

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

•DANIEL J. TALAREK
County Treasurer

•J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

•J.D. TOMLINSON
County Prosecutor

4/29/24

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)

May 13, 2024 – 11:00 A.M.

1. MHARS review of County Finances and Cash Balances
2. Approval of Minutes:
 - Minutes of April 8, 2024- District Health
 - Minutes of April 8, 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: April 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

Minutes of a special budget hearing with Lorain County Budget Commission held on the fourth-floor public hearing room B, of the Lorain County Administration Building, Elyria, Ohio, April 8th, 2024

Mr. Daniel Talarek called the meeting to order at 11:00 A.M. In attendance were Daniel J. Talarek-Treasurer, J. Craig Snodgrass-Auditor, Tim Cochey-Chief Deputy of Finance, Mark Adams -REHS, MPH Health Commissioner, Debbie Chavez-Public Health Director of Administrative Services, Michelle Crossan- Public Health Fiscal Officer, Carmella Phillips-Assistant Chief Deputy Auditor of Finance, KC Saunders-Budget Director, Kristine Garcia-Tax Settlement, Selena Vazquez-Tax Settlement.

Mr. Talarek opened the meeting welcoming the Lorain County Public Health Members to their Districts' 2025 tax budget hearing. Mr. Snodgrass also welcomed them and opened the floor to them.

Mr. Adams introduced Michelle Crossan as a fiscal officer to help assist Debbie Chavez in working on the budgets for the Health Department. Mr. Adams stated that the two big changes that they have taken on this year are the Tuberculosis and O & M Programs. He stated that the previous year's biggest change was tying all programming towards social determinants health and the community health improvement plan. This is a part of the 3-year cycle that the Health Department works in for programming, and how the budgets will reflect that.

Mr. Snodgrass informed Budget Commission that the Lorain County Public Health District passed their 2025 tax budget on 3/13/2024. The 2025 tax budget was reviewed/approved by the District Advisory Council on 3/28/2024. The Public Health District supplied a draft copy of a letter which will be forwarded to all subdivisions within the county health district. If Budget Commission approves the 2025 tax budget today, the letter will be sent to inform all subdivisions of the local contribution subsidy amount of \$1,259,112.00. As per revised code the Public Health District did file their 2025 tax budget in a timely manner on 4/1/2024. Having all this information at hand Budget Commission was able to compile their 2025 Official Certificate.

Mr. Snodgrass asked Mr. Adams if he highlights the local contribution subsidy amount, \$1,259,112.00 at the District Advisory Council meeting. Mr. Adams replied that each year he puts together a PowerPoint showcasing the numbers and what they are allocated for. There has never been any questions or concerns about the amount.

Mr. Snodgrass stated that the Public Health Department was emailed a packet which contained draft copies of their Official Certificate, and Schedule B. The Resolution Accepting Tax Rates would be forwarded along with the original Official Certificate and Schedule B, once Budget Commission approves the 2025 Tax Budget. The Resolution Accepting Tax Rates will need to be passed during their next board of health meeting and returned as soon as possible. The Commissioner was informed that although the Schedule B, and Resolution Accepting Tax Rates reflects estimated tax collection at 100%, the Official Certificate will reflect a 4% delinquency rate for collections. As a reminder he stated that Lorain County Public Health needs to pass temporary or permanent appropriations by the end of the year.

Mr. Snodgrass asked the Treasurer what the delinquency rates are in the county. Mr. Talarek stated that the county is doing well and collecting a good amount. Mr. Talarek estimated that in the past year there were around 23 million that came in late. Mr. Adams agreed and stated that when the health department started the O & M program around 70% of people were paying. Once the information got out on the program, the rest started paying.

Mr. Snodgrass inquired if the health department had any major initiatives coming up, for example the Smoking Cessation Program. Mr. Adams stated that the Ohio Department of Health runs that program, and the state looks at the big issue and not at the county level. He stated that there was an uptick on smoking in Lorain County and that there was a national newspaper that reached out to inquire on this as it differs from the CDC numbers. The health department will continue to work on the program and mentioned that as of now the grant for smoking cessation is not going away.

Mr. Adams shared that the first current major initiative right now is the Tuberculosis Program. He mentioned that this is the first time the county is in charge. Initially when getting this running there were heavy start-up costs associated with the program, and he thanks the county for helping to cover the costs. The second current major initiative is the O & M Program which allows for the health department to monitor and maintain the septic systems located in the county. As of now it has been discovered that there are 18,614 systems with 70% of that have paid. Additionally, making sure that the septic systems are running properly as there are people that don't realize how often it needs to be checked on.

Mr. Snodgrass motioned to approve the 2025 Lorain County Public Health District's Tax Budget and local contribution amount of \$1,259,112.00. Mr. Talarek seconded. Motion carried.

There being no further business, Mr. Snodgrass motioned to adjourn. Mr. Talarek seconded. Motion carried.



J. Craig Snodgrass
CPA, CGFM, Auditor



Daniel J. Talarek
Treasurer

BUDGET COMMISSION MINUTES

April 8, 2024

TIME:

11:15 A.M.

IN ATTENDANCE:

J. CRAIG SNODGRASS, AUDITOR
DANIEL J. TALAREK, TREASURER
CARMELLA PHILLIPS, ASST. CHIEF DEPUTY AUDITOR OF FINANCE
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE
KC SAUNDERS, BUDGET DIRECTOR
KRISTINE GARCIA, TAX SETTLEMENT
SELENA VAZQUEZ, TAX SETTLEMENT

APPROVAL OF MINUTES

March 11, 2024

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

March 29, 2024

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

**APPROVAL OF RECORDS
AMENDED CERTIFICATES:**

**MARCH AMENDMENTS (ON FILE IN TAX
SETTLEMENT DEPARTMENT)**

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

Journal Entries

- Motion approved to use streamlined version of 2025 tax budgets with detailed supplements attached.
- Received the county, cities, villages, townships and special districts 2024 Permanent Appropriations that were due April 1, 2024, with Elyria Township filing late 4/4/24 and Grafton-Midview Public Library not filing at all.

BUDGET DEPT. REPORT:

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

AUDITOR'S REPORT:

Mr. Cochey presented the Auditor's Report (on file in Tax Settlement).

BUSINESS DISCUSSED:

Mrs. Garcia stated that the 2024 Permanent Appropriations were due April 1, 2024 for the county, cities, villages, townships, and special districts. All Permanent Appropriations were received in a timely manner, with the exception of Elyria Township, filed 4/4/24, and Grafton-Midview Public Library hasn't filed at


all. Mr. Snodgrass asked if the office has followed up with those subdivisions. Mrs. Garcia replied that several emails and phone calls have been made.

Just as a reminder Mrs. Garcia informed members that letters were created and sent out to Children Services, LCBDD and Community Mental Health requesting each department to come to a Budget Commission meeting, next month we will have MHARS here to discuss their unencumbered carryover.

Mrs. Garcia informed members that the 2025 tax budget packets would be emailed to all subdivisions (county, cities, villages, townships, libraries, and special districts) in May. She asked that members agree to continue with the streamline format with the detailed supplements attached. Mr. Talarek made a motion to use the streamlined version of the tax budgets with detailed supplements attached. The Budget Commission will require all subdivisions to provide all information as requested in accordance with the letter to be attached to the 2025 budget packets. Mr. Snodgrass seconded. Motion carried.

Mr. Talarek acknowledged that the Budget Commission received a summons. Mr. Snodgrass informed Budget Commission that there is a complaint against the Budget Commission regarding some of the actions taken. The complaint was received last Friday and has been forwarded to the Prosecutors Office for review. Mr. Snodgrass stated that the Auditor's Association is familiar with this person as he has done this to other Budget Commissions throughout the state.

There being no further business. Mr. Snodgrass made a motion to adjourn; Mr. Talarek 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. APR REVENUE TOTALS	2023 ACT. APR REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 1,996,281	\$ 2,012,981	\$ (16,700)	(0.83%)
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 1,176,436	\$ 1,223,242	\$ (46,806)	(3.83%)
CONVEYANCE FEES	\$ 685,104	\$ 488,281	\$ 196,823	40.31%
LOCAL GOVERNMENT	\$ 207,487	\$ 240,690	\$ (33,203)	(13.79%)
AUDITOR FEES	\$ 204,022	\$ 193,356	\$ 10,666	0.00%
TREASURER'S INTEREST	\$ 843,187	\$ 635,241	\$ 207,946	32.73%
RECORDER FEES	\$ 69,821	\$ 78,200	\$ (8,379)	(10.71%)
HOMESTEAD & ROLLBACK	\$ 615,284	\$ 601,459	\$ 13,825	0.00%
DEFENSE OF INDIGENTS	\$ 281,990	\$ 378,209	\$ (96,219)	(25.44%)
OTHER RECEIPTS	\$ 408,697	\$ 892,497	\$ (483,800)	(54.21%)
TOTALS	\$ 6,488,309	\$ 6,744,156	\$ (255,847)	-3.79%
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -		
ADVANCES-IN	\$ -	\$ -		
TOTAL OPERATING RECEIPTS	\$ 6,488,309	\$ 6,744,156	\$ (255,847)	-3.79%

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

	2024 ESTIMATED RESOURCES	2024 JAN-APR REVENUE TOTALS	2023 JAN-APR REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 9,084,390	\$ 8,927,371	\$ 157,019	1.76%
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	\$ 2,070,112	\$ 1,792,166	\$ 277,946	15.51%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,078,251	\$ 1,152,004	\$ (73,753)	(6.40%)
AUDITOR FEES	\$ 1,600,000	\$ 847,290	\$ 824,668	\$ 22,622	2.74%
TREASURER'S INTEREST	\$ 4,500,000	\$ 2,505,298	\$ 1,962,094	\$ 543,204	27.68%
RECORDER FEES	\$ 905,000	\$ 246,515	\$ 274,128	\$ (27,613)	(10.07%)
HOMESTEAD & ROLLEBACK	\$ 1,314,144	\$ 615,284	\$ 601,459	\$ 13,825	2.30%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 1,048,365	\$ 1,037,509	\$ 10,856	1.05%
OTHER RECEIPTS	\$ 28,590,156	\$ 4,878,063	\$ 3,428,089	\$ 1,449,974	42.30%
TOTALS	\$ 91,642,571	\$ 29,807,229	\$ 27,631,172	\$ 2,176,057	7.88%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ -	\$ -		
TOTAL OPERATING RECEIPTS	\$ 89,442,571	\$ 29,807,229	\$ 27,631,172	\$ 2,176,057	7.88%

**LORAIN COUNTY
GENERAL FUND REVENUE
APRIL 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 Y-T-D REVENUE TOTALS
SALES TAX	\$ 28,000,000	\$ 2,213,122	\$ 2,294,220	\$ 2,580,767	\$ 1,996,281	\$ 9,084,390
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	\$ 2,070,112
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 1,078,251
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	\$ 2,505,298
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 246,515
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ -	\$ -	\$ -	\$ 615,284	\$ 615,284
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 220,732	\$ 321,755	\$ 223,888	\$ 281,990	\$ 1,048,365
OTHER RECEIPTS	\$ 28,590,156	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 4,878,063
TOTALS	\$ 91,642,571	\$ 5,403,059	\$ 5,199,251	\$ 12,716,610	\$ 6,488,309	\$ 29,807,229

**LORAIN COUNTY
GENERAL FUND REVENUE
APRIL 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 Y-T-D REVENUE TOTALS
SALES TAX	\$ 27,388,385	\$ 2,133,409	\$ 2,255,754	\$ 2,525,227	\$ 2,012,981	\$ 8,927,371
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	\$ 1,792,166
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 1,152,004
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	\$ 1,962,094
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 274,128
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ 601,459
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 1,037,509
						\$ -
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 3,428,089
TOTALS	\$ 83,022,618	\$ 4,925,943	\$ 4,489,883	\$ 11,471,190	\$ 6,744,156	\$ 27,631,172

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

	2024 ESTIMATED RESOURCES	2024 JAN-APR REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-APR REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 9,084,390	32.44%	\$ 27,388,385	\$ 8,927,371	32.60%
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	\$ 2,070,112	32.86%	\$ 6,422,567	\$ 1,792,166	27.90%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 1,078,251	27.50%	\$ 3,759,924	\$ 1,152,004	30.64%
AUDITOR FEES	\$ 1,600,000	\$ 847,290	52.96%	\$ 1,540,249	\$ 824,668	53.54%
TREASURER'S INTEREST	\$ 4,500,000	\$ 2,505,298	55.67%	\$ 5,848,220	\$ 1,962,094	33.55%
RECORDER FEES	\$ 905,000	\$ 246,515	27.24%	\$ 974,205	\$ 274,128	28.14%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	46.82%	\$ 1,209,632	\$ 601,459	49.72%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 1,048,365	38.12%	\$ 2,606,178	\$ 1,037,509	39.81%
OTHER RECEIPTS	\$ 28,590,156	\$ 4,878,063	17.06%	\$ 19,338,467	\$ 3,428,089	17.73%
TOTALS	\$ 91,642,571	\$ 29,807,229	32.53%	\$ 83,370,184	\$ 27,631,172	33.14%

**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	\$ 28,590,156	\$ 19,338,467	\$ 9,251,689	47.84%
TOTALS	\$ 91,642,571	\$ 83,370,184	\$ 8,272,387	9.92%

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

	Jan-24	Feb-24	Mar-24	Apr-24
Regular Sales	\$ 400,094.69	\$ 382,081.15	\$ 399,102.44	\$ 337,099.52
Transient Sales	\$ 126,136.20	\$ 114,459.11	\$ 130,675.78	\$ 106,595.16
Direct Pay	\$ 21,720.57	\$ 28,982.19	\$ 29,947.41	\$ 16,475.08
Seller's Use	\$ 493,145.96	\$ 568,246.96	\$ 644,433.15	\$ 478,419.94
Consumer's Use	\$ 37,184.17	\$ 38,357.02	\$ 57,524.54	\$ 36,674.44
Motor Vehicle	\$ 332,197.51	\$ 303,378.77	\$ 396,744.72	\$ 317,548.97
Non-Resident Motor Vehicle	\$ 4,903.61	\$ 3,769.61	\$ 5,314.09	\$ 4,743.39
Watercraft and Outboard Motors	\$ 2,821.68	\$ 2,016.85	\$ 2,090.42	\$ 2,524.35
Non-Resident Watercraft	\$ 40.19	\$ -	\$ -	\$ 306.84
Liquor Control	\$ 15,262.17	\$ 16,260.23	\$ 22,264.15	\$ 12,627.08
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84
Statewide Master	\$ 700,485.47	\$ 744,203.19	\$ 808,003.33	\$ 609,873.11
Assessment Payments	\$ 16,491.68	\$ 17,485.07	\$ 18,439.09	\$ 18,646.86
Audit Payments	\$ 6,357.62	\$ 3,841.05	\$ 13,178.36	\$ 2,336.77
Streamline Sales	\$ 77,348.61	\$ 94,715.05	\$ 82,232.31	\$ 73,480.32
Amnesty	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,235,701.24	\$ 2,318,467.65	\$ 2,611,191.70	\$ 2,019,706.03
Adjustments	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 224.31	\$ 1,073.66	\$ 4,356.18	\$ 3,260.78
Aggregate County Tax Receipts	\$ 2,235,476.93	\$ 2,317,393.99	\$ 2,606,835.52	\$ 2,016,445.25
Less 1% Administrative Fee	\$ 22,354.77	\$ 23,173.94	\$ 26,068.36	\$ 20,164.45
Total County Tax Allocation	\$ 2,213,122.16	\$ 2,294,220.05	\$ 2,580,767.16	\$ 1,996,280.80
2024 County Tax Receipts - subtotals		\$ 4,507,342.21	\$ 7,088,109.37	\$ 9,084,390.17
Summary 2023 Sales Tax Receipts	\$ 2,133,408.94	\$ 2,255,754.05	\$ 2,525,227.22	\$ 2,012,980.60
2023 County Tax Receipts - subtotals		\$ 4,389,162.99	\$ 6,914,390.21	\$ 8,927,370.81
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%
	\$ -	\$ -	\$ -	\$ -

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

EXHIBIT B

	Apr-24	Apr-23	Apr-24 VS Apr-23
Regular Sales	\$ 337,099.52	\$ 329,494.26	\$ 7,605.26
Transient Sales	\$ 106,595.16	\$ 103,464.70	\$ 3,130.46
Direct Pay	\$ 16,475.08	\$ 25,896.22	\$ (9,421.14)
Seller's Use	\$ 478,419.94	\$ 464,268.61	\$ 14,151.33
Consumer's Use	\$ 36,674.44	\$ 31,569.52	\$ 5,104.92
Motor Vehicle	\$ 317,548.97	\$ 319,983.28	\$ (2,434.31)
Non-Resident Motor Vehicle	\$ 4,743.39	\$ 5,905.52	\$ (1,162.13)
Watercraft and Outboard Motors	\$ 2,524.35	\$ 8,672.83	\$ (6,148.48)
Non-Resident Watercraft	\$ 306.84	\$ (0.05)	\$ 306.89
Liquor Control	\$ 12,627.08	\$ 12,632.96	\$ (5.88)
Sales Tax on Motor Fuel	\$ 115.36	\$ 262.42	\$ (147.06)
Voluntary Payments	\$ 2,238.84	\$ 1.48	\$ 2,237.36
Statewide Master	\$ 609,873.11	\$ 585,631.39	\$ 24,241.72
Assessment Payments	\$ 18,646.86	\$ 65,934.54	\$ (47,287.68)
Audit Payments	\$ 2,336.77	\$ 8,791.15	\$ (6,454.38)
Streamline Sales	\$ 73,480.32	\$ 71,811.92	\$ 1,668.40
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,019,706.03	\$ 2,034,320.75	\$ (14,614.72)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 3,260.78	\$ 1,007.01	\$ 2,253.77
Aggregate County Tax Receipts	\$ 2,016,445.25	\$ 2,033,313.74	\$ (16,868.49)
Less 1% Administrative Fee	\$ 20,164.45	\$ 20,333.14	\$ (168.69)
Total County Tax Allocation	\$ 1,996,280.80	\$ 2,012,980.60	\$ (16,699.80)

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

	Year-to-Date Apr-24	Year-to-Date Apr-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,518,377.80	\$ 1,451,301.99	\$ 67,075.81	4.62%
Transient Sales	\$ 477,866.25	\$ 436,584.11	\$ 41,282.14	9.46%
Direct Pay	\$ 97,125.25	\$ 97,501.05	\$ (375.80)	(0.39%)
Seller's Use	\$ 2,184,246.01	\$ 2,070,899.41	\$ 113,346.60	5.47%
Consumer's Use	\$ 169,740.17	\$ 166,387.07	\$ 3,353.10	2.02%
Motor Vehicle	\$ 1,349,869.97	\$ 1,383,639.61	\$ (33,769.64)	(2.44%)
Non-Resident Motor Vehicle	\$ 18,730.70	\$ 18,233.22	\$ 497.48	2.73%
Watercraft and Outboard Motors	\$ 9,453.30	\$ 20,504.54	\$ (11,051.24)	(53.90%)
Non-Resident Watercraft	\$ 347.03	\$ 336.43	\$ 10.60	3.15%
Liquor Control	\$ 66,413.63	\$ 66,339.77	\$ 73.86	0.11%
Sales Tax on Motor Fuel	\$ 1,840.30	\$ 2,276.90	\$ (436.60)	(19.18%)
Voluntary Payments	\$ 3,938.32	\$ 3,417.43	\$ 520.89	15.24%
Statewide Master	\$ 2,862,565.10	\$ 2,873,231.39	\$ (10,666.29)	(0.37%)
Assessment Payments	\$ 71,062.70	\$ 100,600.96	\$ (29,538.26)	(29.36%)
Audit Payments	\$ 25,713.80	\$ 24,738.02	\$ 975.78	3.94%
Streamline Sales	\$ 327,776.29	\$ 311,893.60	\$ 15,882.69	5.09%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 9,185,066.62	\$ 9,027,885.50	\$ 157,181.12	1.74%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 8,914.93	\$ 10,339.22	\$ (1,424.29)	(13.78%)
Aggregate County Tax Receipts	\$ 9,176,151.69	\$ 9,017,546.28	\$ 158,605.41	1.76%
Less 1% Administrative Fee	\$ 91,761.52	\$ 90,175.47	\$ 1,586.05	1.76%
Total County Tax Allocation	\$ 9,084,390.17	\$ 8,927,370.81	\$ 157,019.36	1.76%

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

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24
Regular Sales	\$ 200,048.94	\$ 191,589.48	\$ 199,551.83	\$ 168,574.48
Transient Sales	\$ 63,068.74	\$ 57,229.20	\$ 65,339.06	\$ 53,363.10
Direct Pay	\$ 10,860.28	\$ 14,491.10	\$ 14,973.73	\$ 8,237.57
Seller's Use	\$ 246,596.42	\$ 284,119.75	\$ 322,196.28	\$ 239,233.31
Consumer's Use	\$ 18,590.76	\$ 19,178.54	\$ 28,761.30	\$ 17,780.76
Motor Vehicle	\$ 165,997.41	\$ 151,646.72	\$ 198,369.51	\$ 158,745.25
Non-Resident Motor Vehicle	\$ 2,451.80	\$ 1,884.80	\$ 2,657.04	\$ 2,371.69
Watercraft and Outboard Motors	\$ 1,400.64	\$ 1,008.39	\$ 1,044.93	\$ 1,262.17
Non-Resident Watercraft	\$ 20.09	\$ -	\$ -	\$ 153.42
Liquor Control	\$ 7,631.08	\$ 8,130.11	\$ 11,132.08	\$ 6,313.54
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42
Statewide Master	\$ 350,242.71	\$ 372,101.67	\$ 404,001.78	\$ 304,936.57
Assessment Payments	\$ 7,596.15	\$ 7,652.63	\$ 7,652.30	\$ 8,506.54
Audit Payments	\$ 2,883.36	\$ 1,796.14	\$ 5,325.51	\$ 1,299.80
Streamline Sales	\$ 38,674.11	\$ 47,393.31	\$ 41,167.19	\$ 36,740.23
Amnesty	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,116,818.04	\$ 1,158,557.54	\$ 1,302,793.50	\$ 1,008,695.52
Adjustments	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45
Aggregate County Tax Receipts	\$ 1,116,706.68	\$ 1,158,178.07	\$ 1,301,115.23	\$ 1,007,588.07
Less 1% Administrative Fee	\$ 11,167.07	\$ 11,581.78	\$ 13,011.15	\$ 10,075.88
Total County Tax Allocation	\$ 1,105,539.61	\$ 1,146,596.29	\$ 1,288,104.08	\$ 997,512.19
2024 County Tax Receipts - Subtotals		\$ 2,252,135.90	\$ 3,540,239.98	\$ 4,537,752.17
Summary 2023 Sales Tax Receipts	\$ 1,065,555.10	\$ 1,127,540.46	\$ 1,261,263.61	\$ 1,001,654.10
2023 County Tax Receipts - subtotals		\$ 2,193,095.56	\$ 3,454,359.17	\$ 4,456,013.27
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%

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

EXHIBIT B

	Apr-24	Apr-23	Apr-24 VS Apr-23
Regular Sales	\$ 168,574.48	\$ 164,809.56	\$ 3,764.92
Transient Sales	\$ 53,363.10	\$ 51,731.18	\$ 1,631.92
Direct Pay	\$ 8,237.57	\$ 12,948.16	\$ (4,710.59)
Seller's Use	\$ 239,233.31	\$ 232,222.60	\$ 7,010.71
Consumer's Use	\$ 17,780.76	\$ 15,784.72	\$ 1,996.04
Motor Vehicle	\$ 158,745.25	\$ 159,916.44	\$ (1,171.19)
Non-Resident Motor Vehicle	\$ 2,371.69	\$ 2,952.76	\$ (581.07)
Watercraft and Outboard Motors	\$ 1,262.17	\$ 4,336.34	\$ (3,074.17)
Non-Resident Watercraft	\$ 153.42	\$ (0.03)	\$ 153.45
Liquor Control	\$ 6,313.54	\$ 6,316.48	\$ (2.94)
Sales Tax on Motor Fuel	\$ 57.67	\$ 131.20	\$ (73.53)
Voluntary Payments	\$ 1,119.42	\$ 0.74	\$ 1,118.68
Statewide Master	\$ 304,936.57	\$ 292,815.71	\$ 12,120.86
Assessment Payments	\$ 8,506.54	\$ 28,762.10	\$ (20,255.56)
Audit Payments	\$ 1,299.80	\$ 3,587.93	\$ (2,288.13)
Streamline Sales	\$ 36,740.23	\$ 35,902.57	\$ 837.66
Amnesty	\$ -	\$ -	\$ -
<hr/>			
Total County Receipts	\$ 1,008,695.52	\$ 1,012,218.46	\$ (3,522.94)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 1,107.45	\$ 446.64	\$ 660.81
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Aggregate County Tax Receipts	\$ 1,007,588.07	\$ 1,011,771.82	\$ (4,183.75)
Less 1% Administrative Fee	\$ 10,075.88	\$ 10,117.72	\$ (41.84)
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Total County Tax Allocation	<u>\$ 997,512.19</u>	<u>\$ 1,001,654.10</u>	<u>\$ (4,141.91)</u>

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

EXHIBIT B

	Year-to-Date Apr-24	Year-to-Date Apr-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 759,764.73	\$ 725,606.67	\$ 34,158.06	4.71%
Transient Sales	\$ 239,000.10	\$ 218,221.81	\$ 20,778.29	9.52%
Direct Pay	\$ 48,562.68	\$ 48,750.50	\$ (187.82)	(0.39%)
Seller's Use	\$ 1,092,145.76	\$ 1,035,539.44	\$ 56,606.32	5.47%
Consumer's Use	\$ 84,311.36	\$ 83,180.66	\$ 1,130.70	1.36%
Motor Vehicle	\$ 674,758.89	\$ 691,609.70	\$ (16,850.81)	(2.44%)
Non-Resident Motor Vehicle	\$ 9,365.33	\$ 9,116.61	\$ 248.72	2.73%
Watercraft and Outboard Motors	\$ 4,716.13	\$ 10,189.72	\$ (5,473.59)	(53.72%)
Non-Resident Watercraft	\$ 173.51	\$ 168.21	\$ 5.30	3.15%
Liquor Control	\$ 33,206.81	\$ 33,169.89	\$ 36.92	0.11%
Sales Tax on Motor Fuel	\$ 920.13	\$ 1,138.45	\$ (218.32)	(19.18%)
Voluntary Payments	\$ 1,969.17	\$ 1,708.72	\$ 260.45	15.24%
Statewide Master	\$ 1,431,282.73	\$ 1,436,776.87	\$ (5,494.14)	(0.38%)
Assessment Payments	\$ 31,407.62	\$ 44,192.89	\$ (12,785.27)	(28.93%)
Audit Payments	\$ 11,304.81	\$ 10,127.51	\$ 1,177.30	11.62%
Streamline Sales	\$ 163,974.84	\$ 155,946.70	\$ 8,028.14	5.15%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 4,586,864.60	\$ 4,505,444.35	\$ 81,420.25	1.81%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 3,276.55	\$ 4,420.84	\$ (1,144.29)	(25.88%)
Aggregate County Tax Receipts	\$ 4,583,588.05	\$ 4,501,023.51	\$ 82,564.54	1.83%
Less 1% Administrative Fee	\$ 45,835.88	\$ 45,010.24	\$ 825.64	1.83%
Total County Tax Allocation	\$ 4,537,752.17	\$ 4,456,013.27	\$ 81,738.90	1.83%