

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

• DANIEL J. TALAREK
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

• J.D. TOMLINSON
County Prosecutor

7/29/2024

Memo to: Daniel J. Talarek, Treasurer
J. Craig Snodgrass, CPA, CGFM Auditor
J.D. Tomlinson, Prosecutor

AGENDA LORAIN COUNTY BUDGET COMMISSION LORAIN COUNTY ADMINISTRATION BUILDING (FOURTH FLOOR PUBLIC HEARING ROOM B)

August 12, 2024 – 11:00 A.M.

1. Approval of Minutes:
 - Minutes of July 8, 2024
2. Approval of Record: Requests for Certificates of Amended Appropriations and/or Estimated Resources that were signed by J. Craig Snodgrass, CPA, CGFM Auditor and/or all members of the Budget Commission prior to this meeting: July Amendments (on file in tax settlement department).
3. Election of the Officers for the forthcoming fiscal year
4. Financial Report from Budget Department/Auditor's Report on Financial Status.
5. Tax Settlement Department Report.
6. Any other business

BUDGET COMMISSION MINUTES

July 8, 2024

TIME: 11:00 A.M.

IN ATTENDANCE: J. CRAIG SNODGRASS, CPA, CGFM, AUDITOR
DANIEL J. TALAREK, TREASURER
J.D. TOMLINSON, PROSECUTOR
JAMES BURGE, ASSISTANT PROSECUTOR
MICHELLE HUNG, COMMISSIONER
MATTHEW SPEARS, ADMIN. ASST. TO COMMISSIONER HUNG
JEFF RIDDELL, COMMISSIONER
KC SAUNDERS, BUDGET DIRECTOR
MIKE NAEGELE, BUDGET DEPT.
DEBORAH TANSEY, COURT ADMINISTRATOR
TIM COCHEY, CHIEF DEPUTY OF FINANCE
CARMELLA PHILLIPS, ASST. CHIEF DEPUTY OF FINANCE
ALEX DEMARCO, COMPTROLLER
KRISTINE GARCIA, TAX SETTLEMENT

APPROVAL OF MINUTES June 10, 2024

MOTION TO APPROVE: MR. SNODGRASS
SECOND: MR. TALAREK
MOTION CARRIED

APPROVAL OF RECORDS AMENDED CERTIFICATES: JUNE AMENDMENTS (ON FILE IN TAX SETTLEMENT DEPARTMENT)

MOTION TO APPROVE: MR. TOMLINSON
SECOND: MR. SNODGRASS
MOTION CARRIED

Journal Entries

- Ohio Department of Taxation revised 2024 estimated PLF entitlement to \$11,103,523. Mr. Snodgrass made a motion to revise the library's 2024 amended official certificates based on new certified PLF amounts received from the State. Mr. Tomlinson seconded. Motion carried.

BUDGET DEPT. REPORT

Mr. Saunders presented the Budget Department Report (on file in Tax Settlement).

Mr. Snodgrass noted that the mall had been sold earlier in the year and requested to know when the advanced money would be returned to the general fund. Mr. Saunders could not answer the question and referred it to the commissioners that were present. Mr. Ridell, who had just entered the meeting, was asked by Ms. Hung if he knew where Mr. Miller stood with the negotiations, and when the general fund would be repaid. Mr. Ridell stated that the Port Authority had sold something else unrelated to the mall and used those funds to make a payment toward the mall debt. The Port Authority has debt owed to the county and it used whatever those proceeds were from that sale as payment on their debt. Mr. Snodgrass asked again if there was any

indication as to when they will return the advanced monies. Mr. Ridell stated he could not speak on behalf of the Port Authority because they are still in negotiations. He felt it was unfortunate the board went public before the deal was consummated; he states this is why a lot of private sector people don't like dealing with the government. At this point there are several options in front of the developer, their minimum bid is what was disclosed in the paper, there may be more. They have two plans and the reason it's not consummated is because the Port Authority felt an obligation before they approved the sale to know what the plan is. He states that the Port Authority wants to make sure it fits into the community and their objectives, as an example they don't want them to build a methamphetamine factory out of it. He noted again there are two thoughts for the usage one is to use the space as is with some major remodeling, the other is a total demolition and building light manufacturing. He states the latter is popular with the city of Elyria due to the income tax revenue. He informed the Budget Commission that this information is all public and beyond that he did not know enough, and those plans could change. Mr. Ridell feels it could be six to twelve months before seeing the repayment of the loan to the county. The purchaser gave a letter of intent to the Port Authority board who wants final approval to make sure that the usage was compatible. The Port Authority doesn't want the new owner of the mall to do the same thing as prior owners. Mr. Snodgrass asked if there was some type of expiration as to when they must have some type of payment. Mr. Ridell stated that the question was above his pay grade. Ms. Hung stated the last time she was briefed by Jim Miller he stated they were still working on contract negotiations. Mr. Ridell then stated that there were plans for the Golden Acres site that had been given to the Port Authority by the county, if those plans follow through, those funds will also be used to pay down the debt for the mall. Mr. Ridell doesn't feel that there is anything to spoil the deal, however he commends the Port Authority because they want to know exactly what the property will be used for before they approve it and take the money. The Port Authority wants the right to go to somebody else if what this company intends does not conform to the community's plan or vision.

AUDITOR'S REPORT:

Ms. Demarco presented the Auditor's Department report (on file in Tax Settlement).

BUSINESS DISCUSSED:

Mr. Snodgrass stated that correspondence was received from the Ohio Department of Taxation certifying a new estimated entitlement amount of \$11,103,523 for the 2024 Public Library Fund. This is a decrease of \$151,207. Mr. Snodgrass made a motion to revise the library's 2024 amended official certificates based on new certified PLF amounts received from the State. Mr. Tomlinson seconded. Motion carried.

Mr. Snodgrass noted that the Local Government Entitlement was also decreased, but only on spreadsheets on the State's website, we did not receive any type of certification. He stated that it makes no sense as to why the state will not certify the Local Government amount as they do with the PLF. In the past, with no certification, the Budget Commission did not request we amend any certificates, however Mr. Snodgrass noted his office works with KC Saunders to adjust the certificate. The spreadsheets do indicate a decrease of \$165,593, the County's portion being decreased by \$49,677.89.

Mr. Snodgrass states that local control is being taken away. The State of Ohio is telling our counties how to spend their own money, the State is receiving county funds collected from tax dollars that come out of Lorain County and are going to Columbus and staying in Columbus. He notes that this is why the State of Ohio has 4 billion dollars sitting in their pool, much of which belongs to Lorain County and is not being returned. Mr. Snodgrass states that Lorain County wouldn't have to request the targeted grants if the State gave Lorain County the local government entitlement its due. The State should return those funds instead of making Lorain County jump through hoops.

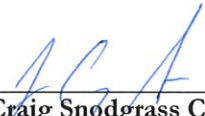
Mr. Ridell noted that there has been a movement in Columbus for a while. He states the county will be the recipient of approximately one million dollars of targeted grants including the administration building itself receiving \$274,000. He notes the State is shifting in its methodology. He feels that through a political process the County can

apply for a grant. In this manner it's not the State telling the County what to do, it's the County requesting the money for a specific reason. Mr. Ridell then made an analogy comparing the county to a child that couldn't spend an allowance correctly.

Mr. Snodgrass noted that the Budget Commission is now required by ORC to review the local government formula every 5 years. Mr. Snodgrass is not aware if the Prosecutor has had an opportunity to review those laws, however Mr. Snodgrass has been to several seminars that have reviewed this process and most seem to be all over the board as to how this process is to be done. This will be placed on the agenda for next month as the Budget Commission does each year.

Mr. Riddell questioned the 2024 receipts, asking if there is a seasonality for sales tax. Mr. Snodgrass noted the county should start seeing a little bump in receipts. He stated that the increase of 2.2% from last year's actuals to this year's estimate is a little bit ahead, but the next couple months will be telling. Mr. Riddell noted that he looks at sales tax as a barometer as to how the County's economy is doing. Mr. Snodgrass stated there can be spikes in certain months such as when people receive their income tax returns. Back to school shopping is another little spike, although the state will give a short sales tax holiday, it's not a big hit for the county and saves the consumers. He notes that the county sees more of an impact for big ticket items such as cars and boats. Mr. Riddell feels that the discretionary sector is starting to soften as people must choose between gas and food. Local businesses that sell discretionary items have seen a marked decline already. Mr. Snodgrass noted that the real estate side is not slowing down as values are still increasing. His office will soon be starting their public hearing process to discuss the re-valuation. He added that looking at current value, as compared to sales prices, the county is already behind in its values. He notes that people are still buying, however there will be a downturn at some point, but not right now.

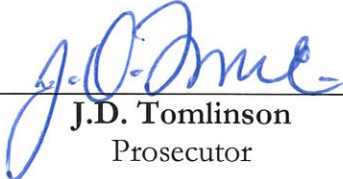
There being no further business. Mr. Talarek made a motion to adjourn; Mr. Tomlinson seconded; motion carried.



J. Craig Snodgrass CPA, CGFM
Auditor



Daniel J. Talarek
Treasurer



J.D. Tomlinson
Prosecutor

**LORAIN COUNTY
GENERAL FUND REVENUE
MONTH-TO-MONTH COMPARISON
2024 vs 2023**

EXHIBIT A

	2024 ACT. JUL REVENUE TOTALS	2023 ACT. JUL REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,253,378	\$ 2,287,535	\$ (34,157)	(1.49%)
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 1,144,219	\$ 1,133,622	\$ 10,597	0.93%
CONVEYANCE FEES	\$ 621,661	\$ 651,548	\$ (29,887)	(4.59%)
LOCAL GOVERNMENT	\$ 337,564	\$ 358,717	\$ (21,153)	(5.90%)
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 664,101	\$ 448,400	\$ 215,701	48.10%
RECORDER FEES	\$ 88,322	\$ 85,719	\$ 2,603	3.04%
HOMESTEAD & ROLLBACK	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 1,028	\$ 5,255	\$ (4,227)	(80.44%)
OTHER RECEIPTS	\$ 466,840	\$ 1,255,051	\$ (788,211)	(62.80%)
TOTALS	\$ 5,577,113	\$ 6,225,847	\$ (648,734)	-10.42%
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	\$ -	
ADVANCES-IN	\$ -	\$ -	\$ -	
TOTAL OPERATING RECEIPTS	\$ 5,577,113	\$ 6,225,847	\$ (648,734)	-10.42%

**LORAIN COUNTY
GENERAL FUND REVENUE
YEAR-TO-DATE COMPARISON
2024 VS 2023**

	2024 ESTIMATED RESOURCES	2024 JAN-JUL REVENUE TOTALS	2023 JAN-JUL REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 15,760,129	\$ 15,478,374	\$ 281,755	1.82%
REAL ESTATE	\$ 9,262,512	\$ 5,157,226	\$ 5,337,666	\$ (180,440)	(3.38%)
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	\$ 3,427,640	\$ (6,986)	(0.20%)
CONVEYANCE FEES	\$ 6,300,000	\$ 4,030,491	\$ 3,601,780	\$ 428,711	11.90%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,065,581	\$ 2,207,349	\$ (141,768)	(6.42%)
AUDITOR FEES	\$ 1,600,000	\$ 847,290	\$ 824,668	\$ 22,622	2.74%
TREASURER'S INTEREST	\$ 4,500,000	\$ 3,931,024	\$ 3,275,467	\$ 655,557	20.01%
RECORDER FEES	\$ 905,000	\$ 509,284	\$ 527,933	\$ (18,649)	(3.53%)
HOMESTEAD & ROLLEBACK	\$ 1,314,144	\$ 615,284	\$ 601,459	\$ 13,825	2.30%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,039,876	\$ 1,522,409	\$ 517,467	33.99%
OTHER RECEIPTS	\$ 26,496,508	\$ 9,448,814	\$ 6,381,410	\$ 3,067,404	48.07%
TOTALS	\$ 89,548,923	\$ 47,825,653	\$ 43,186,155	\$ 4,639,498	10.74%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ 2,200,000	\$ -		
TOTAL OPERATING RECEIPTS	\$ 87,348,923	\$ 45,625,653	\$ 43,186,155	\$ 2,439,498	5.65%

**LORAIN COUNTY
GENERAL FUND REVENUE
JULY 2024**

	2024 ESTIMATED RESOURCES	2024 ACT. JAN REVENUE TOTALS	2024 ACT. FEB REVENUE TOTALS	2024 ACT. MAR REVENUE TOTALS	2024 ACT. APR REVENUE TOTALS	2024 ACT. MAY REVENUE TOTALS	2024 ACT. JUN REVENUE TOTALS	2024 ACT. JUL REVENUE TOTALS	2024 Y-T-D REVENUE TOTALS
SALES TAX	\$ 28,000,000	\$ 2,213,122	\$ 2,294,220	\$ 2,580,767	\$ 1,996,281	\$ 2,132,192	\$ 2,290,169	\$ 2,253,378	\$ 15,760,129
REAL ESTATE	\$ 9,262,512	\$ -	\$ -	\$ 5,157,226	\$ -	\$ -	\$ -	\$ -	\$ 5,157,226
CASINO REVENUE	\$ 4,500,000	\$ 1,099,999	\$ -	\$ -	\$ 1,176,436	\$ -	\$ -	\$ 1,144,219	\$ 3,420,654
CONVEYANCE FEES	\$ 6,300,000	\$ 402,855	\$ 473,722	\$ 508,431	\$ 685,104	\$ 688,004	\$ 650,714	\$ 621,661	\$ 4,030,491
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 335,888	\$ 337,564	\$ 2,065,581
AUDITOR FEES	\$ 1,600,000	\$ -	\$ -	\$ 643,268	\$ 204,022	\$ -	\$ -	\$ -	\$ 847,290
TREASURER'S INTEREST	\$ 4,500,000	\$ 382,783	\$ 517,255	\$ 762,073	\$ 843,187	\$ 456,276	\$ 305,349	\$ 664,101	\$ 3,931,024
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 84,075	\$ 88,322	\$ 509,284
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ -	\$ -	\$ -	\$ 615,284	\$ -	\$ -	\$ -	\$ 615,284
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 220,732	\$ 321,755	\$ 223,888	\$ 281,990	\$ 488,583	\$ 501,900	\$ 1,028	\$ 2,039,876
OTHER RECEIPTS	\$ 26,496,508	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 3,374,798	\$ 466,840	\$ 9,448,814
TOTALS	\$ 89,548,923	\$ 5,403,059	\$ 5,199,251	\$ 12,716,610	\$ 6,488,309	\$ 4,898,418	\$ 7,542,893	\$ 5,577,113	\$ 47,825,653

**LORAIN COUNTY
GENERAL FUND REVENUE
JULY 2023**

	2023 ESTIMATED RESOURCES	2023 ACT. JAN REVENUE TOTALS	2023 ACT. FEB REVENUE TOTALS	2023 ACT. MAR REVENUE TOTALS	2023 ACT. APR REVENUE TOTALS	2023 ACT. MAY REVENUE TOTALS	2023 ACT. JUN REVENUE TOTALS	2023 ACT. JUL REVENUE TOTALS	2023 Y-T-D REVENUE TOTALS
SALES TAX	\$ 27,388,385	\$ 2,133,409	\$ 2,255,754	\$ 2,525,227	\$ 2,012,981	\$ 2,034,240	\$ 2,229,228	\$ 2,287,535	\$ 15,478,374
REAL ESTATE	\$ 9,735,505	\$ -	\$ -	\$ 5,337,666	\$ -	\$ -	\$ -	\$ -	\$ 5,337,666
CASINO REVENUE	\$ 4,546,852	\$ 1,070,776	\$ -	\$ -	\$ 1,223,242	\$ -	\$ -	\$ 1,133,622	\$ 3,427,640
CONVEYANCE FEES	\$ 6,331,165	\$ 389,844	\$ 458,307	\$ 455,734	\$ 488,281	\$ 560,643	\$ 597,423	\$ 651,548	\$ 3,601,780
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 358,717	\$ 2,207,349
AUDITOR FEES	\$ 1,540,249	\$ -	\$ -	\$ 631,312	\$ 193,356	\$ -	\$ -	\$ -	\$ 824,668
TREASURER'S INTEREST	\$ 5,728,662	\$ 326,428	\$ 336,879	\$ 663,546	\$ 635,241	\$ 506,561	\$ 358,412	\$ 448,400	\$ 3,275,467
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 527,933
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,459
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 142,614	\$ 337,031	\$ 5,255	\$ 1,522,409
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 1,095,275	\$ 602,995	\$ 1,255,051	\$ 6,381,410
TOTALS	\$ 83,022,618	\$ 4,925,943	\$ 4,489,883	\$ 11,471,190	\$ 6,744,156	\$ 4,764,727	\$ 4,564,409	\$ 6,225,847	\$ 43,186,155

**LORAIN COUNTY
GENERAL FUND REVENUE
2024 YEAR-TO-DATE VS BUDGET
2023 YEAR-TO-DATE VS ACUAL**

	2024 ESTIMATED RESOURCES	2024 JAN-JUL REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-JUL REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 15,760,129	56.29%	\$ 27,388,385	\$ 15,478,374	56.51%
REAL ESTATE	\$ 9,262,512	\$ 5,157,226	55.68%	\$ 9,735,505	\$ 5,337,666	54.83%
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	76.01%	\$ 4,546,852	\$ 3,427,640	75.38%
CONVEYANCE FEES	\$ 6,300,000	\$ 4,030,491	63.98%	\$ 6,422,567	\$ 3,601,780	56.08%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,065,581	52.68%	\$ 3,759,924	\$ 2,207,349	58.71%
AUDITOR FEES	\$ 1,600,000	\$ 847,290	52.96%	\$ 1,540,249	\$ 824,668	53.54%
TREASURER'S INTEREST	\$ 4,500,000	\$ 3,931,024	87.36%	\$ 5,848,220	\$ 3,275,467	56.01%
RECORDER FEES	\$ 905,000	\$ 509,284	56.27%	\$ 974,205	\$ 527,933	54.19%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	46.82%	\$ 1,209,632	\$ 601,459	49.72%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,039,876	74.18%	\$ 2,606,178	\$ 1,522,409	58.42%
OTHER RECEIPTS	\$ 26,496,508	\$ 9,448,814	35.66%	\$ 19,338,467	\$ 6,381,410	33.00%
TOTALS	\$ 89,548,923	\$ 47,825,653	53.41%	\$ 83,370,184	\$ 43,186,155	51.80%

**LORAIN COUNTY
ESTIMATED REVENUE ANALYSIS
2024 BUDGET VS 2023 ACTUAL RECEIPTS**

	2024 ESTIMATED RESOURCES	2023 JAN-DEC REVENUE TOTALS	DIFFERENCE BETWEEN 2024 BUDGET VS 2023 RECEIPTS	% VARIANCE RECEIPTS TO BUDGET
SALES TAX	\$ 28,000,000	\$ 27,388,385	\$ 611,615	2.23%
REAL ESTATE	\$ 9,262,512	\$ 9,735,505	\$ (472,993)	(4.86%)
CASINO REVENUE	\$ 4,500,000	\$ 4,546,852	\$ (46,852)	(1.03%)
CONVEYANCE FEES	\$ 6,300,000	\$ 6,422,567	\$ (122,567)	(1.91%)
LOCAL GOVERNMENT	\$ 3,920,759	\$ 3,759,924	\$ 160,835	4.28%
AUDITOR FEES	\$ 1,600,000	\$ 1,540,249	\$ 59,751	3.88%
TREASURER'S INTEREST	\$ 4,500,000	\$ 5,848,220	\$ (1,348,220)	(23.05%)
RECORDER FEES	\$ 905,000	\$ 974,205	\$ (69,205)	(7.10%)
HOMESTEAD & ROLLEBACK	\$ 1,314,144	\$ 1,209,632	\$ 104,512	8.64%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,606,178	\$ 143,822	5.52%
OTHER RECEIPTS	\$ 26,496,508	\$ 19,338,467	\$ 7,158,041	37.01%
TOTALS	\$ 89,548,923	\$ 83,370,184	\$ 6,178,739	7.41%

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
JULY 2024
(MAY 2024 ACTIVITY)**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
Regular Sales	\$ 400,094.69	\$ 382,081.15	\$ 399,102.44	\$ 337,099.52	\$ 363,071.70	\$ 387,111.11	\$ 391,022.15
Transient Sales	\$ 126,136.20	\$ 114,459.11	\$ 130,675.78	\$ 106,595.16	\$ 122,917.37	\$ 138,051.62	\$ 124,163.35
Direct Pay	\$ 21,720.57	\$ 28,982.19	\$ 29,947.41	\$ 16,475.08	\$ 32,394.72	\$ 22,070.64	\$ 15,003.30
Seller's Use	\$ 493,145.96	\$ 568,246.96	\$ 644,433.15	\$ 478,419.94	\$ 458,319.85	\$ 501,548.76	\$ 484,249.41
Consumer's Use	\$ 37,184.17	\$ 38,357.02	\$ 57,524.54	\$ 36,674.44	\$ 35,075.47	\$ 44,636.29	\$ 43,323.10
Motor Vehicle	\$ 332,197.51	\$ 303,378.77	\$ 396,744.72	\$ 317,548.97	\$ 430,879.48	\$ 402,754.76	\$ 384,830.25
Non-Resident Motor Vehicle	\$ 4,903.61	\$ 3,769.61	\$ 5,314.09	\$ 4,743.39	\$ 7,385.92	\$ 7,364.04	\$ 3,873.23
Watercraft and Outboard Motors	\$ 2,821.68	\$ 2,016.85	\$ 2,090.42	\$ 2,524.35	\$ 11,609.63	\$ 8,337.50	\$ 9,158.00
Non-Resident Watercraft	\$ 40.19	\$ -	\$ -	\$ 306.84	\$ 0.01	\$ -	\$ -
Liquor Control	\$ 15,262.17	\$ 16,260.23	\$ 22,264.15	\$ 12,627.08	\$ 13,653.33	\$ 16,176.61	\$ 14,631.56
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36	\$ 132.57	\$ 2,207.94	\$ 469.34
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55	\$ 1,137.49	\$ 142.48
Statewide Master	\$ 700,485.47	\$ 744,203.19	\$ 808,003.33	\$ 609,873.11	\$ 589,936.00	\$ 687,200.79	\$ 712,544.62
Assessment Payments	\$ 16,491.68	\$ 17,485.07	\$ 18,439.09	\$ 18,646.86	\$ 14,811.55	\$ 13,218.72	\$ 11,989.09
Audit Payments	\$ 6,357.62	\$ 3,841.05	\$ 13,178.36	\$ 2,336.77	\$ 3,837.32	\$ 6,654.34	\$ 5,749.85
Streamline Sales	\$ 77,348.61	\$ 94,715.05	\$ 82,232.31	\$ 73,480.32	\$ 75,066.46	\$ 76,376.61	\$ 75,364.06
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,235,701.24	\$ 2,318,467.65	\$ 2,611,191.70	\$ 2,019,706.03	\$ 2,159,091.93	\$ 2,314,847.22	\$ 2,276,513.79
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 224.31	\$ 1,073.66	\$ 4,356.18	\$ 3,260.78	\$ 5,362.99	\$ 1,545.33	\$ 374.11
Aggregate County Tax Receipts	\$ 2,235,476.93	\$ 2,317,393.99	\$ 2,606,835.52	\$ 2,016,445.25	\$ 2,153,728.94	\$ 2,313,301.89	\$ 2,276,139.68
Less 1% Administrative Fee	\$ 22,354.77	\$ 23,173.94	\$ 26,068.36	\$ 20,164.45	\$ 21,537.29	\$ 23,133.02	\$ 22,761.40
Total County Tax Allocation	\$ 2,213,122.16	\$ 2,294,220.05	\$ 2,580,767.16	\$ 1,996,280.80	\$ 2,132,191.65	\$ 2,290,168.87	\$ 2,253,378.28
2024 County Tax Receipts - subtotals		\$ 4,507,342.21	\$ 7,088,109.37	\$ 9,084,390.17	\$ 11,216,581.82	\$ 13,506,750.69	\$ 15,760,128.97
Summary 2023 Sales Tax Receipts	\$ 2,133,408.94	\$ 2,255,754.05	\$ 2,525,227.22	\$ 2,012,980.60	\$ 2,034,239.71	\$ 2,229,227.97	\$ 2,287,535.39
2023 County Tax Receipts - subtotals		\$ 4,389,162.99	\$ 6,914,390.21	\$ 8,927,370.81	\$ 10,961,610.52	\$ 13,190,838.49	\$ 15,478,373.88
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%	102.33%	102.39%	101.82%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
MONTH-TO-MONTH COMPARISON
2024 VS 2023**

EXHIBIT B

	Jul-24	Jul-23	Jul-24 VS Jul-23
Regular Sales	\$ 391,022.15	\$ 388,695.85	\$ 2,326.30
Transient Sales	\$ 124,163.35	\$ 123,934.36	\$ 228.99
Direct Pay	\$ 15,003.30	\$ 16,194.92	\$ (1,191.62)
Seller's Use	\$ 484,249.41	\$ 487,237.05	\$ (2,987.64)
Consumer's Use	\$ 43,323.10	\$ 34,455.83	\$ 8,867.27
Motor Vehicle	\$ 384,830.25	\$ 416,236.65	\$ (31,406.40)
Non-Resident Motor Vehicle	\$ 3,873.23	\$ 6,345.36	\$ (2,472.13)
Watercraft and Outboard Motors	\$ 9,158.00	\$ 7,978.75	\$ 1,179.25
Non-Resident Watercraft	\$ -	\$ 730.48	\$ (730.48)
Liquor Control	\$ 14,631.56	\$ 15,159.03	\$ (527.47)
Sales Tax on Motor Fuel	\$ 469.34	\$ 1,567.21	\$ (1,097.87)
Voluntary Payments	\$ 142.48	\$ 2,694.09	\$ (2,551.61)
Statewide Master	\$ 712,544.62	\$ 702,318.14	\$ 10,226.48
Assessment Payments	\$ 11,989.09	\$ 28,164.29	\$ (16,175.20)
Audit Payments	\$ 5,749.85	\$ 6,071.57	\$ (321.72)
Streamline Sales	\$ 75,364.06	\$ 75,739.41	\$ (375.35)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,276,513.79	\$ 2,313,522.99	\$ (37,009.20)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 374.11	\$ 2,881.18	\$ (2,507.07)
Aggregate County Tax Receipts	\$ 2,276,139.68	\$ 2,310,641.81	\$ (34,502.13)
Less 1% Administrative Fee	\$ 22,761.40	\$ 23,106.42	\$ (345.02)
Total County Tax Allocation	\$ 2,253,378.28	\$ 2,287,535.39	\$ (34,157.11)

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
YEAR-TO-DATE COMPARISON
2024 VS 2023**

	Year-to-Date Jul-24	Year-to-Date Jul-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 2,659,582.76	\$ 2,544,246.76	\$ 115,336.00	4.53%
Transient Sales	\$ 862,998.59	\$ 796,192.27	\$ 66,806.32	8.39%
Direct Pay	\$ 166,593.91	\$ 163,315.33	\$ 3,278.58	2.01%
Seller's Use	\$ 3,628,364.03	\$ 3,501,631.05	\$ 126,732.98	3.62%
Consumer's Use	\$ 292,775.03	\$ 290,335.51	\$ 2,439.52	0.84%
Motor Vehicle	\$ 2,568,334.46	\$ 2,592,745.74	\$ (24,411.28)	(0.94%)
Non-Resident Motor Vehicle	\$ 37,353.89	\$ 36,779.85	\$ 574.04	1.56%
Watercraft and Outboard Motors	\$ 38,558.43	\$ 41,109.60	\$ (2,551.17)	(6.21%)
Non-Resident Watercraft	\$ 347.04	\$ 1,066.96	\$ (719.92)	(67.47%)
Liquor Control	\$ 110,875.13	\$ 110,023.24	\$ 851.89	0.77%
Sales Tax on Motor Fuel	\$ 4,650.15	\$ 4,260.17	\$ 389.98	9.15%
Voluntary Payments	\$ 5,218.84	\$ 6,115.24	\$ (896.40)	(14.66%)
Statewide Master	\$ 4,852,246.51	\$ 4,832,292.30	\$ 19,954.21	0.41%
Assessment Payments	\$ 111,082.06	\$ 159,304.23	\$ (48,222.17)	(30.27%)
Audit Payments	\$ 41,955.31	\$ 39,882.16	\$ 2,073.15	5.20%
Streamline Sales	\$ 554,583.42	\$ 530,841.75	\$ 23,741.67	4.47%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 15,935,519.56	\$ 15,650,142.16	\$ 285,377.40	1.82%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 16,197.36	\$ 15,421.06	\$ 776.30	5.03%
Aggregate County Tax Receipts	\$ 15,919,322.20	\$ 15,634,721.10	\$ 284,601.10	1.82%
Less 1% Administrative Fee	\$ 159,193.23	\$ 156,347.22	\$ 2,846.01	1.82%
Total County Tax Allocation	\$ 15,760,128.97	\$ 15,478,373.88	\$ 281,755.09	1.82%

LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
JULY 2024
(MAY 2024 ACTIVITY)

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
Regular Sales	\$ 200,048.94	\$ 191,589.48	\$ 199,551.83	\$ 168,574.48	\$ 181,536.62	\$ 193,555.76	\$ 195,511.53
Transient Sales	\$ 63,068.74	\$ 57,229.20	\$ 65,339.06	\$ 53,363.10	\$ 61,428.13	\$ 69,032.53	\$ 62,081.47
Direct Pay	\$ 10,860.28	\$ 14,491.10	\$ 14,973.73	\$ 8,237.57	\$ 16,197.39	\$ 11,035.43	\$ 7,501.54
Seller's Use	\$ 246,596.42	\$ 284,119.75	\$ 322,196.28	\$ 239,233.31	\$ 229,154.79	\$ 250,772.94	\$ 242,107.16
Consumer's Use	\$ 18,590.76	\$ 19,178.54	\$ 28,761.30	\$ 17,780.76	\$ 17,517.71	\$ 22,318.27	\$ 21,660.40
Motor Vehicle	\$ 165,997.41	\$ 151,646.72	\$ 198,369.51	\$ 158,745.25	\$ 215,369.32	\$ 201,343.47	\$ 192,397.04
Non-Resident Motor Vehicle	\$ 2,451.80	\$ 1,884.80	\$ 2,657.04	\$ 2,371.69	\$ 3,692.96	\$ 3,682.03	\$ 1,936.61
Watercraft and Outboard Motors	\$ 1,400.64	\$ 1,008.39	\$ 1,044.93	\$ 1,262.17	\$ 5,804.86	\$ 4,165.12	\$ 4,579.01
Non-Resident Watercraft	\$ 20.09	\$ -	\$ -	\$ 153.42	\$ 0.01	\$ -	\$ -
Liquor Control	\$ 7,631.08	\$ 8,130.11	\$ 11,132.08	\$ 6,313.54	\$ 6,826.66	\$ 8,088.30	\$ 7,315.78
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27	\$ 1,103.99	\$ 234.68
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27	\$ 568.75	\$ 71.25
Statewide Master	\$ 350,242.71	\$ 372,101.67	\$ 404,001.78	\$ 304,936.57	\$ 294,968.16	\$ 343,600.36	\$ 356,272.39
Assessment Payments	\$ 7,596.15	\$ 7,652.63	\$ 7,652.30	\$ 8,506.54	\$ 6,432.30	\$ 6,100.47	\$ 5,346.24
Audit Payments	\$ 2,883.36	\$ 1,796.14	\$ 5,325.51	\$ 1,299.80	\$ 1,914.55	\$ 3,134.30	\$ 2,836.65
Streamline Sales	\$ 38,674.11	\$ 47,393.31	\$ 41,167.19	\$ 36,740.23	\$ 37,533.06	\$ 38,188.66	\$ 37,685.77
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,116,818.04	\$ 1,158,557.54	\$ 1,302,793.50	\$ 1,008,695.52	\$ 1,078,443.06	\$ 1,156,690.38	\$ 1,137,537.52
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45	\$ 2,394.12	\$ 594.54	\$ 185.57
Aggregate County Tax Receipts	\$ 1,116,706.68	\$ 1,158,178.07	\$ 1,301,115.23	\$ 1,007,588.07	\$ 1,076,048.94	\$ 1,156,095.84	\$ 1,137,351.95
Less 1% Administrative Fee	\$ 11,167.07	\$ 11,581.78	\$ 13,011.15	\$ 10,075.88	\$ 10,760.49	\$ 11,560.96	\$ 11,373.52
Total County Tax Allocation	\$ 1,105,539.61	\$ 1,146,596.29	\$ 1,288,104.08	\$ 997,512.19	\$ 1,065,288.45	\$ 1,144,534.88	\$ 1,125,978.43
2024 County Tax Receipts - Subtotals		\$ 2,252,135.90	\$ 3,540,239.98	\$ 4,537,752.17	\$ 5,603,040.62	\$ 6,747,575.50	\$ 7,873,553.93
Summary 2023 Sales Tax Receipts	\$ 1,065,555.10	\$ 1,127,540.46	\$ 1,261,263.61	\$ 1,001,654.10	\$ 1,016,761.04	\$ 1,112,853.83	\$ 1,141,014.95
2023 County Tax Receipts - subtotals		\$ 2,193,095.56	\$ 3,454,359.17	\$ 4,456,013.27	\$ 5,472,774.31	\$ 6,585,628.14	\$ 7,726,643.09
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%	102.38%	102.46%	101.90%

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 MONTH-TO-MONTH COMPARISON
 2024 VS 2023**

EXHIBIT B

	Jul-24	Jul-23	Jul-24 VS Jul-23
Regular Sales	\$ 195,511.53	\$ 194,348.78	\$ 1,162.75
Transient Sales	\$ 62,081.47	\$ 61,967.22	\$ 114.25
Direct Pay	\$ 7,501.54	\$ 8,097.48	\$ (595.94)
Seller's Use	\$ 242,107.16	\$ 243,634.96	\$ (1,527.80)
Consumer's Use	\$ 21,660.40	\$ 17,227.97	\$ 4,432.43
Motor Vehicle	\$ 192,397.04	\$ 208,148.44	\$ (15,751.40)
Non-Resident Motor Vehicle	\$ 1,936.61	\$ 3,172.68	\$ (1,236.07)
Watercraft and Outboard Motors	\$ 4,579.01	\$ 3,982.36	\$ 596.65
Non-Resident Watercraft	\$ -	\$ 365.23	\$ (365.23)
Liquor Control	\$ 7,315.78	\$ 7,579.51	\$ (263.73)
Sales Tax on Motor Fuel	\$ 234.68	\$ 783.59	\$ (548.91)
Voluntary Payments	\$ 71.25	\$ 1,347.04	\$ (1,275.79)
Statewide Master	\$ 356,272.39	\$ 351,150.70	\$ 5,121.69
Assessment Payments	\$ 5,346.24	\$ 11,409.85	\$ (6,063.61)
Audit Payments	\$ 2,836.65	\$ 2,582.82	\$ 253.83
Streamline Sales	\$ 37,685.77	\$ 37,868.40	\$ (182.63)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,137,537.52	\$ 1,153,667.03	\$ (16,129.51)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 185.57	\$ 1,126.68	\$ (941.11)
Aggregate County Tax Receipts	\$ 1,137,351.95	\$ 1,152,540.35	\$ (15,188.40)
Less 1% Administrative Fee	\$ 11,373.52	\$ 11,525.40	\$ (151.88)
Total County Tax Allocation	\$ 1,125,978.43	\$ 1,141,014.95	\$ (15,036.52)

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 YEAR-TO-DATE COMPARISON
 2024 VS 2023**

EXHIBIT B

	Year-to-Date Jul-24	Year-to-Date Jul-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,330,368.64	\$ 1,271,885.85	\$ 58,482.79	4.60%
Transient Sales	\$ 431,542.23	\$ 398,034.66	\$ 33,507.57	8.42%
Direct Pay	\$ 83,297.04	\$ 81,657.73	\$ 1,639.31	2.01%
Seller's Use	\$ 1,814,180.65	\$ 1,750,827.12	\$ 63,353.53	3.62%
Consumer's Use	\$ 145,807.74	\$ 145,134.69	\$ 673.05	0.46%
Motor Vehicle	\$ 1,283,868.72	\$ 1,296,044.32	\$ (12,175.60)	(0.94%)
Non-Resident Motor Vehicle	\$ 18,676.93	\$ 18,389.94	\$ 286.99	1.56%
Watercraft and Outboard Motors	\$ 19,265.12	\$ 20,471.97	\$ (1,206.85)	(5.90%)
Non-Resident Watercraft	\$ 173.52	\$ 533.47	\$ (359.95)	(67.47%)
Liquor Control	\$ 55,437.55	\$ 55,011.62	\$ 425.93	0.77%
Sales Tax on Motor Fuel	\$ 2,325.07	\$ 2,123.73	\$ 201.34	9.48%
Voluntary Payments	\$ 2,609.44	\$ 3,057.62	\$ (448.18)	(14.66%)
Statewide Master	\$ 2,426,123.64	\$ 2,416,298.88	\$ 9,824.76	0.41%
Assessment Payments	\$ 49,286.63	\$ 69,571.02	\$ (20,284.39)	(29.16%)
Audit Payments	\$ 19,190.31	\$ 16,543.29	\$ 2,647.02	16.00%
Streamline Sales	\$ 277,382.33	\$ 265,433.22	\$ 11,949.11	4.50%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 7,959,535.56	\$ 7,811,019.13	\$ 148,516.43	1.90%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 6,450.78	\$ 6,329.14	\$ 121.64	1.92%
Aggregate County Tax Receipts	\$ 7,953,084.78	\$ 7,804,689.99	\$ 148,394.79	1.90%
Less 1% Administrative Fee	\$ 79,530.85	\$ 78,046.90	\$ 1,483.95	1.90%
Total County Tax Allocation	\$ 7,873,553.93	\$ 7,726,643.09	\$ 146,910.84	1.90%