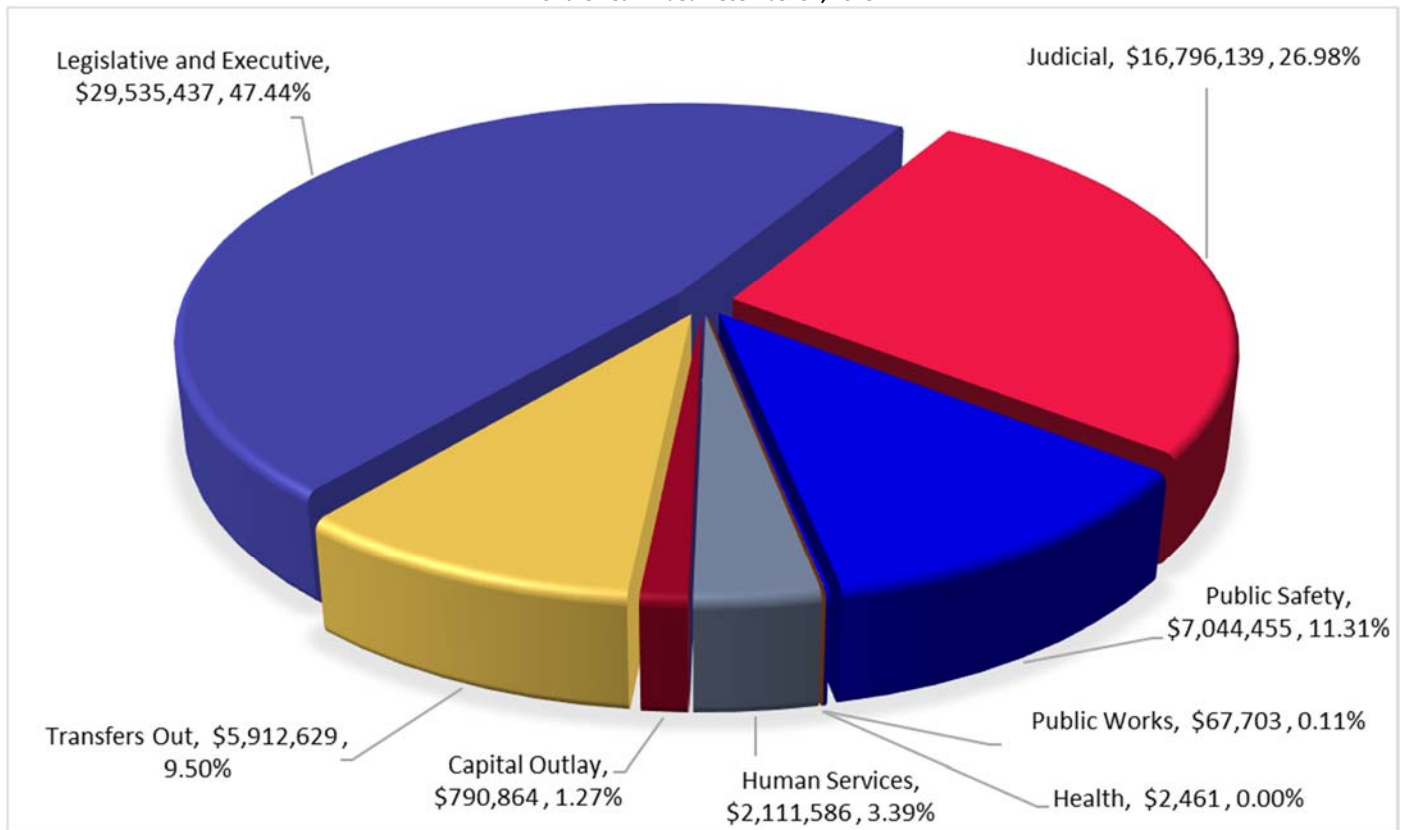


The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period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

General Fund Revenues and Operating Transfers In
For the Year Ended December 31, 2018



**General Fund Expenditures and Operating Transfers Out
For the Year Ended December 31, 2018**



**General Fund Expenditures and Operating Transfers Out
By Function and Department
For the Year Ended December 31, 2018**

Legislative and Executive		Public Safety	
Commissioners	\$ 781,144	Coroner	721,399
Auditor	1,586,956	Sheriff	6,093,611
Treasurer	465,911	Community Disaster Services	229,445
Prosecuting Attorney	5,388,438	Total Public Safety	7,044,455
Records Center	151,303	Public Works	
Board of Elections	2,195,581	Engineer	67,703
Community Maintenance	4,942,354	Health	
Community Development	807,360	Vital Statistics	2,461
Recorder	526,583	Human Services	
Certificate of Title	1,372,082	Veteran Services Commission	2,111,586
Recorder's Equipment	172,428	Capital Outlay	790,864
Port Authority	25,000	Operating Transfers Out	5,912,629
Insurance/Pension/Taxes	10,012,476	Total General Fund Expenditures	\$ 62,261,274
Miscellaneous	1,107,821		
Total Legislative and Executive	29,535,437		
Judicial			
Court of Appeals	253,731		
Common Pleas Court	5,022,247		
Domestic Relations	8,380,445		
Probate Court	637,148		
Clerk of Courts	1,129,695		
Municipal Court	1,372,873		
Total Judicial	16,796,139		

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 2017, Collected in 2018

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	0.50	55.400	2.45	0.00	79.732	54.208976	53.522208
Elyria CSD	2	15.082	6.30	0.50	74.890	2.45	2.80	102.022	70.202107	75.552608
Oberlin CSD	3	15.082	6.30	0.50	64.560	2.45	4.75	93.642	58.056660	57.100934
Amherst EVSD	4	15.082	6.30	0.50	73.310	2.45	0.00	97.642	59.775045	60.704243
Amherst City										
Firelands LSD	6	15.082	0.00	0.50	55.400	2.45	4.20	77.632	52.394198	51.993149
Amherst EVSD	7	15.082	0.00	0.50	73.310	2.45	4.20	95.542	57.960267	59.175184
Amherst Township/South Amherst Village										
Firelands LSD	8	15.082	1.00	0.50	55.400	2.45	3.70	78.132	52.995718	52.736049
Avon City										
Avon LSD	10	15.082	0.00	0.50	55.352	2.45	9.15	82.534	60.058616	59.320629
Avon Lake City										
Avon Lake CSD	11	15.082	0.00	0.50	72.210	2.45	8.04	98.282	64.437685	75.138730
Brighton Township										
Wellington EVSD	12	15.082	12.95	0.50	35.560	2.45	0.00	66.542	54.900161	54.869801
Brownhelm Township										
Firelands LSD	13	15.082	5.43	0.50	55.400	2.45	0.00	78.862	53.613932	52.594707
Vermilion LSD	14	15.082	5.43	0.50	69.755	4.45	0.00	95.217	54.056597	75.117458
Brownhelm Township/Vermilion City										
Firelands LSD	15	15.082	1.15	1.00	55.400	2.45	11.75	86.832	61.600650	61.359470
Vermilion LSD	16	15.082	1.15	1.00	69.755	4.45	11.75	103.187	62.043315	83.882221
Camden Township										
Firelands LSD	19	15.082	8.73	0.50	55.400	2.45	0.00	82.162	55.637509	55.542357
Camden Township/Kipton Village										
Firelands LSD	20	15.082	6.45	0.50	55.400	2.45	11.90	91.782	61.540168	60.970705
Carlisle Township										
Keystone LSD	21	15.082	6.75	0.50	57.850	2.45	2.80	85.432	58.538542	57.788274
Midview LSD	22	15.082	6.75	0.50	55.930	2.45	0.00	80.712	59.148940	58.126603
Elyria CSD	23	15.082	6.75	0.50	74.890	2.45	2.80	102.472	70.677739	76.397214
Oberlin CSD	24	15.082	6.75	0.50	64.560	2.45	4.75	94.092	58.532292	57.945540
Columbia Township										
Columbia LSD	25	15.082	9.04	0.50	57.990	2.45	0.00	85.062	60.985646	58.246982
Olmsted Falls CSD	26	15.082	9.04	0.50	100.000	3.09	0.00	127.712	73.570654	76.676450
Strongsville CSD	27	15.082	9.04	0.50	81.780	3.09	0.00	109.492	61.976042	65.724008
Eaton Township										
Midview LSD	28	15.082	5.80	0.50	55.930	2.45	0.00	79.762	58.266307	56.931330
Columbia LSD	29	15.082	5.80	0.50	57.990	2.45	0.00	81.822	58.932950	56.127070
Elyria Township										
Elyria CSD	31	15.082	9.78	0.50	74.890	2.45	2.80	105.502	73.658857	79.033623
Keystone LSD	32	15.082	9.78	0.50	57.850	2.45	2.80	88.462	61.519660	60.424683
Elyria City										
Elyria CSD	33	15.082	0.00	0.50	74.890	2.45	7.00	99.922	68.488849	74.266449
Midview LSD	34	15.082	0.00	0.50	55.930	2.45	4.20	78.162	56.960050	55.995838
Keystone LSD	70	15.082	0.00	0.50	57.850	2.45	6.58	82.462	55.929652	55.237509
Grafton Township										
Midview LSD	35	15.082	7.76	0.50	55.930	2.45	0.00	81.722	59.836236	58.584172
Grafton Village										
Midview LSD	36	15.082	0.00	0.50	55.930	2.45	4.76	78.722	57.520050	56.555838

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	0.50	55.400	2.45	0.00	81.032	55.544814	55.469071
Huntington Township										
Black River LSD	39	15.082	12.05	0.50	52.900	3.05	0.00	83.582	56.134856	56.729613
LaGrange Township										
Keystone LSD	40	15.082	6.21	0.50	57.850	2.45	2.80	84.892	58.065944	57.190099
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.082	3.68	0.50	57.850	2.45	8.10	87.662	60.465549	59.388727
Lorain City										
Firelands LSD	17	15.082	0.00	0.50	55.400	2.45	7.40	80.832	55.534428	55.133829
Lorain CSD	42	15.082	0.00	0.50	72.710	0.00	7.66	95.952	66.118124	78.142780
Amherst EVSD	43	15.082	0.00	0.50	73.310	2.45	5.90	97.242	59.600497	60.815864
Vermilion LSD	44	15.082	0.00	0.50	69.755	4.45	7.10	96.887	55.677093	77.356580
Clearview LSD	45	15.082	0.00	0.50	57.970	2.45	4.33	80.332	61.991677	60.430008
Elyria CSD	68	15.082	0.00	0.50	74.890	2.45	9.70	102.622	71.027559	76.664229
Penfield Township										
Keystone LSD	46	15.082	9.78	0.50	57.850	2.45	2.80	88.462	61.056369	60.348982
Pittsfield Township										
Keystone LSD	47	15.082	8.90	0.50	57.850	2.45	2.80	87.582	59.249173	59.036028
Oberlin CSD	48	15.082	8.90	0.50	64.560	2.45	4.75	96.242	59.242923	59.193294
Wellington EVSD	49	15.082	10.15	0.50	35.560	2.45	0.00	63.742	51.374400	51.636847
North Ridgeville City										
North Ridgeville CSD	50	15.082	0.00	0.50	51.320	2.45	12.28	81.632	63.348658	63.968288
Rochester Township										
New London LSD	51	15.082	8.43	0.50	34.550	4.45	0.00	63.012	49.130509	50.523537
Mapleton LSD	52	15.082	9.68	0.50	47.500	4.10	0.00	76.862	49.053073	52.609490
Wellington EVSD	53	15.082	9.68	0.50	35.560	2.45	0.00	63.272	51.912140	51.991198
Rochester Township/Rochester Village										
New London LSD	54	15.082	6.15	0.50	34.550	4.45	5.50	66.232	52.062769	53.743537
Wellington EVSD	55	15.082	7.40	0.50	35.560	2.45	5.50	66.492	54.844400	55.211198
New Russia Township										
Keystone LSD	56	15.082	3.55	0.50	57.850	2.45	2.80	82.232	55.525229	54.840531
Firelands LSD	57	15.082	3.55	0.50	55.400	2.45	0.00	76.982	51.671295	51.419071
Oberlin CSD	58	15.082	3.55	0.50	64.560	2.45	4.75	90.892	55.518979	54.997797
New Russia Township/South Amherst Village										
Firelands LSD	59	15.082	0.40	0.50	55.400	2.45	3.70	77.532	52.395718	52.136049
Oberlin City										
Oberlin CSD	60	15.082	1.15	0.50	64.560	2.45	14.49	98.232	62.388860	61.670228
Sheffield Township										
Clearview LSD	61	15.082	12.13	0.50	57.970	2.45	0.00	88.132	67.506510	66.321934
Sheffield Lake City										
Sheffield Lake CSD	64	15.082	0.00	0.50	67.320	2.45	19.36	104.712	72.411391	70.815557
Sheffield Village										
Sheffield Lake CSD	65	15.082	0.00	0.50	67.320	2.45	5.35	90.702	66.253922	64.870383
Wellington Township										
Wellington EVSD	66	15.082	10.63	0.50	35.560	2.45	0.00	64.222	52.724597	52.463457
Wellington Township/Wellington Village										
Wellington EVSD	67	15.082	8.15	0.50	35.560	2.45	4.10	65.842	54.344597	54.083457

Lorain County Levies:

General Fund	1.300	Developmental Disabilities	3.487
Bond Retirement	0.300	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, 2018

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
Christopher Rothgery
James Miraldi
Chris Cook

CORONER

Dr. Stephen Evans

DOMESTIC RELATIONS JUDGES

Frank Janik
Lisa I. Swenski
Sherry Glass Strohsack

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