

# *Lorain County, Ohio*

Popular Annual Financial Report



For the Year Ended December 31, 2015

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

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About the cover: The Lorain Lighthouse, also known as the “Jewel of the Port,” was constructed in 1917. Although decommissioned as a functional lighthouse of Lake Erie, this beautiful structure still remains open for tours. (Photo by Rona Proudfoot CC BY-SA 2.0)

## 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, 2015.

The information contained in this PAFR has been taken from the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. 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](http://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](mailto:auditor@loraincounty.com).

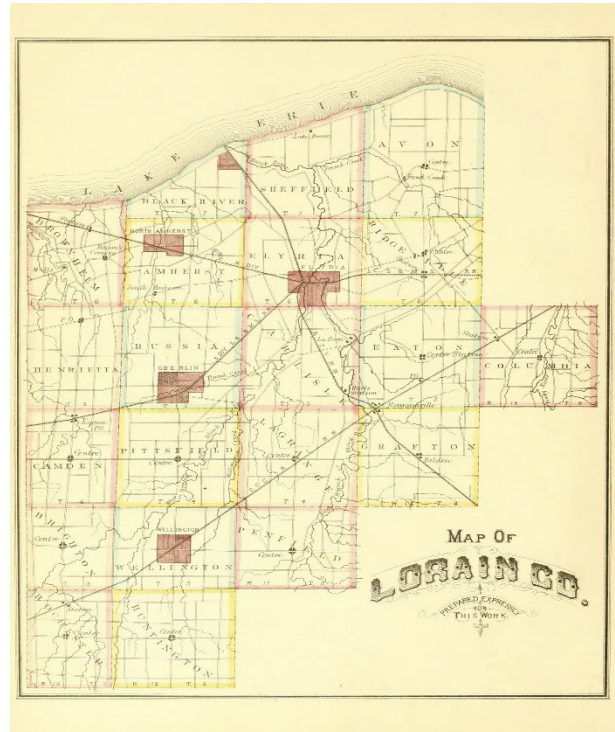
Sincerely,

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 18<sup>th</sup> 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.

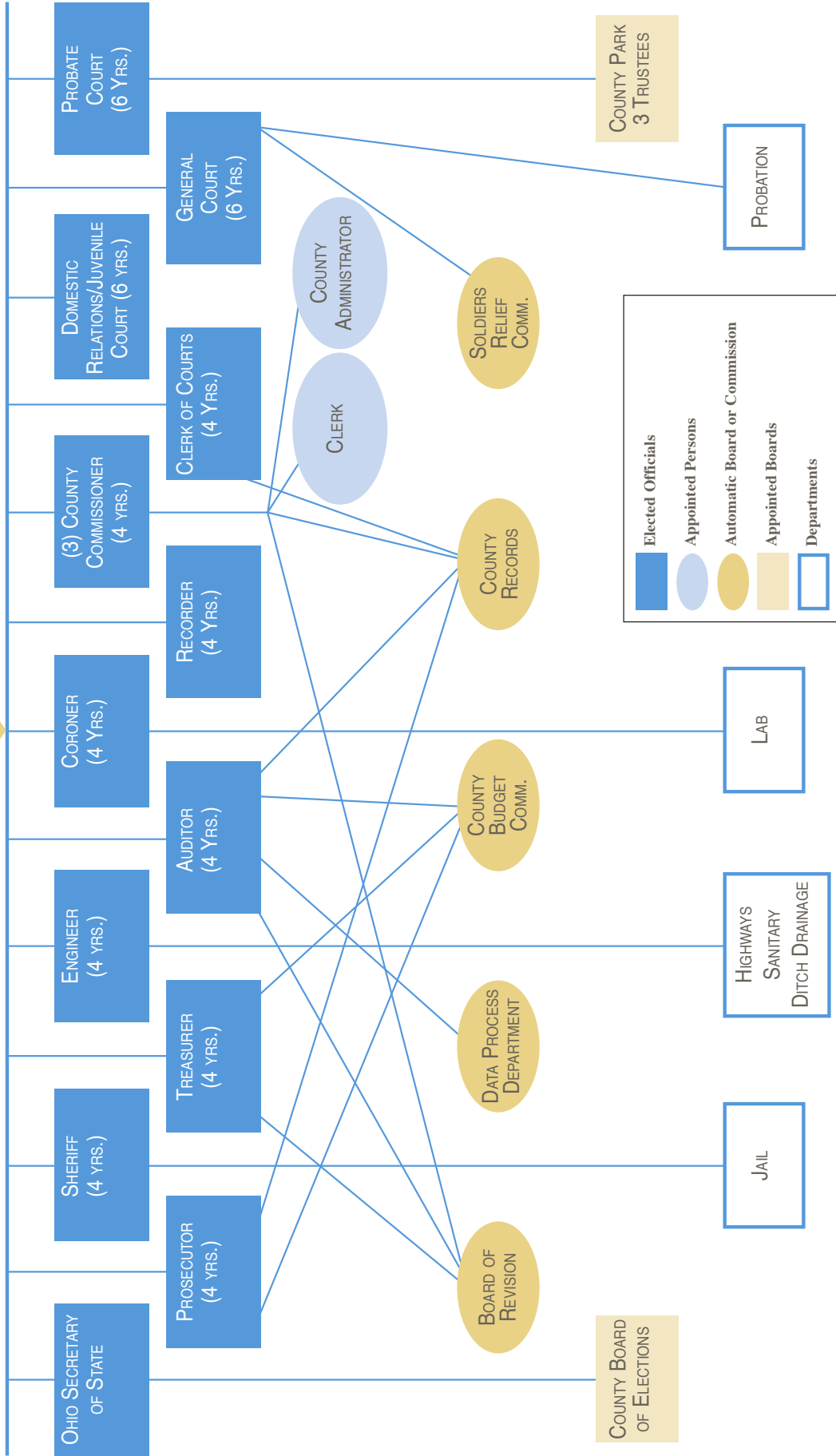


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages 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 books for many "outside" agencies such as the 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 is 14.482.

## 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 will be 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

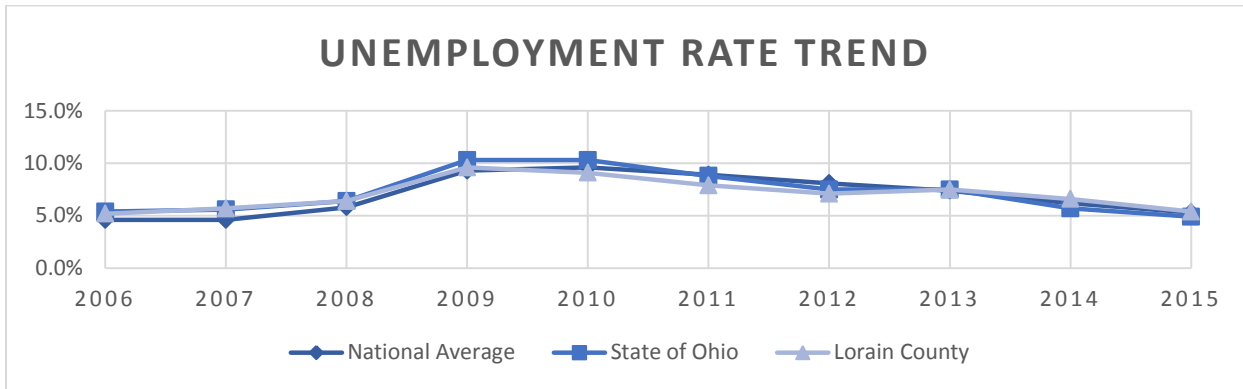
License for dog tags, vendors and cigarettes are all issued by the Auditor's office. Lorain County annually issues more than 29,000 dog and kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local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

### Critical Responsibilities for Local Governments

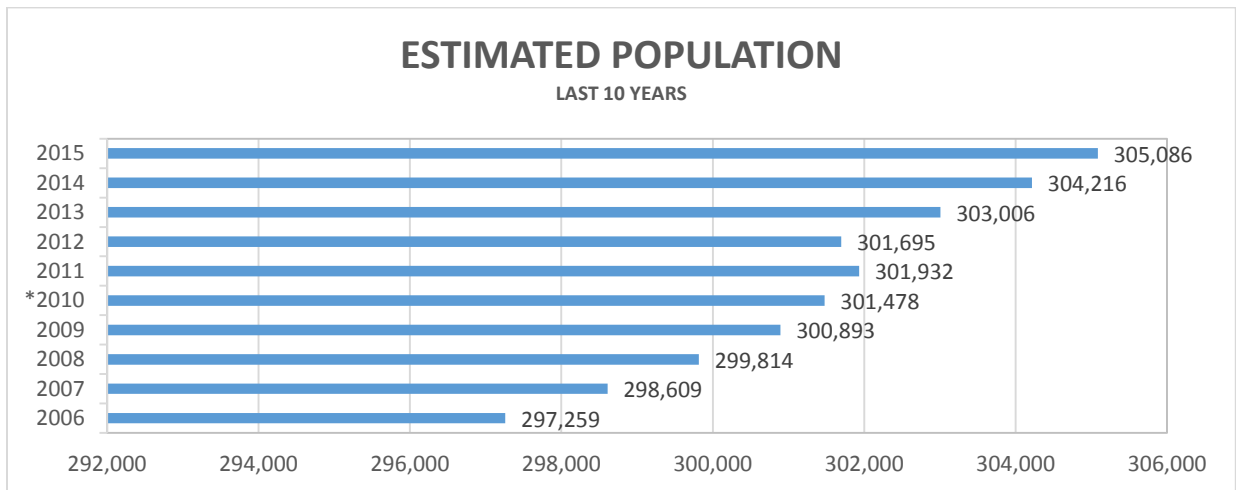
The County Auditor also helps watch over local governments within Lorain County by:

- ✓ 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.

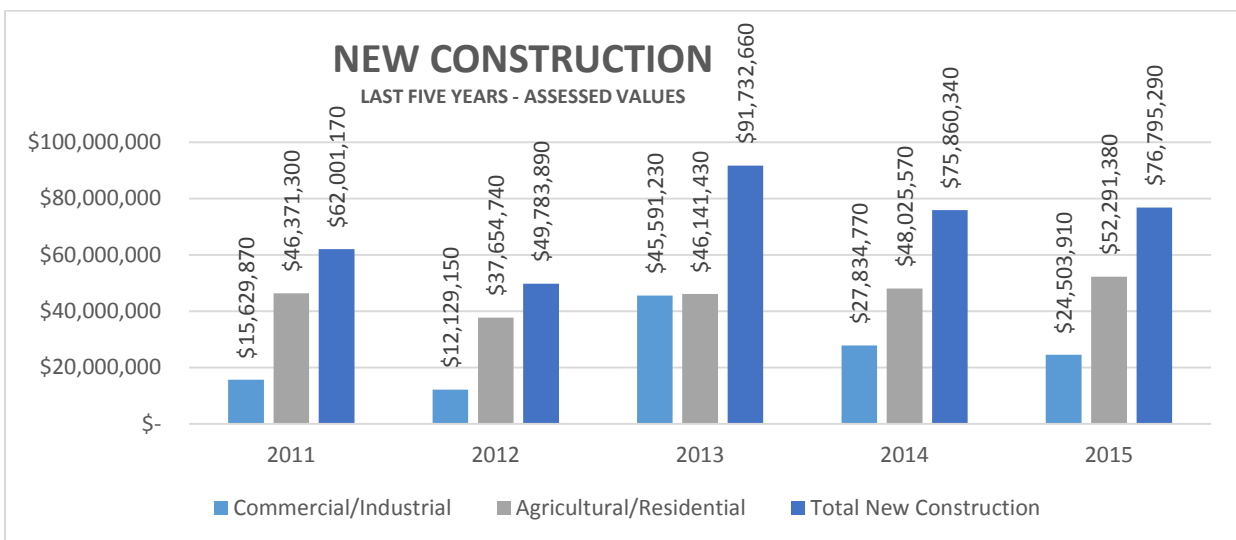
# Lorain County Demographics and Statistics



Source: Ohio Labor Market Information



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

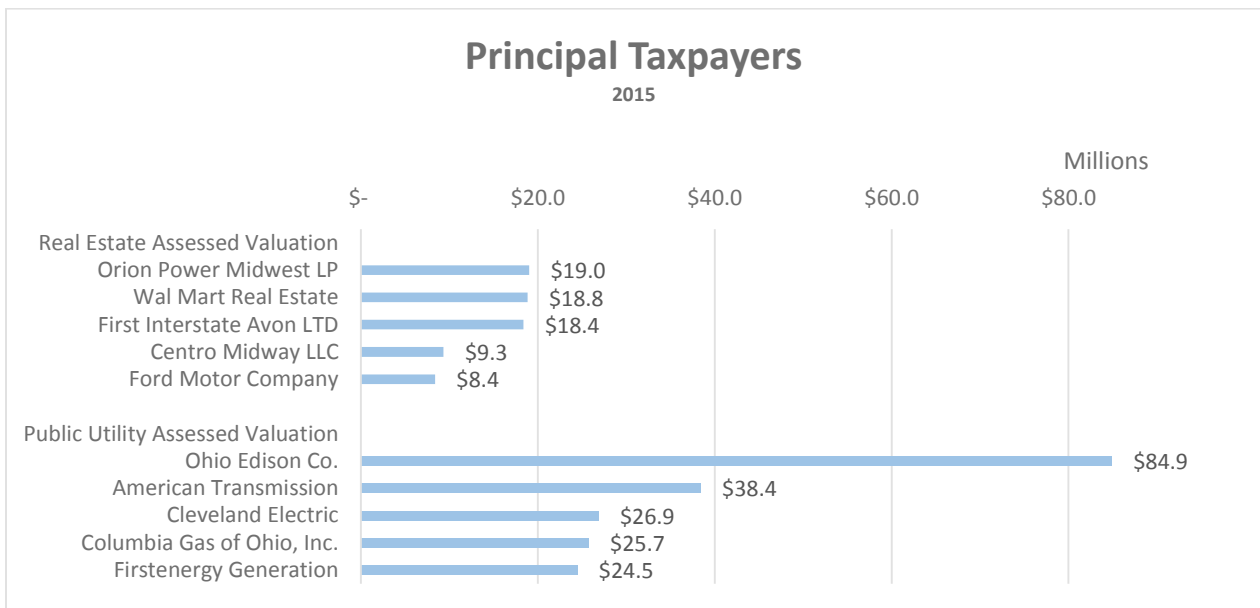


Source: Lorain County Auditor

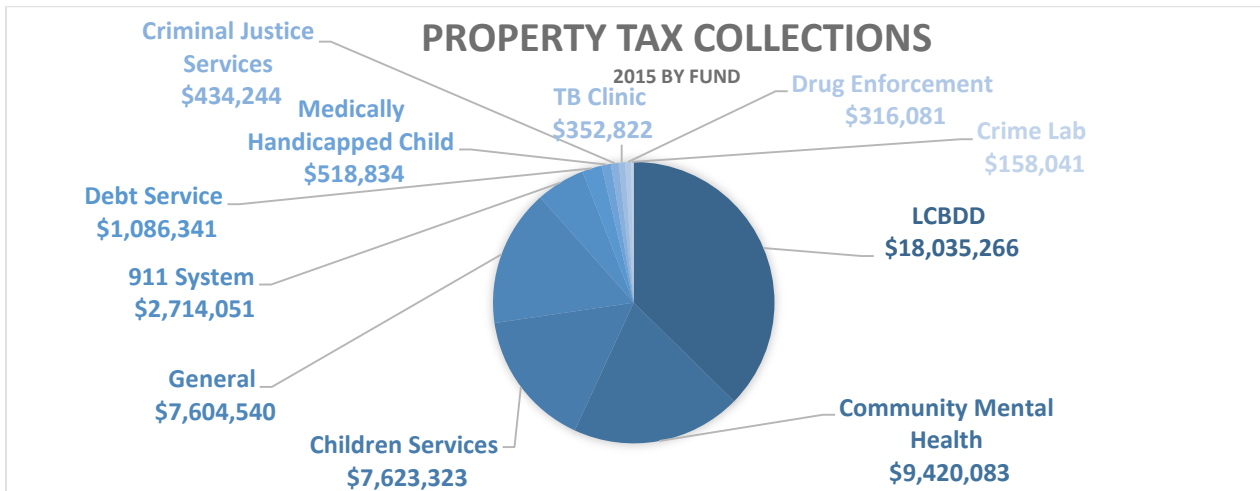




Source: Lorain County Auditor



Source: Lorain County Auditor

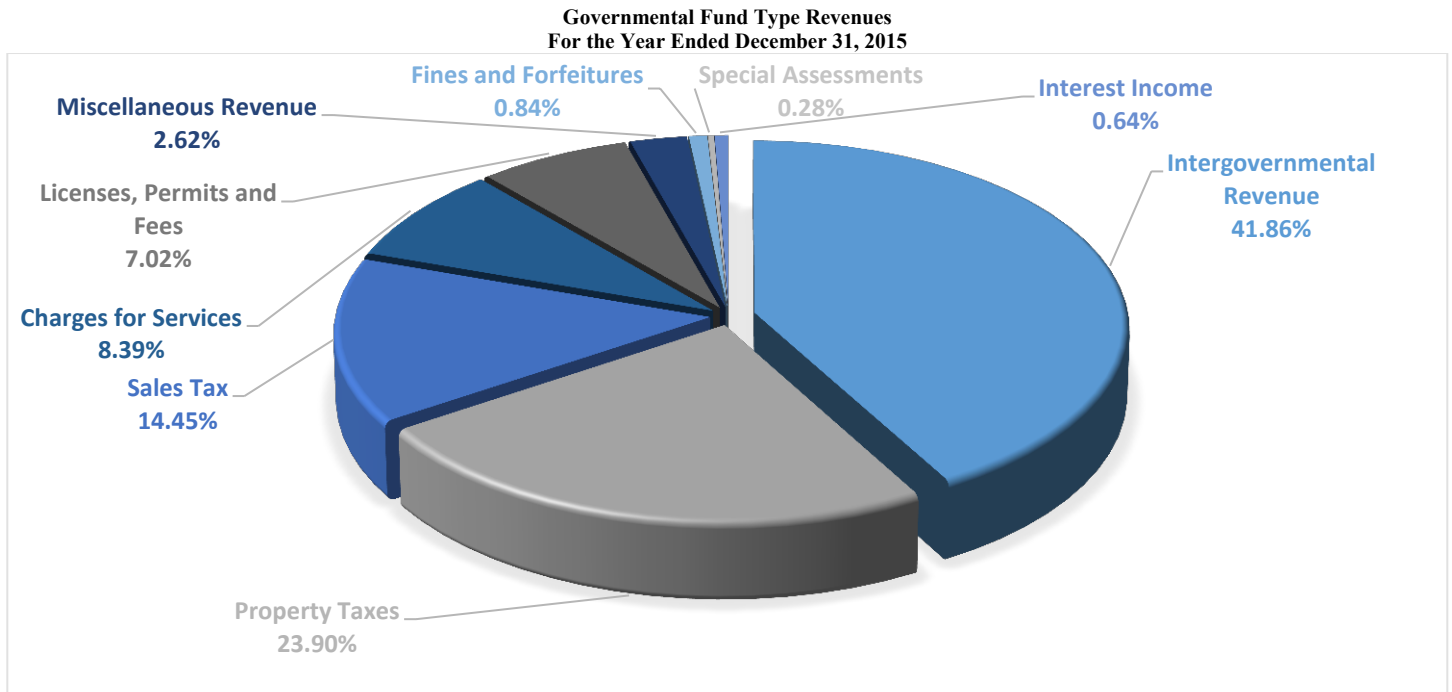


Source: Lorain County Auditor

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	2014 Actual	2015 Actual	\$ Change from 2014	% Change from 2014
Intergovernmental Revenue	\$ 87,119,105	\$ 84,511,344	\$ (2,607,761)	-2.99%
Property Taxes	47,928,108	48,263,626	335,518	0.70%
Sales Tax	27,539,424	29,169,467	1,630,043	5.92%
Charges for Services	17,731,776	16,933,115	(798,661)	-4.50%
Licenses, Permits and Fees	13,488,831	14,164,096	675,265	5.01%
Miscellaneous Revenue	6,337,200	5,299,537	(1,037,663)	-16.37%
Fines and Forfeitures	1,550,870	1,703,590	152,720	9.85%
Special Assessments	578,233	567,897	(10,336)	-1.79%
Interest Income	1,930,141	1,290,551	(639,590)	-33.14%
	<u>\$ 204,203,688</u>	<u>\$ 201,903,223</u>	<u>\$ (2,300,465)</u>	<u>-1.13%</u>

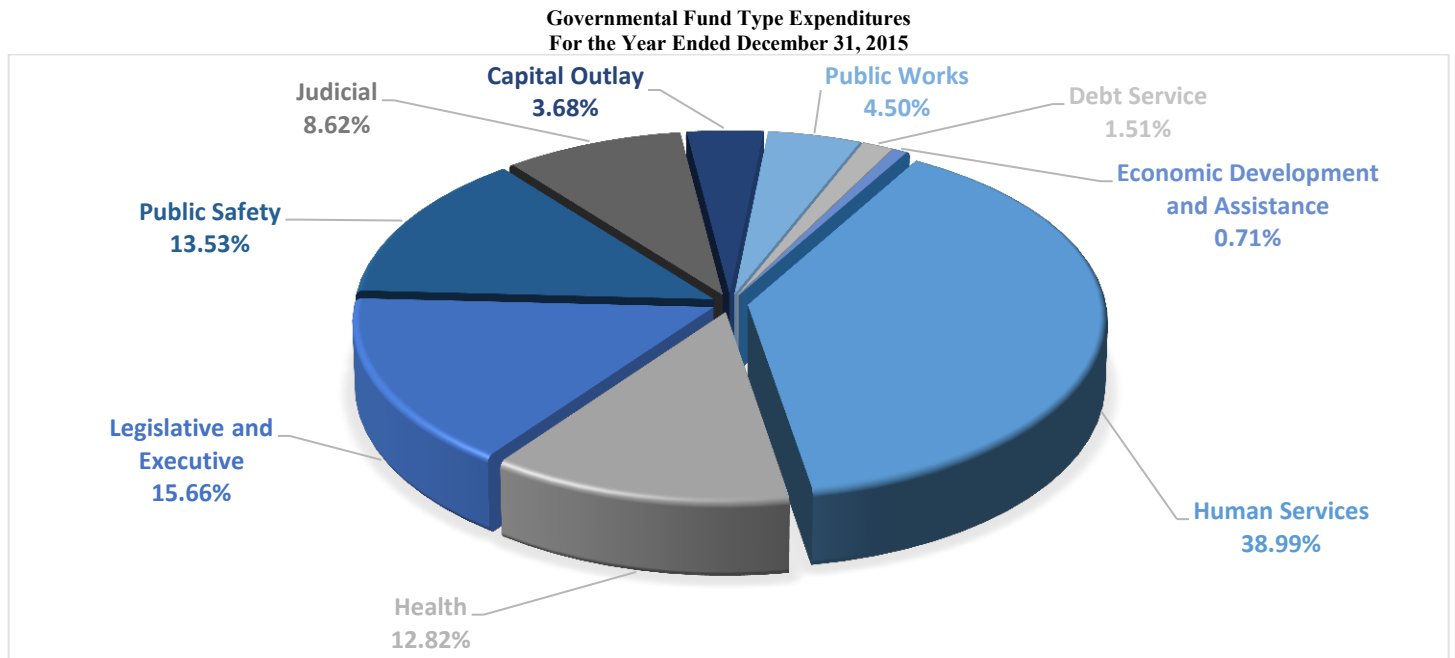
Source: Lorain County Auditor

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 decrease of revenues from 2014 to 2015 were significant decreases in; intergovernmental revenue (due to less state and federal funding); miscellaneous revenue (due to decreased reimbursements from the State for a non-primary election year); and interest income (due to lower than expected return on investments) that exceeded the significant increase in sales tax (due to a strengthening economy).

# 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	Actual	Actual	from 2014	from 2014
Human Services	\$ 76,019,019	\$ 77,213,537	\$ 1,194,518	1.57%
Health	27,020,248	25,393,800	(1,626,448)	-6.02%
Legislative and Executive	31,709,484	31,010,051	(699,433)	-2.21%
Public Safety	25,869,922	26,787,074	917,152	3.55%
Judicial	17,417,556	17,066,457	(351,099)	-2.02%
Capital Outlay	14,579,075	7,284,730	(7,294,345)	-50.03%
Public Works	9,062,234	8,915,585	(146,649)	-1.62%
Debt Service	2,970,933	2,983,219	12,286	0.41%
Economic Development and Assistance	1,939,132	1,397,157	(541,975)	-27.95%
Intergovernmental	987	804	(183)	-18.54%
	<u>\$ 206,588,590</u>	<u>\$ 198,052,414</u>	<u>\$ (8,536,176)</u>	<u>-4.13%</u>

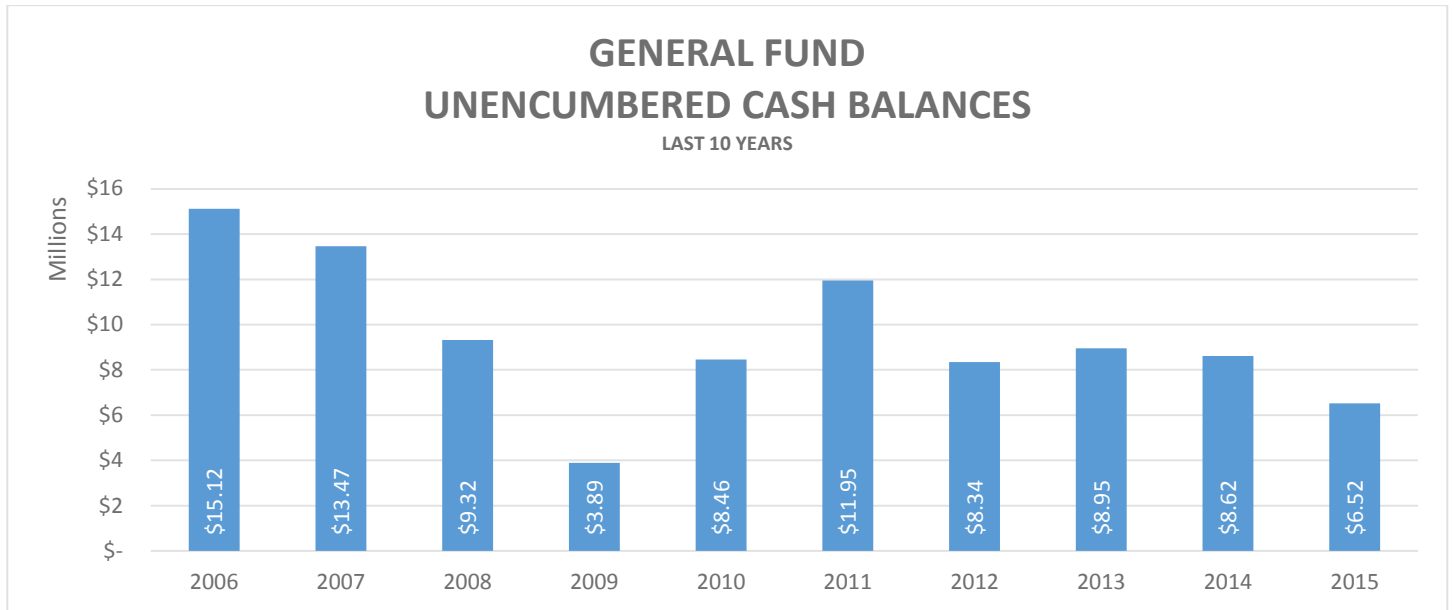
Source: Lorain County Auditor

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 decrease of expenditures from 2014 to 2015 were significant decreases in; health (due to a reduction of state/federal subsidies/grants resulting in decreased service expenditures); and capital outlay (due to a significant decrease in activity) that exceeded the significant increase in human services (due to an increase of state/federal subsidies/grants resulting in increased service expenditures).

# General Fund

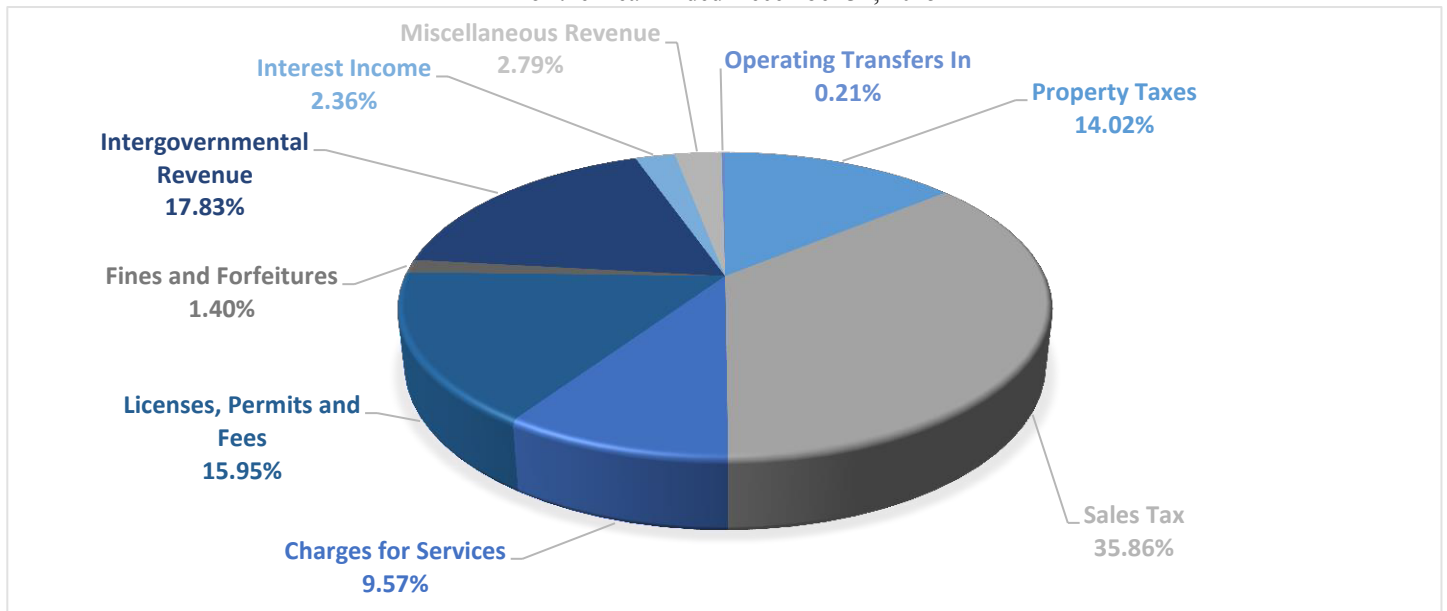
The amounts in the chart below are the General fund unencumbered cash balances for the last ten years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenditures incurred in the reported year but not paid until the following year.



Source: Lorain County Auditor

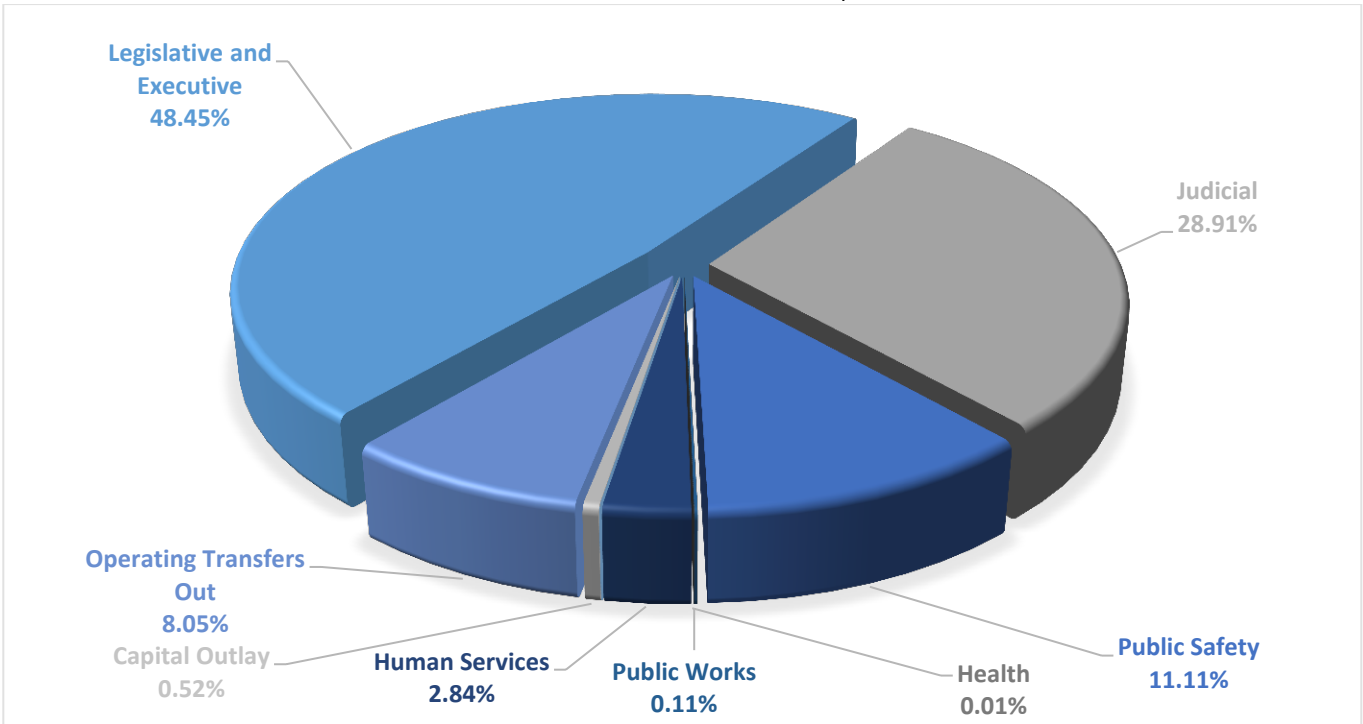
The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period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

General Fund Revenues  
For the Year Ended December 31, 2015



Source: Lorain County Auditor

**General Fund Expenditures  
For the Year Ended December 31, 2015**



Source: Lorain County Auditor

**General Fund Expenditures  
By Function and Department  
For the Year Ended December 31, 2015**

**Legislative and Executive**

Commissioners	\$ 1,104,978
Auditor	1,503,562
Treasurer	434,005
Prosecuting Attorney	4,456,718
Records Center	165,029
Board of Elections	2,132,712
Community Maintenance	4,210,726
Community Development	652,907
Recorder	463,590
Certificate of Title	1,546,035
Recorder's Equipment	104,875
Port Authority	25,000
Insurance/Pension/Taxes	9,011,373
Miscellaneous	975,320
<b>Total Legislative and Executive</b>	<b>26,786,830</b>

**Judicial**

Court of Appeals	113,917
Common Pleas Court	4,636,171
Domestic Relations	8,321,231
Probate Court	542,911
Clerk of Courts	1,176,466
Municipal Court	1,196,252
<b>Total Judicial</b>	<b>15,986,948</b>

**Public Safety**

Coroner	545,964
Sheriff	5,387,661
Hazardous Materials	78,858
Community Disaster Services	128,870
<b>Total Public Safety</b>	<b>6,141,353</b>

**Public Works**

Engineer	\$ 60,916
<b>Total Public Works</b>	<b>60,916</b>

**Health**

Vital Statistics	2,853
<b>Total Health</b>	<b>2,853</b>

**Human Services**

Workforce Development	16,897
Veteran Services Commission	1,555,325
<b>Total Human Services</b>	<b>1,572,222</b>

**Capital Outlay**

289,465

**Intergovernmental**

804

**Operating Transfers Out**

4,448,081

**Total General Fund Expenditures**

**\$ 55,289,472**

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 2014, Collected in 2015

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
<b>Amherst Township</b>										
Firelands LSD	1	14.482	6.30	1.00	52.330	2.45	-	76.562	54.836706	53.690681
Elyria CSD	2	14.482	6.30	1.00	71.810	2.45	1.900	97.942	68.621910	74.848151
Oberlin CSD	3	14.482	6.30	1.00	61.650	2.45	4.750	90.632	59.740781	57.668309
Amherst EVSD	4	14.482	6.30	1.00	74.410	2.45	-	98.642	63.807678	66.495157
<b>Amherst City</b>										
Firelands LSD	6	14.482	-	1.00	52.330	2.45	4.670	74.932	53.601534	52.428231
Amherst EVSD	7	14.482	-	1.00	74.410	2.45	4.670	97.012	62.572506	65.232707
<b>Amherst Township/South Amherst Village</b>										
Firelands LSD	8	14.482	1.00	1.00	52.330	2.45	3.140	74.402	53.123341	52.037119
<b>Avon City</b>										
Avon LSD	10	14.482	-	1.00	56.830	2.45	9.150	83.912	65.912409	62.096081
<b>Avon Lake City</b>										
Avon Lake CSD	11	14.482	-	-	77.370	2.45	8.120	102.422	73.583812	83.358021
<b>Brighton Township</b>										
Wellington EVSD	12	14.482	11.97	1.00	37.020	2.45	-	66.922	60.792564	58.009525
<b>Brownhelm Township</b>										
Firelands LSD	13	14.482	5.43	1.00	52.330	2.45	-	75.692	54.407811	53.327119
Vermillion LSD	14	14.482	5.43	1.00	70.275	3.95	-	95.137	57.480338	80.732183
<b>Brownhelm Township/Vermillion City</b>										
Firelands LSD	15	14.482	1.15	1.00	52.330	2.45	10.750	82.162	60.867841	59.839417
Vermillion LSD	16	14.482	1.15	1.00	70.275	3.95	10.750	101.607	63.940368	87.244481
<b>Camden Township</b>										
Firelands LSD	19	14.482	8.73	1.00	52.330	2.45	-	78.992	57.237813	56.226233
<b>Camden Township/Kipton Village</b>										
Firelands LSD	20	14.482	6.45	1.00	52.330	2.45	11.900	88.612	63.431583	64.343480
<b>Carlisle Township</b>										
Keystone LSD	21	14.482	6.25	1.00	50.240	2.45	1.900	76.322	54.888337	53.728946
Midview LSD	22	14.482	6.25	1.00	58.710	2.45	-	82.892	66.131094	63.572052
Elyria CSD	23	14.482	6.25	1.00	71.810	2.45	1.900	97.892	68.867884	75.293597
Oberlin CSD	24	14.482	6.25	1.00	61.650	2.45	4.750	90.582	59.986755	58.113755
<b>Columbia Township</b>										
Columbia LSD	25	14.482	8.04	1.00	60.130	2.45	-	86.102	67.257966	64.808232
Olmstead Falls CSD	26	14.482	8.04	1.00	102.200	2.40	-	128.122	81.292540	80.542410
Strongsville CSD	27	14.482	8.04	1.00	81.780	2.40	-	107.702	66.515554	68.103915
<b>Eaton Township</b>										
Midview LSD	28	14.482	5.80	1.00	58.710	2.45	-	82.442	65.820275	62.889261
Columbia LSD	29	14.482	5.80	1.00	60.130	2.45	-	83.862	65.868969	63.232448
<b>Elyria Township</b>										
Elyria CSD	31	14.482	7.78	1.00	71.810	2.45	1.900	99.422	70.545949	76.834589
Keystone LSD	32	14.482	7.78	1.00	50.240	2.45	1.900	77.852	56.566402	55.269938
<b>Elyria City</b>										
Elyria CSD	33	14.482	-	-	71.810	2.45	6.100	94.842	65.970865	72.296887
Midview LSD	34	14.482	-	-	58.710	2.45	4.200	79.842	63.234075	60.575342
Keystone LSD	70	14.482	-	-	50.240	2.45	5.680	72.852	51.571318	50.312236
<b>Grafton Township</b>										
Midview LSD	35	14.482	7.76	1.00	58.710	2.45	-	84.402	67.513654	64.592668
<b>Grafton Village</b>										
Midview LSD	36	14.482	-	1.00	58.710	2.45	4.760	81.402	64.791755	62.093044

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	14.482	7.60	1.00	52.330	2.45	-	77.862	56.581461	55.497119
Huntington Township										
Black River LSD	39	14.482	11.07	1.00	53.600	3.05	-	83.202	58.847364	59.280335
LaGrange Township										
Keystone LSD	40	14.482	6.21	1.00	50.240	2.45	1.900	76.282	54.998998	53.388253
LaGrange Township/LaGrange Village										
Keystone LSD	41	14.482	3.68	1.00	50.240	2.45	7.200	79.052	57.677192	55.769588
Lorain City										
Firelands LSD	17	14.482	-	-	52.330	2.45	5.700	74.962	53.685661	52.635035
Lorain CSD	42	14.482	-	-	71.900	-	5.960	92.342	66.062734	80.431052
Amherst EVSD	43	14.482	-	-	74.410	2.45	4.200	95.542	61.156633	63.939511
Vermillion LSD	44	14.482	-	-	70.275	3.95	5.400	94.107	56.458188	79.740099
Clearview LSD	45	14.482	-	-	59.970	2.45	2.630	79.532	65.013555	63.024072
Elyria CSD	68	14.482	-	-	71.810	2.45	7.100	95.842	66.970865	73.292505
Penfield Township										
Keystone LSD	46	14.482	9.28	1.00	50.240	2.45	1.900	79.352	58.068998	56.700895
Pittsfield Township										
Keystone LSD	47	14.482	8.65	1.00	50.240	2.45	1.900	78.722	56.368049	55.549649
Oberlin CSD	48	14.482	8.65	1.00	61.650	2.45	4.750	92.982	61.466467	59.934458
Wellington EVSD	49	14.482	9.42	1.00	37.020	2.45	-	64.372	57.174686	54.938249
North Ridgeville City										
North Ridgeville CSD	50	14.482	-	1.00	55.700	2.45	11.710	85.342	72.617683	69.949981
Rochester Township										
New London LSD	51	14.482	8.18	1.00	34.250	3.95	-	61.862	50.729834	50.826233
Mapleton LSD	52	14.482	8.95	1.00	48.400	4.10	-	76.932	51.027419	54.218456
Wellington EVSD	53	14.482	8.95	1.00	37.020	2.45	-	63.902	57.773399	54.732306
Rochester Township/Rochester Village										
New London LSD	54	14.482	5.90	1.00	34.250	3.95	5.500	65.082	53.948769	54.046233
Wellington EVSD	55	14.482	6.67	1.00	37.020	2.45	5.500	67.122	60.992334	57.952306
New Russia Township										
Keystone LSD	56	14.482	3.55	1.00	50.240	2.45	1.900	73.622	52.338877	51.039938
Firelands LSD	57	14.482	3.55	1.00	52.330	2.45	-	73.812	52.533220	51.447119
Oberlin CSD	58	14.482	3.55	1.00	61.650	2.45	4.750	87.882	57.437295	55.424747
New Russia Township/South Amherst Village										
Firelands LSD	59	14.482	0.40	1.00	52.330	2.45	3.140	73.802	52.523341	51.437119
Oberlin City										
Oberlin CSD	60	14.482	1.15	1.00	61.650	2.45	14.490	95.222	64.777295	62.764747
Sheffield Township										
Clearview LSD	61	14.482	12.13	1.00	59.970	2.45	-	90.032	73.788047	72.315702
Sheffield Lake City										
Sheffield Lake CSD	64	14.482	-	1.00	64.220	2.45	18.610	100.762	72.827252	74.061267
Sheffield Lake City/Sheffield Village										
Sheffield Lake CSD	65	14.482	-	1.00	64.220	2.45	5.350	87.502	66.804709	65.488979
Wellington Township										
Wellington EVSD	66	14.482	9.65	1.00	37.020	2.45	-	64.602	58.448891	55.639165
Wellington Township/Wellington Village										
Wellington EVSD	67	14.482	7.17	1.00	37.020	2.45	4.100	66.222	60.068891	57.295165

Lorain County Levies:

General Fund	1.400	Developmental Disabilities	3.487
Bond Retirement	0.200	Mental Health	1.800
Metropolitan Park	1.300	T.B. Clinic	0.065
Children Services	1.500	Anti-Drug Enforcement	0.250
Community College	3.900	Criminal Justice Services	0.080
911 System	0.500	Total County Levies	14.482

TAX RATES EXPRESSED IN MILLS  
Mill = \$1 in Taxes for every \$1,000 in Taxable Values

# Lorain County

## Elected Officials

as of December 31, 2015

### **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  
Michele Silva Arredondo

### **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