



# ***Statistical Section***

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# Lorain County, Ohio

## Statistical Section Description

This part of the Lorain County Ohio's (the County) comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S1 - S5</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S6 - S12</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S13 - S15</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S16 - S17</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S18 - S24</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Lorain County, Ohio**  
*Net Assets by Component*  
*Last Seven Years*  
*(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>							
Invested in Capital Assets, Net of Related Debt	\$ 79,454,452	\$ 99,865,517	\$ 101,760,125	\$ 104,113,393	\$ 107,329,005	\$ 107,113,398	\$ 109,793,906
Restricted for:							
Highways & Streets	292,520	6,275,918	6,526,138	798,615	2,324,739	3,151,231	2,062,321
Justice Center	36,418,566	17,306,449	8,100,201	6,870,002	5,785,246	5,751,022	1,582,190
Sewer Projects	-	-	-	238,355	4,760,829	970,547	910,092
Capital Improvements	-	-	-	4,125,574	361,381	1,299,508	1,731,584
Unrestricted (Deficit)	160,513,389	153,987,312	164,509,138	167,395,759	168,345,424	123,780,011	115,048,968
<b>Total Governmental Activities Net Assets</b>	<b>\$ 276,678,927</b>	<b>\$ 277,435,196</b>	<b>\$ 280,895,602</b>	<b>\$ 283,541,698</b>	<b>\$ 288,906,624</b>	<b>\$ 242,065,717</b>	<b>\$ 231,129,061</b>
<b>Business-type Activities:</b>							
Invested in Capital Assets, Net of Related Debt	\$ 9,130,806	\$ 8,955,388	\$ 10,020,100	\$ 10,436,650	\$ 24,734,120	\$ 23,111,908	\$ 22,698,475
Unrestricted (Deficit)	158,671	(54,340)	(84,774)	129,829	(111,006)	334,381	(162,598)
<b>Total Business-type Activities Net Assets</b>	<b>\$ 9,289,477</b>	<b>\$ 8,901,048</b>	<b>\$ 9,935,326</b>	<b>\$ 10,566,479</b>	<b>\$ 24,623,114</b>	<b>\$ 23,446,289</b>	<b>\$ 22,535,877</b>
<b>Primary Government:</b>							
Invested in Capital Assets, Net of Related Debt	\$ 88,585,258	\$ 108,820,905	\$ 111,780,225	\$ 114,550,043	\$ 132,063,125	\$ 130,225,306	\$ 132,492,381
Restricted	36,711,086	23,582,367	14,626,339	12,032,546	13,232,195	11,172,308	6,286,187
Unrestricted (Deficit)	160,672,060	153,932,972	164,424,364	167,525,588	168,234,418	124,114,392	114,886,370
<b>Total Primary Government Net Assets</b>	<b>\$ 285,968,404</b>	<b>\$ 286,336,244</b>	<b>\$ 290,830,928</b>	<b>\$ 294,108,177</b>	<b>\$ 313,529,738</b>	<b>\$ 265,512,006</b>	<b>\$ 253,664,938</b>

**Source:** Lorain County Financial Statements

**Lorain County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Seven Years*  
*(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007	2008
<b>Expenses</b>							
<b>Governmental Activities:</b>							
Legislative and Executive	\$ 34,201,123	\$ 33,764,298	\$ 32,734,506	\$ 40,580,422	\$ 34,836,782	\$ 32,607,909	\$ 34,416,356
Judicial	15,403,674	13,767,058	15,194,491	17,375,247	19,090,889	19,100,280	20,697,509
Public Safety	19,034,878	20,580,981	22,436,361	24,626,431	24,600,215	25,598,906	26,800,174
Public Works	11,799,212	14,299,549	15,442,116	13,997,321	14,665,502	14,000,846	13,425,334
Health	42,595,535	41,679,367	44,817,754	41,789,536	45,274,813	51,756,209	49,969,745
Human Services	72,025,168	69,762,952	73,392,588	83,130,352	86,585,102	92,729,433	90,381,231
Economic Development & Assistance	820,124	1,103,502	585,003	1,125,992	840,819	657,234	532,681
Intergovernmental	588,218	555,155	557,397	588,937	-	-	-
Interest on Long-Term Debt	1,681,098	659,033	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060
<i>Total Governmental Activities Expenses</i>	<u>198,149,030</u>	<u>196,171,895</u>	<u>207,033,396</u>	<u>224,847,298</u>	<u>227,738,822</u>	<u>238,678,136</u>	<u>238,218,090</u>
<b>Business-type Activities:</b>							
Regional Airport	-	-	-	-	-	1,099,007	659,923
Sewer	1,208,169	1,277,984	1,229,826	1,210,218	1,186,848	1,328,274	1,591,652
County Transit	-	-	3,533,112	4,432,938	4,643,475	3,740,587	4,599,558
<i>Total Business-type Activities Expenses</i>	<u>1,208,169</u>	<u>1,277,984</u>	<u>4,762,938</u>	<u>5,643,156</u>	<u>5,830,323</u>	<u>6,167,868</u>	<u>6,851,133</u>
<i>Total Primary Government Expenses</i>	<u>\$ 199,357,199</u>	<u>\$ 197,449,879</u>	<u>\$ 211,796,334</u>	<u>\$ 230,490,454</u>	<u>\$ 233,569,145</u>	<u>\$ 244,846,004</u>	<u>\$ 245,069,223</u>
<b>Program Revenues</b>							
<b>Governmental Activities:</b>							
<b>Charges for Services</b>							
Legislative and Executive	\$ 19,657,423	\$ 20,184,306	\$ 21,391,157	\$ 23,729,716	\$ 22,832,857	\$ 23,113,011	\$ 20,626,581
Judicial	2,286,319	2,787,279	2,964,106	2,504,337	2,515,277	2,343,958	3,564,425
Public Safety	1,441,664	1,538,896	1,819,885	3,321,073	3,319,117	3,371,250	2,856,328
Public works	1,075,397	838,449	994,055	1,144,414	1,047,803	761,832	572,190
Health	4,417,046	6,829,609	6,921,340	6,339,358	7,558,645	8,026,790	8,789,572
Human Services	1,428,605	1,477,289	1,544,299	2,746,600	3,752,850	3,545,265	2,328,786
Economic Development & Assistance	15,996	-	-	-	-	-	-
<b>Operating Grants and Contributions</b>							
Legislative and Executive	348,112	389,526	367,054	449,461	360,192	473,830	784,476
Judicial	719,652	161,351	499,283	4,283,211	1,415,841	3,784,450	-
Public Safety	1,704,914	2,832,696	2,538,963	1,937,061	2,284,867	1,637,775	2,191,905
Public works	6,858,591	6,996,814	7,188,087	7,273,062	7,348,411	7,959,214	7,430,301
Health	28,730,672	21,859,593	26,261,348	24,564,722	23,522,843	24,673,184	25,841,710
Human Services	44,273,787	44,615,576	54,475,356	52,332,956	54,760,462	64,290,158	64,364,398
Economic Development & Assistance	897,224	928,943	432,217	1,548,232	342,975	317,353	-
Intergovernmental	1,941,747	-	-	-	-	-	-
<b>Capital Grants and Contributions</b>							
Legislative and Executive	428,893	6,025,830	3,084,634	4,663,300	3,401,796	1,877,241	284,540
Public Safety	20,679	10,121	3,122	-	-	-	382,000
Public Works	1,446,517	1,200,107	185,241	291,357	823,251	-	408,750
<i>Total Governmental Activities Program Revenues</i>	<u>117,693,238</u>	<u>118,676,385</u>	<u>130,670,147</u>	<u>137,128,860</u>	<u>135,287,187</u>	<u>146,175,311</u>	<u>140,425,962</u>
<b>Business-type Activities:</b>							
<b>Charges for Services</b>							
Regional Airport	-	-	-	-	-	83,852	138,664
Sewer	1,065,375	890,755	938,008	1,064,909	1,238,699	1,036,430	1,245,593
County Transit	-	-	497,849	690,882	781,146	391,891	695,808
<b>Operating Grants and Contributions</b>							
Regional Airport	-	-	-	-	-	639,737	100,511
Sewer	-	-	-	-	-	-	-
County Transit	-	-	1,041,165	4,038,387	4,190,206	3,101,903	2,539,367
<i>Total Business-type Activities Program Revenues</i>	<u>1,065,375</u>	<u>890,755</u>	<u>2,477,022</u>	<u>5,794,178</u>	<u>6,210,051</u>	<u>5,253,813</u>	<u>4,719,943</u>
<i>Total Primary Government Program Revenues</i>	<u>\$ 118,758,613</u>	<u>\$ 119,567,140</u>	<u>\$ 133,147,169</u>	<u>\$ 142,923,038</u>	<u>\$ 141,497,238</u>	<u>\$ 151,429,124</u>	<u>\$ 145,145,905</u>
<b>Net (Expense)/Revenue</b>							
Governmental Activities	(80,455,792)	(77,495,510)	(76,363,249)	(87,718,438)	(92,451,635)	(92,502,825)	(97,792,128)
Business-type Activities	(142,794)	(387,229)	(2,285,916)	151,022	379,728	(914,055)	(2,131,190)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>\$ (80,598,586)</u>	<u>\$ (77,882,739)</u>	<u>\$ (78,649,165)</u>	<u>\$ (87,567,416)</u>	<u>\$ (92,071,907)</u>	<u>\$ (93,416,880)</u>	<u>\$ (99,923,318)</u>

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**Lorain County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Seven Years*  
*(accrual basis of accounting)*

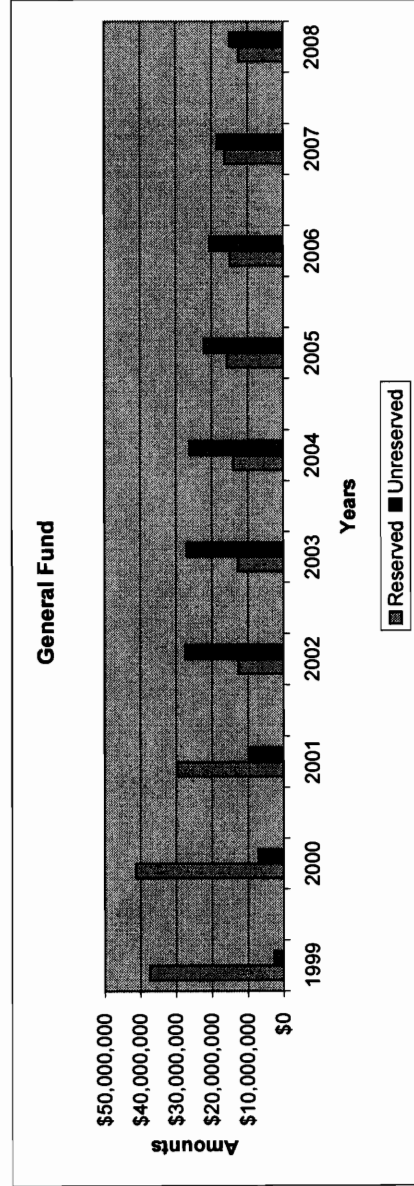
	2002	2003	2004	2005	2006	2007	2008
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental Activities:							
Taxes:							
Property and Other Taxes	\$ 43,662,409	\$ 46,305,545	\$ 48,527,320	\$ 52,589,365	\$ 57,044,702	\$ 56,265,375	\$ 45,261,842
Sales	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,862
Intergovernmental Revenue not Restricted to Specific Programs	11,761,947	10,824,152	10,693,280	10,611,950	8,455,970	5,559,749	11,496,091
Investment Income	4,237,027	1,900,526	2,626,903	4,696,239	7,813,776	9,084,327	5,941,465
Other Income	516,920	654,881	860,761	819,486	1,476,390	634,235	1,705,814
Transfers	-	-	(1,040,000)	(461,646)	-	-	(726,463)
Premium on Bonds, Including Interest	597,404	-	-	-	-	-	-
<i>Total Governmental Activities</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>83,572,522</u>	<u>90,296,310</u>	<u>97,816,561</u>	<u>95,304,467</u>	<u>86,552,611</u>
Business-type Activities:							
Other Income	-	-	7,949	18,485	14,957	10,855	24,360
Transfers/Capital Contribution	-	-	1,040,000	461,646	13,661,950	-	1,042,800
<i>Total Business-type Activities</i>	<u>-</u>	<u>-</u>	<u>1,047,949</u>	<u>480,131</u>	<u>13,676,907</u>	<u>10,855</u>	<u>1,067,160</u>
<i>Total Primary Government</i>	<u>81,282,082</u>	<u>80,296,464</u>	<u>84,620,471</u>	<u>90,776,441</u>	<u>111,493,468</u>	<u>95,315,322</u>	<u>87,619,771</u>
<b>Change in Net Assets</b>							
Governmental Activities	826,290	2,800,954	7,209,273	2,577,872	5,364,926	2,801,642	(11,239,517)
Business-type Activities	(142,794)	(387,229)	(1,237,967)	631,153	14,056,635	(903,200)	(1,064,030)
<i>Total Primary Government Change in Net Assets</i>	<u>\$ 683,496</u>	<u>\$ 2,413,725</u>	<u>\$ 5,971,306</u>	<u>\$ 3,209,025</u>	<u>\$ 19,421,561</u>	<u>\$ 1,898,442</u>	<u>\$ (12,303,547)</u>

Note: Only seven years of data is available,  
accrual basis of accounting

Source: Lorain County Financial Statements

**Lorain County, Ohio**  
**Fund Balances, Governmental Funds**  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Fund</b>										
Reserved	\$ 37,393,965	\$ 41,151,766	\$ 29,653,322	\$ 12,498,497	\$ 12,610,712	\$ 13,846,263	\$ 15,638,434	\$ 14,739,451	\$ 16,276,844	\$ 12,420,378
Unreserved	2,465,015	7,037,517	9,800,267	27,435,281	26,857,666	26,035,198	22,041,962	20,363,189	18,428,620	14,835,997
<b>Total General Fund</b>	<b>39,858,980</b>	<b>48,189,283</b>	<b>39,453,589</b>	<b>39,933,778</b>	<b>39,468,378</b>	<b>39,881,461</b>	<b>37,680,396</b>	<b>35,102,640</b>	<b>34,705,464</b>	<b>27,256,375</b>
<b>All Other Governmental Funds</b>										
Reserved	55,004,799	47,779,205	60,635,821	34,604,381	16,282,449	10,969,977	11,202,763	17,745,081	10,560,211	5,534,114
Unreserved, Undesignated, Reported in:										
Special Revenue Funds	5,098,394	5,305,483	4,640,577	57,989,827	57,437,796	64,795,115	68,033,182	75,809,555	78,259,714	76,559,825
Debt Service Funds	1,175	3,820,357	10,433,928	1,462,782	-	-	-	(3,705,173)	(4,661,610)	(1,209,806)
Capital Projects Funds	12,080	5,783,278	6,605,929	1,017,891	(201,127)	(5,507,883)	(10,090,586)	(12,934,308)	(8,277,627)	(9,005,126)
<b>Total All Other Governmental Funds</b>	<b>60,116,448</b>	<b>62,688,323</b>	<b>82,316,255</b>	<b>95,074,881</b>	<b>73,519,118</b>	<b>70,257,209</b>	<b>69,145,359</b>	<b>76,915,155</b>	<b>75,880,688</b>	<b>71,879,007</b>
<b>Total Governmental Funds</b>	<b>\$ 99,975,428</b>	<b>\$ 110,877,606</b>	<b>\$ 121,769,844</b>	<b>\$ 135,008,659</b>	<b>\$ 112,987,496</b>	<b>\$ 110,138,670</b>	<b>\$ 106,825,755</b>	<b>\$ 112,017,795</b>	<b>\$ 110,586,152</b>	<b>\$ 99,135,382</b>



Source: Lorain County Financial Statements

**Lorain County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
*(modified accrual basis of accounting)*

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Property Taxes	\$ 29,962,680	\$ 30,516,832	\$ 32,308,534	\$ 43,018,487	\$ 43,869,907	\$ 47,268,344	\$ 48,851,287	\$ 55,001,214	\$ 54,871,617	\$ 46,399,167
Sales Tax	17,691,695	18,596,540	19,346,425	20,506,375	20,611,360	21,904,258	22,040,916	23,025,723	23,760,781	22,873,860
Charges for Services	8,822,146	7,581,462	8,036,148	9,181,257	11,042,504	11,224,140	11,405,186	14,398,417	15,487,613	17,376,725
Licenses, Permits and Fees	10,855,227	10,307,088	11,870,031	13,029,571	14,608,782	15,633,634	15,483,650	15,738,978	14,344,861	13,755,976
Fines and Forfeitures	1,643,655	2,896,740	1,790,919	2,160,169	2,398,993	2,534,153	3,712,337	2,978,753	2,767,674	2,479,521
Special Assessments	242,747	206,555	243,685	357,734	713,959	99,566	356,428	362,600	365,890	252,572
Intergovernmental	79,873,393	89,904,738	87,366,770	98,277,786	95,084,856	102,330,933	110,690,257	108,983,335	112,025,514	112,814,605
Interest Income	6,004,281	11,084,658	7,815,249	4,237,027	1,900,526	2,626,903	4,696,239	7,811,432	9,084,162	5,941,465
Miscellaneous Revenue	1,448,027	2,794,205	3,314,703	2,460,205	2,490,445	2,273,133	2,417,606	3,375,995	3,639,655	2,250,832
<b>Total Revenues</b>	<b>156,543,851</b>	<b>173,888,818</b>	<b>172,092,464</b>	<b>193,228,611</b>	<b>192,721,332</b>	<b>205,895,094</b>	<b>219,655,906</b>	<b>231,676,447</b>	<b>236,347,767</b>	<b>224,144,723</b>
<b>Expenditures</b>										
<b>Current:</b>										
<b>General Government:</b>										
Legislative and Executive										
Judicial	19,131,218	22,382,012	23,365,934	26,943,508	28,552,499	29,192,955	36,821,120	33,905,413	32,023,352	33,187,329
Public Safety	10,108,125	10,783,418	12,370,435	14,966,170	13,803,657	14,170,957	15,018,197	15,776,186	16,372,924	17,125,290
Public Works	10,153,261	17,959,664	17,597,024	20,292,521	20,170,333	22,445,566	23,538,741	24,222,338	25,119,815	25,771,517
Health	11,089,675	6,953,343	7,503,614	8,256,648	9,512,992	9,964,828	9,372,357	8,986,186	9,196,145	9,544,712
Human Services	35,267,996	27,952,214	36,968,456	42,196,306	41,382,436	44,930,436	43,530,372	44,663,658	51,506,457	50,049,363
Economic Development & Assistance	52,934,763	62,278,993	65,912,074	71,648,729	69,861,739	73,125,563	83,549,588	88,039,482	94,367,372	91,688,022
Intergovernmental	546,629	502,503	944,799	820,124	1,103,502	490,792	1,105,103	901,695	794,886	431,020
Miscellaneous	2,133,858	5,678,789	8,070,233	560,915	555,155	557,397	588,937	545,241	532,263	579,343
Debt Service:				189	60	-	-	-	-	-
Principal Paid	7,434,426	5,579,652	620,048	6,811,410	4,198,626	1,310,627	1,530,662	1,565,698	1,930,736	2,087,678
Interest Paid	859,496	810,158	1,003,900	2,368,251	1,633,613	1,873,180	1,633,060	1,844,700	2,227,319	1,995,060
Capital Outlay	6,436,363	7,543,559	5,652,063	13,528,478	25,864,576	13,441,950	5,951,038	10,483,980	3,799,539	2,650,724
<b>Total Expenditures</b>	<b>156,095,810</b>	<b>168,424,305</b>	<b>180,008,580</b>	<b>208,393,249</b>	<b>216,639,188</b>	<b>211,504,251</b>	<b>222,639,375</b>	<b>230,934,577</b>	<b>237,872,808</b>	<b>235,110,058</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>448,041</b>	<b>5,464,513</b>	<b>(7,916,116)</b>	<b>(15,164,638)</b>	<b>(23,917,856)</b>	<b>(5,609,157)</b>	<b>(2,983,469)</b>	<b>741,870</b>	<b>(1,525,041)</b>	<b>(10,965,335)</b>
<b>Other Financing Sources (Uses)</b>										
Transfers In	6,653,629	2,796,815	16,439,874	1,438,835	7,096,548	4,248,273	5,275,730	8,237,383	9,308,903	11,332,205
Transfers Out	(7,044,284)	(2,615,986)	(16,940,662)	(1,595,507)	(7,091,667)	(5,386,904)	(5,915,966)	(8,237,383)	(9,308,903)	(12,058,668)
Transfers to Component Units	(736,709)	-	-	-	-	-	(5,726,245)	-	-	-
Payment of Refunded Bond Escrow Agent	-	-	-	-	-	-	5,560,000	4,220,000	-	-
Proceeds of Issuance of Debt	-	-	-	-	-	-	310,053	114,518	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	12,642	2,344	-	-
Accrued Interest on Refunding Bonds	-	-	-	-	-	-	-	-	-	-
Proceeds on Notes	-	-	-	-	-	-	-	-	36,748	-
Premium on Notes	-	-	-	597,404	-	-	-	-	-	-
Premium on Bonds, Including Interest	-	-	-	25,000,000	2,000,000	3,870,000	-	-	-	-
Proceeds of Sale of Bonds	-	5,384,950	4,560,000	25,000,000	2,000,000	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,127,364)</b>	<b>5,565,779</b>	<b>4,059,212</b>	<b>25,440,732</b>	<b>2,004,881</b>	<b>2,731,369</b>	<b>(447,118)</b>	<b>4,336,862</b>	<b>36,748</b>	<b>(726,463)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (679,323)</b>	<b>\$ 11,030,292</b>	<b>\$ (3,856,904)</b>	<b>\$ 10,276,094</b>	<b>\$ (21,912,975)</b>	<b>\$ (2,877,788)</b>	<b>\$ (3,430,587)</b>	<b>\$ 5,078,732</b>	<b>\$ (1,488,293)</b>	<b>\$ (11,691,798)</b>
Debt Service as a Percentage of Noncapital Expenditures	5.5%	4.0%	1.0%	4.7%	3.1%	1.6%	1.5%	1.5%	1.7%	1.7%

**Lorain County, Ohio**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

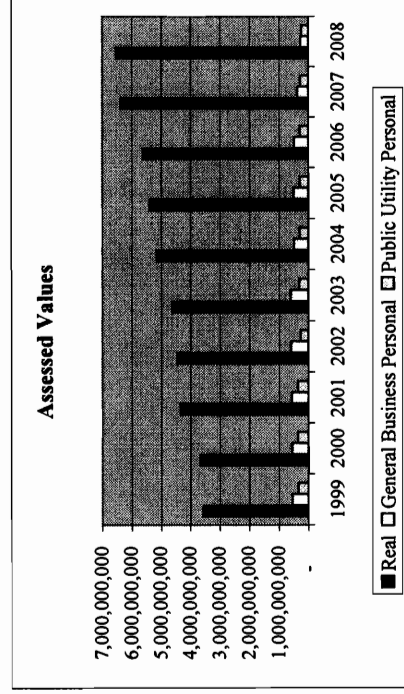
Collection Year	Real Property		Tangible Personal Property - General Business		Tangible Personal Property - Public Utility		Total		Weighted Average Tax Rate	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
	Residential/ Agricultural	Commercial/ Industrial/PU								
1999	2,873,244,690	684,857,330	10,166,005,771	2,202,841,208	350,502,690	398,298,511	4,459,315,012	12,767,145,490	34.93%	73.02
2000	2,956,080,870	714,209,670	10,486,544,400	2,233,632,280	358,221,040	407,069,364	4,586,919,650	13,127,246,044	34.94%	74.07
2001	3,539,543,490	795,040,470	12,384,525,600	2,259,369,872	355,073,190	403,492,261	5,254,499,618	15,047,387,733	34.92%	74.54
2002	3,633,610,830	813,980,260	12,707,403,114	2,467,357,333	270,952,300	307,900,341	5,310,709,150	15,482,660,788	34.30%	76.80
2003	3,768,925,300	846,432,930	13,186,737,800	2,484,483,000	311,488,890	353,964,648	5,523,123,040	16,025,185,448	34.47%	75.29
2004	4,236,988,230	922,311,190	14,740,855,486	2,055,876,000	306,638,130	348,452,421	5,959,347,790	17,145,183,907	34.76%	75.73
2005	4,405,460,750	973,002,300	15,367,037,286	2,072,665,483	291,960,240	331,773,000	6,167,863,006	17,771,475,769	34.71%	76.02
2006	4,583,818,100	1,018,010,190	16,005,223,686	2,045,788,763	293,086,460	333,052,800	6,385,904,052	18,384,065,249	34.74%	77.29
2007	5,256,630,020	1,112,047,700	18,196,222,057	2,037,221,416	279,431,280	317,535,545	7,028,187,622	20,550,979,018	34.20%	77.01
2008	5,378,352,410	1,145,411,920	18,639,326,657	2,713,766,244	242,322,740	275,366,750	7,044,248,110	21,628,459,651	32.57%	77.73

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 6.25 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed.

Source: Office of the County Auditor, Lorain County, Ohio

Details regarding the County's Assessed and Estimated Actual Value of Taxable Property can be found in the notes to the financial statement.





**Lorain County, Ohio**  
**Property Tax Rates of Overlapping Governments**  
(per \$1,000 of assessed value)  
*Last Ten Years*

COUNTY UNITS	1998/1999	1999/2000	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008
<b>GENERAL FUND</b>	1.15	1.15	1.15	1.15	1.60	1.60	1.60	1.30	1.30	1.275
<b>SPECIAL REVENUE</b>										
Children Services	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation	1.69	1.69	1.69	3.49	3.49	3.49	3.49	3.49	3.49	3.49
TB Clinic	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.10
Drug Enforcement	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
911 System	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Community Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
<b>DEBT SERVICE FUND</b>	0.45	0.45	0.45	0.45	0.00	0.00	0.00	0.30	0.30	0.325
<b>AGENCY FUNDS</b>										
Metropolitan Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.30	1.30
Lorain Community College	2.40	2.40	2.40	2.70	2.70	2.70	3.00	3.00	3.00	3.00
<b>TOWNSHIPS</b>										
Amherst	3.90	3.90	3.90	5.90	5.90	5.90	5.90	5.90	5.90	6.53
Brighton	11.45	11.45	11.45	11.45	11.45	12.95	12.95	12.70	12.70	12.47
Brownhelm	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43	3.43
Camden	7.58	7.58	10.58	10.58	10.58	12.23	12.23	11.80	11.80	11.80
Carlisle	4.53	4.53	4.53	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Columbia	6.30	6.30	7.74	7.74	7.74	7.74	7.74	7.74	7.74	7.74
Eaton	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Elyria	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78	6.78
Grafton	6.76	6.76	6.76	6.76	6.76	7.76	7.76	7.76	7.76	7.76
Hennetta	5.76	5.76	7.76	7.76	7.76	7.76	7.76	7.33	7.33	7.58
Huntington	10.55	10.55	10.55	10.55	10.55	12.05	12.05	11.80	11.80	10.80
Lagrange	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28	6.28
Penfield	9.53	9.53	9.53	9.53	9.53	11.03	11.03	10.78	9.78	9.78
Pitsfield	7.78	7.78	10.78	10.78	10.78	10.78	10.78	10.10	10.10	10.10
Rochester	8.10	8.10	8.10	8.10	8.10	9.60	9.60	9.60	9.60	9.37
New Russia	2.40	2.40	5.40	5.40	5.40	5.40	5.40	4.97	4.97	4.97
Sheffield	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63	9.63
Wellington	10.63	10.23	9.93	9.23	9.13	10.63	10.63	10.38	10.38	10.15
<b>SCHOOL DISTRICTS</b>										
Amherst EVSD	57.98	57.98	62.42	62.41	60.88	62.05	61.98	61.98	61.66	61.56
Avon LSD	50.27	49.24	48.58	47.46	48.09	46.85	49.61	49.50	50.63	50.49
Avon Lake CSD	53.66	58.34	57.74	62.94	62.49	62.16	62.06	62.06	66.17	65.82
Columbia LSD	53.29	53.29	58.20	58.05	52.26	56.66	55.98	54.83	53.52	53.53
Elyria CSD	52.71	57.66	57.11	57.09	56.81	56.73	56.48	60.23	59.40	63.30
Firelands LSD	53.10	52.70	51.30	51.09	47.62	47.49	47.62	47.49	47.01	47.06
Keystone LSD	52.60	52.60	52.60	52.60	44.60	50.21	50.21	50.21	49.91	49.75
Lorain CSD	57.98	57.98	57.98	62.45	62.45	62.45	62.10	63.49	63.49	63.55
Midview LSD	50.94	50.94	50.14	49.84	49.69	47.12	46.87	46.87	46.46	46.45
North Ridgeville CSD	49.44	48.95	47.25	46.47	45.90	44.79	44.04	43.92	42.62	42.28

**Lorain County, Ohio**  
**Property Tax Rates of Overlapping Governments**  
(per \$1,000 of assessed value)  
*Last Ten Years*

<b>COUNTY UNITS</b>	<b>1998/1999</b>	<b>1999/2000</b>	<b>2000/2001</b>	<b>2001/2002</b>	<b>2002/2003</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006</b>	<b>2006/2007</b>	<b>2007/2008</b>
Oberlin CSD	65.97	65.97	65.47	64.97	63.97	65.97	65.97	67.97	67.97	68.27
Sheffield-Clearview LSD	44.31	47.25	48.56	48.53	47.85	47.10	47.34	46.34	46.09	52.29
Sheffield Lake CSD	54.81	54.81	53.06	52.76	52.55	51.87	51.33	57.16	56.14	56.31
Wellington EVSD	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	31.94
<b>OUT OF COUNTY SCHOOL DISTRICTS</b>										
Black River LSD	60.83	60.83	60.83	56.83	56.83	56.83	56.83	55.83	55.83	46.90
Mapleton LSD	45.10	45.10	51.40	49.80	48.90	48.90	48.90	48.80	48.80	48.80
New London LSD	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10	34.85	34.75
Olmsted Falls CSD	79.90	91.70	90.30	90.00	90.00	90.00	89.80	89.70	89.80	91.80
Strongsville CSD	68.40	68.20	68.90	68.80	73.90	74.90	74.90	74.90	74.80	81.30
Vermilion LSD	59.55	67.54	66.85	66.85	65.10	64.45	64.45	64.45	69.30	69.80
<b>JOINT VOCATIONAL SCHOOLS</b>										
Ashland JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
E.H.O.V.E.	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain County JVS	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Medina County JVS	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Polaris JVS	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>CITIES</b>										
Amherst	5.30	5.20	5.13	5.10	4.80	4.75	4.75	4.75	4.70	4.70
Avon	9.50	9.36	9.45	9.40	9.35	9.48	9.47	9.47	9.43	9.41
Avon Lake	7.24	7.24	7.24	7.24	7.24	6.95	6.95	6.95	6.95	6.95
Elyria	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.20	5.20
Lorain	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96	5.96
North Ridgeville	11.25	12.71	12.56	12.41	12.41	12.36	12.56	12.36	12.06	11.95
Oberlin	11.23	11.10	14.13	14.15	14.33	14.25	14.11	13.38	13.83	13.83
Sheffield Lake	19.99	19.99	19.99	19.99	19.99	19.99	19.99	19.99	18.65	18.65
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>VILLAGES</b>										
Grafton	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Kipton	17.20	17.20	20.20	20.20	20.20	21.85	21.85	21.42	21.42	17.42
Lagrange	11.78	11.78	11.78	11.77	11.68	11.68	11.68	11.68	11.68	11.68
Rochester	10.90	10.90	10.90	10.90	10.90	12.40	12.90	12.90	11.90	11.90
Sheffield	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
South Amherst	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.14
Wellington	12.25	11.85	11.55	10.85	10.75	12.25	12.25	12.00	11.40	10.40
Beginning with 1999 tax year the Health portion of 1.00 was taken off as compared to prior years.										
<b>SPECIAL DISTRICT</b>										
General Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ohio Revised Code Sections 5705.2 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage of 10 mills.										

Source: Office of the Auditor, Lorain County, Ohio

**Lorain County, Ohio**  
*Principal Taxpayers*  
*Real Estate Tax*  
*Current And Eight Years Ago*

Name of Taxpayer	December 31, 2008	
	Assessed Value	Percent of Real Property Assessed Value
Orion Power Midwest LP	\$ 84,515,250	1.30%
Ohio Edison Co.	60,129,470	0.92%
Firstenergy Generation	37,335,740	0.57%
American Transmission	24,872,750	0.38%
Cleveland Electric	19,996,040	0.31%
First Interstate Avon LTD	17,776,050	0.27%
Centro Midway LLC	15,708,930	0.24%
Columbia Gas of Ohio Inc	14,844,540	0.23%
Ford Motor Company	13,055,010	0.20%
Columbia Gas Transmission	12,852,030	0.20%
<b>Totals</b>	<b>\$ 301,085,810</b>	<b>4.62%</b>
<b>Total Assessed Valuation</b>	<b>\$6,523,764,330</b>	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Real Property Assessed Value
Ford Motor Company	\$ 39,945,060	0.92%
Elyria Joint Venture	13,491,880	0.31%
Republic Technologies	12,963,350	0.30%
First Interstate Elyria	5,713,900	0.13%
Nordson Corporation	5,484,800	0.13%
Cobblestone Square	5,107,770	0.12%
Sheffield Enterprise LTD	4,961,460	0.11%
West River Road	4,785,550	0.11%
Invacare Corporation	4,307,380	0.10%
AERC Avon LLC	4,001,240	0.09%
<b>Totals</b>	<b>\$ 100,762,390</b>	<b>2.32%</b>
<b>Total Assessed Valuation</b>	<b>\$4,334,583,960</b>	

**Source:** Office of the Auditor, Lorain County, Ohio  
2001 data is oldest available

**Lorain County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*Current Year and Eight Years Ago*

Name of Taxpayer	December 31, 2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Engineered Products Inc	\$ 11,104,430	3.99%
Ford Motor Company	10,964,130	3.94%
United States Steel Corporation	5,479,010	1.97%
Windstream Ohio Inc.	5,296,460	1.90%
Centurytel of Ohio Inc.	4,474,720	1.61%
Polyone Corporation	3,821,460	1.37%
Lubrizol Advanced	3,602,170	1.29%
Ridge Tool Company	2,466,960	0.89%
Henkel Consumer Adhesives	2,393,500	0.86%
BASF Catalysts Inc	2,144,220	0.77%
<b>Total</b>	<b>\$ 51,747,060</b>	<b>18.60%</b>
<b>Total Assessed Valuation</b>	<b>\$ 278,161,040</b>	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Republic Technologies	\$ 72,707,410	12.87%
Ford Motor Company	49,137,230	8.70%
BF Goodrich Company	18,760,010	3.32%
Marconi Communications	12,816,600	2.27%
Lorain Tubular Company	12,301,180	2.18%
Nordson Corporation	11,664,240	2.07%
York International	11,377,230	2.01%
Ridge Tool Company	11,155,640	1.98%
Englehard Corporation	8,880,890	1.57%
Nissan North America Inc.	6,738,200	1.19%
<b>Total</b>	<b>\$ 215,538,630</b>	<b>38.16%</b>
<b>Total Assessed Valuation</b>	<b>\$ 564,842,468</b>	

**Source:** Office of the Auditor, Lorain County, Ohio

**Lorain County, Ohio**  
*Principal Taxpayers*  
**Public Utilities Tangible Personal Property Tax**  
*Current Year and Eight Years Ago*

Name of Taxpayer	December 31, 2008	
	Assessed Value	Percent of Public Utility Assessed Value
Orion Power Midwest LP	\$ 63,287,790	26.29%
Ohio Edison Co.	58,347,220	24.24%
Firstenergy Generation	34,109,230	14.17%
American Transmission	24,935,770	10.36%
Cleveland Electric	19,644,230	8.16%
Columbia Gas of Ohio Inc	14,394,430	5.98%
<b>Total</b>	<b>\$ 214,718,670</b>	<b>89.19%</b>
<b>Total Assessed Valuation</b>	<b>\$ 240,743,430</b>	

Name of Taxpayer	December 31, 2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Edison Co.	\$ 105,822,760	29.80%
Duquesne Light Co.	90,666,310	25.53%
Columbia Gas of Ohio	38,655,910	10.89%
Cleveland Electric	34,813,770	9.80%
Centurytel of Ohio	24,929,480	7.02%
Alltel Ohio	18,592,140	5.24%
<b>Total</b>	<b>\$ 313,480,370</b>	<b>88.27%</b>
<b>Total Assessed Valuation</b>	<b>\$ 355,073,190</b>	

**Source:** Office of the Auditor, Lorain County, Ohio

**Lorain County, Ohio**  
**Property Tax Levies and Collections**  
*Last Ten Years*

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
			Current Tax Levy	Delinquent Tax Collections			
1999	25,626,921	24,773,661	96.67%	873,114	25,646,775	100.08%	
2000	26,198,873	25,880,369	98.78%	716,083	26,596,452	101.52%	
2001	28,481,243	27,498,162	96.55%	767,037	28,265,199	99.24%	
2002	37,092,280	35,760,033	96.41%	1,064,916	36,824,949	99.28%	
2003	38,514,110	37,308,869	96.87%	1,242,829	38,551,698	100.10%	
2004	41,855,824	40,558,657	96.90%	1,252,126	41,810,783	99.89%	
2005	43,010,683	41,575,540	96.66%	1,343,365	42,918,905	99.79%	
2006	48,597,199	46,512,205	95.71%	1,467,999	47,980,204	98.73%	
2007	49,922,899	47,609,046	95.37%	1,565,982	49,175,028	98.50%	
2008	51,044,871	48,869,957	95.74%	1,894,409	50,764,365	99.45%	

**Source:** Office of the Auditor, Lorain County, Ohio

(1) Does not include the General Health District, a special district that is not part of the County entity for reporting purposes.

(2) State reimbursements of Rollback and Homestead Exemptions are included.

Lorain County, Ohio  
Ratios of Outstanding Debt by Type  
Last Ten Years

Year	Governmental Activities					Business-Type Activities					Personal Income		
	General Obligation Bonds	Special Assessment Bonds	Short-Term Debt BANS	OPWC Loans Payable	Short-Term Debt BANS	OWDA Loans Payable	OPWC Loans Payable	Total Primary Government	Total	Percentage of Personal Income (2)	Debt Per Capita		
1999	7,350,000	811,060	5,560,000	549,377	-	1,838,224	-	16,108,661	7,231,275	2.23%	57.24		
2000	6,950,000	1,283,550	4,802,000	595,973	-	1,745,803	-	15,377,326	7,646,416	2.01%	51.93		
2001	6,540,000	5,737,218	2,228,000	715,094	-	1,648,808	-	16,869,120	7,740,095	2.18%	59.26		
2002	27,235,000	5,458,808	2,000,000	698,153	-	1,547,015	97,900	37,036,876	7,804,052	4.75%	130.11		
2003	25,320,000	5,175,182	2,000,000	958,090	-	1,440,188	95,453	34,988,913	8,138,062	4.30%	122.91		
2004	28,165,000	4,889,555	-	1,057,139	-	1,328,076	90,558	35,530,328	8,526,278	4.17%	124.81		
2005	26,890,000	4,603,893	4,690,000	1,168,969	-	1,210,417	85,663	38,648,942	8,526,278	4.53%	135.77		
2006	29,840,000	4,308,195	2,370,000	1,083,399	5,110,000	1,086,936	80,767	43,879,297	6,504,572	6.75%	154.14		
2007	28,220,000	3,997,459	3,450,000	1,013,820	5,355,000	957,344	162,422	43,156,045	9,209,700	4.69%	151.60		
2008	26,435,000	3,781,683	3,535,000	926,918	5,355,000	821,339	157,527	41,012,467	9,209,700 (1)	4.45%	144.07		

Source: Office of the Auditor, Lorain County, Ohio

(1) Information not yet available

(2) Refer to S16 for Personal Income and Per Capita Data

(3) Details regarding the County's outstanding debt can be found in the notes to the financial statement

**Lorain County, Ohio**  
*Ratios of General Bonded Debt Outstanding*

*Last Ten Years*

Year	General Bonded Debt			Debt Services Monies Available	Net General Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita (3)
	(1) Population	Assessed Value	General Obligation Bonds				
1999	281,447	4,459,315,012	7,350,000	1,642,032	5,707,968	0.13%	20.28
2000	284,664	4,586,919,650	6,950,000	3,820,357	3,129,643	0.07%	10.99
2001	284,664	5,254,499,618	6,540,000	6,540,000	-	0.00%	-
2002	284,664	5,310,709,150	27,235,000	5,473,290	21,761,710	0.41%	76.45
2003	284,664	5,523,123,040	25,320,000	2,737,141	22,582,859	0.41%	79.33
2004	284,664	5,959,347,790	28,165,000	2,388,147	25,776,853	0.43%	90.55
2005	284,664	6,167,863,006	26,890,000	231,421	26,658,579	0.43%	93.65
2006	284,664	6,385,904,052	29,840,000	115,184	29,724,816	0.47%	104.42
2007	284,664	7,028,187,622	28,220,000	-	28,220,000	0.40%	99.13
2008	284,664	7,044,248,110	26,435,000	-	26,435,000	0.38%	92.86

**Source:** Office of the Auditor, Lorain County, Ohio

(1) Based on Actual 1999 and 2000 Census

(2) Details regarding the County's outstanding debt can be found in the notes to the financial statements

(3) Refer to S16 for Personal Income and Per Capita Data



**Lorain County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Assessed Valuation</b>	\$ 4,459,315,012	\$ 4,586,919,650	\$ 5,254,499,618	\$ 5,310,709,150	\$ 5,523,123,040	\$ 5,959,347,790	\$ 6,167,863,006	\$ 6,385,904,052	\$ 7,028,187,622	\$ 7,044,248,110
<b>Debt Limit - Assessed Value (1)</b>	\$ 109,982,875	\$ 113,172,991	\$ 129,862,490	\$ 131,267,729	\$ 136,578,076	\$ 147,483,694	\$ 152,696,575	\$ 158,147,601	\$ 174,204,691	\$ 174,606,203
<b>Amount of Debt Applicable to Debt Limit</b>	7,350,000	6,950,000	6,540,000	27,235,000	25,320,000	28,165,000	26,890,000	29,840,000	28,220,000	26,435,000
<b>General Obligation Bonds</b>	(1,642,032)	(3,820,357)	(6,540,000)	(5,473,290)	(2,737,141)	(2,388,147)	(231,421)	(115,184)	-	-
<b>Less Amount Available in Debt Service</b>										
<b>Amount of Debt Subject to Limit</b>	5,707,968	3,129,643	-	21,761,710	22,582,859	25,776,853	26,658,579	29,724,816	28,220,000	26,435,000
<b>Legal Debt Margin</b>	\$ 104,274,907	\$ 110,043,348	\$ 129,862,490	\$ 109,506,019	\$ 113,995,217	\$ 121,706,841	\$ 126,037,996	\$ 128,422,785	\$ 145,984,691	\$ 148,171,203
<b>Legal Debt Margin as a Percentage of the Debt Limit</b>	94.81%	97.23%	100.00%	83.42%	83.47%	82.52%	82.54%	81.20%	83.80%	84.86%
<b>Unvoted Debt Limit - 1.0% of Assessed Value (2)</b>	\$ 44,593,150	\$ 45,869,197	\$ 52,544,996	\$ 53,107,092	\$ 55,231,230	\$ 59,593,478	\$ 61,678,630	\$ 63,859,041	\$ 70,281,876	\$ 70,442,481
<b>Amount of Debt Subject to Limit</b>	(5,707,968)	(3,129,643)	-	(21,761,710)	(22,582,859)	(25,776,853)	(26,658,579)	(29,724,816)	(28,220,000)	(26,435,000)
<b>Unvoted Legal Debt Margin</b>	\$ 38,885,182	\$ 42,739,554	\$ 52,544,996	\$ 31,345,382	\$ 32,648,371	\$ 33,816,625	\$ 35,020,051	\$ 34,134,225	\$ 42,061,876	\$ 44,007,481
<b>Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit</b>	87.20%	93.18%	100.00%	59.02%	59.11%	56.75%	56.78%	53.45%	59.85%	62.47%

Source: Office of the Auditor, Lorain County, Ohio

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000 plus two and one-half percent of such valuation in excess of \$300,000,000.

(2) Unvoted debt limit is one percent of total assessed valuation.

**Lorain County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u> (in thousands)	<u>Per Capita</u> <u>Personal Income</u> (per thousand)	<u>Unemployment</u> <u>Rate (2)</u>
1999	281,231	7,231,275	26	4.80%
2000	284,664	7,646,416	26.86	5.00%
2001	284,664	7,740,095	27.19	5.40%
2002	284,664	7,804,052	27.41	6.80%
2003	284,664	8,138,062	28.59	7.30%
2004	284,664	8,526,278	29.95	6.70%
2005	284,664	8,526,278	29.95	5.80%
2006	284,664	6,504,572	22.85	5.50%
2007	284,664	9,209,700	32.35	6.20%
2008	284,664	9,209,700 (3)	32.35 (3)	7.00%

**Sources:** (1) Based on Actual 1990 and 2000 Census  
(2) Lorain County Community Development  
(3) Not yet available

**Lorain County, Ohio**  
*Principal Employers*  
*Current Year and Ten Years Ago*

Employer	Nature of Business	2008			1999		
		Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	
Ford Motor Company - Avon Lake	Truck & Van Mfg	2,693	(4) 1	1.81%	5,000	1	
Lorain County	Government	2,350	(1) 2	1.58%	2,099	3	
Elyria Memorial Hospital	Health Care	1,681	(2) 3	1.13%	1,099	8	
Community Health Partners	Health Care	1,656	(3) 4	1.11%	1,289	6	
Lorain County Community College	Education	1,400	(4) 5	0.94%			
Invacare Corporation	Surgical Supplies	1,212	(2) 6	0.82%	1,500	5	
Republic Engineered Products	Steel Manufacturing	1,000	(4) 7	0.67%			
Wal-Mart Stores Inc	Retail	1,000	(4) 8	0.67%			
Elyria Schools	Education	970	(2) 9	0.65%			
Oberlin College	Education	906	(4) 10	0.61%			
USS/KOBE	Steel Manufacturing				2,670	2	
Marconi Communications Partners	Telecommunications				1,501	4	
Lorain County School District	Education				1,196	7	
State of Ohio	Government				1,087	9	
Nordson Corporation	Adhesive Mfg				1,077	10	
<b>Total</b>		<u>14,868</u>		<u>10.01%</u>	<u>18,518</u>		
Total Employment within the County		<u>148,600</u>	(5)				

**Sources:**

- (1) Lorain County Auditor
- (2) Elyria City Auditor
- (3) Lorain City Auditor
- (4) Team Lorain County
- (5) Department of Development 2007 figure, 2008 unavailable

Note: Total employment within the County for 1999 is unavailable



Lorain County, Ohio  
County Government Employees by Function/Program  
Last Ten Years

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Common Pleas - Intensive Supervision	11	11	11	12	9	8	8	8	10	11
Common Pleas - County Probation Services	-	-	-	-	4	4	4	5	5	5
Common Pleas - Court Mediation	2	2	2	2	2	2	2	2	3	2
Common Pleas - Substance Abuse	2	2	2	2	-	-	-	-	-	-
Prosecutor's Victim Witness	4	4	4	4	5	4	5	4	4	4
<b>Public Works</b>										
Engineer Tax Map	6	7	7	8	7	7	7	6	6	7
Engineer - Motor Vehicle Gas Tax	78	78	73	73	81	84	76	79	75	78
Commissioner's - Bascule Bridge	9	9	9	9	9	9	9	9	9	9
<b>Health</b>										
MRDD	353	364	361	360	372	401	415	426	417	395
MRDD - Supportive Living	76	76	73	75	76	77	77	77	78	88
Commissioner's - Dog & Kennel	2	4	5	4	3	4	5	5	5	6
Commissioner's - Solid Waste	3	3	4	4	5	5	7	7	8	8
Commissioner's - Golden Acres	46	44	48	49	45	-	-	-	-	-
Commissioner's - Golden Acres - Medicaid	47	44	47	46	49	88	72	75	125	75
Commissioner's - Medicaid Outreach	-	3	3	3	-	-	-	-	-	-
Auditor - Dog & Kennel	3	2	3	2	2	3	2	-	4	2
Alcohol, Drug Abuse and Mental Health	5	5	6	5	5	5	5	5	5	5
TB Clinic	7	8	8	8	8	8	8	8	8	7
Community Mental Health	10	10	11	12	11	11	12	11	11	12
<b>Human Services</b>										
Commissioner's - Workforce Development Agency	-	-	4	4	5	7	7	6	7	5
Commissioner's - Jobs and Family Services	245	245	225	222	218	226	220	228	234	247
Children's Services	115	129	142	128	133	140	146	158	155	159
Child Support Enforcement Agency	74	72	67	64	67	74	76	81	87	71
Domestic Relations - Youth Services	16	21	18	15	15	10	11	4	4	4
Domestic Relations - Reclaim Ohio	32	32	33	35	32	35	36	40	37	43
Domestic Relations - IVE Grant	-	-	-	-	-	-	-	14	27	7
Veteran Services	12	12	12	11	12	11	11	12	12	7
MRDD - Medicaid	-	-	-	15	16	28	31	31	33	36
<b>Personal Services</b>										
Sanitary Sewer	10	8	8	8	9	9	9	10	9	9
Transit Authority	-	-	-	-	-	5	5	5	4	5
<b>Other/Agency</b>										
Total	<u>2,099</u>	<u>2,138</u>	<u>2,172</u>	<u>2,180</u>	<u>2,205</u>	<u>2,274</u>	<u>2,296</u>	<u>2,360</u>	<u>2,426</u>	<u>2,350</u>

Source: Office of the Auditor, Lorain County, Ohio  
(as of December 31 of each year)

Lorain County, Ohio  
*Operating Indicators by Function/Activity*  
*Last Seven Years*

	2002	2003	2004	2005	2006	2007	2008
<b>General Government</b>							
<b>Legislative and Executive</b>							
Commissioners	N/A	N/A	N/A	N/A	48	55	53
Number of meetings							
Auditor							
Number of non-exempt conveyances	7,512	8,489	8,991	8,860	8,035	6,845	6,215
Number of exempt conveyances	5,297	7,245	6,147	5,767	4,934	4,972	4,942
Number of real estate transfers	18,686	20,092	20,509	21,180	17,965	15,962	15,181
Number of parcels	149,619	152,935	155,032	158,154	159,979	160,132	162,026
Number of personal property returns	12,079	12,388	4,823	4,756	4,362	4,466	3,881
Number of checks issued	62,912	63,289	64,388	65,465	66,297	69,166	69,921
<b>Treasurer</b>							
Number of parcels collected	143,503	146,732	148,813	151,468	152,623	154,725	154,224
Return on portfolio	2.54%	1.71%	1.73%	2.90%	4.59%	5.06%	3.55%
<b>Prosecuting Attorney</b>							
Number of cases - criminal	3,579	3,634	3,553	3,941	4,259	4,714	4,080
Number of cases - active civil lawsuits	26	37	31	37	49	62	56
Number of civil and miscellaneous legal opinions	751	802	690	703	808	683	3,000
<b>Board of Elections</b>							
Number of registered voters	166,092	172,771	196,596	185,550	190,767	186,007	204,400
Number of voters last general election	81,245	75,255	143,043	84,141	104,008	62,169	148,218
Percentage of register voters that voted	48.92%	43.56%	72.76%	45.35%	54.52%	33.42%	72.51%
<b>Recorder</b>							
Number of deeds recorded	13,612	14,658	14,973	14,942	13,742	12,659	11,584
Number of mortgages recorded	28,943	34,796	26,102	24,743	21,474	36,637	28,443
Number of military discharges recorded	77	63	100	55	105	64	55
<b>Buildings and Grounds</b>							
Number of buildings	N/A	N/A	N/A	N/A	74	74	74
Square footage of buildings	N/A	N/A	N/A	N/A	1,341,077	1,341,077	1,341,077
<b>Central Purchasing</b>							
Number of purchase orders issued	N/A	N/A	N/A	N/A	4,400	4,600	4,900
<b>Judicial</b>							
<b>Common Pleas Court</b>							
Number of civil, criminal cases filed	6,275	6,193	5,797	6,959	7,562	7,926	8,304
<b>Probate Court</b>							
Number of civil cases filed	41	56	82	70	60	66	55
<b>Juvenile Court</b>							
Number of Juveniles Charged	2,056	2,208	2,029	2,047	2,155	1,893	1,537
Number of cases reviewed	3,705	3,546	3,499	3,544	3,505	3,107	2,649
Bindovers	36	31	18	12	45	17	14
Number of adjudged delinquent cases filed	N/A	N/A	2,148	1,267	2,099	2,299	1,611

Lorain County, Ohio  
*Operating Indicators by Function/Activity*  
*Last Seven Years*

	2002	2003	2004	2005	2006	2007	2008
<b>Clerk of Courts</b>							
Number of civil cases filed	2,489	2,364	2,465	2,779	2,833	2,592	2,357
Number of criminal cases filed	3,446	3,468	3,443	3,985	4,336	5,334	5,750
Number of tax cases filed	99	111	140	167	258	171	203
Number of appeals cases filed	229	210	230	231	205	233	215
Number of criminal domestic filed	1,558	1,411	1,453	1,376	1,394	1,435	1,428
Number of liens filed	3,379	3,993	3,624	4,049	5,017	5,169	7,252
<b>Domestic Relations</b>							
Number of cases filed	6,544	6,856	6,864	6,814	6,795	7,183	5,393
Number of disposition of cases	7,644	7,198	7,676	7,075	7,405	7,242	5,441
Number of traffic dispositions	2,261	2,383	2,186	1,961	2,005	2,098	1,476
<b>Law Library</b>							
Number of volumes in collection	21,033	21,075	21,122	21,187	21,273	21,373	21,432
<b>Public Safety</b>							
<b>Sheriff</b>							
Average daily jail census	392	394	403	448	485	454	445
Prisoners booked	7,839	7,885	8,218	8,621	8,374	8,185	8,095
Prisoners released	7,782	7,918	8,151	8,560	8,303	8,204	8,045
Cost of Prisoner Meals	428,731	446,189	447,476	448,837	508,064	497,648	536,203
Number of traffic citations issued	279	164	213	191	161	180	1,613
Number of calls for service	41,669	48,596	52,722	49,520	52,104	50,605	45,297
<b>Coroner</b>							
Number of cases investigated	204	184	201	212	217	206	203
Number of autopsies performed	51	53	52	46	51	50	17
Cases relinquished to attending physicians	N/A	N/A	N/A	N/A	N/A	293	289
<b>Public Works</b>							
<b>Engineer</b>							
Miles of roads resurfaced	3.41	3.78	20.63	5.43	5.00	3.60	3.68
Number of bridges replaced/improved	8	5	21	7	14	7	7
Number of culverts built/replaced/improved	2	7	9	12	10	34	11
<b>Building Department</b>							
Number of permits issued - Additions	N/A	3	19	43	53	36	39
Number of permits issued - New Dwelling	N/A	4	66	57	81	58	52
Number of inspections performed	N/A	N/A	1,015	2,049	1,404	1,620	1,361
Contractors Registered	N/A	21	43	98	302	260	242
<b>Sewer District</b>							
Average daily sewage treated - gallons	407,583	435,903	427,586	433,183	481,383	482,383	482,383
Number of tap-ins	41	17	7	8	9	3	5
Number of customers	2,602	2,618	2,627	2,635	2,644	2,647	2,652

Lorain County, Ohio  
*Operating Indicators by Function/Activity*  
*Last Seven Years*

	2002	2003	2004	2005	2006	2007	2008
<b>Health</b>							
<b>MRDD</b>							
Number of students enrolled							
Early intervention program	539	557	522	624	632	623	598
Preschool	87	82	79	74	81	78	81
School age	135	139	122	133	136	155	137
Number employed at workshop	494	503	550	567	565	530	519
<b>Mental Health</b>							
Total client count - intensive	3,298	3,490	3,726	4,186	4,193	4,597	4,639
Total client count - non-intensive	3,376	3,729	4,237	4,335	4,435	4,470	4,478
Total client count - early intervention	N/A	237	897	757	1,425	2,269	2,659
<b>Human Services</b>							
<b>Jobs and Family Services/Child Support</b>							
Total client count - Food Stamp Recipients	16,262	20,029	25,758	26,527	27,090	26,940	28,098
Total client count - Child Care Children Served	2,216	2,411	1,920	1,836	2,215	2,403	2,501
Total client count - Ohio Works First Recipients	4,427	4,702	5,038	5,088	5,187	4,445	4,068
Total client count - Disability Assistance Recipients	271	323	271	303	285	328	394
Total client count - Medicaid Eligible Recipients	29,425	33,606	33,321	39,429	39,915	39,672	40,342
<b>Children's Services</b>							
Intake Workload - Abuse	401	533	580	527	482	622	638
Intake Workload - Neglect	403	612	618	614	771	918	836
Intake Workload - Sex Abuse	212	226	277	265	308	307	292
Intake Workload - PL/Req Agrn/OTI/Misc	56	58	23	4	N/A	N/A	N/A
Intake Workload - Family in Need of Services	N/A	N/A	N/A	N/A	N/A	68	380
Intake Workload - Dependency	31	44	19	20	43	34	8
Intake Workload - Information & Referral	578	149	227	138	131	145	852
Intake Workload - Screened Out	1,057	2,070	1,263	1,191	1,217	1,338	264
<b>Veteran Services</b>							
Veterans Requesting Financial Assistance	N/A	N/A	N/A	N/A	1,340	3,025	475
Veterans Receiving Financial Assistance	N/A	N/A	N/A	N/A	1,299	2,951	411
Total Veteran Service Commission Contacts	N/A	N/A	N/A	N/A	3,412	7,560	6,108
Total Veteran Service Office Contacts	N/A	N/A	N/A	N/A	4,106	5,868	5,718
Amount of benefits paid to county residents	N/A	N/A	N/A	N/A	309,691	481,985	485,525

**Source:** Lorain County Departments  
 (1) Estimated

**Note:** Only seven years of data is available



Lorain County, Ohio  
Capital Asset Statistics by Function/Activity  
Last Seven Years

	2002	2003	2004	2005	2006	2007	2008
General Government							
Legislative and Executive Commissioners							
Administrative office space (sq. ft.)	7,918	7,918	8,587	8,587	18,949	18,949	18,949
Auditor							
Administrative office space	8,499	8,499	8,499	8,499	8,499	8,499	8,499
Treasurer							
Administrative office space	5,964	5,964	5,964	5,964	5,964	5,964	5,964
Board of Revision	895	895	895	895	895	895	895
Prosecuting Attorney							
Administrative office space	10,582	10,582	33,574	33,574	33,574	33,574	33,574
Board of Elections							
Administrative office space	7,579	7,579	14,870	14,870	14,870	14,870	14,870
Recorder							
Administrative office space	6,565	6,565	6,565	6,565	6,565	6,565	6,565
Buildings and Grounds							
Administrative office space	2,867	2,867	2,867	2,867	2,867	2,867	2,867
Data Processing							
Administrative office space	2,740	2,740	2,740	2,740	2,740	2,740	2,740
Central Purchasing							
Administrative office space	669	669	1,940	1,940	1,940	1,940	1,940
Judicial							
Common Pleas Court							
Administrative and Courtroom Space	N/A	N/A	62,775	62,775	62,775	62,775	62,775
Number of court rooms	8	8	10	10	10	10	10
Probate Court							
Number of court rooms	1	1	1	1	1	1	1
Clerk of Courts							
Administrative office space	N/A	N/A	17,513	17,513	17,513	17,513	17,513
Certificate of Title							
Domestic Relations							
Administrative office space	3,466	3,466	3,466	3,466	3,466	3,466	3,466
Law Library							
Administrative office space	12,142	12,142	35,035	35,035	35,035	35,035	35,035
Information Technology							
Administrative office space	3,538	3,538	3,538	3,538	3,538	3,538	3,538
Public Safety							
Administrative office space	N/A	2,380	2,380	2,380	2,380	2,380	2,380
Sheriff							
Jail capacity	422	422	422	422	422	422	422
Number of patrol vehicles	30	30	31	36	41	48	48
Probation							
Administrative office space	N/A	N/A	355	355	355	355	355

Lorain County, Ohio  
Capital Asset Statistics by Function/Activity  
Last Seven Years

	2002	2003	2004	2005	2006	2007	2008
<b>Disaster Services</b>							
Number of emergency response vehicles	4	4	4	4	5	5	5
<b>Coroner</b>							
Number of emergency response vehicles	0	0	0	0	0	0	0
<b>Public Works</b>							
<b>Engineer</b>							
Centerline miles of roads	263.90	263.90	263.90	263.90	263.90	263.90	263.90
Number of bridges	22	22	22	22	22	22	22
Number of major culverts	43	43	43	43	43	43	43
Number of minor culverts	1,214	1,214	1,214	1,214	1,214	1,214	1,214
Number of vehicles	91	91	91	91	91	95	96
<b>Tax Map</b>							
Administrative office space	3,026	3,026	3,026	3,026	3,026	3,026	3,026
<b>Sewer District</b>							
Number of treatment facilities	6	6	6	6	6	4	4
Number of pumping stations	1	1	1	1	1	4	4
Miles of sewer lines	41	41	41	41	41	41	41
Miles of water lines	42	42	42	42	42	42	42
<b>Health</b>							
<b>MRDD</b>							
Number of facilities	7	7	7	7	7	8	8
Number of busses	15	15	15	16	39	39	40
Group Home Facilities	6	6	6	6	6	6	6
Mental Health							
Number of facilities	1	1	1	1	1	1	1
<b>Human Services</b>							
<b>Jobs and Family Services/Child Support</b>							
Administrative office space	93,235	93,235	93,235	93,235	93,235	93,235	93,235
<b>Children's Services</b>							
Administrative office space	10,387	10,387	17,697	17,697	17,697	17,697	17,697
Number of vehicles	19	19	19	19	19	19	22
<b>Veteran Services</b>							
Administrative office space	850	850	850	850	850	850	850
Number of vehicles	1	1	1	1	1	1	1

**Source:** Various County Departments, square footage approximated

**Note:** In 2004 Lorain County opened a new 224,000 sq. ft. Justice Center

Only seven years of data is available