

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

• DANIEL J. TALAREK
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

• J.D. TOMLINSON
County Prosecutor

5/24/2024

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)

June 10, 2024 – 11:00 A.M.

1. LCBDD review of County Finances and Cash Balances
2. Approval of Minutes:
 - Minutes of May 13, 2024
3. 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: May Amendments (on file in tax settlement department).
4. Financial Report from Budget Department/Auditor's Report on Financial Status.
5. Tax Settlement Department Report.
6. Any other business

BUDGET COMMISSION MINUTES

May 13, 2024

TIME: 11:00 A.M.

IN ATTENDANCE: J. CRAIG SNODGRASS, CPA, CGFM, AUDITOR
DANIEL J. TALAREK, TREASURER
MICHELLE HUNG, COMMISSIONER
MATTHEW SPEARS, ADMIN. ASST. TO COMMISSIONER HUNG
TIM COCHEY, CHIEF DEPUTY OF FINANCE
ALEX DEMARCO, COMPTROLLER
CARMELLA PHILLIPS, ASST. CHIEF DEPUTY OF FINANCE
KRISTINE GARCIA, TAX SETTLEMENT
BARRY J. HABONY, MHARS BOARD CHIEF BUSINESS OPERATIONS
MICHAEL DOUD, MHARS BOARD EXECUTIVE DIRECTOR

APPROVAL OF MINUTES April 8, 2024-District Health
April 8, 2024

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

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

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

Journal Entries

- ❑ Mental Health Addiction Recovery Services Board has been invited to come to Budget Commission meeting to discuss unencumbered carryover.
- ❑ Streamlined 2025 tax budgets were emailed 05/01/2024 for subdivisions to file with Budget Commission by the due date of 07/19/2024
- ❑ All Resolutions Accepting Tax Rates were received from all school districts.

BUDGET DEPT. REPORT:

No representative from Budget Department was at the meeting, no Budget Department report.

AUDITOR'S REPORT:

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

BUSINESS DISCUSSED:

Mr. Talarek opened the meeting and welcomed the MHARS board, as they were invited to speak before the Budget Commission today to review their county finances and cash balances.

Mr. Habony, MHARS Board Chief Business Operations, started with sharing that the balance of MHARS as of December 31, 2023, is \$16,889,659. Mr. Habony stated that the MHARS Board's fiscal year runs through June 30th, as they are on a State fiscal year.

Mr. Habony stated that their cash balance is made up of numerous sub-funds within the main 3340 Fund. The A100 fund are their levies which account for their General Fund. They have one Agency Fund, A200 which is the Integrated Services Partnership. This partnership consists of the LCDD, LCCS, the Juvenile Court System, and the MHARS Board. This fund is for the youth that are at high risk within the system. The remaining sub-funds are comprised of 26 Restricted Special Revenue funds, which pertain to Local, State, and Federal Grants and Allocations.

Mr. Habony mentioned that as of December 31st, 2023, out of the MHARS Board's unencumbered cash there is \$5.7 million in agency contracts that have not been paid through June 30th, which is levy funding. In addition, Mr. Habony mentions that there is an additional \$4.7 through restricted funding that they have either received or have yet to receive to date.

Mr. Habony shared the MHARS Board's unaudited financial statements as of December 31, 2023. He then disclosed with the Budget Commission the amended budget for 2024 which ends June 30th, the year-to-date actuals along with a statement and cash position, and the 7-year budget forecast for MHARS. Mr. Habony informed that they are in the process of the 2025 Budget, which will start on July 1st, 2024, and go to their board for approval on May 28th. Mr. Habony pointed out that there is one big project that MHARS is currently rolling out, located by the Nord Center off South Broadway in Lorain, the facility is a \$21 million project with secured funding. The current estimate of cost is \$19 million, that is contracts that have been awarded including the cost of construction. The MHARS board approved an additional \$4.8 million through a resolution to spend when the center opens around September of 2025. Mr. Habony stated that the MHARS Board has set aside funding to fulfill a 5-year plan to pay for salaries and operations while things get up and running. Mr. Snodgrass asked if this means MHARS would vacate their current location. Mr. Habony replied no that the new construction will be for a specific crisis receiving and treatment center.

Mr. Snodgrass asked out of the \$21 million from their cash balances, how much is MHARS anticipating on using and what outside funding is MHARS receiving for this project. Mr. Habony stated that currently MHARS has received some community foundation donations, State Capital funding, federal funding through the Health and Human Services by way of the Omnibus Bill and Senator Sherrod Brown's office. Additionally, there was \$8.5 million that the MHARS board passed a resolution to set aside for the project, State ARPA Funds, and \$4 million from the County through ARPA Funds which Mr. Habony suspects they will see the bill sometime in May 2024.

Mr. Snodgrass asked out of the \$21 million, what is coming out of MHARS actual funds. Mr. Habony stated that \$8.5 million is their contribution for the construction, and to fund the first five years. Mr. Snodgrass asked Mr. Habony what he anticipates the cash balances to be by the end of 2024. Mr. Habony answered the cash balances will decrease as funds are used, specifically once MHARS comes into operation. Mr. Habony stated the 7-year budget forecast projects the cash balances to be down to \$3.7 million by 2031.

Mr. Snodgrass confirmed that MHARS is going on the ballot for a 10-year levy renewal. Mr. Habony affirmed that, and they are going on November 2024's ballot. Mr. Snodgrass thanked MHARS for coming to discuss and review their county finances and cash balances.

Mrs. Garcia informed members that the streamline 2025 tax budgets were emailed 05/01/2024 for subdivisions to file with Budget Commission by the due date of 07/19/2024. A signed cover letter approved by Budget Commission was emailed with the tax budget format.

Mrs. Garcia stated that the resolutions accepting tax rates were received from all school districts.

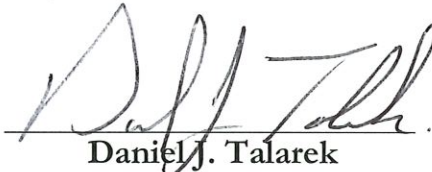
Mrs. Garcia also reminded the members that LCBDD has been invited to meet with the Budget Commission to discuss their unencumbered carryover next month.

Mr. Snodgrass inquired how many Subdivisions have yet to sign up for EFTs. Mr. Cochey informed Budget Commission that only 10 Subdivisions have not signed on for EFTs. Mr. Snodgrass remarked that the process seems to be running smoothly, and he has heard good comments on the process.

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



J. Craig Snodgrass
CPA, CGFM Auditor



Daniel J. Talarek
Treasurer

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

EXHIBIT A

	2024 ACT. MAY REVENUE TOTALS	2023 ACT. MAY REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,132,192	\$ 2,034,240	\$ 97,952	4.82%
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ -	\$ -	\$ -	0.00%
CONVEYANCE FEES	\$ 688,004	\$ 560,643	\$ 127,361	22.72%
LOCAL GOVERNMENT	\$ 313,878	\$ 347,769	\$ (33,891)	(9.75%)
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 456,276	\$ 506,561	\$ (50,285)	(9.93%)
RECORDER FEES	\$ 90,372	\$ 77,625	\$ 12,747	16.42%
HOMESTEAD & ROLLBACK	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 488,583	\$ 142,614	\$ 345,969	242.59%
OTHER RECEIPTS	\$ 729,113	\$ 1,095,275	\$ (366,162)	(33.43%)
TOTALS	\$ 4,898,418	\$ 4,764,727	\$ 133,691	2.81%
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	\$ -	
ADVANCES-IN	\$ -	\$ -	\$ -	
TOTAL OPERATING RECEIPTS	\$ 4,898,418	\$ 4,764,727	\$ 133,691	2.81%

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

	2024 ESTIMATED RESOURCES	2024 JAN-MAY REVENUE TOTALS	2023 JAN-MAY REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 11,216,582	\$ 10,961,611	\$ 254,971	2.33%
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	\$ 2,758,116	\$ 2,352,809	\$ 405,307	17.23%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,392,129	\$ 1,499,773	\$ (107,644)	(7.18%)
AUDITOR FEES	\$ 1,600,000	\$ 847,290	\$ 824,668	\$ 22,622	2.74%
TREASURER'S INTEREST	\$ 4,500,000	\$ 2,961,574	\$ 2,468,655	\$ 492,919	19.97%
RECORDER FEES	\$ 905,000	\$ 336,887	\$ 351,753	\$ (14,866)	(4.23%)
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	\$ 601,459	\$ 13,825	2.30%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 1,536,948	\$ 1,180,123	\$ 356,825	30.24%
OTHER RECEIPTS	\$ 28,611,387	\$ 5,607,176	\$ 4,523,364	\$ 1,083,812	23.96%
TOTALS	\$ 91,663,802	\$ 34,705,647	\$ 32,395,899	\$ 2,309,748	7.13%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -	\$ -	
ADVANCES-IN	\$ 2,200,000	\$ -	\$ -	\$ -	
TOTAL OPERATING RECEIPTS	\$ 89,463,802	\$ 34,705,647	\$ 32,395,899	\$ 2,309,748	7.13%

**LORAIN COUNTY
GENERAL FUND REVENUE
MAY 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 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	\$ 11,216,582
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	\$ 2,758,116
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 1,392,129
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	\$ 2,961,574
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 336,887
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	\$ 1,536,948
OTHER RECEIPTS	\$ 28,611,387	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 5,607,176
TOTALS	\$ 91,663,802	\$ 5,403,059	\$ 5,199,251	\$ 12,716,610	\$ 6,488,309	\$ 4,898,418	\$ 34,705,647

**LORAIN COUNTY
GENERAL FUND REVENUE
MAY 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 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	\$ 10,961,611
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	\$ 2,352,809
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 1,499,773
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	\$ 2,468,655
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 351,753
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	\$ 1,180,123
							\$ -
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 1,095,275	\$ 4,523,364
TOTALS	\$ 83,022,618	\$ 4,925,943	\$ 4,489,883	\$ 11,471,190	\$ 6,744,156	\$ 4,764,727	\$ 32,395,899

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

	2024 ESTIMATED RESOURCES	2024 JAN-MAY REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-MAY REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 11,216,582	40.06%	\$ 27,388,385	\$ 10,961,611	40.02%
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	\$ 2,758,116	43.78%	\$ 6,422,567	\$ 2,352,809	36.63%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,392,129	35.51%	\$ 3,759,924	\$ 1,499,773	39.89%
AUDITOR FEES	\$ 1,600,000	\$ 847,290	52.96%	\$ 1,540,249	\$ 824,668	53.54%
TREASURER'S INTEREST	\$ 4,500,000	\$ 2,961,574	65.81%	\$ 5,848,220	\$ 2,468,655	42.21%
RECORDER FEES	\$ 905,000	\$ 336,887	37.23%	\$ 974,205	\$ 351,753	36.11%
HOMESTEAD & ROLLEBACK	\$ 1,314,144	\$ 615,284	46.82%	\$ 1,209,632	\$ 601,459	49.72%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 1,536,948	55.89%	\$ 2,606,178	\$ 1,180,123	45.28%
OTHER RECEIPTS	\$ 28,611,387	\$ 5,607,176	19.60%	\$ 19,338,467	\$ 4,523,364	23.39%
TOTALS	\$ 91,663,802	\$ 34,705,647	37.86%	\$ 83,370,184	\$ 32,395,899	38.86%

**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 & ROLLBACK	\$ 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	\$ 28,611,387	\$ 19,338,467	\$ 9,272,920	47.95%
TOTALS	\$ 91,663,802	\$ 83,370,184	\$ 8,293,618	9.95%

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

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24
Regular Sales	\$ 400,094.69	\$ 382,081.15	\$ 399,102.44	\$ 337,099.52	\$ 363,071.70
Transient Sales	\$ 126,136.20	\$ 114,459.11	\$ 130,675.78	\$ 106,595.16	\$ 122,917.37
Direct Pay	\$ 21,720.57	\$ 28,982.19	\$ 29,947.41	\$ 16,475.08	\$ 32,394.72
Seller's Use	\$ 493,145.96	\$ 568,246.96	\$ 644,433.15	\$ 478,419.94	\$ 458,319.85
Consumer's Use	\$ 37,184.17	\$ 38,357.02	\$ 57,524.54	\$ 36,674.44	\$ 35,075.47
Motor Vehicle	\$ 332,197.51	\$ 303,378.77	\$ 396,744.72	\$ 317,548.97	\$ 430,879.48
Non-Resident Motor Vehicle	\$ 4,903.61	\$ 3,769.61	\$ 5,314.09	\$ 4,743.39	\$ 7,385.92
Watercraft and Outboard Motors	\$ 2,821.68	\$ 2,016.85	\$ 2,090.42	\$ 2,524.35	\$ 11,609.63
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
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36	\$ 132.57
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55
Statewide Master	\$ 700,485.47	\$ 744,203.19	\$ 808,003.33	\$ 609,873.11	\$ 589,936.00
Assessment Payments	\$ 16,491.68	\$ 17,485.07	\$ 18,439.09	\$ 18,646.86	\$ 14,811.55
Audit Payments	\$ 6,357.62	\$ 3,841.05	\$ 13,178.36	\$ 2,336.77	\$ 3,837.32
Streamline Sales	\$ 77,348.61	\$ 94,715.05	\$ 82,232.31	\$ 73,480.32	\$ 75,066.46
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,235,701.24	\$ 2,318,467.65	\$ 2,611,191.70	\$ 2,019,706.03	\$ 2,159,091.93
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 224.31	\$ 1,073.66	\$ 4,356.18	\$ 3,260.78	\$ 5,362.99
Aggregate County Tax Receipts	\$ 2,235,476.93	\$ 2,317,393.99	\$ 2,606,835.52	\$ 2,016,445.25	\$ 2,153,728.94
Less 1% Administrative Fee	\$ 22,354.77	\$ 23,173.94	\$ 26,068.36	\$ 20,164.45	\$ 21,537.29
Total County Tax Allocation	\$ 2,213,122.16	\$ 2,294,220.05	\$ 2,580,767.16	\$ 1,996,280.80	\$ 2,132,191.65
2024 County Tax Receipts - subtotals		\$ 4,507,342.21	\$ 7,088,109.37	\$ 9,084,390.17	\$ 11,216,581.82
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
2023 County Tax Receipts - subtotals		\$ 4,389,162.99	\$ 6,914,390.21	\$ 8,927,370.81	\$ 10,961,610.52
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%	102.33%
	\$ -	\$ -	\$ -	\$ -	\$ -

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

EXHIBIT B

	May-24	May-23	May-24 VS May-23
Regular Sales	\$ 363,071.70	\$ 328,582.27	\$ 34,489.43
Transient Sales	\$ 122,917.37	\$ 101,690.00	\$ 21,227.37
Direct Pay	\$ 32,394.72	\$ 37,347.42	\$ (4,952.70)
Seller's Use	\$ 458,319.85	\$ 433,134.17	\$ 25,185.68
Consumer's Use	\$ 35,075.47	\$ 32,021.25	\$ 3,054.22
Motor Vehicle	\$ 430,879.48	\$ 444,128.36	\$ (13,248.88)
Non-Resident Motor Vehicle	\$ 7,385.92	\$ 6,734.52	\$ 651.40
Watercraft and Outboard Motors	\$ 11,609.63	\$ 5,372.32	\$ 6,237.31
Non-Resident Watercraft	\$ 0.01	\$ 0.05	\$ (0.04)
Liquor Control	\$ 13,653.33	\$ 13,244.62	\$ 408.71
Sales Tax on Motor Fuel	\$ 132.57	\$ 265.16	\$ (132.59)
Voluntary Payments	\$ 0.55	\$ 3.17	\$ (2.62)
Statewide Master	\$ 589,936.00	\$ 577,435.83	\$ 12,500.17
Assessment Payments	\$ 14,811.55	\$ 8,482.22	\$ 6,329.33
Audit Payments	\$ 3,837.32	\$ 1,921.69	\$ 1,915.63
Streamline Sales	\$ 75,066.46	\$ 65,146.56	\$ 9,919.90
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,159,091.93	\$ 2,055,509.61	\$ 103,582.32
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 5,362.99	\$ 722.02	\$ 4,640.97
Aggregate County Tax Receipts	\$ 2,153,728.94	\$ 2,054,787.59	\$ 98,941.35
Less 1% Administrative Fee	\$ 21,537.29	\$ 20,547.88	\$ 989.41
Total County Tax Allocation	\$ 2,132,191.65	\$ 2,034,239.71	\$ 97,951.94

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

	Year-to-Date May-24	Year-to-Date May-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,881,449.50	\$ 1,779,884.26	\$ 101,565.24	5.71%
Transient Sales	\$ 600,783.62	\$ 538,274.11	\$ 62,509.51	11.61%
Direct Pay	\$ 129,519.97	\$ 134,848.47	\$ (5,328.50)	(3.95%)
Seller's Use	\$ 2,642,565.86	\$ 2,504,033.58	\$ 138,532.28	5.53%
Consumer's Use	\$ 204,815.64	\$ 198,408.32	\$ 6,407.32	3.23%
Motor Vehicle	\$ 1,780,749.45	\$ 1,827,767.97	\$ (47,018.52)	(2.57%)
Non-Resident Motor Vehicle	\$ 26,116.62	\$ 24,967.74	\$ 1,148.88	4.60%
Watercraft and Outboard Motors	\$ 21,062.93	\$ 25,876.86	\$ (4,813.93)	(18.60%)
Non-Resident Watercraft	\$ 347.04	\$ 336.48	\$ 10.56	3.14%
Liquor Control	\$ 80,066.96	\$ 79,584.39	\$ 482.57	0.61%
Sales Tax on Motor Fuel	\$ 1,972.87	\$ 2,542.06	\$ (569.19)	(22.39%)
Voluntary Payments	\$ 3,938.87	\$ 3,420.60	\$ 518.27	15.15%
Statewide Master	\$ 3,452,501.10	\$ 3,450,667.22	\$ 1,833.88	0.05%
Assessment Payments	\$ 85,874.25	\$ 109,083.18	\$ (23,208.93)	(21.28%)
Audit Payments	\$ 29,551.12	\$ 26,659.71	\$ 2,891.41	10.85%
Streamline Sales	\$ 402,842.75	\$ 377,040.16	\$ 25,802.59	6.84%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 11,344,158.55	\$ 11,083,395.11	\$ 260,763.44	2.35%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 14,277.92	\$ 11,061.24	\$ 3,216.68	29.08%
Aggregate County Tax Receipts	\$ 11,329,880.63	\$ 11,072,333.87	\$ 257,546.76	2.33%
Less 1% Administrative Fee	\$ 113,298.81	\$ 110,723.35	\$ 2,575.46	2.33%
Total County Tax Allocation	\$ 11,216,581.82	\$ 10,961,610.52	\$ 254,971.30	2.33%

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

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24
Regular Sales	\$ 200,048.94	\$ 191,589.48	\$ 199,551.83	\$ 168,574.48	\$ 181,536.62
Transient Sales	\$ 63,068.74	\$ 57,229.20	\$ 65,339.06	\$ 53,363.10	\$ 61,428.13
Direct Pay	\$ 10,860.28	\$ 14,491.10	\$ 14,973.73	\$ 8,237.57	\$ 16,197.39
Seller's Use	\$ 246,596.42	\$ 284,119.75	\$ 322,196.28	\$ 239,233.31	\$ 229,154.79
Consumer's Use	\$ 18,590.76	\$ 19,178.54	\$ 28,761.30	\$ 17,780.76	\$ 17,517.71
Motor Vehicle	\$ 165,997.41	\$ 151,646.72	\$ 198,369.51	\$ 158,745.25	\$ 215,369.32
Non-Resident Motor Vehicle	\$ 2,451.80	\$ 1,884.80	\$ 2,657.04	\$ 2,371.69	\$ 3,692.96
Watercraft and Outboard Motors	\$ 1,400.64	\$ 1,008.39	\$ 1,044.93	\$ 1,262.17	\$ 5,804.86
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
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27
Statewide Master	\$ 350,242.71	\$ 372,101.67	\$ 404,001.78	\$ 304,936.57	\$ 294,968.16
Assessment Payments	\$ 7,596.15	\$ 7,652.63	\$ 7,652.30	\$ 8,506.54	\$ 6,432.30
Audit Payments	\$ 2,883.36	\$ 1,796.14	\$ 5,325.51	\$ 1,299.80	\$ 1,914.55
Streamline Sales	\$ 38,674.11	\$ 47,393.31	\$ 41,167.19	\$ 36,740.23	\$ 37,533.06
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,116,818.04	\$ 1,158,557.54	\$ 1,302,793.50	\$ 1,008,695.52	\$ 1,078,443.06
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45	\$ 2,394.12
Aggregate County Tax Receipts	\$ 1,116,706.68	\$ 1,158,178.07	\$ 1,301,115.23	\$ 1,007,588.07	\$ 1,076,048.94
Less 1% Administrative Fee	\$ 11,167.07	\$ 11,581.78	\$ 13,011.15	\$ 10,075.88	\$ 10,760.49
Total County Tax Allocation	\$ 1,105,539.61	\$ 1,146,596.29	\$ 1,288,104.08	\$ 997,512.19	\$ 1,065,288.45
2024 County Tax Receipts - Subtotals		\$ 2,252,135.90	\$ 3,540,239.98	\$ 4,537,752.17	\$ 5,603,040.62
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
2023 County Tax Receipts - subtotals		\$ 2,193,095.56	\$ 3,454,359.17	\$ 4,456,013.27	\$ 5,472,774.31
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%	102.38%

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

EXHIBIT B

	May-24	May-23	May-24 VS May-23
Regular Sales	\$ 181,536.62	\$ 164,291.24	\$ 17,245.38
Transient Sales	\$ 61,428.13	\$ 50,853.63	\$ 10,574.50
Direct Pay	\$ 16,197.39	\$ 18,673.72	\$ (2,476.33)
Seller's Use	\$ 229,154.79	\$ 216,542.71	\$ 12,612.08
Consumer's Use	\$ 17,517.71	\$ 16,010.67	\$ 1,507.04
Motor Vehicle	\$ 215,369.32	\$ 221,970.98	\$ (6,601.66)
Non-Resident Motor Vehicle	\$ 3,692.96	\$ 3,367.26	\$ 325.70
Watercraft and Outboard Motors	\$ 5,804.86	\$ 2,676.33	\$ 3,128.53
Non-Resident Watercraft	\$ 0.01	\$ 0.03	\$ (0.02)
Liquor Control	\$ 6,826.66	\$ 6,622.31	\$ 204.35
Sales Tax on Motor Fuel	\$ 66.27	\$ 126.24	\$ (59.97)
Voluntary Payments	\$ 0.27	\$ 1.59	\$ (1.32)
Statewide Master	\$ 294,968.16	\$ 288,718.11	\$ 6,250.05
Assessment Payments	\$ 6,432.30	\$ 4,048.60	\$ 2,383.70
Audit Payments	\$ 1,914.55	\$ 824.64	\$ 1,089.91
Streamline Sales	\$ 37,533.06	\$ 32,575.98	\$ 4,957.08
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,078,443.06	\$ 1,027,304.04	\$ 51,139.02
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 2,394.12	\$ 272.69	\$ 2,121.43
Aggregate County Tax Receipts	\$ 1,076,048.94	\$ 1,027,031.35	\$ 49,017.59
Less 1% Administrative Fee	\$ 10,760.49	\$ 10,270.31	\$ 490.18
Total County Tax Allocation	\$ 1,065,288.45	\$ 1,016,761.04	\$ 48,527.41

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

EXHIBIT B

	Year-to-Date May-24	Year-to-Date May-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 941,301.35	\$ 889,897.91	\$ 51,403.44	5.78%
Transient Sales	\$ 300,428.23	\$ 269,075.44	\$ 31,352.79	11.65%
Direct Pay	\$ 64,760.07	\$ 67,424.22	\$ (2,664.15)	(3.95%)
Seller's Use	\$ 1,321,300.55	\$ 1,252,082.15	\$ 69,218.40	5.53%
Consumer's Use	\$ 101,829.07	\$ 99,191.33	\$ 2,637.74	2.66%
Motor Vehicle	\$ 890,128.21	\$ 913,580.68	\$ (23,452.47)	(2.57%)
Non-Resident Motor Vehicle	\$ 13,058.29	\$ 12,483.87	\$ 574.42	4.60%
Watercraft and Outboard Motors	\$ 10,520.99	\$ 12,866.05	\$ (2,345.06)	(18.23%)
Non-Resident Watercraft	\$ 173.52	\$ 168.24	\$ 5.28	3.14%
Liquor Control	\$ 40,033.47	\$ 39,792.20	\$ 241.27	0.61%
Sales Tax on Motor Fuel	\$ 986.40	\$ 1,264.69	\$ (278.29)	(22.00%)
Voluntary Payments	\$ 1,969.44	\$ 1,710.31	\$ 259.13	15.15%
Statewide Master	\$ 1,726,250.89	\$ 1,725,494.98	\$ 755.91	0.04%
Assessment Payments	\$ 37,839.92	\$ 48,241.49	\$ (10,401.57)	(21.56%)
Audit Payments	\$ 13,219.36	\$ 10,952.15	\$ 2,267.21	20.70%
Streamline Sales	\$ 201,507.90	\$ 188,522.68	\$ 12,985.22	6.89%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 5,665,307.66	\$ 5,532,748.39	\$ 132,559.27	2.40%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 5,670.67	\$ 4,693.53	\$ 977.14	20.82%
Aggregate County Tax Receipts	\$ 5,659,636.99	\$ 5,528,054.86	\$ 131,582.13	2.38%
Less 1% Administrative Fee	\$ 56,596.37	\$ 55,280.55	\$ 1,315.82	2.38%
Total County Tax Allocation	\$ 5,603,040.62	\$ 5,472,774.31	\$ 130,266.31	2.38%