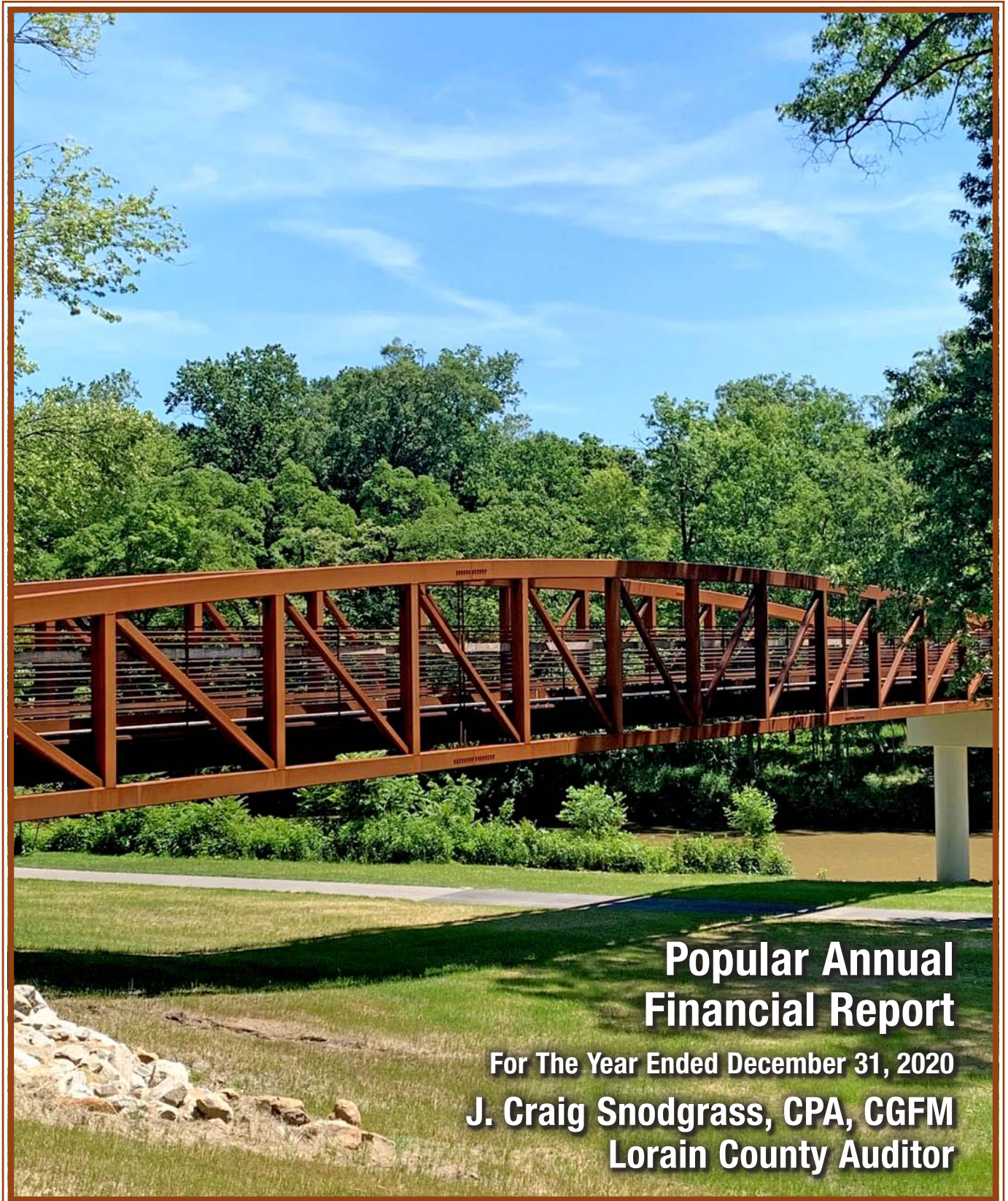


LORAIN COUNTY



Popular Annual Financial Report

For The Year Ended December 31, 2020

**J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor**

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About the cover: Cascade Park, Elyria, Ohio. (Photo by Tim Cochey)



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, 2020.

The information contained in this PAFR has been taken from the County's Comprehensive Annual Financial Report for the year ended December 31, 2020. The Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report 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.

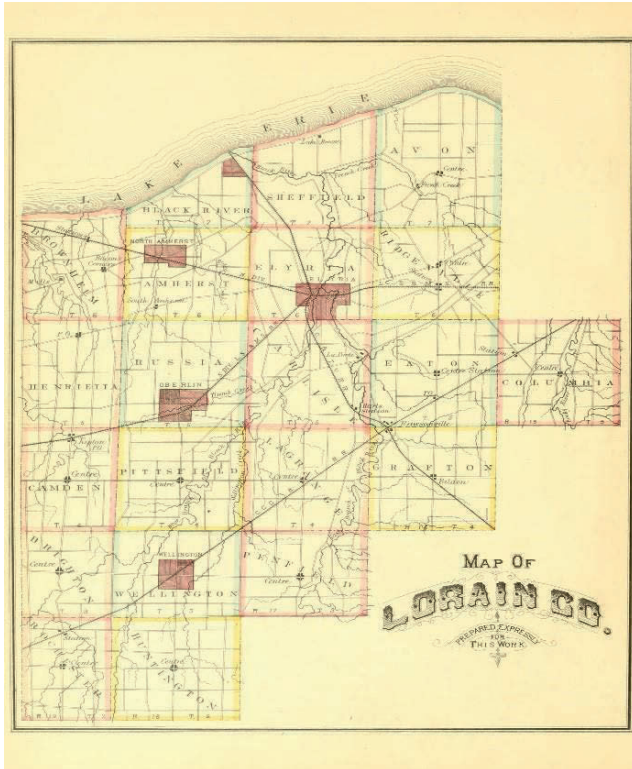
Sincerely,



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.

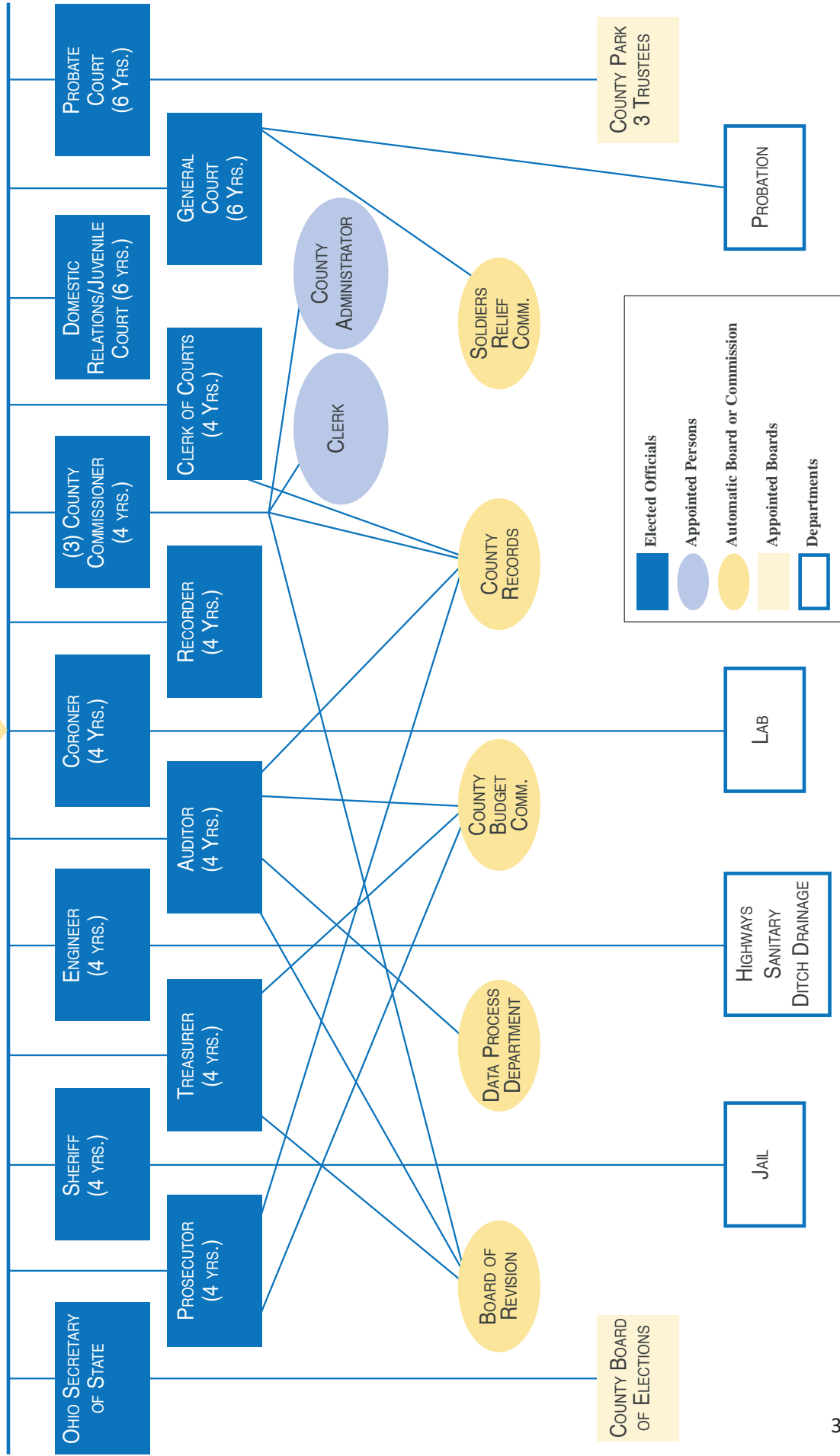


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages 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 168,000 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 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 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.

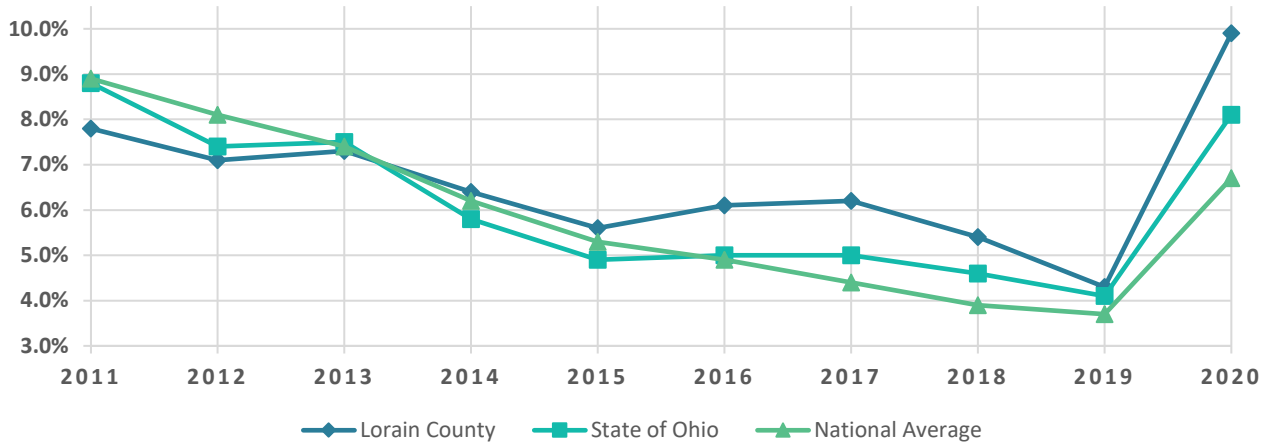
Critical Responsibilities for Local Governments

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

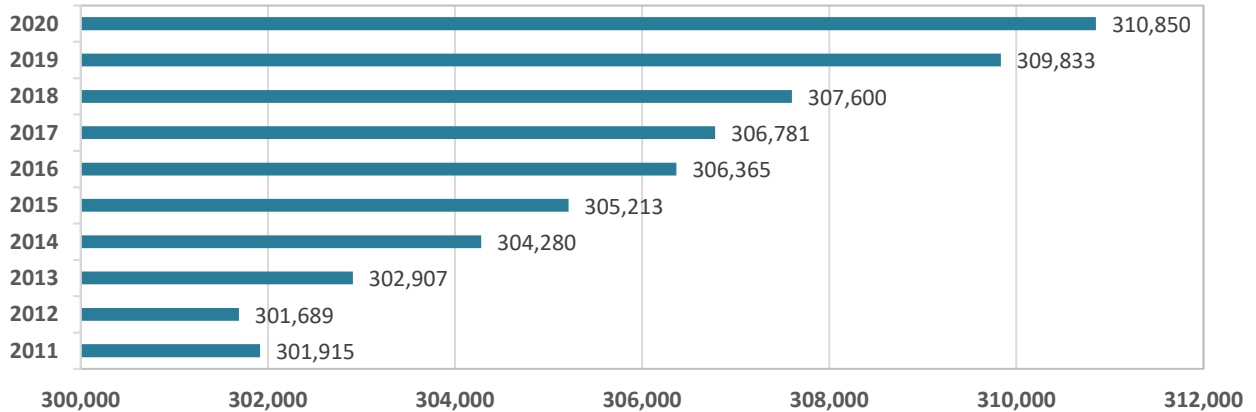
UNEMPLOYMENT RATE TREND



Source: Ohio Labor Market Information

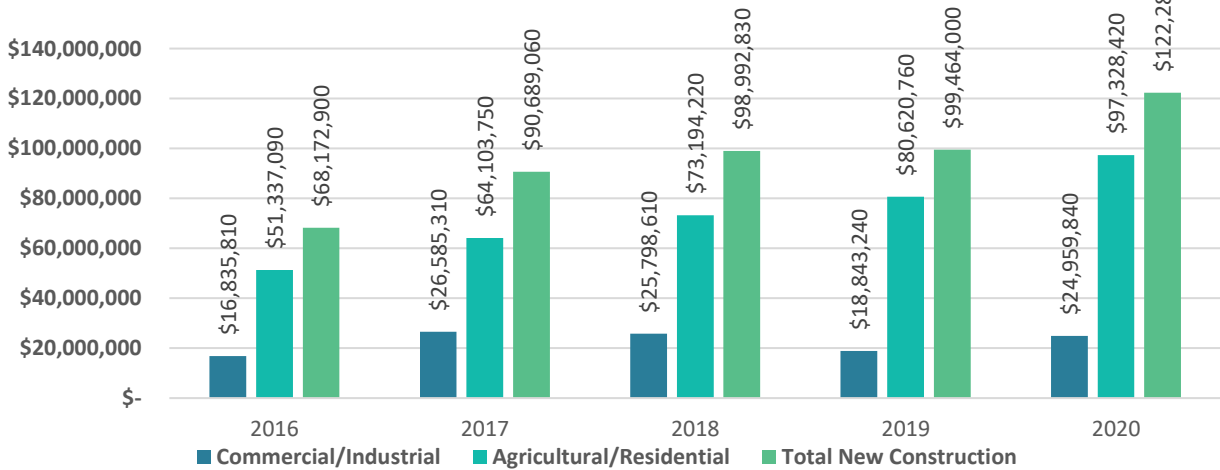
ESTIMATED POPULATION

LAST 10 YEARS



NEW CONSTRUCTION

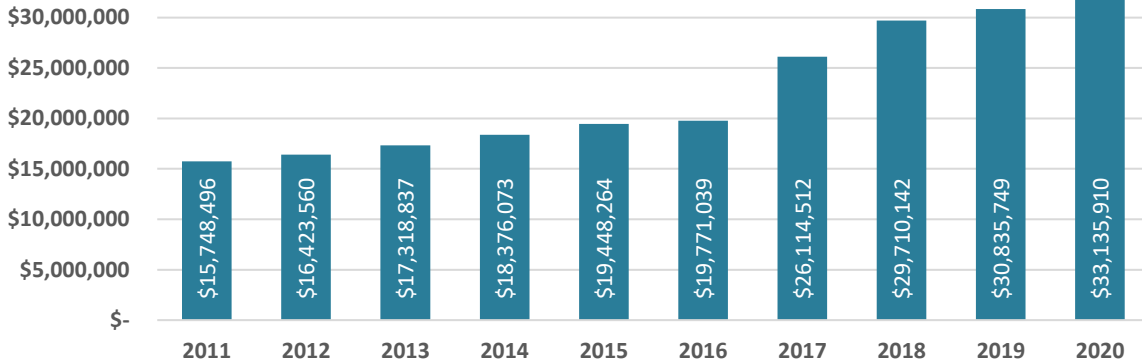
LAST FIVE YEARS - ASSESSED VALUES



Source: Lorain County Auditor

SALES TAX

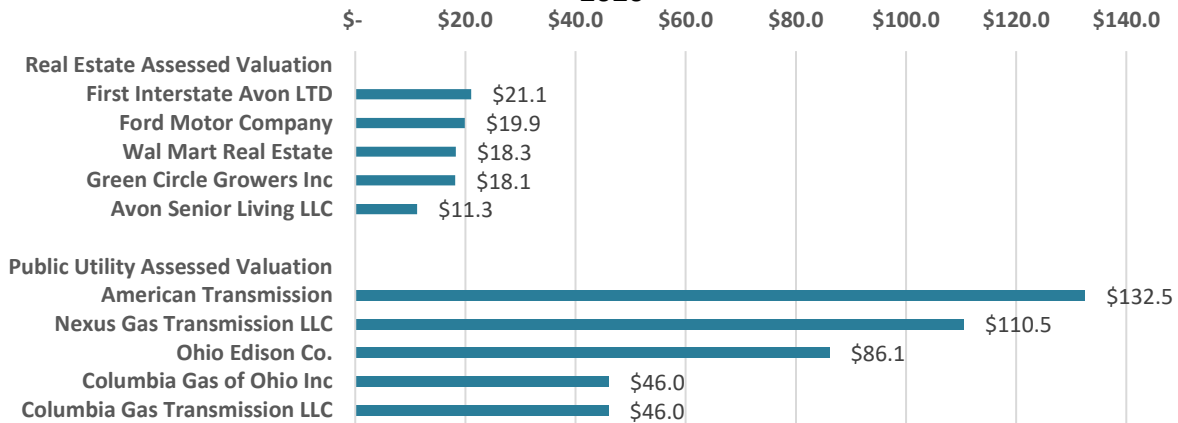
General Fund - Last Ten Years



Principal Taxpayers

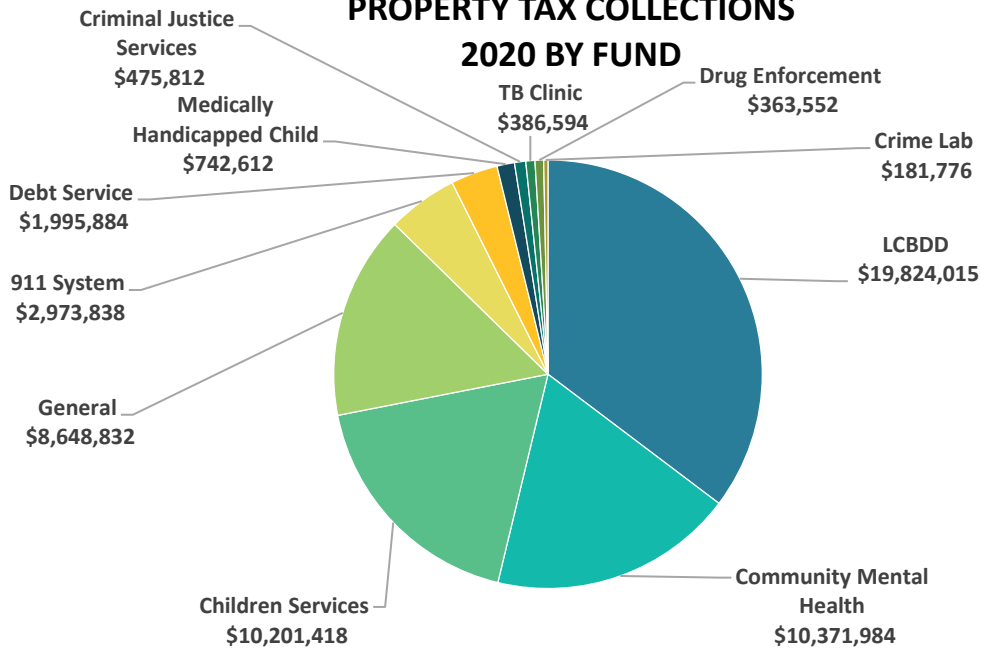
2020

Millions



PROPERTY TAX COLLECTIONS

2020 BY FUND

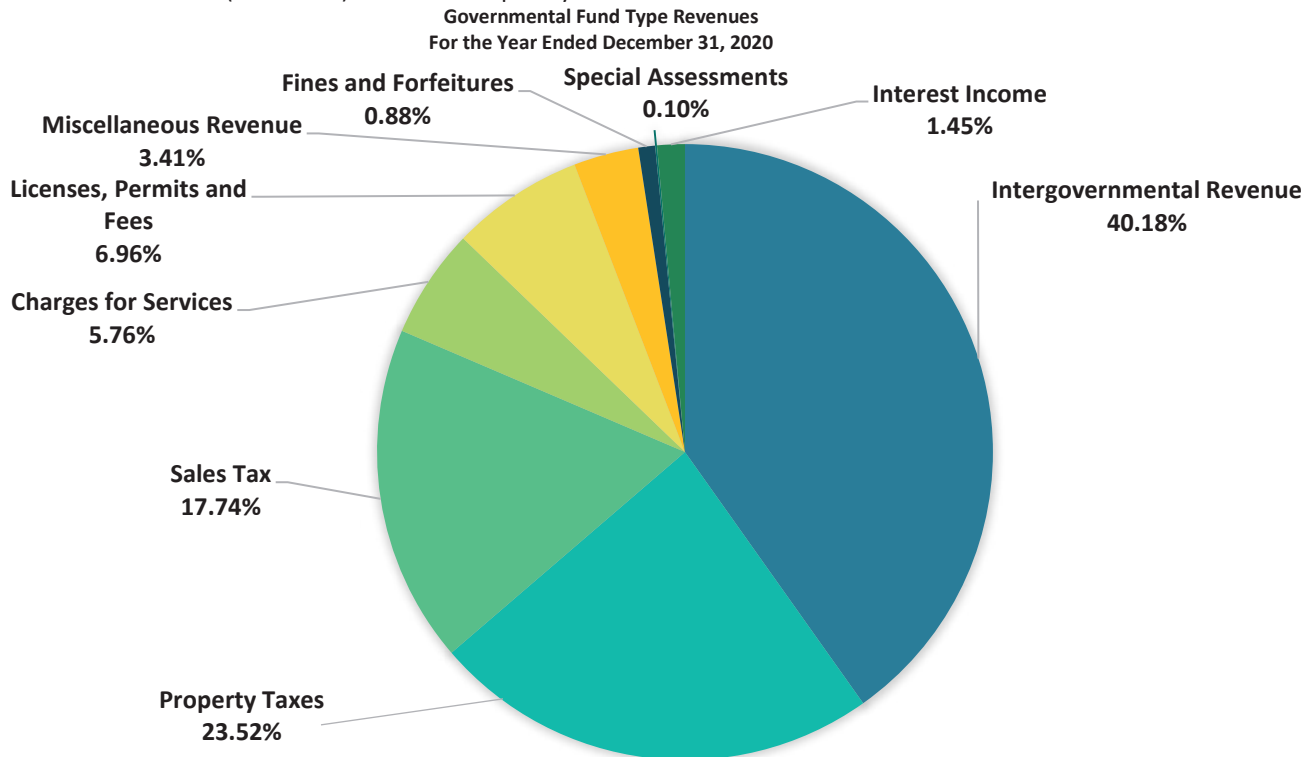


Source: Lorain County Auditor

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:



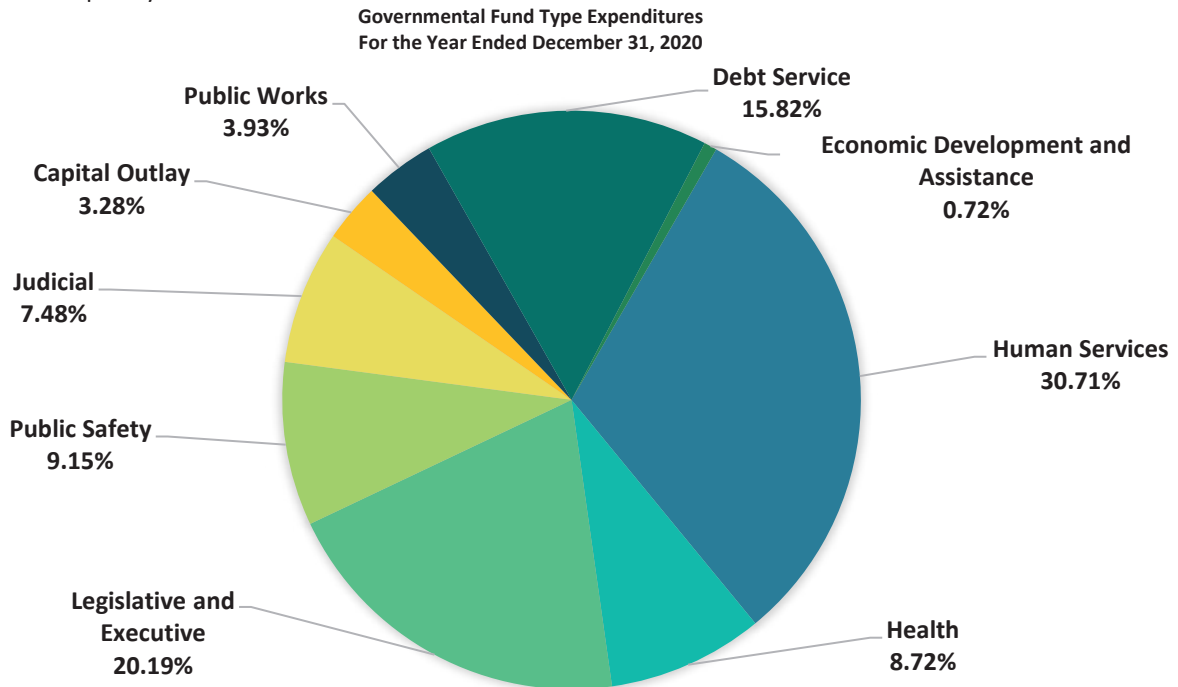
Revenues	2019 Actual	2020 Actual	\$ Change from 2019	% Change from 2019
Intergovernmental Revenue	\$89,853,484	\$100,058,355	\$10,204,871	11.36%
Property Taxes	55,135,000	58,594,295	3,459,295	6.27%
Sales Tax	41,110,682	44,198,191	3,087,509	7.51%
Charges for Services	16,036,305	14,349,937	(1,686,368)	-10.52%
Licenses, Permits and Fees	17,298,046	17,331,819	33,773	0.20%
Miscellaneous Revenue	5,882,912	8,492,291	2,609,379	44.36%
Fines and Forfeitures	3,207,876	2,204,334	(1,003,542)	-31.28%
Special Assessments	253,527	248,069	(5,458)	-2.15%
Interest Income	6,166,810	3,616,587	(2,550,223)	-41.35%
	<u>\$234,944,642</u>	<u>\$249,093,878</u>	<u>\$14,149,236</u>	<u>6.02%</u>

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 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 increase of revenues from 2019 to 2020 were increases in: intergovernmental revenue (due to an increase in grant monies received); miscellaneous revenue (due to a refund from Bureau of Workers Compensation and a change in reporting that now includes unclaimed funds in the General Fund); sales tax (due to a strengthening area economy). The decrease in interest income was due to a significant drop in interest rates. There were also decreases in Charges for Services and Fines and Forfeitures due to statewide shut downs to Courts and other County services that did not allow for the collection of these typical revenues.

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	2019 Actual	2020 Actual	\$ Change from 2019	% Change from 2019
Human Services	\$88,284,690	\$83,305,073	\$(4,979,617)	-5.64%
Health	25,846,477	23,652,188	(2,194,289)	-8.49%
Legislative and Executive	34,973,616	54,207,122	19,233,506	54.99%
Public Safety	32,886,195	24,829,337	(8,056,858)	-24.50%
Judicial	18,769,650	20,284,547	1,514,897	8.07%
Capital Outlay	16,030,318	8,894,111	(7,136,207)	-44.52%
Public Works	12,303,079	10,656,000	(1,647,079)	-13.39%
Debt Service	15,549,479	42,905,864	27,356,385	175.93%
Economic Development and Assistance	1,966,571	860,540	(1,106,031)	-56.24%
	<u>246,610,075</u>	<u>269,594,782</u>	<u>22,984,707</u>	<u>9.32%</u>

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, Golden Acres, 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.

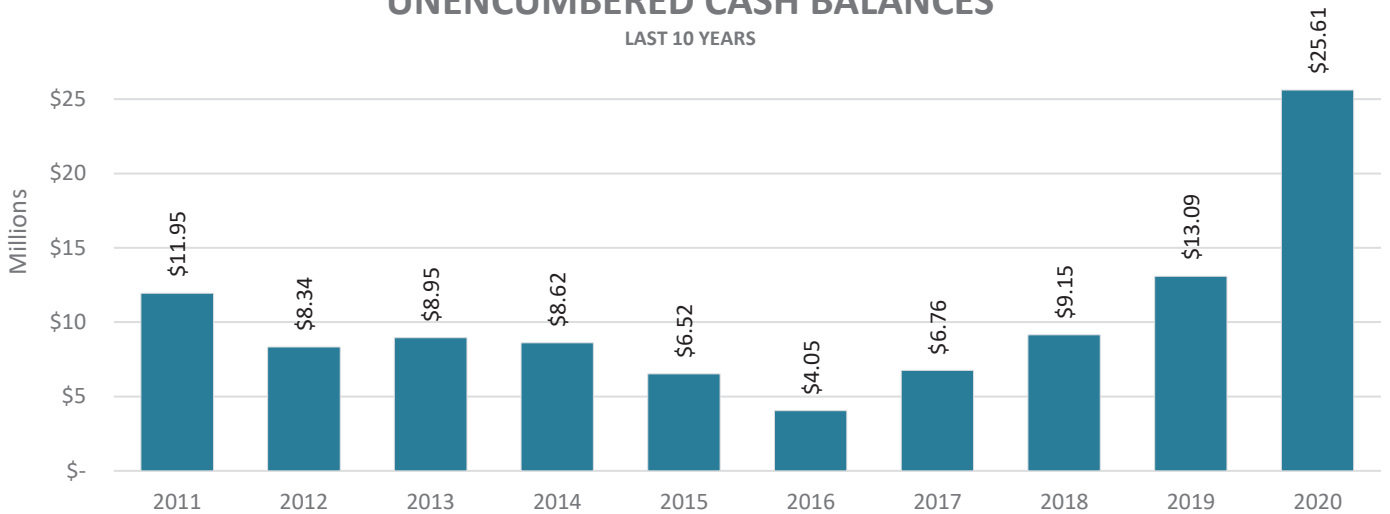
The major factors in the overall increase of expenditures from 2019 to 2020 were significant increases in Debt Service due to additional borrowings made by the County; there were also increases in Legislative and Executive due to spending of CARES Act grant money received as a result of the COVID-19 pandemic. There were decreases in Capital Outlay and Public Works due to fewer projects being completed in 2020. The COVID-19 pandemic was a major factor in decreases in Public Safety, Health and Human Services, as CARES Act money was used on related expenditures, and statewide shut downs prevented other typical services from being provided 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.

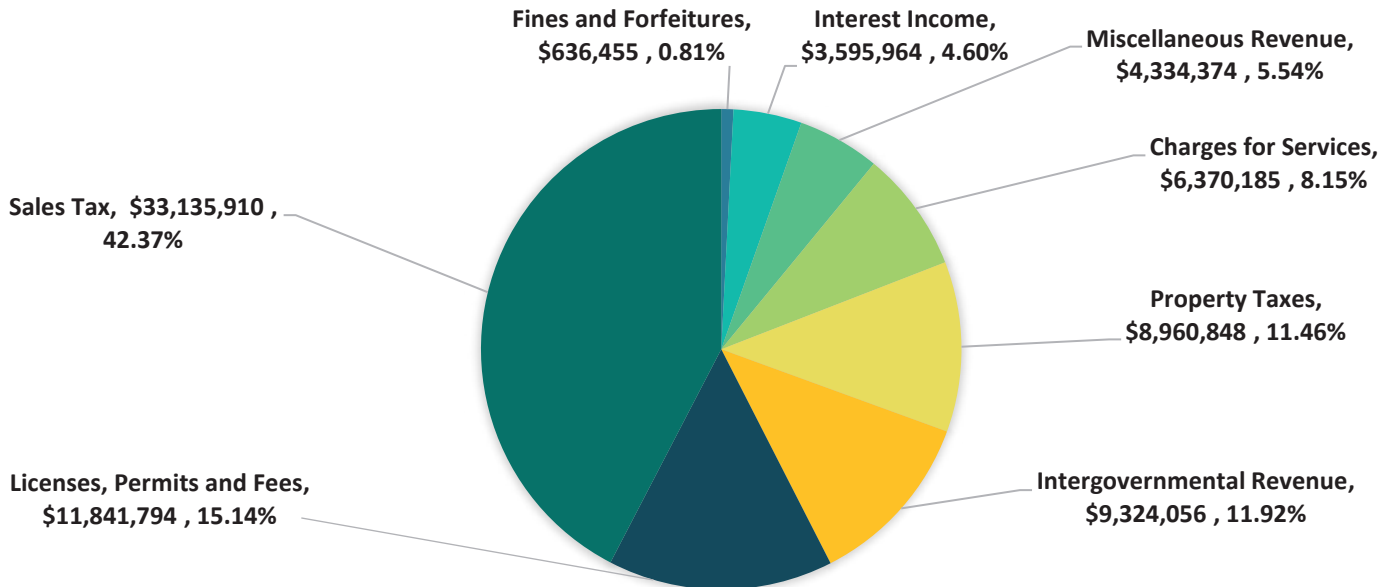
GENERAL FUND UNENCUMBERED CASH BALANCES

LAST 10 YEARS

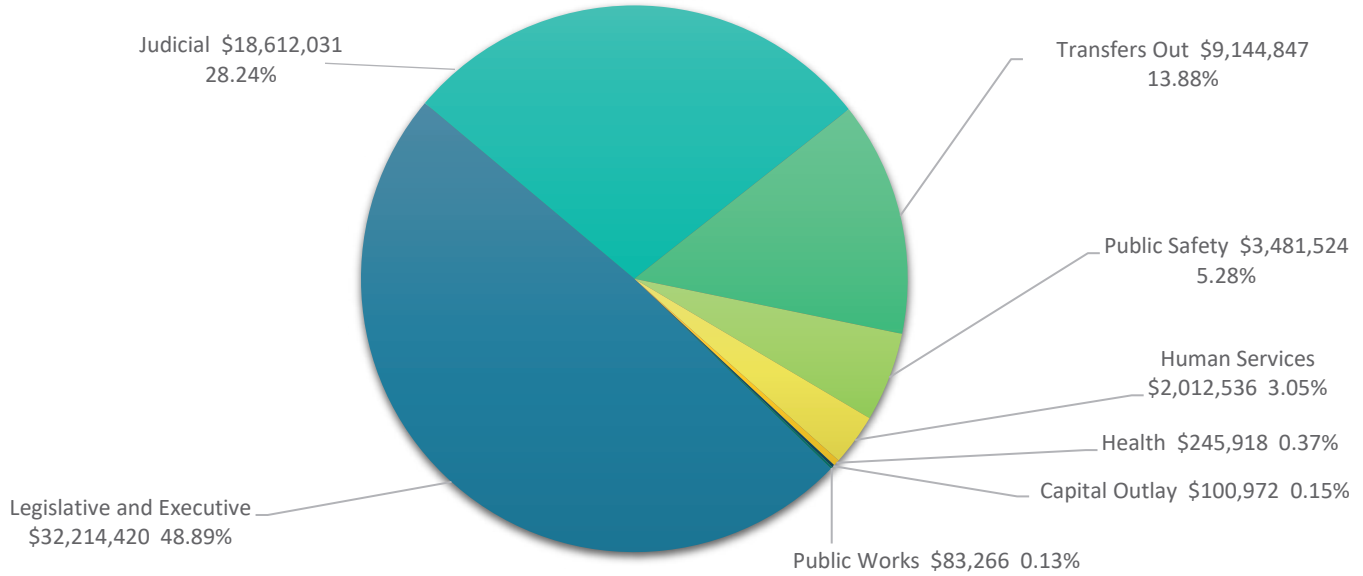


The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period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

General Fund Revenues and Operating Transfers In For the Year Ended December 31, 2020



**General Fund Expenditures and Transfers Out
For the Year Ended December 31, 2020**



**General Fund Expenditures and Transfers Out
By Function and Department
For the Year Ended December 31, 2020**

Legislative and Executive

Commissioners	\$2,399,023
Auditor	1,687,882
Treasurer	521,740
Prosecuting Attorney	6,167,735
Records Center	129,707
Board of Elections	3,136,387
Community Maintenance	4,364,878
Community Development	835,605
Recorder	493,426
Certificate of Title	1,257,706
Recorder's Equipment	142,827
Port Authority	-
Insurance/Pension/Taxes	9,629,263
Miscellaneous	1,448,241

Total Legislative and Executive

32,214,420

Judicial

Court of Appeals	150,878
Common Pleas Court	5,630,957
Domestic Relations	9,672,503
Probate Court	747,166
Clerk of Courts	1,140,672
Municipal Court	1,101,855
Community Based Correctional Facility	168,000

Total Judicial

18,612,031

Public Safety

Coroner	814,837
Sheriff	2,451,315
Community Disaster Services	215,372
Total Public Safety	<u>3,481,524</u>

Public Works

Engineer	75,766
Soil & Water	7,500
Total Public Works	<u>83,266</u>

Health

Vital Statistics	4,918
District Health	241,000
Total Health	<u>245,918</u>

Human Services

Veteran Services Commission	2,006,536
Children & Family First Council	6,000
Total Human Services	<u>2,012,536</u>

Capital Outlay

100,972

Transfers Out

9,144,847

Total General Fund Expenditures

\$65,895,514

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 2019, Collected in 2020

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	54.110	2.45	0.00	78.442	52.887544	52.634581
Elyria CSD	2	15.082	6.30	0.50	74.760	2.45	2.80	101.892	70.086615	76.419948
Oberlin CSD	3	15.082	6.30	0.50	64.060	2.45	4.75	93.142	57.557083	57.241292
Amherst EVSD	4	15.082	6.30	0.50	73.170	2.45	0.00	97.502	59.488118	60.838127
Amherst City										
Firelands LSD	6	15.082	0.00	0.50	54.110	2.45	4.20	76.342	51.067829	51.057830
Amherst EVSD	7	15.082	0.00	0.50	73.170	2.45	4.20	95.402	57.668403	59.261376
Amherst Township/South Amherst Village										
Firelands LSD	8	15.082	1.00	0.50	54.110	2.45	5.20	78.342	53.175322	53.295471
Avon City										
Avon LSD	10	15.082	0.00	0.50	59.650	2.45	9.15	86.832	64.312351	64.145120
Avon Lake City										
Avon Lake CSD	11	15.082	0.00	0.50	72.043	2.45	8.03	98.105	64.223131	75.461255
Brighton Township										
Wellington EVSD	12	15.082	12.95	0.50	35.390	2.45	0.00	66.372	54.727351	54.939289
Brownhelm Township										
Firelands LSD	13	15.082	5.43	0.50	54.110	2.45	0.00	77.572	52.294067	51.654129
Vermilion LSD	14	15.082	5.43	0.50	69.705	4.45	0.00	95.167	53.972637	75.414790
Brownhelm Township/Vermilion City										
Firelands LSD	15	15.082	1.15	1.00	54.110	2.45	11.75	85.542	60.280206	60.419398
Vermilion LSD	16	15.082	1.15	1.00	69.705	4.45	11.75	103.137	61.958776	84.180059
Camden Township										
Firelands LSD	19	15.082	8.73	0.50	54.110	2.45	0.00	80.872	54.318817	54.753511
Camden Township/Kipton Village										
Firelands LSD	20	15.082	6.45	0.50	54.110	2.45	11.90	90.492	60.219528	61.003851
Carlisle Township										
Keystone LSD	21	15.082	6.75	0.50	57.580	2.45	2.80	85.162	58.252632	58.474107
Midview LSD	22	15.082	6.75	0.50	55.280	2.45	0.00	80.062	58.460140	57.682896
Elyria CSD	23	15.082	6.75	0.50	74.760	2.45	2.80	102.342	70.568943	77.217133
Oberlin CSD	24	15.082	6.75	0.50	64.060	2.45	4.75	93.592	58.039411	58.038477
Columbia Township										
Columbia LSD	25	15.082	9.04	0.50	57.610	2.45	0.00	84.682	60.451034	58.025065
Olmsted Falls CSD	26	15.082	9.04	0.50	99.700	3.09	0.00	127.412	73.132193	76.459465
Strongsville CSD	27	15.082	9.04	0.50	87.680	3.09	0.00	115.392	67.780195	72.799627
Eaton Township										
Midview LSD	28	15.082	5.80	0.50	55.280	2.45	0.00	79.112	57.569548	56.441788
Columbia LSD	29	15.082	5.80	0.50	57.610	2.45	0.00	81.442	58.419158	55.873383
Elyria Township										
Elyria CSD	31	15.082	9.78	0.50	74.760	2.45	2.80	105.372	73.547062	79.963134
Keystone LSD	32	15.082	9.78	0.50	57.580	2.45	2.80	88.192	61.230751	61.220108
Elyria City										
Elyria CSD	33	15.082	0.00	0.50	74.760	2.45	7.00	99.792	68.374564	75.080838
Midview LSD	34	15.082	0.00	0.50	55.280	2.45	4.20	77.512	56.265761	55.546601
Keystone LSD	70	15.082	0.00	0.50	57.580	2.45	6.58	82.192	55.638253	55.917812
Grafton Township										
Midview LSD	35	15.082	7.76	0.50	55.280	2.45	0.00	81.072	59.144069	58.264409
Grafton Village										
Midview LSD	36	15.082	0.00	0.50	55.280	2.45	4.76	78.072	56.825761	56.106601
Henrietta Township										
Firelands LSD	37	15.082	7.60	0.50	54.110	2.45	0.00	79.742	54.226538	54.500893

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										
Black River LSD	39	15.082	12.05	0.50	52.000	3.05	0.00	82.682	55.090542	56.102030
LaGrange Township										
Keystone LSD	40	15.082	7.21	0.50	57.580	2.45	2.80	85.622	59.068253	59.347812
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.082	4.68	0.50	57.580	2.45	8.10	88.392	61.833020	62.117812
Lorain City										
Firelands LSD	17	15.082	0.00	0.50	54.110	2.45	7.40	79.542	54.210568	54.232755
Lorain CSD	42	15.082	0.00	0.50	72.730	0.00	7.66	95.972	66.087156	79.615457
Amherst EVSD	43	15.082	0.00	0.50	73.170	2.45	5.90	97.102	59.311142	60.936301
Vermilion LSD	44	15.082	0.00	0.50	69.705	4.45	7.10	96.837	55.589138	77.693416
Clearview LSD	45	15.082	0.00	0.50	57.570	2.45	4.33	79.932	61.582914	60.392620
Elyria CSD	68	15.082	0.00	0.50	74.760	2.45	9.70	102.492	70.909639	77.518122
Penfield Township										
Keystone LSD	46	15.082	9.78	0.50	57.580	2.45	2.80	88.192	60.767525	61.046845
Pittsfield Township										
Keystone LSD	47	15.082	8.90	0.50	57.580	2.45	2.80	87.312	58.959943	59.741176
Oberlin CSD	48	15.082	8.90	0.50	64.060	2.45	4.75	95.742	58.746722	59.305546
Wellington EVSD	49	15.082	10.15	0.50	35.390	2.45	0.00	63.572	51.201184	51.713620
North Ridgeville City										
North Ridgeville CSD	50	15.082	0.00	0.50	50.850	2.45	12.78	81.662	63.270881	64.477738
Rochester Township										
New London LSD	51	15.082	8.43	0.50	34.550	4.45	0.00	63.012	49.182267	49.518013
Mapleton LSD	52	15.082	9.68	0.50	45.100	4.10	0.00	74.462	46.774815	50.837744
Wellington EVSD	53	15.082	9.68	0.50	35.390	2.45	0.00	63.102	51.739022	52.052903
Rochester Township/Rochester Village										
New London LSD	54	15.082	6.15	0.50	34.550	4.45	5.50	66.232	52.402267	52.738013
Wellington EVSD	55	15.082	7.40	0.50	35.390	2.45	5.50	66.322	54.959022	55.272903
New Russia Township										
Keystone LSD	56	15.082	3.55	0.50	57.580	2.45	2.80	81.962	55.234757	55.537896
Firelands LSD	57	15.082	3.55	0.50	54.110	2.45	0.00	75.692	50.351997	50.495555
Oberlin CSD	58	15.082	3.55	0.50	64.060	2.45	4.75	90.392	55.021536	55.102266
New Russia Township/South Amherst Village										
Firelands LSD	59	15.082	0.40	0.50	54.110	2.45	5.20	77.742	52.575322	52.695471
Oberlin City										
Oberlin CSD	60	15.082	1.15	0.50	64.060	2.45	14.49	97.732	61.897427	61.852422
Sheffield Township										
Clearview LSD	61	15.082	12.13	0.50	57.570	2.45	0.00	87.732	67.119914	66.328497
Sheffield Lake City										
Sheffield Lake CSD	64	15.082	0.00	0.50	67.020	2.45	19.36	104.412	72.128161	70.973976
Sheffield Village										
Sheffield Lake CSD	65	15.082	0.00	0.50	67.020	2.45	5.35	90.402	65.954236	64.919371
Wellington Township										
Wellington EVSD	66	15.082	10.63	0.50	35.390	2.45	0.00	64.052	52.552197	52.533140
Wellington Township/Wellington Village										
Wellington EVSD	67	15.082	8.15	0.50	35.390	2.45	4.10	65.672	54.172197	54.153140

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, 2020

AUDITOR

J. Craig Snodgrass, CPA, CGFM

CLERK OF COURTS

Tom Orlando

COMMISSIONERS

Matt Lundy

Lori Kokoski (term ended 12/31/2020)

Sharon Sweda (term ended 12/31/2020)

David Moore (term began 1/1/2021)

Michelle Hung (term began 1/1/2021)

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 (term ended 12/31/2020)

J.D. Tomlinson (term began 1/1/2021)

RECORDER

Judy Nedwick (term ended 12/31/2020)

Mike Doran (term began 1/1/2021)

SHERIFF

Phil R. Stammitti

TREASURER

Daniel J. Talarek