

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

• DANIEL J. TALAREK
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

• J.D. TOMLINSON
County Prosecutor

6/21/2024

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)

July 8, 2024 – 11:00 A.M.

1. Approval of Minutes:
 - Minutes of June 10, 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: June Amendments (on file in tax settlement department).
3. Financial Report from Budget Department/Auditor's Report on Financial Status.
4. Tax Settlement Department Report.
5. Any other business

BUDGET COMMISSION MINUTES

June 10, 2024

TIME: 11:00 A.M.

IN ATTENDANCE: J. CRAIG SNODGRASS, CPA, CGFM, AUDITOR
DANIEL J. TALAREK, TREASURER
JAMES BURGE, ASSISTANT PROSECUTOR
JOHN GALL, ADMIN, ASST. TO COMMISSIONER RIDDELL
DEBORAH TANSEY, COMMON PLEAS DEPUTY COURT ADMIN
K.C SAUNDERS, BUDGET DIRECTOR
MIKE NAEGELE, BUDGET COORDINATOR
TIM COCHEY, CHIEF DEPUTY OF FINANCE
SONJA BEAT, TAX SETTLEMENT SUPERVISOR
KRISTINE GARCIA, TAX SETTLEMENT
SELENA VAZQUEZ, TAX SETTLEMENT
ALEX DEMARCO, COMPTROLLER
AMBER FISHER, SUPERINTENDENT LCBDD
GREGORY WESTGATE, DIRECTOR OF BUSINESS LCBDD

APPROVAL OF MINUTES May 13, 2024
MOTION TO APPROVE: MR. SNODGRASS
SECOND: MR. BURGE
MOTION CARRIED

APPROVAL OF RECORDS MAY AMENDMENTS (ON FILE IN TAX
AMENDED CERTIFICATES: SETTLEMENT DEPARTMENT)
MOTION TO APPROVE: MR. SNODGRASS
SECOND: MR. BURGE
MOTION CARRIED

Journal Entries

- Lorain County Board of Developmental Disabilities has been invited to come to Budget Commission meeting to discuss unencumbered carryover.

BUDGET DEPT. REPORT

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

AUDITOR'S REPORT:

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

BUSINESS DISCUSSED:

Mr. Talarek opened the meeting welcoming the Lorain County Board of Developmental Disabilities (LCBDD) members present. Ms. Fisher discussed that there are three main points she wanted to emphasize. The first point is that the cost of what has been in place for 2023 will continue to grow. The second point is that the board will need

to add additional services and staff. The last point Ms. Fisher stated is that when additional costs occur, the actual expenditures associated with the cost often do not happen in the same year.

Ms. Fisher discussed the additional costs associated with Medicaid waiver rates increases. Ms. Fisher explained that the Medicaid Waiver Program is a key source of funding for services delivered to people with developmental disabilities. A person must be enrolled in the program and then they are eligible for support services and adult day care programs. This allows LCBDD to pull in federal funding to go toward those services where otherwise tax dollars would be paying for these services. Ms. Fisher informed the Budget Commission that in the past the funding has been around 60% federal and 40% state or local, but the state or local match has changed to 34.88%. Mr. Snodgrass asked what the cost is to LCBDD for the Medicaid Waiver Services. Ms. Fisher replied, that in 2023 the cost in match which is the liability of the County Board to pay was \$2,748,254. She informs the Budget Commission that some of the enrolled waivers have been state funded therefore our costs were lower. If LCBDD had to pay for the match on every single waiver the amount would be significantly more.

Ms. Fisher explains that LCBDD gets charged in the arrears for the waiver match. In the current fiscal year, LCBDD will receive quarterly billings for the previous fiscal year, which is why there is a lag in dollars going out. Ms. Fisher states the amount the board will pay in 2024 will be an additional \$33,025 and by 2026 for the same additional expense the amount will be \$162,979. These amounts are only if the State maintains what they have contributed for funding. Ms. Fisher stated that the actual total cost for the non-federal share was \$887,686 a year, but with State funding was much lower.

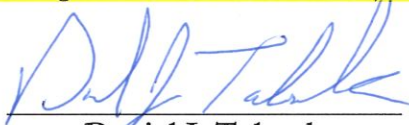
Mr. Snodgrass stated that the Budget Commission is supposed to look at budgets one year at a time. Mr. Snodgrass mentions when looking at the LCBDD's cash balances they are continuing to climb another \$1.5 million, putting them at \$23.5 million unencumbered cash to start the year. Mr. Snodgrass commented that taxpayers are wanting to know why Budget Commission isn't cutting budgets. Ms. Fisher stated that the reserves for LCBDD were \$558,182 which is significantly less than the unencumbered balance. Mr. Snodgrass replied that according to the County Certificate, the LCBDD has \$21.9 million unappropriated for the current year.

Ms. Fisher mentioned that there will be about 39 new Medicaid Waiver enrollments this calendar year and that LCBDD is expected to see the same amount each year going forward because the needs are growing dramatically. Ms. Fisher discussed the need to increase the First Student rates by 17.35% instead of 3%, effective July 1, 2024, due to First Student losing their busing contract with Elyria City School District. As a result of this, Ms. Fisher said that the annualized cost will be approximately \$425,000, with the 2024 calendar year only being affected \$135,000 due to how the billing works in arrears. Ms. Fisher stated that the LCBDD had to add positions to the Service and Support Administration (SSA) and the Early Intervention Departments. Ms. Fisher stated that the other positions needed in Early Intervention are due to how the program focuses on families and children 0-3 years old. While the 0-3 years go by quickly, the amount just within the year for Early Intervention has reached 992. When discussing the positions Ms. Fisher shared that the total annualized costs added in 2024 for these roles were \$565,194.12, assuming they get filled. Ms. Fisher stated that in 2023 there was a 3% increase for wage expenditures in the amount of \$489,318.84. Mr. Snodgrass asked how many staff LCBDD currently employs. Ms. Fisher answered that currently there are roughly 360 employees. Ms. Fisher mentioned that there were nine positions that were vacant in 2023, saving approximately \$335,000. She asked if there were any questions. With none, the Budget Commission thanked the LCBDD for coming.

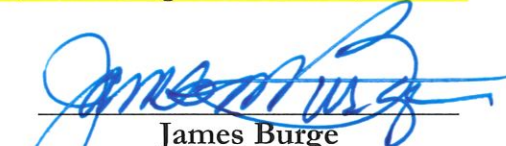
There being no further business. Mr. Burge made a motion to adjourn; Mr. Snodgrass seconded, motion carried.



J. Craig Snodgrass
CPA, CGFM, Auditor



Daniel J. Talarek
Treasurer



James Burge
Assistant Prosecutor

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

EXHIBIT A

	2024 ACT. JUN REVENUE TOTALS	2023 ACT. JUN REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,290,169	\$ 2,229,228	\$ 60,941	2.73%
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ -	\$ -	\$ -	0.00%
CONVEYANCE FEES	\$ 650,714	\$ 597,423	\$ 53,291	8.92%
LOCAL GOVERNMENT	\$ 335,888	\$ 348,859	\$ (12,971)	(3.72%)
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 305,349	\$ 358,412	\$ (53,063)	(14.81%)
RECORDER FEES	\$ 84,075	\$ 90,461	\$ (6,386)	(7.06%)
HOMESTEAD & ROLLBACK	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 501,900	\$ 337,031	\$ 164,869	48.92%
OTHER RECEIPTS	<u>\$ 3,374,798</u>	<u>\$ 602,995</u>	<u>\$ 2,771,803</u>	<u>459.67%</u>
TOTALS	<u>\$ 7,542,893</u>	<u>\$ 4,564,409</u>	<u>\$ 2,978,484</u>	<u>65.25%</u>
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ -		
TOTAL OPERATING RECEIPTS	<u>\$ 5,342,893</u>	<u>\$ 4,564,409</u>	<u>\$ 778,484</u>	<u>17.06%</u>

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

	2024 ESTIMATED RESOURCES	2024 JAN-JUN REVENUE TOTALS	2023 JAN-JUN REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 13,506,751	\$ 13,190,839	\$ 315,912	2.39%
REAL ESTATE	\$ 9,262,512	\$ 5,157,226	\$ 5,337,666	\$ (180,440)	(3.38%)
CASINO REVENUE	\$ 4,500,000	\$ 2,276,435	\$ 2,294,018	\$ (17,583)	(0.77%)
CONVEYANCE FEES	\$ 6,300,000	\$ 3,408,830	\$ 2,950,232	\$ 458,598	15.54%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,728,017	\$ 1,848,632	\$ (120,615)	(6.52%)
AUDITOR FEES	\$ 1,600,000	\$ 847,290	\$ 824,668	\$ 22,622	2.74%
TREASURER'S INTEREST	\$ 4,500,000	\$ 3,266,923	\$ 2,827,067	\$ 439,856	15.56%
RECORDER FEES	\$ 905,000	\$ 420,962	\$ 442,214	\$ (21,252)	(4.81%)
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	\$ 601,459	\$ 13,825	2.30%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,038,848	\$ 1,517,154	\$ 521,694	34.39%
OTHER RECEIPTS	\$ 28,620,777	\$ 8,981,974	\$ 5,126,359	\$ 3,855,615	75.21%
TOTALS	\$ 91,673,192	\$ 42,248,540	\$ 36,960,308	\$ 5,288,232	14.31%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ 2,200,000	\$ -		
TOTAL OPERATING RECEIPTS	\$ 89,473,192	\$ 40,048,540	\$ 36,960,308	\$ 3,088,232	8.36%

**LORAIN COUNTY
GENERAL FUND REVENUE
JUNE 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 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	\$ 13,506,751
REAL ESTATE	\$ 9,262,512	\$ -	\$ -	\$ 5,157,226	\$ -	\$ -	\$ -	\$ 5,157,226
CASINO REVENUE	\$ 4,500,000	\$ 1,099,999	\$ -	\$ -	\$ 1,176,436	\$ -	\$ -	\$ 2,276,435
CONVEYANCE FEES	\$ 6,300,000	\$ 402,855	\$ 473,722	\$ 508,431	\$ 685,104	\$ 688,004	\$ 650,714	\$ 3,408,830
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 335,888	\$ 1,728,017
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	\$ 3,266,923
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 84,075	\$ 420,962
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	\$ 2,038,848
OTHER RECEIPTS	\$ 28,620,777	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 3,374,798	\$ 8,981,974
TOTALS	\$ 91,673,192	\$ 5,403,059	\$ 5,199,251	\$ 12,716,610	\$ 6,488,309	\$ 4,898,418	\$ 7,542,893	\$ 42,248,540

**LORAIN COUNTY
GENERAL FUND REVENUE
JUNE 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 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	\$ 13,190,839
REAL ESTATE	\$ 9,735,505	\$ -	\$ -	\$ 5,337,666	\$ -	\$ -	\$ -	\$ 5,337,666
CASINO REVENUE	\$ 4,546,852	\$ 1,070,776	\$ -	\$ -	\$ 1,223,242	\$ -	\$ -	\$ 2,294,018
CONVEYANCE FEES	\$ 6,331,165	\$ 389,844	\$ 458,307	\$ 455,734	\$ 488,281	\$ 560,643	\$ 597,423	\$ 2,950,232
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 1,848,632
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	\$ 2,827,067
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 442,214
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	\$ 1,517,154
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 1,095,275	\$ 602,995	\$ 5,126,359
TOTALS	\$ 83,022,618	\$ 4,925,943	\$ 4,489,883	\$ 11,471,190	\$ 6,744,156	\$ 4,764,727	\$ 4,564,409	\$ 36,960,308

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

	2024 ESTIMATED RESOURCES	2024 JAN-JUN REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-JUN REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 13,506,751	48.24%	\$ 27,388,385	\$ 13,190,839	48.16%
REAL ESTATE	\$ 9,262,512	\$ 5,157,226	55.68%	\$ 9,735,505	\$ 5,337,666	54.83%
CASINO REVENUE	\$ 4,500,000	\$ 2,276,435	50.59%	\$ 4,546,852	\$ 2,294,018	50.45%
CONVEYANCE FEES	\$ 6,300,000	\$ 3,408,830	54.11%	\$ 6,422,567	\$ 2,950,232	45.94%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,728,017	44.07%	\$ 3,759,924	\$ 1,848,632	49.17%
AUDITOR FEES	\$ 1,600,000	\$ 847,290	52.96%	\$ 1,540,249	\$ 824,668	53.54%
TREASURER'S INTEREST	\$ 4,500,000	\$ 3,266,923	72.60%	\$ 5,848,220	\$ 2,827,067	48.34%
RECORDER FEES	\$ 905,000	\$ 420,962	46.52%	\$ 974,205	\$ 442,214	45.39%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	46.82%	\$ 1,209,632	\$ 601,459	49.72%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,038,848	74.14%	\$ 2,606,178	\$ 1,517,154	58.21%
OTHER RECEIPTS	\$ 28,620,777	\$ 8,981,974	31.38%	\$ 19,338,467	\$ 5,126,359	26.51%
TOTALS	\$ 91,673,192	\$ 42,248,540	46.09%	\$ 83,370,184	\$ 36,960,308	44.33%

**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	\$ 28,620,777	\$ 19,338,467	\$ 9,282,310	48.00%
TOTALS	\$ 91,673,192	\$ 83,370,184	\$ 8,303,008	9.96%

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
JUNE 2024
(APRIL 2024 ACTIVITY)**

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Regular Sales	\$ 400,094.69	\$ 382,081.15	\$ 399,102.44	\$ 337,099.52	\$ 363,071.70	\$ 387,111.11
Transient Sales	\$ 126,136.20	\$ 114,459.11	\$ 130,675.78	\$ 106,595.16	\$ 122,917.37	\$ 138,051.62
Direct Pay	\$ 21,720.57	\$ 28,982.19	\$ 29,947.41	\$ 16,475.08	\$ 32,394.72	\$ 22,070.64
Seller's Use	\$ 493,145.96	\$ 568,246.96	\$ 644,433.15	\$ 478,419.94	\$ 458,319.85	\$ 501,548.76
Consumer's Use	\$ 37,184.17	\$ 38,357.02	\$ 57,524.54	\$ 36,674.44	\$ 35,075.47	\$ 44,636.29
Motor Vehicle	\$ 332,197.51	\$ 303,378.77	\$ 396,744.72	\$ 317,548.97	\$ 430,879.48	\$ 402,754.76
Non-Resident Motor Vehicle	\$ 4,903.61	\$ 3,769.61	\$ 5,314.09	\$ 4,743.39	\$ 7,385.92	\$ 7,364.04
Watercraft and Outboard Motors	\$ 2,821.68	\$ 2,016.85	\$ 2,090.42	\$ 2,524.35	\$ 11,609.63	\$ 8,337.50
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
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36	\$ 132.57	\$ 2,207.94
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55	\$ 1,137.49
Statewide Master	\$ 700,485.47	\$ 744,203.19	\$ 808,003.33	\$ 609,873.11	\$ 589,936.00	\$ 687,200.79
Assessment Payments	\$ 16,491.68	\$ 17,485.07	\$ 18,439.09	\$ 18,646.86	\$ 14,811.55	\$ 13,218.72
Audit Payments	\$ 6,357.62	\$ 3,841.05	\$ 13,178.36	\$ 2,336.77	\$ 3,837.32	\$ 6,654.34
Streamline Sales	\$ 77,348.61	\$ 94,715.05	\$ 82,232.31	\$ 73,480.32	\$ 75,066.46	\$ 76,376.61
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
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 224.31	\$ 1,073.66	\$ 4,356.18	\$ 3,260.78	\$ 5,362.99	\$ 1,545.33
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
Less 1% Administrative Fee	\$ 22,354.77	\$ 23,173.94	\$ 26,068.36	\$ 20,164.45	\$ 21,537.29	\$ 23,133.02
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
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
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
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
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%	102.33%	102.39%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

EXHIBIT B

	Jun-24	Jun-23	Jun-24 VS Jun-23
Regular Sales	\$ 387,111.11	\$ 375,666.65	\$ 11,444.46
Transient Sales	\$ 138,051.62	\$ 133,983.80	\$ 4,067.82
Direct Pay	\$ 22,070.64	\$ 12,271.94	\$ 9,798.70
Seller's Use	\$ 501,548.76	\$ 510,360.42	\$ (8,811.66)
Consumer's Use	\$ 44,636.29	\$ 57,471.36	\$ (12,835.07)
Motor Vehicle	\$ 402,754.76	\$ 348,741.12	\$ 54,013.64
Non-Resident Motor Vehicle	\$ 7,364.04	\$ 5,466.75	\$ 1,897.29
Watercraft and Outboard Motors	\$ 8,337.50	\$ 7,253.99	\$ 1,083.51
Non-Resident Watercraft	\$ -	\$ -	\$ -
Liquor Control	\$ 16,176.61	\$ 15,279.82	\$ 896.79
Sales Tax on Motor Fuel	\$ 2,207.94	\$ 150.90	\$ 2,057.04
Voluntary Payments	\$ 1,137.49	\$ 0.55	\$ 1,136.94
Statewide Master	\$ 687,200.79	\$ 679,306.94	\$ 7,893.85
Assessment Payments	\$ 13,218.72	\$ 22,056.76	\$ (8,838.04)
Audit Payments	\$ 6,654.34	\$ 7,150.88	\$ (496.54)
Streamline Sales	\$ 76,376.61	\$ 78,062.18	\$ (1,685.57)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,314,847.22	\$ 2,253,224.06	\$ 61,623.16
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 1,545.33	\$ 1,478.64	\$ 66.69
Aggregate County Tax Receipts	\$ 2,313,301.89	\$ 2,251,745.42	\$ 61,556.47
Less 1% Administrative Fee	\$ 23,133.02	\$ 22,517.45	\$ 615.57
Total County Tax Allocation	\$ 2,290,168.87	\$ 2,229,227.97	\$ 60,940.90

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

	Year-to-Date Jun-24	Year-to-Date Jun-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 2,268,560.61	\$ 2,155,550.91	\$ 113,009.70	5.24%
Transient Sales	\$ 738,835.24	\$ 672,257.91	\$ 66,577.33	9.90%
Direct Pay	\$ 151,590.61	\$ 147,120.41	\$ 4,470.20	3.04%
Seller's Use	\$ 3,144,114.62	\$ 3,014,394.00	\$ 129,720.62	4.30%
Consumer's Use	\$ 249,451.93	\$ 255,879.68	\$ (6,427.75)	(2.51%)
Motor Vehicle	\$ 2,183,504.21	\$ 2,176,509.09	\$ 6,995.12	0.32%
Non-Resident Motor Vehicle	\$ 33,480.66	\$ 30,434.49	\$ 3,046.17	10.01%
Watercraft and Outboard Motors	\$ 29,400.43	\$ 33,130.85	\$ (3,730.42)	(11.26%)
Non-Resident Watercraft	\$ 347.04	\$ 336.48	\$ 10.56	3.14%
Liquor Control	\$ 96,243.57	\$ 94,864.21	\$ 1,379.36	1.45%
Sales Tax on Motor Fuel	\$ 4,180.81	\$ 2,692.96	\$ 1,487.85	55.25%
Voluntary Payments	\$ 5,076.36	\$ 3,421.15	\$ 1,655.21	48.38%
Statewide Master	\$ 4,139,701.89	\$ 4,129,974.16	\$ 9,727.73	0.24%
Assessment Payments	\$ 99,092.97	\$ 131,139.94	\$ (32,046.97)	(24.44%)
Audit Payments	\$ 36,205.46	\$ 33,810.59	\$ 2,394.87	7.08%
Streamline Sales	\$ 479,219.36	\$ 455,102.34	\$ 24,117.02	5.30%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 13,659,005.77	\$ 13,336,619.17	\$ 322,386.60	2.42%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 15,823.25	\$ 12,539.88	\$ 3,283.37	26.18%
Aggregate County Tax Receipts	\$ 13,643,182.52	\$ 13,324,079.29	\$ 319,103.23	2.39%
Less 1% Administrative Fee	\$ 136,431.83	\$ 133,240.80	\$ 3,191.03	2.39%
Total County Tax Allocation	\$ 13,506,750.69	\$ 13,190,838.49	\$ 315,912.20	2.39%

LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
JUNE 2024
(APRIL 2024 ACTIVITY)

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Regular Sales	\$ 200,048.94	\$ 191,589.48	\$ 199,551.83	\$ 168,574.48	\$ 181,536.62	\$ 193,555.76
Transient Sales	\$ 63,068.74	\$ 57,229.20	\$ 65,339.06	\$ 53,363.10	\$ 61,428.13	\$ 69,032.53
Direct Pay	\$ 10,860.28	\$ 14,491.10	\$ 14,973.73	\$ 8,237.57	\$ 16,197.39	\$ 11,035.43
Seller's Use	\$ 246,596.42	\$ 284,119.75	\$ 322,196.28	\$ 239,233.31	\$ 229,154.79	\$ 250,772.94
Consumer's Use	\$ 18,590.76	\$ 19,178.54	\$ 28,761.30	\$ 17,780.76	\$ 17,517.71	\$ 22,318.27
Motor Vehicle	\$ 165,997.41	\$ 151,646.72	\$ 198,369.51	\$ 158,745.25	\$ 215,369.32	\$ 201,343.47
Non-Resident Motor Vehicle	\$ 2,451.80	\$ 1,884.80	\$ 2,657.04	\$ 2,371.69	\$ 3,692.96	\$ 3,682.03
Watercraft and Outboard Motors	\$ 1,400.64	\$ 1,008.39	\$ 1,044.93	\$ 1,262.17	\$ 5,804.86	\$ 4,165.12
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
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27	\$ 1,103.99
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27	\$ 568.75
Statewide Master	\$ 350,242.71	\$ 372,101.67	\$ 404,001.78	\$ 304,936.57	\$ 294,968.16	\$ 343,600.36
Assessment Payments	\$ 7,596.15	\$ 7,652.63	\$ 7,652.30	\$ 8,506.54	\$ 6,432.30	\$ 6,100.47
Audit Payments	\$ 2,883.36	\$ 1,796.14	\$ 5,325.51	\$ 1,299.80	\$ 1,914.55	\$ 3,134.30
Streamline Sales	\$ 38,674.11	\$ 47,393.31	\$ 41,167.19	\$ 36,740.23	\$ 37,533.06	\$ 38,188.66
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
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45	\$ 2,394.12	\$ 594.54
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
Less 1% Administrative Fee	\$ 11,167.07	\$ 11,581.78	\$ 13,011.15	\$ 10,075.88	\$ 10,760.49	\$ 11,560.96
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
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
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
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
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%	102.38%	102.46%

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

EXHIBIT B

	Jun-24	Jun-23	Jun-24 VS Jun-23
Regular Sales	\$ 193,555.76	\$ 187,639.16	\$ 5,916.60
Transient Sales	\$ 69,032.53	\$ 66,992.00	\$ 2,040.53
Direct Pay	\$ 11,035.43	\$ 6,136.03	\$ 4,899.40
Seller's Use	\$ 250,772.94	\$ 255,110.01	\$ (4,337.07)
Consumer's Use	\$ 22,318.27	\$ 28,715.39	\$ (6,397.12)
Motor Vehicle	\$ 201,343.47	\$ 174,315.20	\$ 27,028.27
Non-Resident Motor Vehicle	\$ 3,682.03	\$ 2,733.39	\$ 948.64
Watercraft and Outboard Motors	\$ 4,165.12	\$ 3,623.56	\$ 541.56
Non-Resident Watercraft	\$ -	\$ -	\$ -
Liquor Control	\$ 8,088.30	\$ 7,639.91	\$ 448.39
Sales Tax on Motor Fuel	\$ 1,103.99	\$ 75.45	\$ 1,028.54
Voluntary Payments	\$ 568.75	\$ 0.27	\$ 568.48
Statewide Master	\$ 343,600.36	\$ 339,653.20	\$ 3,947.16
Assessment Payments	\$ 6,100.47	\$ 9,919.68	\$ (3,819.21)
Audit Payments	\$ 3,134.30	\$ 3,008.32	\$ 125.98
Streamline Sales	\$ 38,188.66	\$ 39,042.14	\$ (853.48)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,156,690.38	\$ 1,124,603.71	\$ 32,086.67
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 594.54	\$ 508.93	\$ 85.61
Aggregate County Tax Receipts	\$ 1,156,095.84	\$ 1,124,094.78	\$ 32,001.06
Less 1% Administrative Fee	\$ 11,560.96	\$ 11,240.95	\$ 320.01
Total County Tax Allocation	\$ 1,144,534.88	\$ 1,112,853.83	\$ 31,681.05

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

EXHIBIT B

	Year-to-Date Jun-24	Year-to-Date Jun-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,134,857.11	\$ 1,077,537.07	\$ 57,320.04	5.32%
Transient Sales	\$ 369,460.76	\$ 336,067.44	\$ 33,393.32	9.94%
Direct Pay	\$ 75,795.50	\$ 73,560.25	\$ 2,235.25	3.04%
Seller's Use	\$ 1,572,073.49	\$ 1,507,192.16	\$ 64,881.33	4.30%
Consumer's Use	\$ 124,147.34	\$ 127,906.72	\$ (3,759.38)	(2.94%)
Motor Vehicle	\$ 1,091,471.68	\$ 1,087,895.88	\$ 3,575.80	0.33%
Non-Resident Motor Vehicle	\$ 16,740.32	\$ 15,217.26	\$ 1,523.06	10.01%
Watercraft and Outboard Motors	\$ 14,686.11	\$ 16,489.61	\$ (1,803.50)	(10.94%)
Non-Resident Watercraft	\$ 173.52	\$ 168.24	\$ 5.28	3.14%
Liquor Control	\$ 48,121.77	\$ 47,432.11	\$ 689.66	1.45%
Sales Tax on Motor Fuel	\$ 2,090.39	\$ 1,340.14	\$ 750.25	55.98%
Voluntary Payments	\$ 2,538.19	\$ 1,710.58	\$ 827.61	48.38%
Statewide Master	\$ 2,069,851.25	\$ 2,065,148.18	\$ 4,703.07	0.23%
Assessment Payments	\$ 43,940.39	\$ 58,161.17	\$ (14,220.78)	(24.45%)
Audit Payments	\$ 16,353.66	\$ 13,960.47	\$ 2,393.19	17.14%
Streamline Sales	\$ 239,696.56	\$ 227,564.82	\$ 12,131.74	5.33%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 6,821,998.04	\$ 6,657,352.10	\$ 164,645.94	2.47%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 6,265.21	\$ 5,202.46	\$ 1,062.75	20.43%
Aggregate County Tax Receipts	\$ 6,815,732.83	\$ 6,652,149.64	\$ 163,583.19	2.46%
Less 1% Administrative Fee	\$ 68,157.33	\$ 66,521.50	\$ 1,635.83	2.46%
Total County Tax Allocation	\$ 6,747,575.50	\$ 6,585,628.14	\$ 161,947.36	2.46%

**LOCAL GOVERNMENT
DISTRIBUTION ESTIMATE FOR
2024**

TOTAL LOCAL GOV'T ENTITLEMENT

SUB-DIVISION

PERCENT

		CERTIFIED 7/25/2023 ORIGINAL 2024	NOT CERTIFIED UPDATED 12/19/23	NOT CERTIFIED UPDATED 06/26/24	DECREASED REVENUE
		\$ 12,193,017.00	\$ 12,065,523.00	\$ 11,899,930.00	\$ (165,593.00)
		ALLOCATION	ALLOCATION	ALLOCATION	FROM 06/26/24
COUNTY GENERAL FUND	30.000%	\$ 3,657,905.10	\$ 3,619,656.90	\$ 3,569,979.01	\$ (49,677.89)
LORAIN CITY	27.412%	\$ 3,342,349.82	\$ 3,307,401.16	\$ 3,262,008.81	\$ (45,392.35)
Total to be taken off of the entitlement first		\$ 7,000,254.92	\$ 6,927,058.06	\$ 6,831,987.82	\$ (95,070.24)
BALANCE REMAINING FOR OTHER SUB-DIVISIONS		\$ 5,192,762.08	\$ 5,138,464.94	\$ 5,067,942.18	\$ (70,522.76)
AMHERST CITY	4.732%	\$ 245,721.51	\$ 243,152.19	\$ 239,815.02	\$ (3,337.17)
AVON CITY	4.466%	\$ 231,908.75	\$ 229,483.84	\$ 226,334.30	\$ (3,149.54)
AVON LAKE CITY	8.487%	\$ 440,709.72	\$ 436,101.52	\$ 430,116.25	\$ (5,985.27)
ELYRIA CITY	31.907%	\$ 1,656,854.60	\$ 1,639,530.01	\$ 1,617,028.31	\$ (22,501.70)
NORTH RIDGEVILLE CITY	10.316%	\$ 535,685.34	\$ 530,084.04	\$ 522,808.92	\$ (7,275.12)
OBERLIN CITY	8.135%	\$ 422,431.20	\$ 418,014.12	\$ 412,277.10	\$ (5,737.02)
SHEFFIELD LAKE CITY	4.618%	\$ 239,801.75	\$ 237,294.31	\$ 234,037.57	\$ (3,256.74)
VERMILION CITY	1.576%	\$ 81,837.93	\$ 80,982.21	\$ 79,870.77	\$ (1,111.44)
GRAFTON VILLAGE	1.454%	\$ 75,502.76	\$ 74,713.28	\$ 73,687.88	\$ (1,025.40)
KIPTON VILLAGE	0.347%	\$ 18,018.88	\$ 17,830.47	\$ 17,585.76	\$ (244.71)
LAGRANGE VILLAGE	0.727%	\$ 37,751.38	\$ 37,356.64	\$ 36,843.94	\$ (512.70)
ROCHESTER VILLAGE	0.262%	\$ 13,605.04	\$ 13,462.78	\$ 13,278.01	\$ (184.77)
SHEFFIELD VILLAGE	1.552%	\$ 80,591.67	\$ 79,748.98	\$ 78,654.46	\$ (1,094.52)
SO. AMHERST VILLAGE	1.435%	\$ 74,516.14	\$ 73,736.97	\$ 72,724.97	\$ (1,012.00)
WELLINGTON VILLAGE	2.119%	\$ 110,034.63	\$ 108,884.07	\$ 107,389.69	\$ (1,494.38)
AMHERST TOWNSHIP	1.525%	\$ 79,189.62	\$ 78,361.59	\$ 77,286.12	\$ (1,075.47)
BRIGHTON TOWNSHIP	0.383%	\$ 19,888.28	\$ 19,680.32	\$ 19,410.22	\$ (270.10)
BROWNHELM TOWNSHIP	0.606%	\$ 31,468.14	\$ 31,139.10	\$ 30,711.73	\$ (427.37)
CAMDEN TOWNSHIP	0.658%	\$ 34,168.37	\$ 33,811.10	\$ 33,347.06	\$ (464.04)
CARLISLE TOWNSHIP	2.083%	\$ 108,165.23	\$ 107,034.22	\$ 105,565.24	\$ (1,468.98)
COLUMBIA TOWNSHIP	2.024%	\$ 105,101.50	\$ 104,002.53	\$ 102,575.15	\$ (1,427.38)
EATON TOWNSHIP	1.832%	\$ 95,131.40	\$ 94,136.68	\$ 92,844.70	\$ (1,291.98)
ELYRIA TOWNSHIP	0.992%	\$ 51,512.20	\$ 50,973.57	\$ 50,273.99	\$ (699.58)
GRAFTON TOWNSHIP	0.844%	\$ 43,826.91	\$ 43,368.64	\$ 42,773.43	\$ (595.21)
HENRIETTA TOWNSHIP	0.659%	\$ 34,220.30	\$ 33,862.48	\$ 33,397.74	\$ (464.74)
HUNTINGTON TOWNSHIP	0.616%	\$ 31,987.41	\$ 31,652.94	\$ 31,218.52	\$ (434.42)
LAGRANGE TOWNSHIP	0.991%	\$ 51,460.27	\$ 50,922.19	\$ 50,223.31	\$ (698.88)
PENFIELD TOWNSHIP	0.479%	\$ 24,873.33	\$ 24,613.25	\$ 24,275.44	\$ (337.81)
PITTSFIELD TOWNSHIP	0.725%	\$ 37,647.53	\$ 37,253.87	\$ 36,742.58	\$ (511.29)
ROCHESTER TOWNSHIP	0.362%	\$ 18,797.80	\$ 18,601.24	\$ 18,345.95	\$ (255.29)
NEW RUSSIA TOWNSHIP	0.936%	\$ 48,604.25	\$ 48,096.03	\$ 47,435.94	\$ (660.09)
SHEFFIELD TOWNSHIP	1.515%	\$ 78,670.35	\$ 77,847.74	\$ 76,779.32	\$ (1,068.42)
WELLINGTON TOWNSHIP	0.637%	\$ 33,077.89	\$ 32,732.02	\$ 32,282.79	\$ (449.23)
TOTAL OTHER SUB-DIVISIONS		\$ 5,192,762.08	\$ 5,138,464.94	\$ 5,067,942.18	\$ (70,522.76)
COUNTY GENERAL FUND		\$ 3,657,905.10	\$ 3,619,656.90	\$ 3,569,979.01	\$ (49,677.89)
LORAIN CITY		\$ 3,342,349.82	\$ 3,307,401.16	\$ 3,262,008.81	\$ (45,392.35)
TOTAL LOCAL GOVERNMENT ENTITLEMENT		\$ 12,193,017.00	\$ 12,065,523.00	\$ 11,899,930.00	\$ (165,593.00)

SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT
7/8/2024

**2024
PUBLIC LIBRARY FUND**

**ESTIMATE
\$ 11,371,259.00**

**(CERTIFIED 7/25/23)
ORIGINAL 2024
\$ 11,371,259.00**

**(CERTIFIED 12/19/23)
Revised 01/08/24
\$ 11,254,730.00**

**(CERTIFIED 6/26/24)
Revised 07/08/24
\$ 11,103,523.00**

**DECREASED
REVENUE
(\$151,207.00)**

SUB-DIVISION	PERCENT	ORIGINAL ALLOCATION	REVISED ALLOCATION	REVISED ALLOCATION	
AMHERST PUBLIC LIBRARY	10.055220000%	1,143,405.11	1,131,687.86	1,116,483.67	(15,204.19)
AVON LAKE PUBLIC LIBRARY	7.974280000%	906,776.03	897,483.68	885,426.01	(12,057.67)
ELYRIA PUBLIC LIBRARY	19.918340000%	2,264,966.03	2,241,755.39	2,211,637.46	(30,117.93)
GRAFTON - MIDVIEW PUBLIC LIBRARY	7.068720000%	803,802.46	795,565.35	784,876.95	(10,688.40)
LORAIN PUBLIC LIBRARY	46.644890000%	5,304,111.26	5,249,756.42	5,179,226.09	(70,530.33)
OBERLIN PUBLIC LIBRARY	3.513640000%	399,545.10	395,450.70	390,137.83	(5,312.87)
RITTER PUBLIC LIBRARY	1.556690000%	177,015.25	175,201.26	172,847.43	(2,353.83)
HERRICK MEMORIAL LIBRARY	3.099890000%	352,496.52	348,884.25	344,197.00	(4,687.25)
NEW LONDON PUBLIC LIBRARY	0.168330000%	19,141.24	18,945.09	18,690.56	(254.53)
TOTAL	100.00%	11,371,259.00	11,254,730.00	11,103,523.00	(151,207.00)

**SOURCE: LORAIN COUNTY AUDITOR
TAX SETTLEMENT DEPARTMENT
July 8, 2024**