

LORAIN COUNTY



Popular Annual Financial Report

For the Year Ended December 31, 2021

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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About the cover: Lorain County Community College, Elyria, Ohio. (Photo by Alex DeMarco)



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, 2021.

The information contained in this PAFR has been taken from the County's Annual Comprehensive Financial Report for the year ended December 31, 2021. The Annual Comprehensive Financial Report (ACFR) 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 ACFR 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 ACFR and PAFR are available at the Lorain County Auditor's Office and 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.

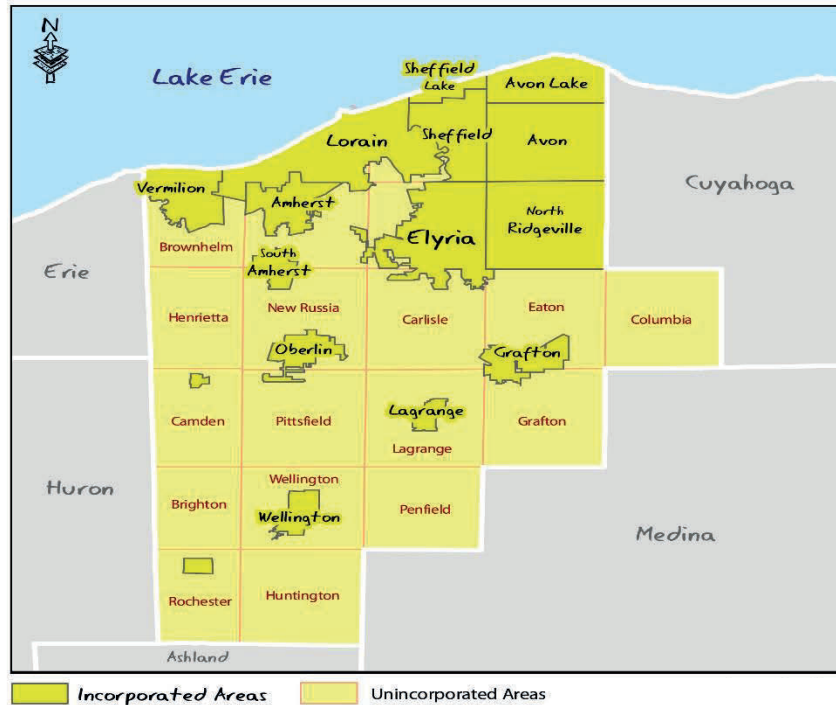
Sincerely,



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

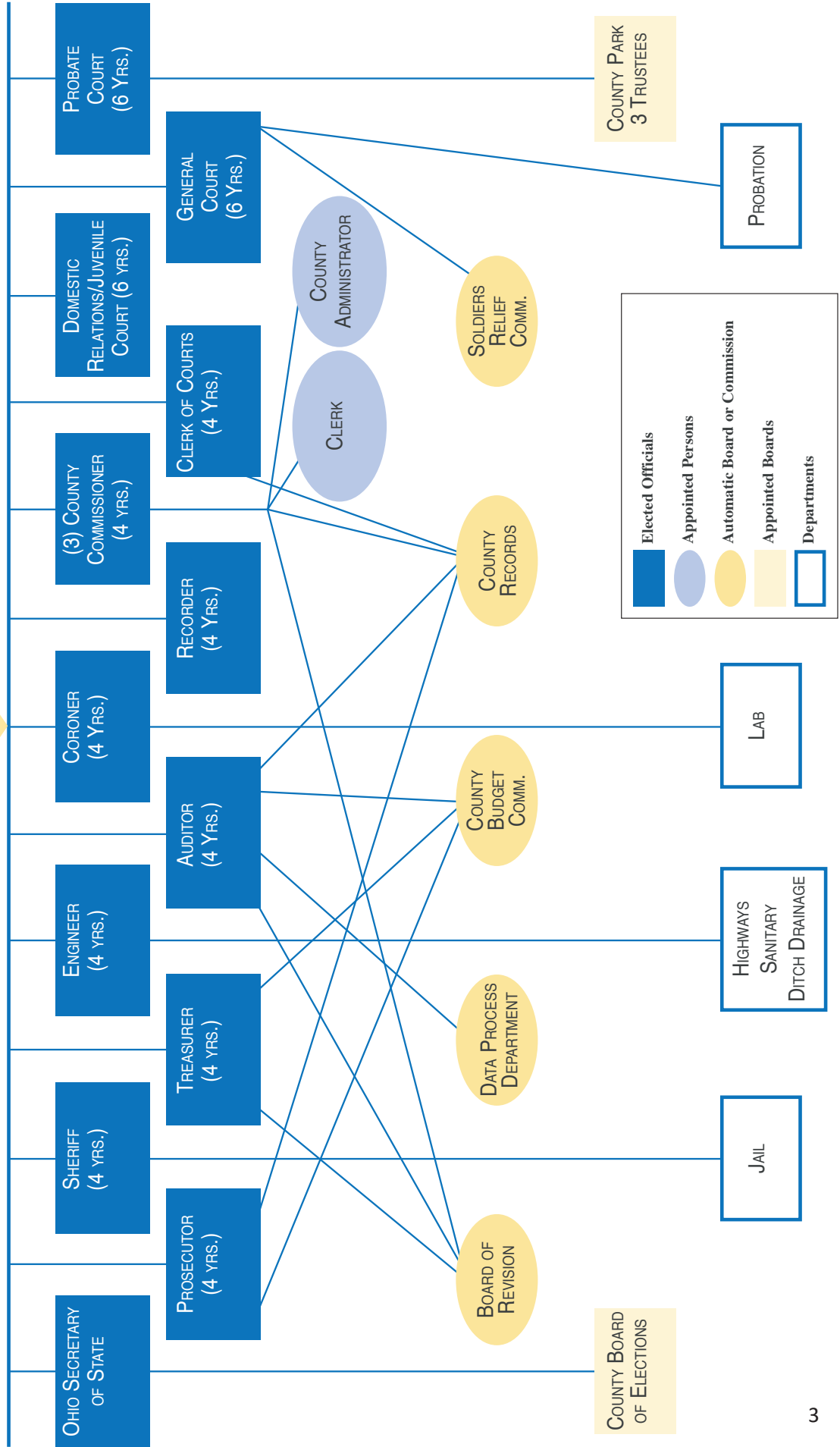


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages 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 an Annual Comprehensive 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 169,000 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 UPC 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 businesses 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 24,000 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. Typically, Lorain County issues more than 480 vendor licenses each year.

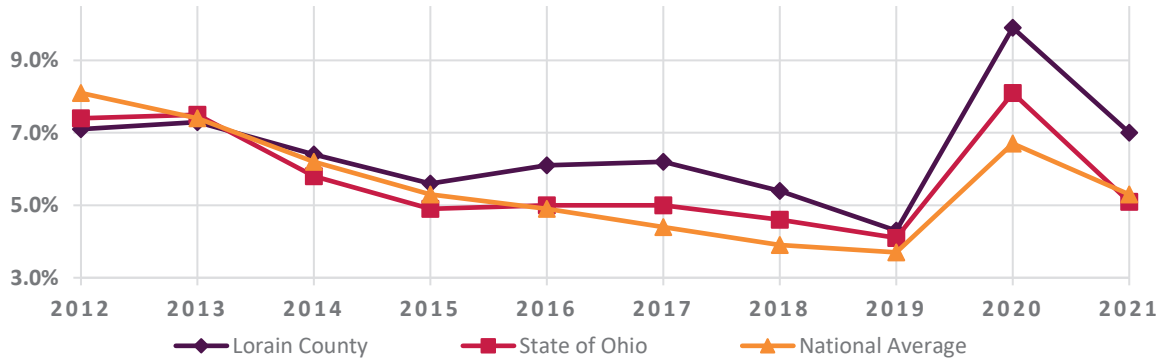
Critical Responsibilities for Local Governments

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

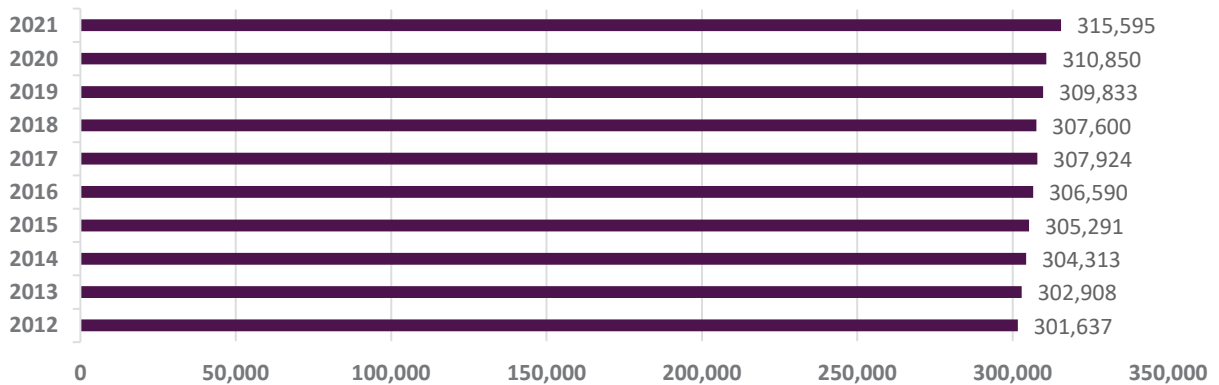
UNEMPLOYMENT RATE TREND



Source: Ohio Labor Market Information

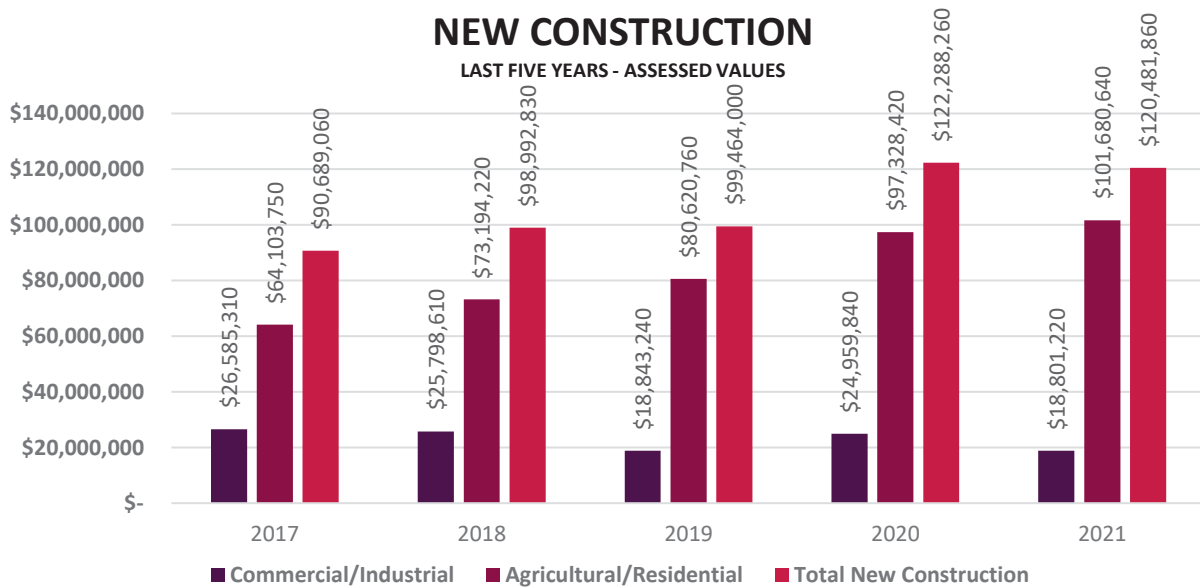
ESTIMATED POPULATION

LAST 10 YEARS



NEW CONSTRUCTION

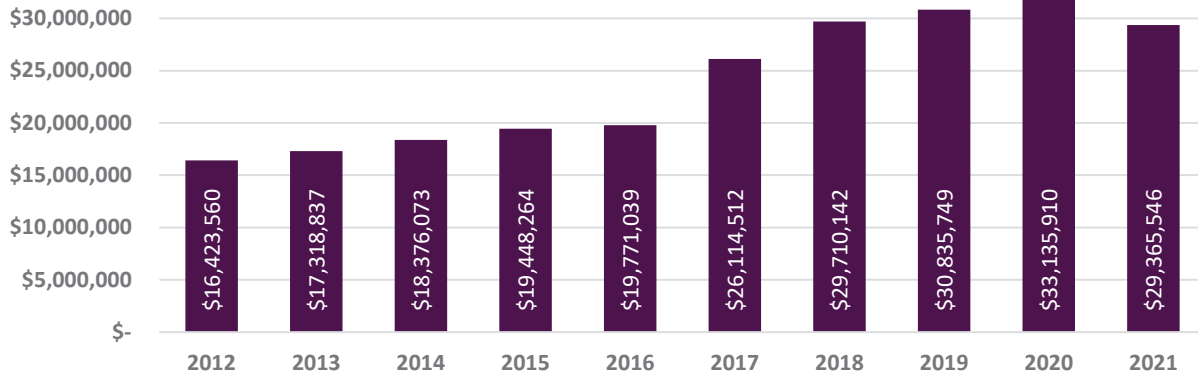
LAST FIVE YEARS - ASSESSED VALUES



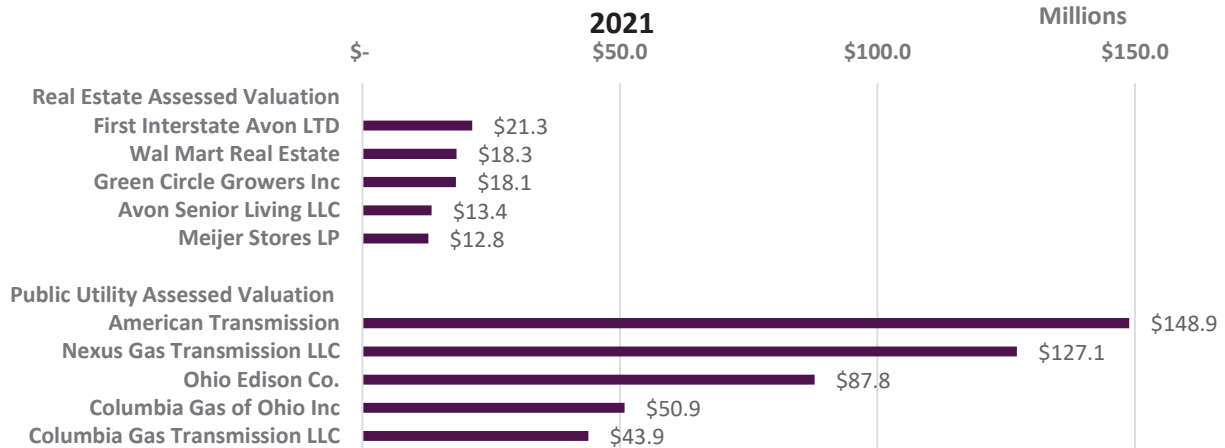
Source: Lorain County Auditor

SALES TAX

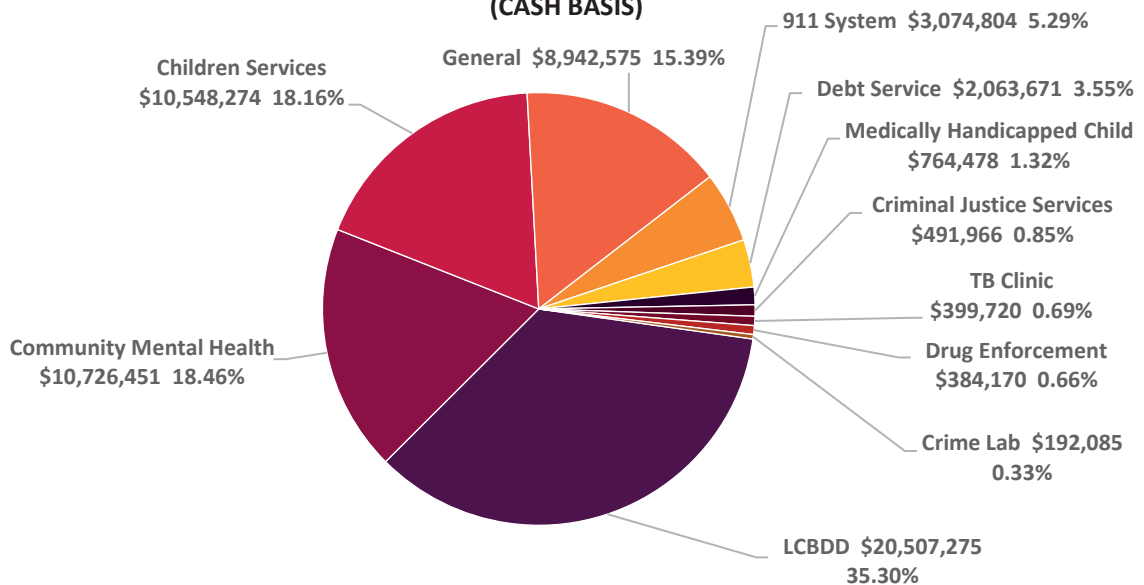
General Fund - Last Ten Years



Principal Taxpayers



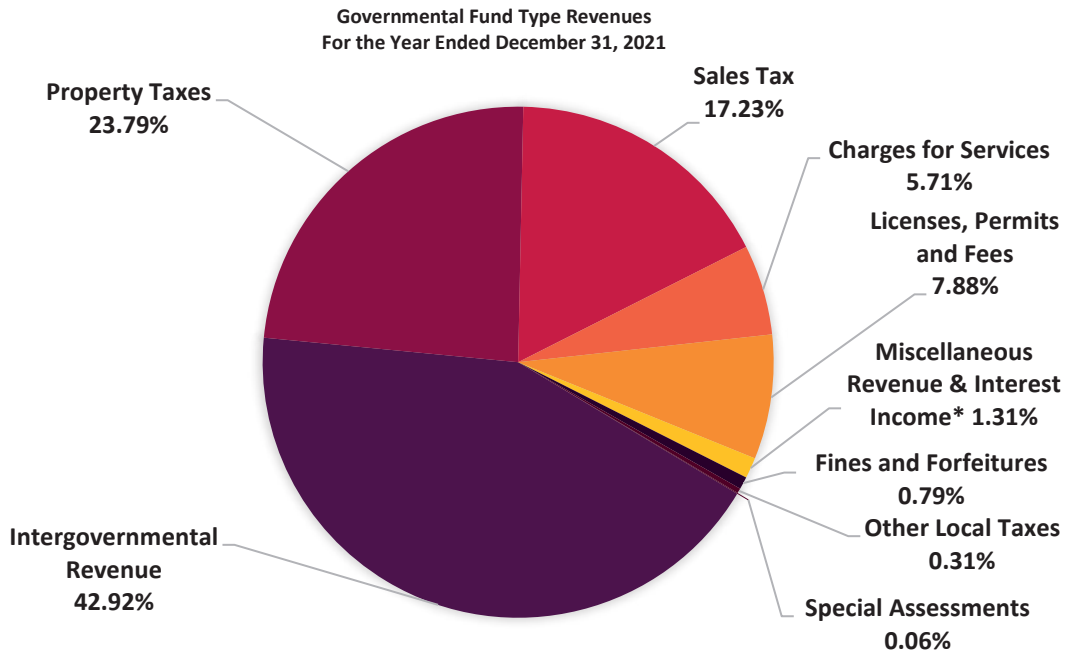
PROPERTY TAX COLLECTIONS 2021 BY FUND (CASH BASIS)



Source: Lorain County Auditor

GOVERNMENTAL REVENUES

Governmental fund reporting focuses on those sources, uses and balances of current financial resources. 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 summarize revenues by source, and shows increases (decreases) in relation to prior year amounts:



Revenues	2020 Actual	2021 Actual	\$ Change from 2020	% Change from 2020
Intergovernmental Revenue	\$100,058,355	\$104,638,889	\$4,580,534	4.58%
Property Taxes	58,594,295	58,006,828	(587,467)	-1.00%
Sales Tax	44,198,191	42,011,227	(2,186,964)	-4.95%
Charges for Services	14,349,937	13,926,585	(423,352)	-2.95%
Licenses, Permits and Fees	17,331,819	19,219,048	1,887,229	10.89%
Miscellaneous Revenue & Interest Income*	12,108,878	3,202,642	(8,906,236)	-73.55%
Fines and Forfeitures	2,204,334	1,933,200	(271,134)	-12.30%
Other Local Taxes	-	759,676	759,676	
Special Assessments	248,069	151,357	(96,712)	-38.99%
	<u>\$249,093,878</u>	<u>\$243,849,452</u>	<u>\$ (5,244,426)</u>	<u>-2.11%</u>

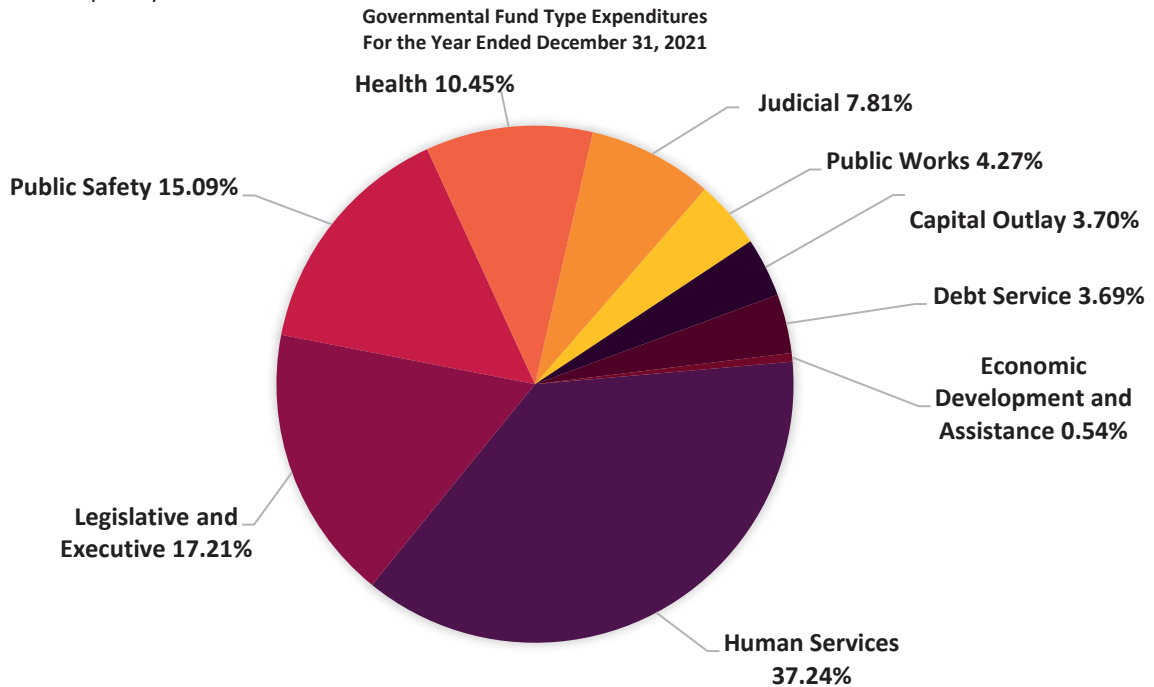
*Interest Income was combined with Miscellaneous Revenue for presentation purposes, as Interest Income was negative in 2021 due Fair Market Value and Accrual Adjustments.

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 0.50% 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 are 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 decrease of revenues from 2020 to 2021 were decreases in: miscellaneous revenue (due to a one time refund from Bureau of Workers Compensation in 2020, and a negative fair market value adjustment of interest income); sales tax (due to the repeal of the additional ¼% sale tax). The increase in intergovernmental revenue was due to an increase in grant money received. There was also an increase in Licenses, Permits & Fees due to the reopening of Courts and other County services from coronavirus pandemic related closings that did now allow for the collection of these typical revenues in 2020.

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 summarize expenditures by source, and shows increases (decreases) in relation to prior year amounts:



Expenditures	2020 Actual	2021 Actual	\$ Change from 2020	% Change from 2020
Human Services	\$83,305,073	\$89,479,600	\$ 6,174,527	7.41%
Legislative and Executive	54,207,122	41,366,882	(12,840,240)	-23.69%
Public Safety	24,829,337	36,276,160	11,446,823	46.10%
Health	23,652,188	25,113,855	1,461,667	6.18%
Judicial	20,284,547	18,762,759	(1,521,788)	-7.50%
Public Works	10,656,000	10,272,308	(383,692)	-3.60%
Capital Outlay	8,894,111	8,901,379	7,268	0.08%
Debt Service	42,905,864	8,866,777	(34,039,087)	-79.33%
Economic Development and Assistance	860,540	1,301,991	441,451	51.30%
	<u>269,594,782</u>	<u>240,341,711</u>	<u>(29,253,071)</u>	<u>-10.85%</u>

*Other Expenditures has been omitted for presentation purposes, as its impact is insignificant.

Human Services includes Job & Family Services, Children Services, LCBDD, Veterans Services, Workforce Development, Child Support Enforcement and others. Health includes Mental Health, Addiction & Recovery Services, Vital Statistics, 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, 9-1-1 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, EPA grants and others.

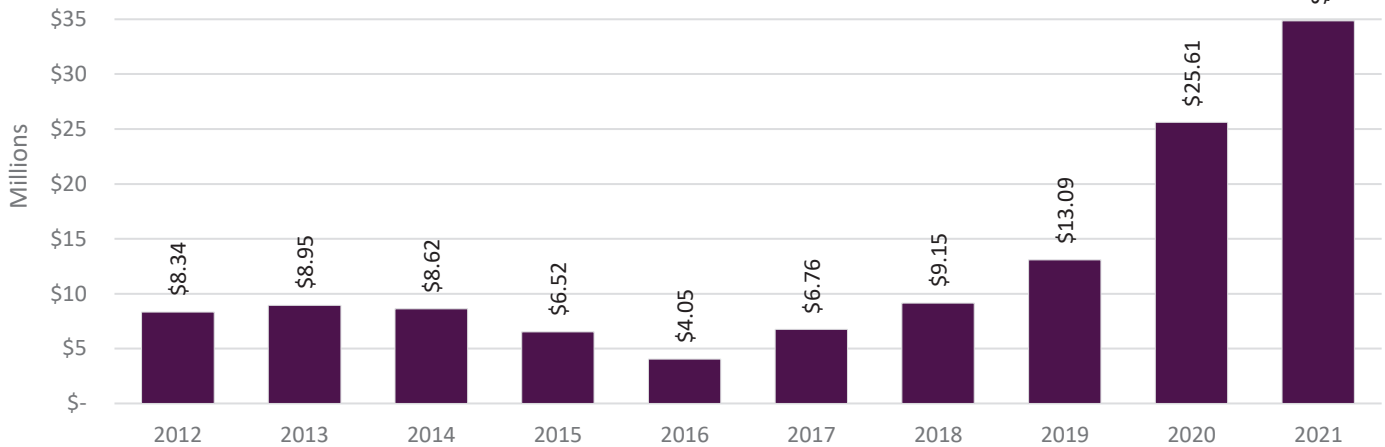
The major factors in the overall decrease of expenditures from 2020 to 2021 were significant decreases in Debt Service due to fewer borrowings made by the County; there were also decreases in Legislative and Executive expenditures, offset by the increases in Public Safety and Health spending, due to CARES Act grant money related to the COVID-19 pandemic that covered Public Safety and Health expenditures in the prior year. The increase in Human Services was due to services being offered again in 2021 that were not able to be offered in the previous year due to pandemic related shutdowns, which decreased the costs associated with these services.

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.

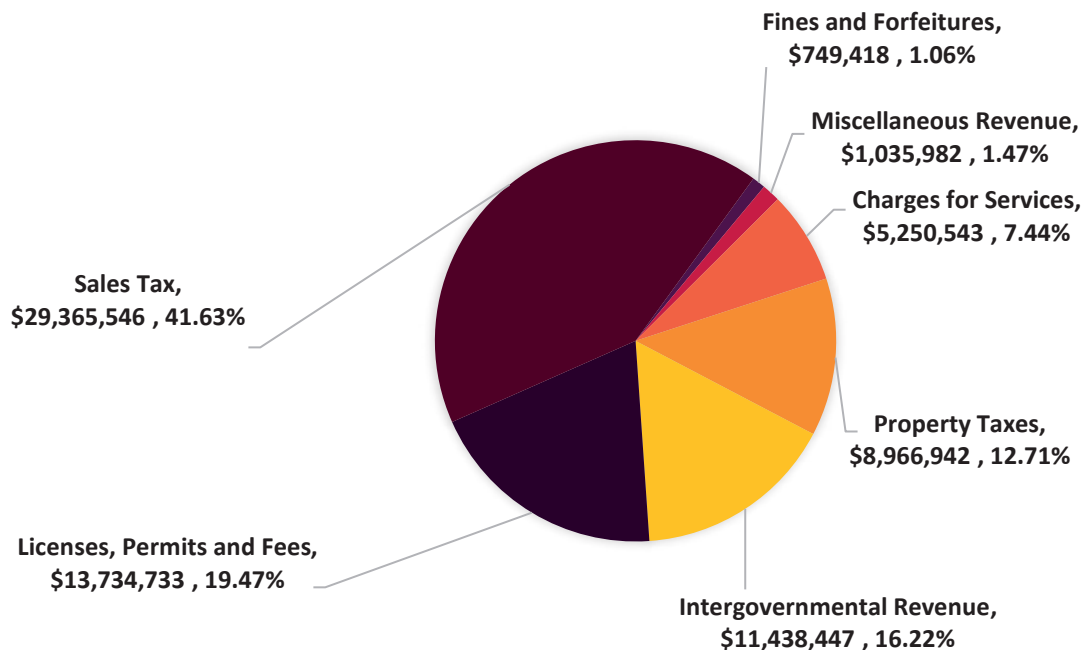
GENERAL FUND UNENCUMBERED CASH BALANCES

LAST 10 YEARS

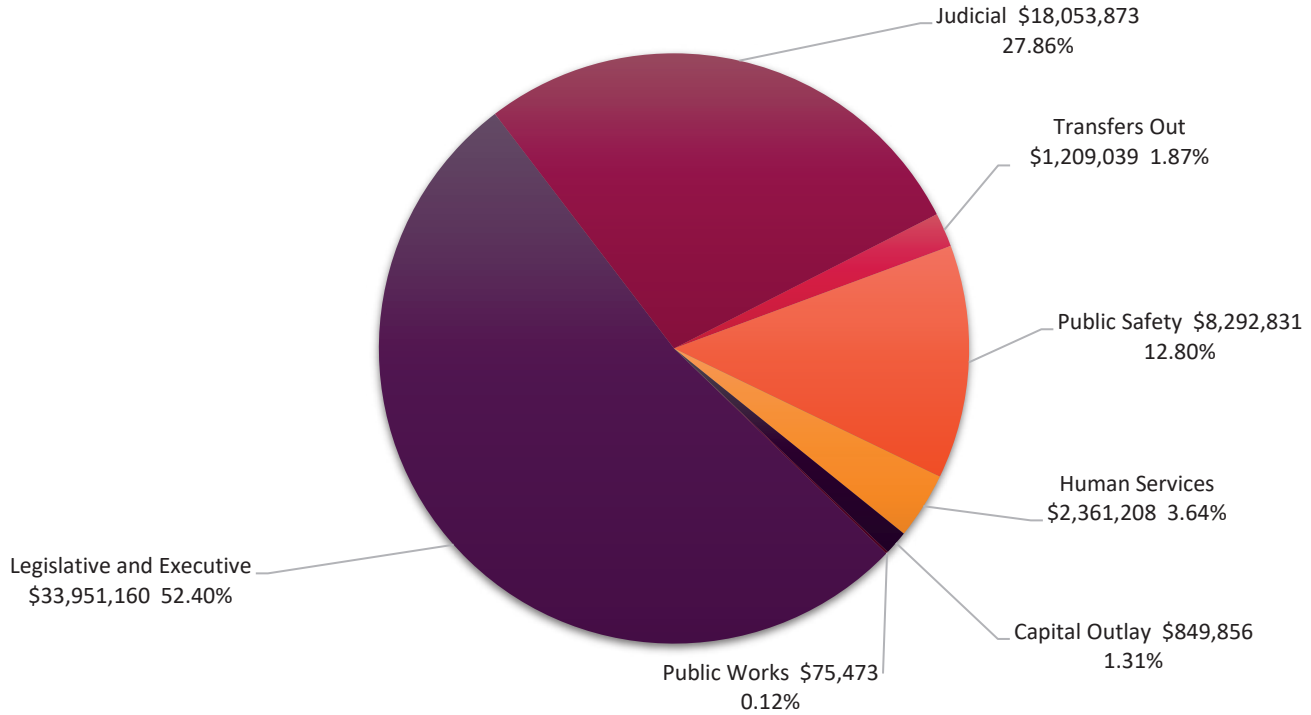


The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period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

General Fund Revenues and Operating Transfers In
For the Year Ended December 31, 2021



**General Fund Expenditures and Transfers Out
By Function and Department
For the Year Ended December 31, 2021**



Legislative and Executive

Commissioners	\$3,337,632
Auditor	1,856,797
Treasurer	519,050
Prosecuting Attorney	5,921,684
Records Center	181,071
Board of Elections	2,617,626
Community Maintenance	4,551,609
Community Development	818,216
Recorder	599,302
Certificate of Title	1,050,384
Recorder's Equipment	119,824
Port Authority	-
Insurance/Pension/Taxes	10,554,207
Miscellaneous	1,823,758
Total Legislative and Executive	33,951,160

Judicial

Court of Appeals	133,514
Common Pleas Court	5,623,430
Domestic Relations	9,162,830
Probate Court	720,581
Clerk of Courts	1,026,249
Municipal Court	1,387,269
Total Judicial	18,053,873

Public Safety

Coroner	951,480
Sheriff	7,037,888
Community Disaster Services	303,463
Total Public Safety	8,292,831

Public Works

Engineer	75,473
Soil & Water	-
Total Public Works	75,473

Health

Vital Statistics	-
Total Health	-

Human Services

Veteran Services Commission	2,235,215
Workforce Development Agency	125,993
Total Human Services	2,361,208

Capital Outlay

849,856

Transfers Out

1,209,039

Total General Fund Expenditures

\$64,793,440

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

PROPERTY TAXES

Tax Rates for Lorain County – Tax Year 2020, Collected in 2021

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	15.582	6.30	0.50	54.010	2.45	0.00	78.842	53.232508	52.946056
Elyria CSD	2	15.582	6.30	0.50	74.690	2.45	2.80	102.322	70.458756	77.171205
Oberlin CSD	3	15.582	6.30	0.50	64.060	2.45	4.75	93.642	58.022964	57.810660
Amherst EVSD	4	15.582	6.30	0.50	73.750	2.45	0.00	98.582	60.495881	62.136925
Amherst City										
Firelands LSD	6	15.582	0.00	0.50	54.010	2.45	4.20	76.742	51.412722	51.380277
Amherst EVSD	7	15.582	0.00	0.50	73.750	2.45	4.20	96.482	58.676095	60.571146
Amherst Township/South Amherst Village										
Firelands LSD	8	15.582	1.00	0.50	54.010	2.45	5.20	78.742	53.520703	53.608502
Avon City										
Avon LSD	10	15.582	0.00	0.50	59.467	2.45	9.95	87.949	65.368860	65.346787
Avon Lake City										
Avon Lake CSD	11	15.582	0.00	0.50	71.871	2.45	8.02	98.423	64.493703	75.723097
Brighton Township										
Wellington EVSD	12	15.582	12.95	0.50	35.320	2.45	0.00	66.802	55.520876	55.926723
Brownhelm Township										
Firelands LSD	13	15.582	5.43	0.50	54.010	2.45	0.00	77.972	52.633555	51.967160
Vermilion LSD	14	15.582	5.43	0.50	69.505	4.45	0.00	95.467	54.140187	75.099043
Brownhelm Township/Vermilion City										
Firelands LSD	15	15.582	1.15	1.00	54.010	2.45	11.75	85.942	60.620063	60.757497
Vermilion LSD	16	15.582	1.15	1.00	69.505	4.45	11.75	103.437	62.126695	83.889380
Camden Township										
Firelands LSD	19	15.582	8.73	0.50	54.010	2.45	0.00	81.272	54.662778	55.067434
Camden Township/Kipton Village										
Firelands LSD	20	15.582	6.45	0.50	54.010	2.45	11.90	90.892	60.563489	61.317774
Carlisle Township										
Keystone LSD	21	15.582	6.75	0.50	57.450	2.45	2.80	85.532	58.558709	58.702315
Midview LSD	22	15.582	6.75	0.50	55.130	2.45	0.00	80.412	58.610304	58.092323
Elyria CSD	23	15.582	6.75	0.50	74.690	2.45	2.80	102.772	70.941500	77.972654
Oberlin CSD	24	15.582	6.75	0.50	64.060	2.45	4.75	94.092	58.505708	58.612109
Columbia Township										
Columbia LSD	25	15.582	9.10	0.50	57.435	2.45	0.00	85.067	60.711203	58.731691
Olmsted Falls CSD	26	15.582	9.10	0.50	106.900	3.09	0.00	135.172	80.803147	84.420421
Strongsville CSD	27	15.582	9.10	0.50	87.480	3.09	0.00	115.752	68.191842	73.855796
Eaton Township										
Midview LSD	28	15.582	5.80	0.50	55.130	2.45	0.00	79.462	57.699574	56.841480
Columbia LSD	29	15.582	5.80	0.50	57.435	2.45	0.00	81.767	58.514122	56.321704
Eaton Township/Elyria City										
Midview LSD	30	15.582	4.88	0.50	55.130	2.45	2.38	80.922	59.159574	58.301480
Elyria Township										
Elyria CSD	31	15.582	9.78	0.50	74.690	2.45	2.80	105.802	73.921021	80.742647
Keystone LSD	32	15.582	9.78	0.50	57.450	2.45	2.80	88.562	61.538230	61.472308
Elyria City										
Elyria CSD	33	15.582	0.00	0.50	74.690	2.45	7.00	100.222	68.746975	75.833651
Midview LSD	34	15.582	0.00	0.50	55.130	2.45	4.20	77.862	56.415779	55.953320
Keystone LSD	70	15.582	0.00	0.50	57.450	2.45	6.58	82.562	55.944184	56.143312
Grafton Township										
Midview LSD	35	15.582	7.76	0.50	55.130	2.45	0.00	81.422	59.292802	58.671128
Grafton Village										
Midview LSD	36	15.582	0.00	0.50	55.130	2.45	4.76	78.422	56.975779	56.513320
Henrietta Township										
Firelands LSD	37	15.582	7.60	0.50	54.010	2.45	0.00	80.142	54.570704	54.845017

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
Huntington Township/Wellington Village										
Black River LSD	38	15.582	9.65	0.50	52.000	3.05	2.40	83.182	55.909042	56.296259
Huntington Township										
Black River LSD	39	15.582	12.05	0.50	52.000	3.05	0.00	83.182	55.909042	56.296259
LaGrange Township										
Keystone LSD	40	15.582	7.21	0.50	57.450	2.45	2.80	85.992	59.370155	59.528081
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.582	4.68	0.50	57.450	2.45	8.10	88.762	62.130918	62.260540
Lorain City										
Firelands LSD	17	15.582	0.00	0.50	54.010	2.45	7.40	79.942	54.549865	54.527548
Lorain CSD	42	15.582	0.00	0.50	72.650	0.00	7.66	96.392	66.407671	80.297340
Amherst EVSD	43	15.582	0.00	0.50	73.750	2.45	5.90	98.182	60.313238	62.218417
Vermilion LSD	44	15.582	0.00	0.50	69.505	4.45	7.10	97.137	55.756497	77.359431
Clearview LSD	45	15.582	0.00	0.50	57.320	2.45	4.33	80.182	61.784924	60.684742
Elyria CSD	68	15.582	0.00	0.50	74.690	2.45	9.70	102.922	71.276113	78.252697
Penfield Township										
Keystone LSD	46	15.582	9.78	0.50	57.450	2.45	2.80	88.562	61.480259	61.670581
Pittsfield Township										
Keystone LSD	47	15.582	8.90	0.50	57.450	2.45	2.80	87.682	59.672986	60.351182
Oberlin CSD	48	15.582	8.90	0.50	64.060	2.45	4.75	96.242	59.619985	60.260976
Wellington EVSD	49	15.582	10.15	0.50	35.320	2.45	0.00	64.002	51.994912	52.687324
North Ridgeville City										
North Ridgeville CSD	50	15.582	0.00	0.50	50.510	2.45	12.78	81.822	63.332664	64.804871
Rochester Township										
New London LSD	51	15.582	8.43	0.50	34.550	4.45	0.00	63.512	49.669648	50.077988
Mapleton LSD	52	15.582	9.68	0.50	45.100	4.10	0.00	74.962	46.652656	49.069681
Wellington EVSD	53	15.582	9.68	0.50	35.320	2.45	0.00	63.532	52.126051	52.656723
Rochester Township/Rochester Village										
New London LSD	54	15.582	6.15	0.50	34.550	4.45	5.50	66.732	52.889648	53.297988
Wellington EVSD	55	15.582	7.40	0.50	35.320	2.45	5.50	66.752	55.346051	55.876723
New Russia Township										
Keystone LSD	56	15.582	3.55	0.50	57.450	2.45	2.80	82.332	55.540562	55.764288
Firelands LSD	57	15.582	3.55	0.50	54.010	2.45	0.00	76.092	50.697105	50.809478
Oberlin CSD	58	15.582	3.55	0.50	64.060	2.45	4.75	90.892	55.487561	55.674082
New Russia Township/South Amherst Village										
Firelands LSD	59	15.582	0.40	0.50	54.010	2.45	5.20	78.142	52.920703	53.008502
Oberlin City										
Oberlin CSD	60	15.582	1.15	0.50	64.060	2.45	14.49	98.232	62.364666	62.426388
Sheffield Township										
Clearview LSD	61	15.582	12.13	0.50	57.320	2.45	0.00	87.982	67.325024	66.638867
Sheffield Lake City										
Sheffield Lake CSD	64	15.582	0.00	0.50	66.972	2.45	19.36	104.864	72.488079	72.073547
Sheffield Village										
Sheffield Lake CSD	65	15.582	0.00	0.50	66.972	2.45	5.35	90.854	66.290085	65.824378
Wellington Township										
Wellington EVSD	66	15.582	10.63	0.50	35.320	2.45	0.00	64.482	53.345583	53.521793
Wellington Township/Wellington Village										
Wellington EVSD	67	15.582	8.15	0.50	35.320	2.45	4.10	66.102	54.965583	55.141793

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	4.400	Criminal Justice Services	0.080
911 System	0.500	Total County Levies	15.582

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, 2021

AUDITOR

J. Craig Snodgrass, CPA, CGFM

CLERK OF COURTS

Tom Orlando

COMMISSIONERS

Matt Lundy
David Moore
Michelle Hung

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

J.D. Tomlinson

RECORDER

Mike Doran

SHERIFF

Phil R. Stammitti

TREASURER

Daniel J. Talarek