

Lorain County, Ohio

Popular Annual Financial Report



For the Year Ended December 31, 2017

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

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About the cover: Ariel view of Lorain Harbor, Lorain Ohio. (Photo by Ken Winters, U.S. Army Corps of Engineers, 1992)



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, 2017.

The information contained in this PAFR has been taken from the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. The CAFR is over 200 pages long and contains detailed financial statements, notes and schedules and has been audited by Auditor of State, Dave Yost and received an unmodified (clean) opinion.

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

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

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

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

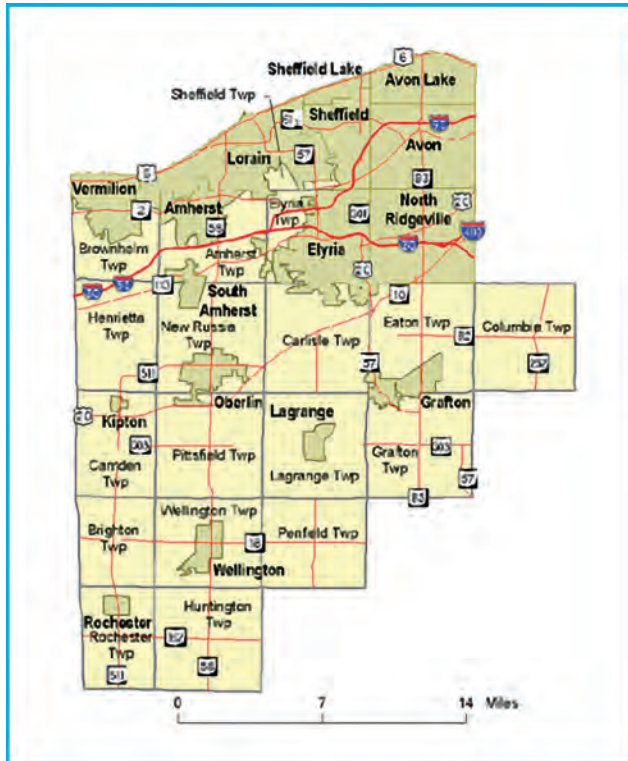
Sincerely,

J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor



Lorain County Government

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

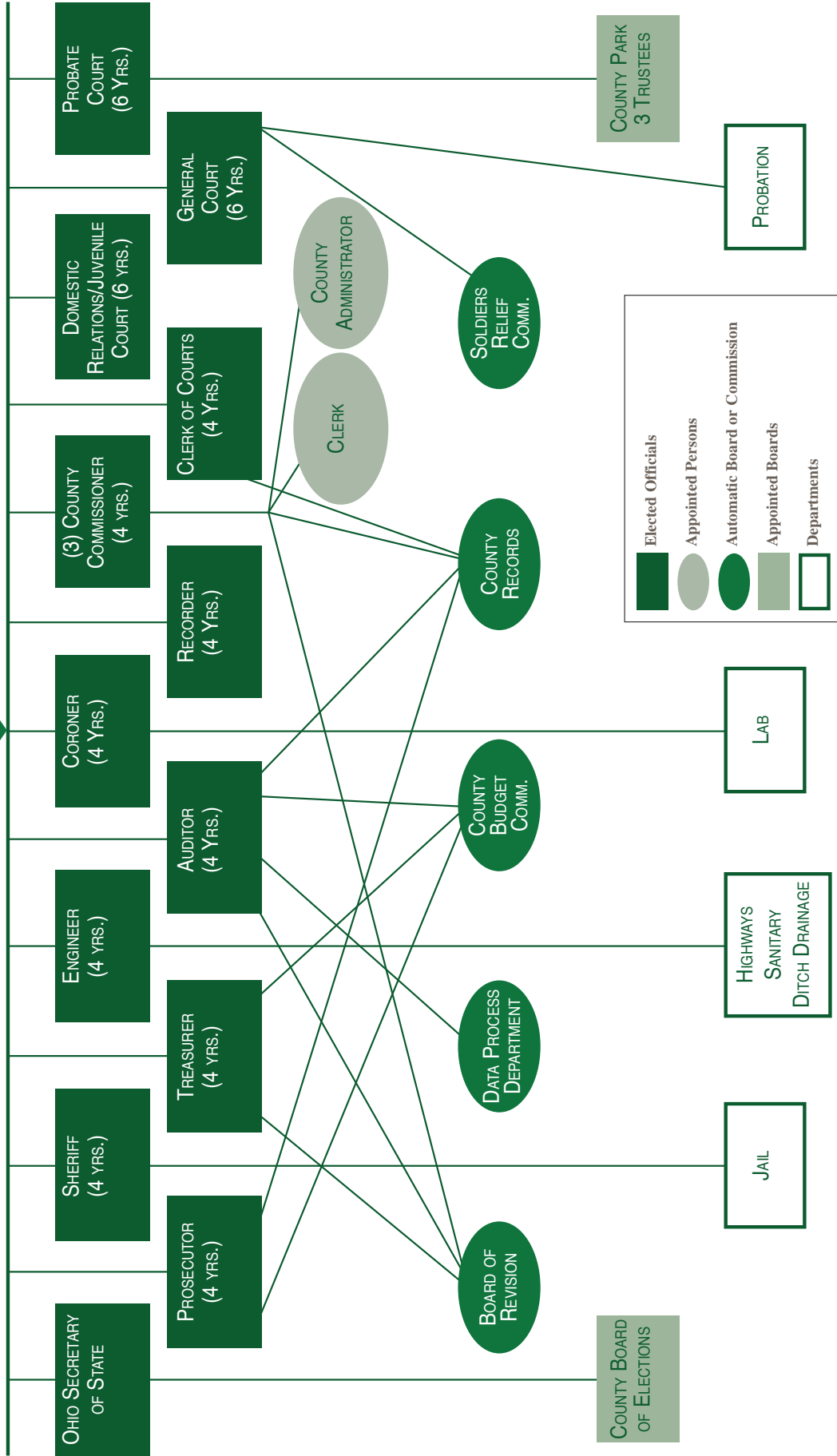


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages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

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

Lorain County Government

REGISTERED VOTERS



An Overview of the County Auditor's Office

General Accounting/Fiscal Officer

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

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

County Financial Reports

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

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

Real Estate Taxes and Rates

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

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

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

Real Estate Appraisal and Assessment

Lorain County has over 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 2012. In the third year after the general appraisal, the Auditor must update the assessed value for each parcel of property by studying real estate sales for the preceding three years. The triennial update was done for tax year 2015, calendar year 2016.

Mobile Home Assessment

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

Weights and Measures

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

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

Licensing

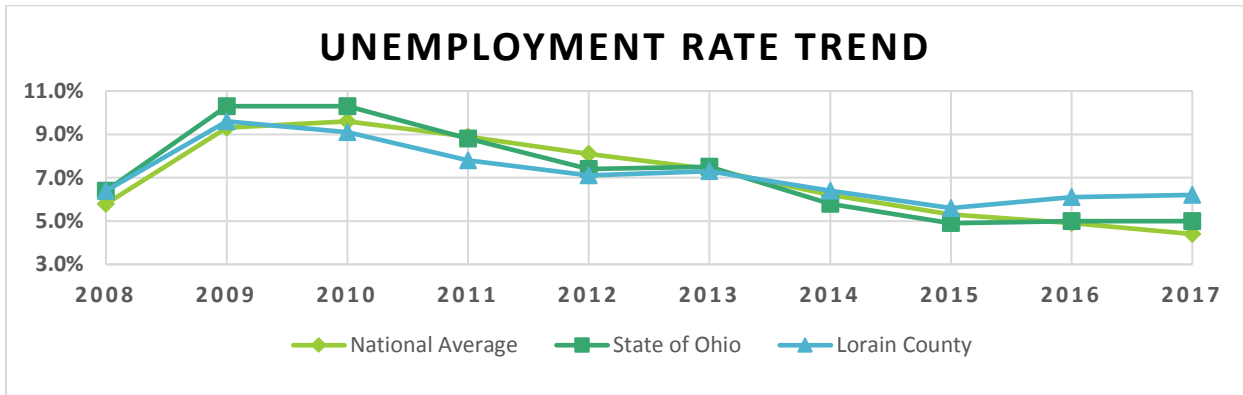
License for dog tags, vendors and cigarettes are all issued by the Auditor's office. Lorain County annually issues more than 29,000 dog and kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local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

Critical Responsibilities for Local Governments

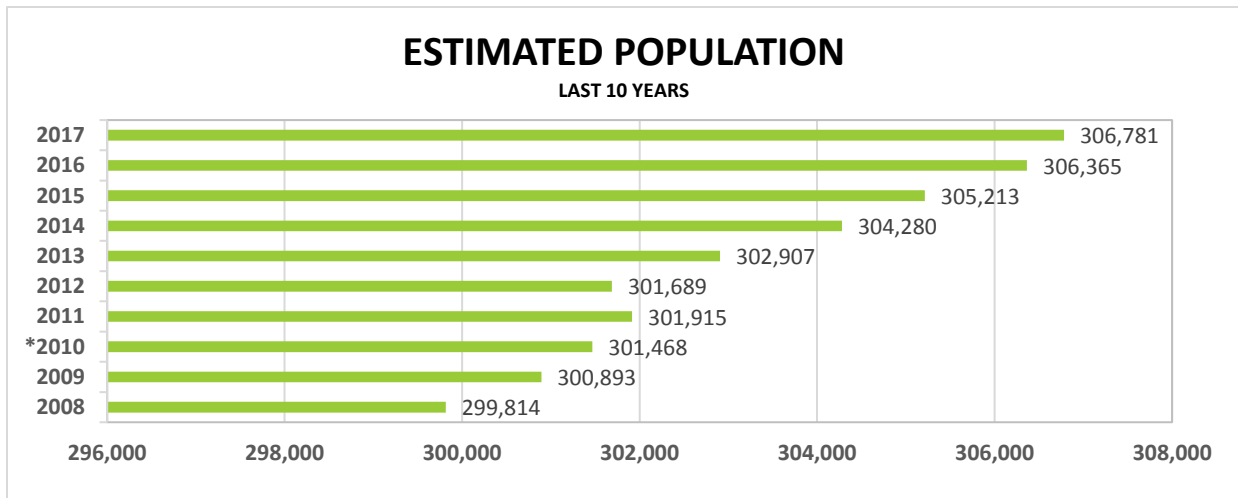
The County Auditor also helps watch over local governments within Lorain County by:

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

Lorain County Demographics and Statistics

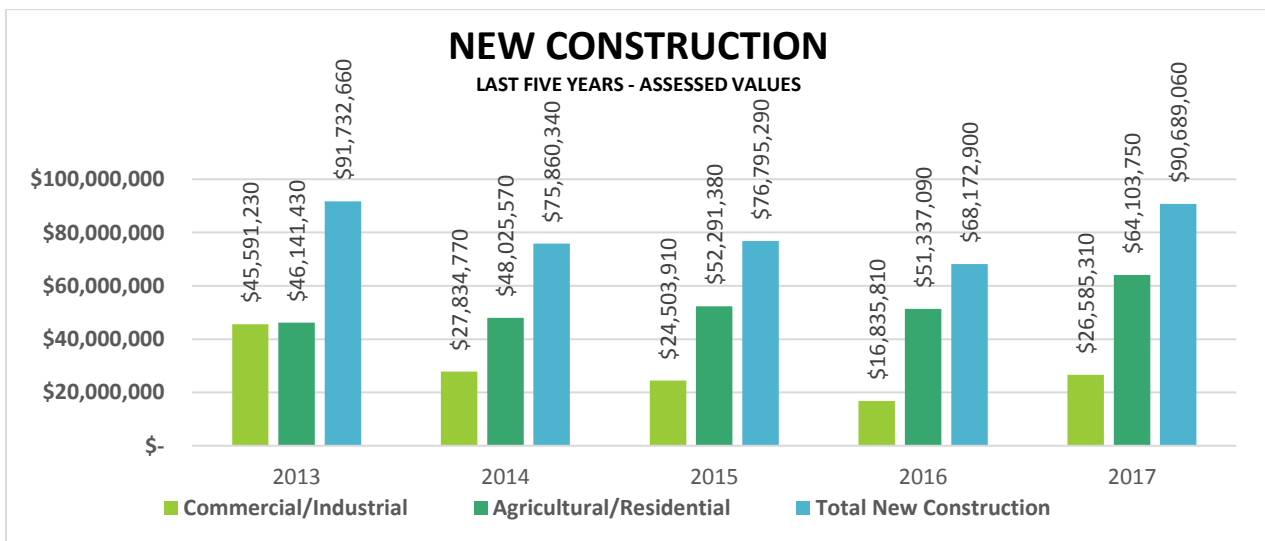


Source: Ohio Labor Market Information



Source: U.S. Bureau of Economic Analysis

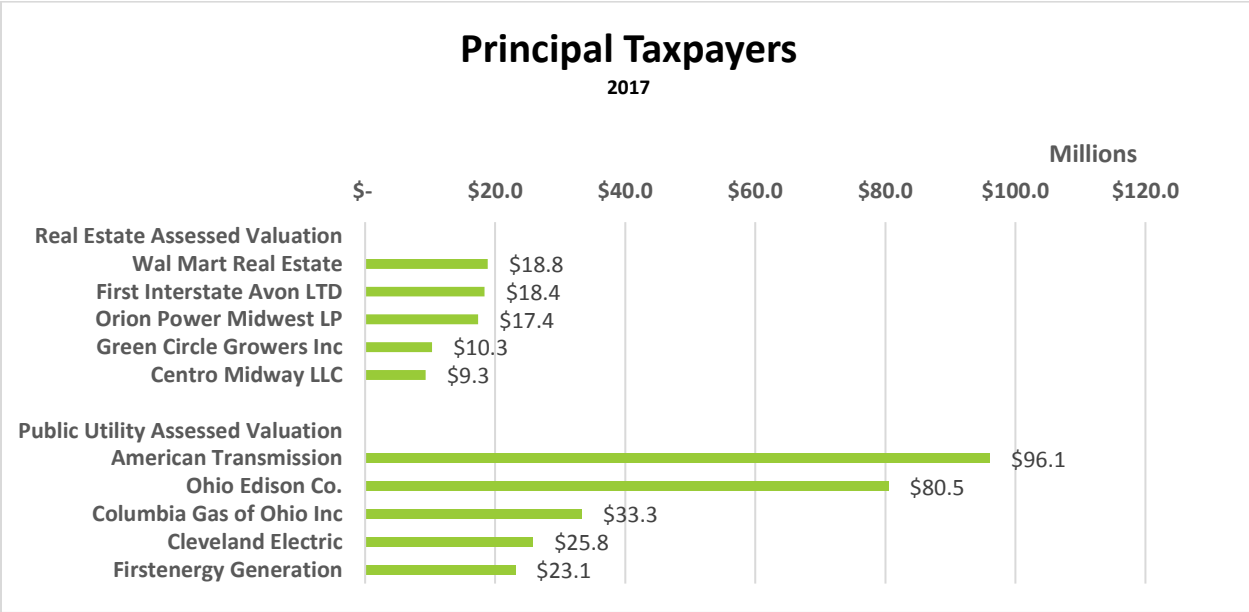
*Reflects actual per 2010 Census



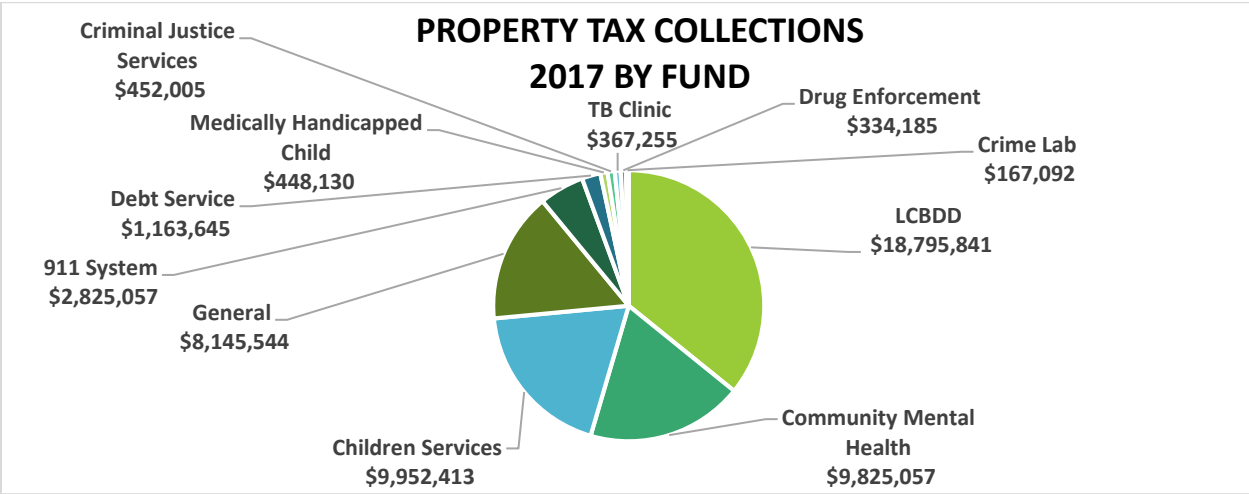
Source: Lorain County Auditor



Source: Lorain County Auditor



Source: Lorain County Auditor

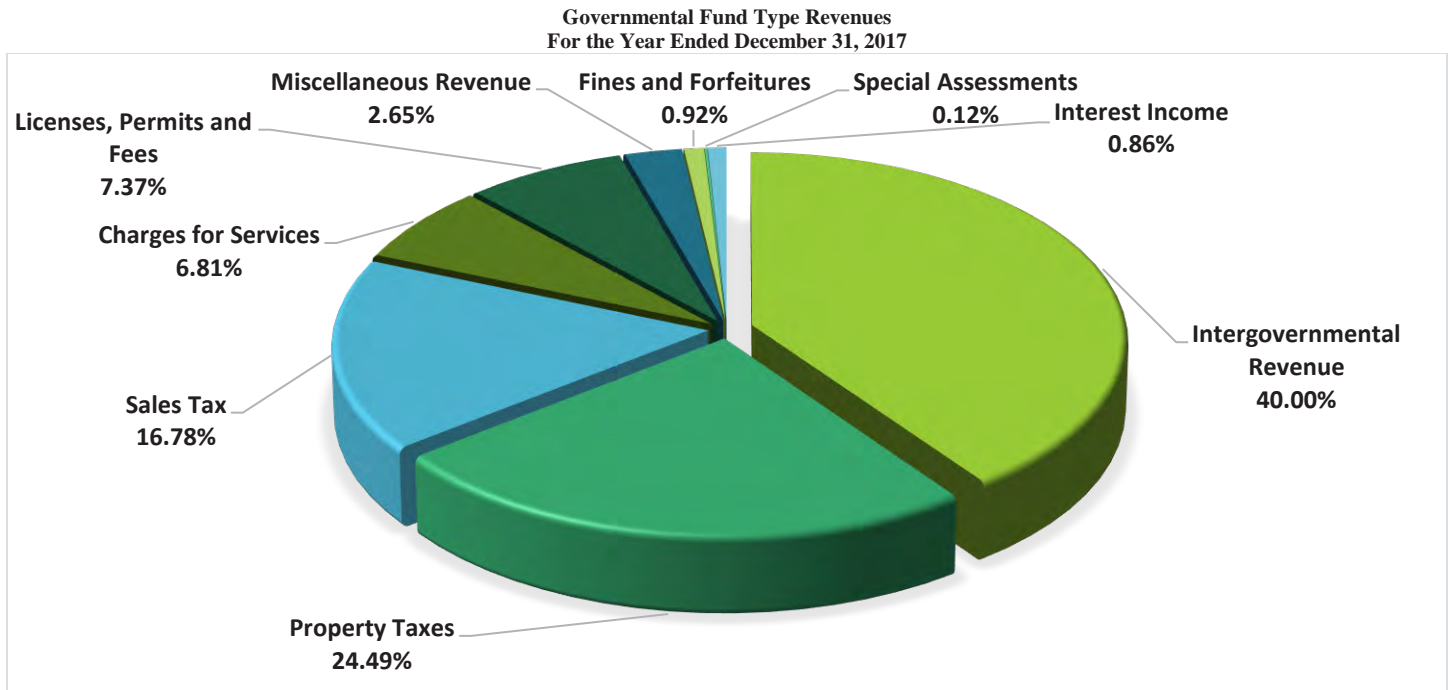


Source: Lorain County Auditor

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

Governmental Revenues

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



Revenues	2016 Actual	2017 Actual	\$ Change from 2016	% Change from 2016
Intergovernmental Revenue	\$ 86,687,910	\$ 85,744,693	\$ (943,217)	-1.09%
Property Taxes	51,653,936	52,476,224	822,288	1.59%
Sales Tax	29,649,092	35,948,562	6,299,470	21.25%
Charges for Services	15,469,143	14,586,444	(882,699)	-5.71%
Licenses, Permits and Fees	15,368,782	15,799,242	430,460	2.80%
Miscellaneous Revenue	7,442,330	5,667,749	(1,774,581)	-23.84%
Fines and Forfeitures	2,417,620	1,970,059	(447,561)	-18.51%
Special Assessments	421,715	251,775	(169,940)	-40.30%
Interest Income	1,380,129	1,834,831	454,702	32.95%
	<u>\$ 210,490,657</u>	<u>\$ 214,279,579</u>	<u>\$ 3,788,922</u>	1.80%

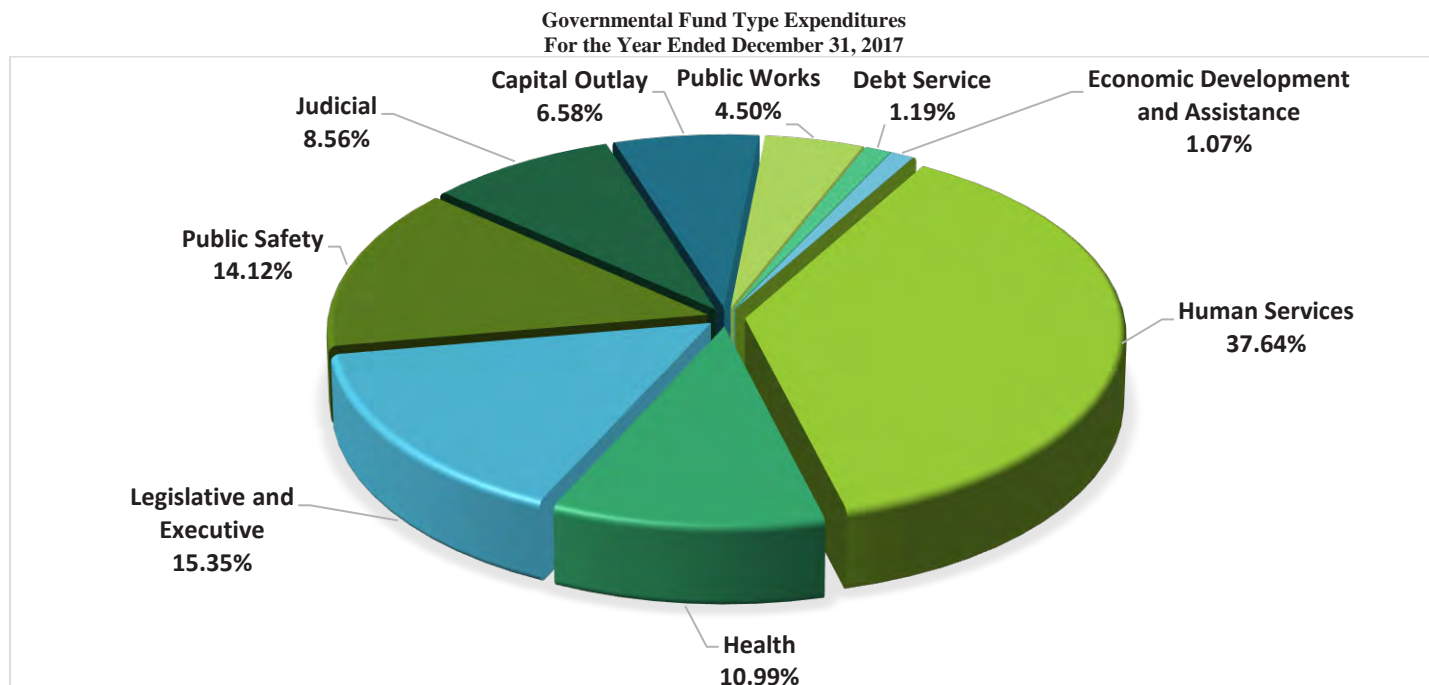
Source: Lorain County Auditor

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 .75% sales tax for the County General fund and .25% sales tax for the operation and maintenance of the County jail. Charges for services are fees charged by the various County offices for services rendered. Licenses, permits and fees include dog, marriage, vendor and cigarette licenses as well as other miscellaneous permits and fees. Miscellaneous revenue is revenues not include in any other category. Fines and forfeitures are imposed by the courts or the Ohio Revised Code. Special assessments are assessed on property owners for capital projects. Interest income is revenue earned on the County's deposits and investments.

The major factors in the overall increase of revenues from 2016 to 2017 were significant increases in; sales tax (due to a quarter percent sales tax increase as well as a strengthening area economy); property tax revenue (due to an additional children services increase in millage voted levy and a slight increase in tax values); and interest income (due to higher than expected return on investments). The decrease in miscellaneous revenue was due primarily to a decrease in reimbursements from outside entities for engineer related projects.

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	2016 Actual	2017 Actual	\$ Change from 2016	% Change from 2016
Human Services	\$ 75,888,660	\$ 76,910,740	\$ 1,022,080	1.35%
Health	22,183,294	22,453,416	270,122	1.22%
Legislative and Executive	32,250,342	31,362,457	(887,885)	-2.75%
Public Safety	27,888,739	28,837,541	948,802	3.40%
Judicial	17,188,329	17,479,665	291,336	1.69%
Capital Outlay	11,152,664	13,453,159	2,300,495	20.63%
Public Works	11,283,584	9,200,458	(2,083,126)	-18.46%
Debt Service	3,075,763	2,427,483	(648,280)	-21.08%
Economic Development and Assistance	2,219,531	2,179,076	(40,455)	-1.82%
	<u>\$ 203,130,906</u>	<u>\$ 204,303,995</u>	<u>\$ 1,173,089</u>	<u>0.58%</u>

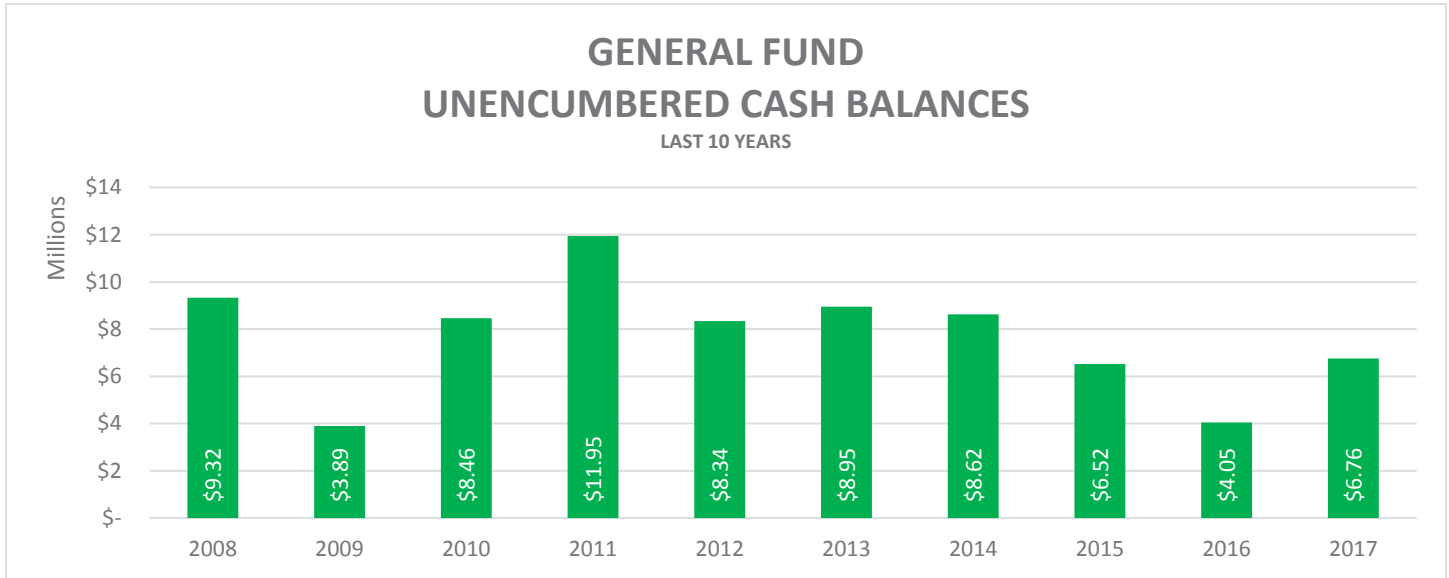
Source: Lorain County Auditor

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

The major factors in the overall increase of expenditures from 2016 to 2017 were significant increases in capital outlay, human services and public safety (due to an increase in construction activity and projects). This exceeded the decrease in public works (due to a decrease in infrastructure funding) and legislative and executive (due to a decrease in benefit-related expenditures).

General Fund

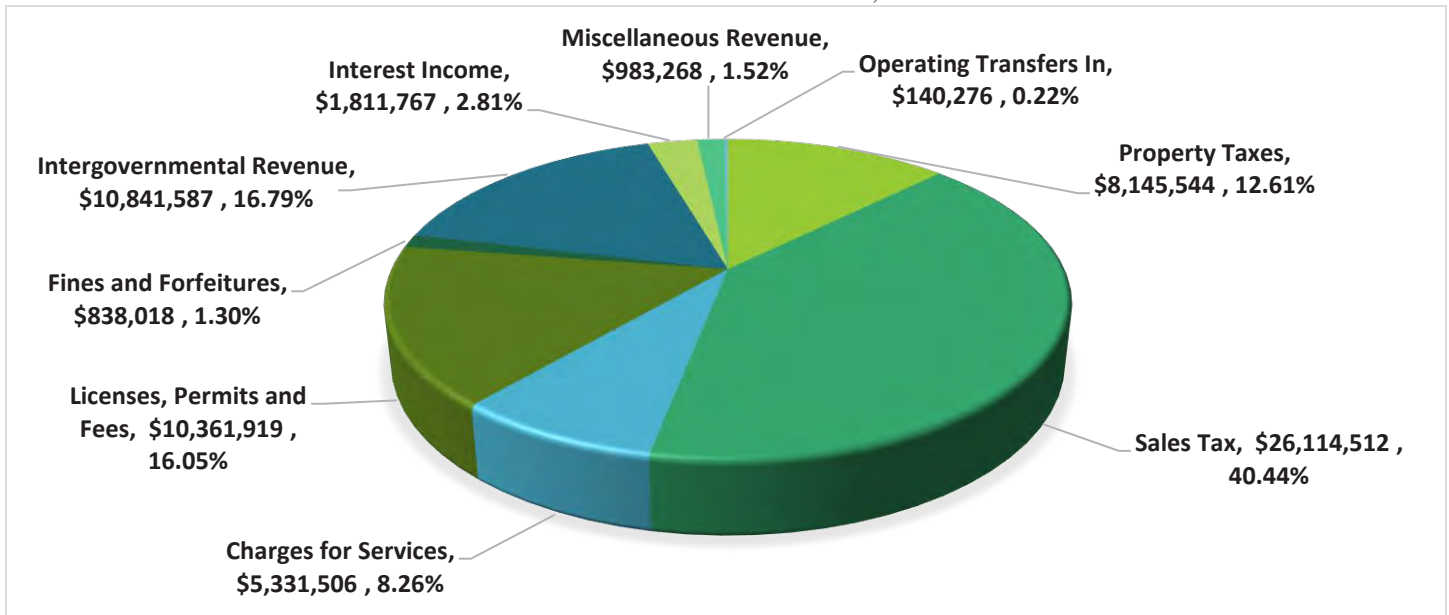
The amounts in the chart below are the General fund unencumbered cash balances (ending fund balance less encumbrances on a non-GAAP basis) for the last ten years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenditures incurred in the reported year but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



Source: Lorain County Auditor

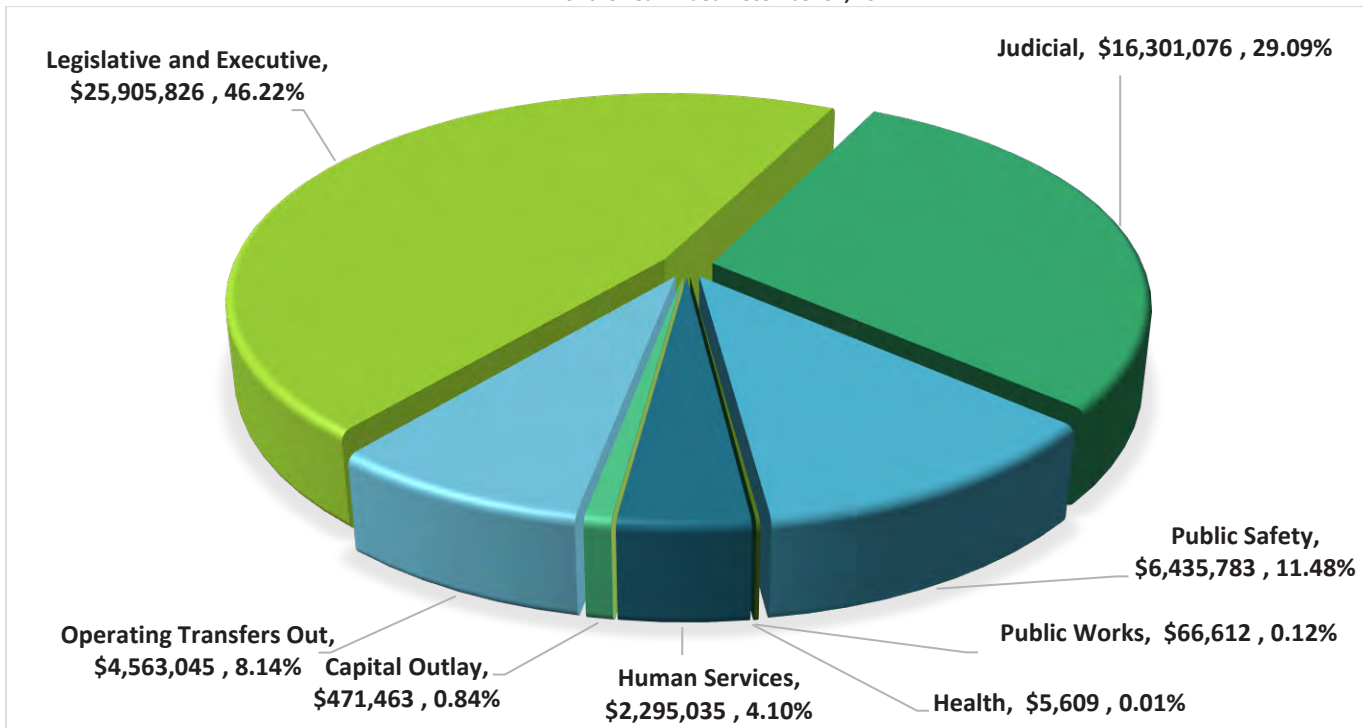
The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period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

General Fund Revenues and Operating Transfers In For the Year Ended December 31, 2017



Source: Lorain County Auditor

**General Fund Expenditures and Operating Transfers Out
For the Year Ended December 31, 2017**



Source: Lorain County Auditor

**General Fund Expenditures and Operating Transfers Out
By Function and Department
For the Year Ended December 31, 2017**

Legislative and Executive			Public Safety	
Commissioners	\$	1,682,488	Coroner	692,254
Auditor		1,524,545	Sheriff	5,544,191
Treasurer		436,346	Community Disaster Services	199,338
Prosecuting Attorney		4,774,270	Total Public Safety	6,435,783
Records Center		146,097		
Board of Elections		2,168,555	Public Works	
Community Maintenance		4,131,868	Engineer	66,612
Community Development		646,869		
Recorder		544,666	Health	
Certificate of Title		1,181,085	Vital Statistics	5,609
Recorder's Equipment		112,689		
Port Authority		25,000	Human Services	
Insurance/Pension/Taxes		7,396,253	Veteran Services Commission	2,295,035
Miscellaneous		1,135,095		
Total Legislative and Executive		25,905,826	Capital Outlay	471,463
Judicial			Operating Transfers Out	4,563,045
Court of Appeals		130,993		
Common Pleas Court		4,985,684	Total General Fund Expenditures	\$ 56,044,449
Domestic Relations		8,147,840		
Probate Court		578,716		
Clerk of Courts		1,228,303		
Municipal Court		1,229,540		
Total Judicial		16,301,076		

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 2016, Collected in 2017

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Amherst Township										
Firelands LSD	1	15.082	6.30	1.00	51.830	2.45	-	76.662	53.411776	53.762518
Elyria CSD	2	15.082	6.30	1.00	76.270	2.45	1.900	103.002	73.189128	80.378173
Oberlin CSD	3	15.082	6.30	1.00	61.460	2.45	4.750	91.042	58.221848	58.483392
Amherst EVSD	4	15.082	6.30	1.00	74.210	2.45	-	99.042	63.295861	66.697118
Amherst City										
Firelands LSD	6	15.082	-	1.00	51.830	2.45	4.780	75.142	52.398747	52.635208
Amherst EVSD	7	15.082	-	1.00	74.210	2.45	4.780	97.522	62.282832	65.569808
Amherst Township/South Amherst Village										
Firelands LSD	8	15.082	1.00	1.00	51.830	2.45	3.700	75.062	52.368666	52.700995
Avon City										
Avon LSD	10	15.082	-	1.00	57.930	2.45	9.150	85.612	65.349063	63.810641
Avon Lake City										
Avon Lake CSD	11	15.082	-	-	75.210	2.45	8.080	100.822	69.718681	82.210633
Brighton Township										
Wellington EVSD	12	15.082	12.47	1.00	36.560	2.45	-	67.562	59.213497	58.740388
Brownhelm Township										
Firelands LSD	13	15.082	5.43	1.00	51.830	2.45	-	75.792	53.055382	53.422433
Vermilion LSD	14	15.082	5.43	1.00	69.955	3.95	-	95.417	56.895532	80.422629
Brownhelm Township/Vermilion City										
Firelands LSD	15	15.082	1.15	1.00	51.830	2.45	10.750	82.262	59.577146	59.927557
Vermilion LSD	16	15.082	1.15	1.00	69.955	3.95	10.750	101.887	63.417296	86.927753
Camden Township										
Firelands LSD	19	15.082	8.73	1.00	51.830	2.45	-	79.092	55.549927	56.349303
Camden Township/Kipton Village										
Firelands LSD	20	15.082	6.45	1.00	51.830	2.45	11.900	88.712	61.662971	64.466550
Carlisle Township										
Keystone LSD	21	15.082	6.75	1.00	58.390	2.45	1.900	85.572	62.370449	63.488935
Midview LSD	22	15.082	6.75	1.00	57.850	2.45	-	83.132	65.147250	64.184644
Elyria CSD	23	15.082	6.75	1.00	76.270	2.45	1.900	103.452	74.188296	81.366650
Oberlin CSD	24	15.082	6.75	1.00	61.460	2.45	4.750	91.492	59.221016	59.471869
Columbia Township										
Columbia LSD	25	15.082	9.04	1.00	59.440	2.45	-	87.012	66.301607	67.142263
Olmsted Falls CSD	26	15.082	9.04	1.00	100.400	3.09	-	128.612	80.115690	81.646834
Strongsville CSD	27	15.082	9.04	1.00	81.780	3.09	-	109.992	67.102845	71.972760
Eaton Township										
Midview LSD	28	15.082	5.80	1.00	57.850	2.45	-	82.182	64.115352	63.002356
Columbia LSD	29	15.082	5.80	1.00	59.440	2.45	-	83.772	64.076603	64.441819
Elyria Township										
Elyria CSD	31	15.082	7.78	1.00	76.270	2.45	1.900	104.482	75.218694	82.330918
Keystone LSD	32	15.082	7.78	1.00	58.390	2.45	1.900	86.602	63.400847	64.453203
Elyria City										
Elyria CSD	33	15.082	-	-	76.270	2.45	6.100	99.902	70.692741	77.859238
Midview LSD	34	15.082	-	-	57.850	2.45	4.200	79.582	61.651695	60.677232
Keystone LSD	70	15.082	-	-	58.390	2.45	5.680	81.602	58.454894	59.561523
Grafton Township										
Midview LSD	35	15.082	7.76	1.00	57.850	2.45	-	84.142	65.743259	64.827496
Grafton Village										
Midview LSD	36	15.082	-	1.00	57.850	2.45	4.760	81.142	63.164972	62.194644

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Henrietta Township										
Firelands LSD	37	15.082	7.60	1.00	51.830	2.45	-	77.962	55.042928	55.562642
Huntington Township										
Black River LSD	39	15.082	11.57	1.00	53.600	3.05	-	84.302	58.466317	60.274113
LaGrange Township										
Keystone LSD	40	15.082	6.21	1.00	58.390	2.45	1.900	85.032	61.728063	62.728660
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.082	3.68	1.00	58.390	2.45	7.200	87.802	64.335979	65.213815
Lorain City										
Firelands LSD	17	15.082	-	-	51.830	2.45	7.400	76.762	54.114722	54.443583
Lorain CSD	42	15.082	-	-	73.570	-	7.660	96.312	69.619978	85.343154
Amherst EVSD	43	15.082	-	-	74.210	2.45	5.900	97.642	62.498807	65.878183
Vermilion LSD	44	15.082	-	-	69.955	3.95	7.100	96.087	57.654872	81.143779
Clearview LSD	45	15.082	-	-	60.730	2.45	4.330	82.592	67.853954	66.500967
Elyria CSD	68	15.082	-	-	76.270	2.45	8.800	102.602	73.392074	80.559238
Penfield Township										
Keystone LSD	46	15.082	9.78	1.00	58.390	2.45	1.900	88.602	65.021448	66.474538
Pittsfield Township										
Keystone LSD	47	15.082	8.90	1.00	58.390	2.45	1.900	87.722	63.079023	65.067175
Oberlin CSD	48	15.082	8.90	1.00	61.460	2.45	4.750	93.642	59.929590	61.050109
Wellington EVSD	49	15.082	9.67	1.00	36.560	2.45	-	64.762	55.415885	55.415495
North Ridgeville City										
North Ridgeville CSD	50	15.082	-	1.00	53.560	2.45	12.350	84.442	69.552526	69.033926
Rochester Township										
New London LSD	51	15.082	8.43	1.00	33.800	3.95	-	62.262	49.997727	51.390119
Mapleton LSD	52	15.082	9.20	1.00	48.300	4.10	-	77.682	50.835632	54.946765
Wellington EVSD	53	15.082	9.20	1.00	36.560	2.45	-	64.292	56.002636	55.144922
Rochester Township/Rochester Village										
New London LSD	54	15.082	6.15	1.00	33.800	3.95	5.500	65.482	53.110259	54.495856
Wellington EVSD	55	15.082	6.92	1.00	36.560	2.45	5.500	67.512	59.115168	58.250659
New Russia Township										
Keystone LSD	56	15.082	3.55	1.00	58.390	2.45	1.900	82.372	59.097143	60.286379
Firelands LSD	57	15.082	3.55	1.00	51.830	2.45	-	73.912	51.137638	51.548439
Oberlin CSD	58	15.082	3.55	1.00	61.460	2.45	4.750	88.292	55.947710	56.269313
New Russia Township/South Amherst Village										
Firelands LSD	59	15.082	0.40	1.00	51.830	2.45	3.700	74.462	51.768666	52.100995
Oberlin City										
Oberlin CSD	60	15.082	1.15	1.00	61.460	2.45	14.490	95.632	63.050767	63.597884
Sheffield Township										
Clearview LSD	61	15.082	12.13	1.00	60.730	2.45	-	91.392	75.170132	74.128922
Sheffield Lake City										
Sheffield Lake CSD	64	15.082	-	1.00	70.840	2.45	19.360	108.732	80.198662	81.888236
Sheffield Village										
Sheffield Lake CSD	65	15.082	-	1.00	70.840	2.45	5.350	94.722	73.413097	72.444226
Wellington Township										
Wellington EVSD	66	15.082	10.15	1.00	36.560	2.45	-	65.242	56.923847	56.372737
Wellington Township/Wellington Village										
Wellington EVSD	67	15.082	7.67	1.00	36.560	2.45	4.100	66.862	58.543847	57.992737

Lorain County Levies:

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

TAX RATES EXPRESSED IN MILLS

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

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

Lorain County

Elected Officials

as of December 31, 2017

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