

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

• DANIEL J. TALAREK
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

• J.D. TOMLINSON
County Prosecutor

10/29/2024

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)

Special Meeting

November 04, 2024 – 11:00 A.M.

1. Amherst EVSD Inside Millage
2. Approval of Minutes:
 - Minutes of October 15, 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: October 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

OCTOBER 15, 2024

TIME: 11:00 A.M.

IN ATTENDANCE:

J. CRAIG SNODGRASS, CPA, CGFM, AUDITOR
DANIEL J. TALAREK, TREASURER
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE
CARMELLA PHILLIPS, ASSIST. CHIEF DEPUTY OF FINANCE
ALEX DEMARCO, COMPTROLLER
KC SAUNDERS, BUDGET DIRECTOR
MIKE NAGELE, BUDGET DEPARTMENT
GREGORY PELTZ, ASSISTANT PROSECUTOR
KRISTINE GARCIA, TAX SETTLEMENT
ELAINE VISKUP, TAX SETTLEMENT
JEFFERY RIDDELL, COMMISSIONER
MATTHEW SPEARS, ASSISTANT TO COMMISSIONER HUNG
MIKE MOLNAR, SUPERINTENDENT, AMHERST EVSD
AMELIA GIOFFREDO, TREASURER-CFO AMHERST EVSD

APPROVAL OF MINUTES

SEPTEMBER 9, 2024

MOTION TO APPROVE: J. CRAIG SNODGRASS
SECOND: DANIEL J. TALAREK
MOTION CARRIED

SEPTEMBER 30, 2024

MOTION TO APPROVE: J. CRAIG SNODGRASS
SECOND: DANIEL J. TALAREK
MOTION CARRIED

**APPROVAL OF RECORDS
AMENDED CERTIFICATES**

**APPROVAL OF RECORD REQUEST FOR
CERTIFICATE OF AMENDED APPROPRIATIONS
AND ESTIMATED RESOURCES.**

MOTION TO APPROVE: J. CRAIG SNODGRASS
SECOND: DANIEL J. TALAREK
MOTION CARRIED

JOURNAL ENTRIES

- Mr. Snodgrass made a motion to adopt the public notice policy. Mr. Talarek seconded. Motion carried.
- Amherst EVSD presented their explanation and request to move inside millage for the 2024/2025 tax year. Mr. Snodgrass will be requesting an opinion as to if the movement at this timeline is legal.

BUDGET DEPT. REPORT:

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

AUDITOR'S REPORT:

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


BUSINESS DISCUSSED:

Mrs. Garcia from the Tax Settlement Department stated that a sample public notice policy for regular and special meetings for Budget Commission was included in the Budget Commissions packet for review and approval at today's meeting. Mr. Snodgrass noted that from a countywide perspective the Budget Commission needs to have a public notice policy that is compliant with the Ohio Revised Code. Mr. Snodgrass offered to forward a sample of the public notice to the Lorain County Commissioners so that they can adopt a similar policy as well. Mr. Snodgrass made a motion to adopt the public notice policy. Mr. Talarek seconded. Motion carried.

Ms. Amelia Gioffredo, Treasurer CFO and Mr. Mike Molnar, Superintendent of Amherst Exempted Schools, wanted to address the Lorain County Budget Commission to share the Amherst Board of Education's intentions and to request assistance. The school board has been working with a financial consultant, David Connely to develop a long term taxation plan. The Board just recently completed an independent architectural engineering capital assessment of their existing buildings. She states the assessment shows an immediate need to move inside millage to Permanent Improvement. It was noted that a summary of the assessment was available to Budget Commission members if they wished to view them. During Moody's bond rating presentation back in May they were informed that reappraisal Class I values would increase 30% to 31%, they knew this would place them on the 20-mill floor for Class I for tax year 2024-2025. Ms. Gioffredo noted that the district was told they could not initiate movement of inside millage until the tax budget cycle 2025. However, she stated their Bond Council, Financial Consultant, Board of Education, Superintendent and she as the Financial Officer do not agree with that conclusion as other counties have permitted and facilitated movement of inside millage with an amended tax budget. The Board is requesting to move inside millage for the duplicate year 2024 collection 2025 via an amended tax budget. She noted that the Board has posted a hearing for October 28, 2024, a resolution will be passed that evening and she hopes to have an amended budget completed before November 12, 2024, Budget Commission Meeting. Ms. Gioffredo notes that moving inside millage for duplicate year 2024 coincides with the 2024/2025 reappraisal thus increasing taxes once instead of two consecutive years, eliminating at all costs any back-to-back increases to their community. This would then enable them to immediately allocate inside millage to any capital improvements instead of waiting until 2026. They have an immediate need for 7,300,000 in capital betterments, and do not wish to go into a downward pattern of using general operations current expense monies for capital improvements. Mr. Snodgrass inquired as to which other counties allowed the movement of inside millage. Ms. Gioffredo stated the counties were Hancock and Holmes. Mr. Snodgrass stated he will be requesting an opinion from the Lorain County Prosecutor and noted that if it is not legal inside millage would be moved the following year.

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

Budget commission went into executive sessions to conference with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.



J. Craig Snodgrass
County Auditor



Daniel J. Talarek
County Treasurer

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

EXHIBIT A

	2024 ACT. OCT REVENUE TOTALS	2023 ACT. OCT REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,159,925	\$ 2,419,597	\$ (259,672)	(10.73%)
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 1,127,128	\$ 1,119,212	\$ 7,916	0.71%
CONVEYANCE FEES	\$ 659,537	\$ 577,198	\$ 82,339	14.27%
LOCAL GOVERNMENT	\$ 269,096	\$ 300,089	\$ (30,993)	(10.33%)
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 422,815	\$ 372,621	\$ 50,194	13.47%
RECORDER FEES	\$ 84,841	\$ 85,176	\$ (335)	(0.39%)
HOMESTEAD & ROLLBACK	\$ -	\$ 3,485	\$ (3,485)	(100.00%)
DEFENSE OF INDIGENTS	\$ 270,304	\$ 205,764	\$ 64,540	31.37%
 OTHER RECEIPTS	 \$ 1,441,503	 \$ 1,798,343	 \$ (356,840)	 (19.84%)
 TOTALS	 \$ 6,435,149	 \$ 6,881,485	 \$ (446,336)	 -6.49%
 LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	-	
ADVANCES-IN	\$ -	\$ -	-	
 TOTAL OPERATING RECEIPTS	 \$ 6,435,149	 \$ 6,881,485	 \$ (446,336)	 -6.49%

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

	2024 ESTIMATED RESOURCES	2024 JAN-OCT REVENUE TOTALS	2023 JAN-OCT REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 27,700,000	\$ 22,617,548	\$ 22,971,617	\$ (354,069)	(1.54%)
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	\$ 9,735,505	\$ (137,081)	(1.41%)
CASINO REVENUE	\$ 4,500,000	\$ 4,547,782	\$ 4,546,852	\$ 930	0.02%
CONVEYANCE FEES	\$ 6,500,000	\$ 5,979,902	\$ 5,461,004	\$ 518,898	9.50%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,937,350	\$ 3,118,325	\$ (180,975)	(5.80%)
AUDITOR FEES	\$ 1,600,000	\$ 1,586,773	\$ 1,540,082	\$ 46,691	3.03%
TREASURER'S INTEREST	\$ 4,500,000	\$ 5,941,173	\$ 5,075,497	\$ 865,676	17.06%
RECORDER FEES	\$ 905,000	\$ 776,806	\$ 788,142	\$ (11,336)	(1.44%)
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 1,234,603	\$ 1,209,632	\$ 24,971	2.06%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,512,374	\$ 2,331,235	\$ 181,139	7.77%
OTHER RECEIPTS	\$ 27,868,008	\$ 13,045,288	\$ 13,035,262	\$ 10,026	0.08%
TOTALS	\$ 91,156,335	\$ 70,778,023	\$ 69,813,153	\$ 964,870	1.38%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ 2,200,000	\$ 2,823,242		
TOTAL OPERATING RECEIPTS	\$ 88,956,335	\$ 68,578,023	\$ 66,989,911	\$ 1,588,112	2.37%

**LORAIN COUNTY
GENERAL FUND REVENUE
OCTOBER 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 ACT. AUG REVENUE TOTALS	2024 ACT. SEP REVENUE TOTALS	2024 ACT. OCT REVENUE TOTALS	2024 Y-T-D REVENUE TOTALS
SALES TAX	\$ 27,700,000	\$ 2,213,122	\$ 2,294,220	\$ 2,580,767	\$ 1,996,281	\$ 2,132,192	\$ 2,290,169	\$ 2,253,378	\$ 2,299,623	\$ 2,397,871	\$ 2,159,925	\$ 22,617,548
REAL ESTATE	\$ 9,598,424	\$ -	\$ -	\$ 5,157,226	\$ -	\$ -	\$ -	\$ -	\$ 4,441,198	\$ -	\$ -	\$ 9,598,424
CASINO REVENUE	\$ 4,500,000	\$ 1,099,999	\$ -	\$ -	\$ 1,176,436	\$ -	\$ -	\$ 1,144,219	\$ -	\$ -	\$ 1,127,128	\$ 4,547,782
CONVEYANCE FEES	\$ 6,500,000	\$ 402,855	\$ 473,722	\$ 508,431	\$ 685,104	\$ 688,004	\$ 650,714	\$ 621,661	\$ 700,448	\$ 589,426	\$ 659,537	\$ 5,979,902
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 335,888	\$ 337,564	\$ 271,517	\$ 331,156	\$ 269,096	\$ 2,937,350
AUDITOR FEES	\$ 1,600,000	\$ -	\$ -	\$ 643,268	\$ 204,022	\$ -	\$ -	\$ -	\$ 559,654	\$ 179,829	\$ -	\$ 1,586,773
TREASURER'S INTEREST	\$ 4,500,000	\$ 382,783	\$ 517,255	\$ 762,073	\$ 843,187	\$ 456,276	\$ 305,349	\$ 664,101	\$ 859,468	\$ 727,866	\$ 422,815	\$ 5,941,173
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 84,075	\$ 88,322	\$ 94,443	\$ 88,238	\$ 84,841	\$ 776,806
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ -	\$ -	\$ -	\$ 615,284	\$ -	\$ -	\$ -	\$ -	\$ 619,319	\$ -	\$ 1,234,603
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 220,732	\$ 321,755	\$ 223,888	\$ 281,990	\$ 488,583	\$ 501,900	\$ 1,028	\$ 201,675	\$ 519	\$ 270,304	\$ 2,512,374
OTHER RECEIPTS	\$ 27,868,008	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 3,374,798	\$ 466,840	\$ 1,657,891	\$ 497,080	\$ 1,441,503	\$ 13,045,288
TOTALS	\$ 91,156,335	\$ 5,403,059	\$ 5,199,251	\$ 12,716,610	\$ 6,488,309	\$ 4,898,418	\$ 7,542,893	\$ 5,577,113	\$ 11,085,917	\$ 5,431,304	\$ 6,435,149	\$ 70,778,023

**LORAIN COUNTY
GENERAL FUND REVENUE
OCTOBER 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 ACT. AUG REVENUE TOTALS	2023 ACT. SEP REVENUE TOTALS	2023 ACT. OCT 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	\$ 2,616,708	\$ 2,456,938	\$ 2,419,597	\$ 22,971,617
REAL ESTATE	\$ 9,735,505	\$ -	\$ -	\$ 5,337,666	\$ -	\$ -	\$ -	\$ -	\$ 4,395,602	\$ 2,237	\$ -	\$ 9,735,505
CASINO REVENUE	\$ 4,546,852	\$ 1,070,776	\$ -	\$ -	\$ 1,223,242	\$ -	\$ -	\$ 1,133,622	\$ -	\$ -	\$ 1,119,212	\$ 4,546,852
CONVEYANCE FEES	\$ 6,331,165	\$ 389,844	\$ 458,307	\$ 455,734	\$ 488,281	\$ 560,643	\$ 597,423	\$ 651,548	\$ 668,851	\$ 613,175	\$ 577,198	\$ 5,461,004
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 358,717	\$ 268,210	\$ 342,677	\$ 300,089	\$ 3,118,325
AUDITOR FEES	\$ 1,540,249	\$ -	\$ -	\$ 631,312	\$ 193,356	\$ -	\$ -	\$ -	\$ 605,103	\$ 110,311	\$ -	\$ 1,540,082
TREASURER'S INTEREST	\$ 5,728,662	\$ 326,428	\$ 336,879	\$ 663,546	\$ 635,241	\$ 506,561	\$ 358,412	\$ 448,400	\$ 826,980	\$ 600,429	\$ 372,621	\$ 5,075,497
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 89,318	\$ 85,715	\$ 85,176	\$ 788,142
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,969	\$ 2,719	\$ 3,485	\$ 1,209,632
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 142,614	\$ 337,031	\$ 5,255	\$ 331,279	\$ 271,783	\$ 205,764	\$ 2,331,235
OTHER RECEIPTS	\$ 19,239,653	\$ 434,496	\$ 761,315	\$ 1,339,781	\$ 892,497	\$ 1,095,275	\$ 602,995	\$ 1,255,051	\$ 1,401,067	\$ 3,454,442	\$ 1,798,343	\$ 13,035,262
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	\$ 11,805,087	\$ 7,940,426	\$ 6,881,485	\$ 62,931,668

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

	2024 ESTIMATED RESOURCES	2024 JAN-OCT REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-OCT REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 27,700,000	\$ 22,617,548	81.65%	\$ 27,388,385	\$ 22,971,617	83.87%
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	100.00%	\$ 9,735,505	\$ 9,735,505	100.00%
CASINO REVENUE	\$ 4,500,000	\$ 4,547,782	101.06%	\$ 4,546,852	\$ 4,546,852	100.00%
CONVEYANCE FEES	\$ 6,500,000	\$ 5,979,902	92.00%	\$ 6,422,567	\$ 5,461,004	85.03%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,937,350	74.92%	\$ 3,759,924	\$ 3,118,325	82.94%
AUDITOR FEES	\$ 1,600,000	\$ 1,586,773	99.17%	\$ 1,540,249	\$ 1,540,082	99.99%
TREASURER'S INTEREST	\$ 4,500,000	\$ 5,941,173	132.03%	\$ 5,848,220	\$ 5,075,497	86.79%
RECORDER FEES	\$ 905,000	\$ 776,806	85.83%	\$ 974,205	\$ 788,142	80.90%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 1,234,603	93.95%	\$ 1,209,632	\$ 1,209,632	100.00%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,512,374	91.36%	\$ 2,606,178	\$ 2,331,235	89.45%
OTHER RECEIPTS	\$ 27,868,008	\$ 13,045,288	46.81%	\$ 19,338,467	\$ 13,035,262	67.41%
TOTALS	\$ 91,156,335	\$ 70,778,023	77.64%	\$ 83,370,184	\$ 69,813,153	83.74%

**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	\$ 27,700,000	\$ 27,388,385	\$ 311,615	1.14%
REAL ESTATE	\$ 9,598,424	\$ 9,735,505	\$ (137,081)	(1.41%)
CASINO REVENUE	\$ 4,500,000	\$ 4,546,852	\$ (46,852)	(1.03%)
CONVEYANCE FEES	\$ 6,500,000	\$ 6,422,567	\$ 77,433	1.21%
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	\$ 27,868,008	\$ 19,338,467	\$ 8,529,541	44.11%
TOTALS	\$ 91,156,335	\$ 83,370,184	\$ 7,786,151	9.34%

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
OCTOBER 2024
(AUGUST 2024 ACTIVITY)**

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
Regular Sales	\$ 400,094.69	\$ 382,081.15	\$ 399,102.44	\$ 337,099.52	\$ 363,071.70	\$ 387,111.11	\$ 391,022.15	\$ 453,705.14	\$ 420,642.56	\$ 411,423.44
Transient Sales	\$ 126,136.20	\$ 114,459.11	\$ 130,675.78	\$ 106,595.16	\$ 122,917.37	\$ 138,051.62	\$ 124,163.35	\$ 134,913.67	\$ 128,346.55	\$ 120,540.10
Direct Pay	\$ 21,720.57	\$ 28,982.19	\$ 29,947.41	\$ 16,475.08	\$ 32,394.72	\$ 22,070.64	\$ 15,003.30	\$ 18,599.79	\$ 18,084.82	\$ 33,824.00
Seller's Use	\$ 493,145.96	\$ 568,246.96	\$ 644,433.15	\$ 478,419.94	\$ 458,319.85	\$ 501,548.76	\$ 484,249.41	\$ 476,869.32	\$ 476,870.82	\$ 478,444.06
Consumer's Use	\$ 37,184.17	\$ 38,357.02	\$ 57,524.54	\$ 36,674.44	\$ 35,075.47	\$ 44,636.29	\$ 43,323.10	\$ 40,726.20	\$ 48,841.45	\$ 42,122.18
Motor Vehicle	\$ 332,197.51	\$ 303,378.77	\$ 396,744.72	\$ 317,548.97	\$ 430,879.48	\$ 402,754.76	\$ 384,830.25	\$ 364,228.20	\$ 429,225.78	\$ 282,216.28
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	\$ 6,171.79	\$ 6,311.66	\$ 5,986.86
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	\$ 8,606.84	\$ 17,538.33	\$ 10,261.86
Non-Resident Watercraft	\$ 40.19	\$ -	\$ -	\$ 306.84	\$ 0.01	\$ -	\$ -	\$ -	\$ 493.35	\$ 41.57
Liquor Control	\$ 15,262.17	\$ 16,260.23	\$ 22,264.15	\$ 12,627.08	\$ 13,653.33	\$ 16,176.61	\$ 14,631.56	\$ 16,549.11	\$ 16,444.64	\$ 16,239.98
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36	\$ 132.57	\$ 2,207.94	\$ 469.34	\$ 32.18	\$ 825.71	\$ 207.99
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55	\$ 1,137.49	\$ 142.48	\$ 68.51	\$ 5.06	\$ 999.64
Statewide Master	\$ 700,485.47	\$ 744,203.19	\$ 808,003.33	\$ 609,873.11	\$ 589,936.00	\$ 687,200.79	\$ 712,544.62	\$ 792,288.88	\$ 774,052.72	\$ 679,907.76
Assessment Payments	\$ 16,491.68	\$ 17,485.07	\$ 18,439.09	\$ 18,646.86	\$ 14,811.55	\$ 13,218.72	\$ 11,989.09	\$ (67,294.63)	\$ 16,289.45	\$ 19,288.83
Audit Payments	\$ 6,357.62	\$ 3,841.05	\$ 13,178.36	\$ 2,336.77	\$ 3,837.32	\$ 6,654.34	\$ 5,749.85	\$ 3,788.83	\$ 4,615.46	\$ 5,102.11
Streamline Sales	\$ 77,348.61	\$ 94,715.05	\$ 82,232.31	\$ 73,480.32	\$ 75,066.46	\$ 76,376.61	\$ 75,364.06	\$ 81,494.67	\$ 66,568.47	\$ 75,887.90
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	\$ 2,330,748.50	\$ 2,425,156.83	\$ 2,182,494.56
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 224.31	\$ 1,073.66	\$ 4,356.18	\$ 3,260.78	\$ 5,362.99	\$ 1,545.33	\$ 374.11	\$ 7,896.80	\$ 3,064.88	\$ 752.33
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	\$ 2,276,139.68	\$ 2,322,851.70	\$ 2,422,091.95	\$ 2,181,742.23
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	\$ 23,228.52	\$ 24,220.92	\$ 21,817.42
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	\$ 2,299,623.18	\$ 2,397,871.03	\$ 2,159,924.81
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	\$ 18,059,752.15	\$ 20,457,623.18	\$ 22,617,547.99
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	\$ 2,616,707.60	\$ 2,456,938.24	\$ 2,419,596.51
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	\$ 18,095,081.48	\$ 20,552,019.72	\$ 22,971,616.23
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%	102.33%	102.39%	101.82%	99.80%	99.54%	98.46%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

EXHIBIT B

	Oct-24	Oct-23	Oct-24 VS Oct-23
Regular Sales	\$ 411,423.44	\$ 404,690.93	\$ 6,732.51
Transient Sales	\$ 120,540.10	\$ 116,163.33	\$ 4,376.77
Direct Pay	\$ 33,824.00	\$ 68,139.01	\$ (34,315.01)
Seller's Use	\$ 478,444.06	\$ 498,875.22	\$ (20,431.16)
Consumer's Use	\$ 42,122.18	\$ 39,609.79	\$ 2,512.39
Motor Vehicle	\$ 282,216.28	\$ 471,941.86	\$ (189,725.58)
Non-Resident Motor Vehicle	\$ 5,986.86	\$ 6,903.41	\$ (916.55)
Watercraft and Outboard Motors	\$ 10,261.86	\$ 14,943.44	\$ (4,681.58)
Non-Resident Watercraft	\$ 41.57	\$ 250.09	\$ (208.52)
Liquor Control	\$ 16,239.98	\$ 16,949.13	\$ (709.15)
Sales Tax on Motor Fuel	\$ 207.99	\$ 151.75	\$ 56.24
Voluntary Payments	\$ 999.64	\$ 104.85	\$ 894.79
Statewide Master	\$ 679,907.76	\$ 710,325.40	\$ (30,417.64)
Assessment Payments	\$ 19,288.83	\$ 19,514.55	\$ (225.72)
Audit Payments	\$ 5,102.11	\$ 3,653.47	\$ 1,448.64
Streamline Sales	\$ 75,887.90	\$ 72,216.92	\$ 3,670.98
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,182,494.56	\$ 2,444,433.15	\$ (261,938.59)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 752.33	\$ 396.27	\$ 356.06
Aggregate County Tax Receipts	\$ 2,181,742.23	\$ 2,444,036.88	\$ (262,294.65)
Less 1% Administrative Fee	\$ 21,817.42	\$ 24,440.37	\$ (2,622.95)
Total County Tax Allocation	\$ 2,159,924.81	\$ 2,419,596.51	\$ (259,671.70)

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

EXHIBIT B

	Year-to-Date Oct-24	Year-to-Date Oct-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 3,945,353.90	\$ 3,838,900.92	\$ 106,452.98	2.77%
Transient Sales	\$ 1,246,798.91	\$ 1,165,217.02	\$ 81,581.89	7.00%
Direct Pay	\$ 237,102.52	\$ 361,686.18	\$ (124,583.66)	(34.45%)
Seller's Use	\$ 5,060,548.23	\$ 5,018,587.79	\$ 41,960.44	0.84%
Consumer's Use	\$ 424,464.86	\$ 418,812.36	\$ 5,652.50	1.35%
Motor Vehicle	\$ 3,644,004.72	\$ 3,877,311.59	\$ (233,306.87)	(6.02%)
Non-Resident Motor Vehicle	\$ 55,824.20	\$ 56,559.50	\$ (735.30)	(1.30%)
Watercraft and Outboard Motors	\$ 74,965.46	\$ 76,983.11	\$ (2,017.65)	(2.62%)
Non-Resident Watercraft	\$ 881.96	\$ 2,347.46	\$ (1,465.50)	(62.43%)
Liquor Control	\$ 160,108.86	\$ 160,310.41	\$ (201.55)	(0.13%)
Sales Tax on Motor Fuel	\$ 5,716.03	\$ 5,429.90	\$ 286.13	5.27%
Voluntary Payments	\$ 6,292.05	\$ 6,628.43	\$ (336.38)	(5.07%)
Statewide Master	\$ 7,098,495.87	\$ 7,091,661.37	\$ 6,834.50	0.10%
Assessment Payments	\$ 79,365.71	\$ 314,055.17	\$ (234,689.46)	(74.73%)
Audit Payments	\$ 55,461.71	\$ 53,791.12	\$ 1,670.59	3.11%
Streamline Sales	\$ 778,534.46	\$ 771,581.82	\$ 6,952.64	0.90%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 22,873,919.45	\$ 23,219,864.15	\$ (345,944.70)	(1.49%)
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 27,911.37	\$ 16,211.38	\$ 11,699.99	72.17%
Aggregate County Tax Receipts	\$ 22,846,008.08	\$ 23,203,652.77	\$ (357,644.69)	(1.54%)
Less 1% Administrative Fee	\$ 228,460.09	\$ 232,036.54	\$ (3,576.45)	(1.54%)
Total County Tax Allocation	\$ 22,617,547.99	\$ 22,971,616.23	\$ (354,068.24)	(1.54%)

LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
OCTOBER 2024
(AUGUST 2024 ACTIVITY)

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24
Regular Sales	\$ 200,048.94	\$ 191,589.48	\$ 199,551.83	\$ 168,574.48	\$ 181,536.62	\$ 193,555.76	\$ 195,511.53	\$ 226,423.59	\$ 210,287.33	\$ 205,712.24
Transient Sales	\$ 63,068.74	\$ 57,229.20	\$ 65,339.06	\$ 53,363.10	\$ 61,428.13	\$ 69,032.53	\$ 62,081.47	\$ 67,456.89	\$ 64,108.95	\$ 60,270.17
Direct Pay	\$ 10,860.28	\$ 14,491.10	\$ 14,973.73	\$ 8,237.57	\$ 16,197.39	\$ 11,035.43	\$ 7,501.54	\$ 9,299.89	\$ 9,042.38	\$ 16,911.97
Seller's Use	\$ 246,596.42	\$ 284,119.75	\$ 322,196.28	\$ 239,233.31	\$ 229,154.79	\$ 250,772.94	\$ 242,107.16	\$ 238,393.70	\$ 238,441.71	\$ 239,222.09
Consumer's Use	\$ 18,590.76	\$ 19,178.54	\$ 28,761.30	\$ 17,780.76	\$ 17,517.71	\$ 22,318.27	\$ 21,660.40	\$ 20,363.06	\$ 24,420.82	\$ 21,061.12
Motor Vehicle	\$ 165,997.41	\$ 151,646.72	\$ 198,369.51	\$ 158,745.25	\$ 215,369.32	\$ 201,343.47	\$ 192,397.04	\$ 182,096.57	\$ 214,594.42	\$ 141,053.78
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	\$ 3,085.89	\$ 3,155.83	\$ 2,993.43
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	\$ 4,233.46	\$ 8,767.21	\$ 5,124.96
Non-Resident Watercraft	\$ 20.09	\$ -	\$ -	\$ 153.42	\$ 0.01	\$ -	\$ -	\$ -	\$ 246.68	\$ 20.78
Liquor Control	\$ 7,631.08	\$ 8,130.11	\$ 11,132.08	\$ 6,313.54	\$ 6,826.66	\$ 8,088.30	\$ 7,315.78	\$ 8,274.55	\$ 8,222.33	\$ 8,119.99
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27	\$ 1,103.99	\$ 234.68	\$ 16.09	\$ 412.84	\$ 103.99
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27	\$ 568.75	\$ 71.25	\$ 34.26	\$ 2.52	\$ 499.82
Statewide Master	\$ 350,242.71	\$ 372,101.67	\$ 404,001.78	\$ 304,936.57	\$ 294,968.16	\$ 343,600.36	\$ 356,272.39	\$ 396,144.57	\$ 387,026.37	\$ 339,953.91
Assessment Payments	\$ 7,596.15	\$ 7,652.63	\$ 7,652.30	\$ 8,506.54	\$ 6,432.30	\$ 6,100.47	\$ 5,346.24	\$ (21,060.74)	\$ 7,400.98	\$ 9,076.61
Audit Payments	\$ 2,883.36	\$ 1,796.14	\$ 5,325.51	\$ 1,299.80	\$ 1,914.55	\$ 3,134.30	\$ 2,836.65	\$ 1,814.73	\$ 2,270.58	\$ 2,564.42
Streamline Sales	\$ 38,674.11	\$ 47,393.31	\$ 41,167.19	\$ 36,740.23	\$ 37,533.06	\$ 38,188.66	\$ 37,685.77	\$ 40,949.72	\$ 33,284.39	\$ 37,961.58
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	\$ 1,177,526.23	\$ 1,211,685.34	\$ 1,090,650.86
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45	\$ 2,394.12	\$ 594.54	\$ 185.57	\$ 3,209.74	\$ 1,514.17	\$ 353.12
Aggregate County Tax Receipts	\$ 1,116,706.68	\$ 1,158,178.07	\$ 1,301,115.23	\$ 1,007,588.07	\$ 1,076,048.94	\$ 1,156,095.84	\$ 1,137,351.95	\$ 1,174,316.49	\$ 1,210,171.17	\$ 1,090,297.74
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	\$ 11,743.16	\$ 12,101.71	\$ 10,902.98
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	\$ 1,162,573.33	\$ 1,198,069.46	\$ 1,079,394.76
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	\$ 9,036,127.26	\$ 10,234,196.72	\$ 11,313,591.48
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	\$ 1,294,329.34	\$ 1,225,016.78	\$ 1,208,779.61
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	\$ 9,020,972.43	\$ 10,245,989.21	\$ 11,454,768.82	
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%	102.38%	102.46%	101.90%	100.17%	99.88%	98.77%

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

EXHIBIT B

	Oct-24	Oct-23	Oct-24 VS Oct-23
Regular Sales	\$ 205,712.24	\$ 202,276.05	\$ 3,436.19
Transient Sales	\$ 60,270.17	\$ 58,081.76	\$ 2,188.41
Direct Pay	\$ 16,911.97	\$ 34,069.51	\$ (17,157.54)
Seller's Use	\$ 239,222.09	\$ 249,403.10	\$ (10,181.01)
Consumer's Use	\$ 21,061.12	\$ 19,785.31	\$ 1,275.81
Motor Vehicle	\$ 141,053.78	\$ 235,823.34	\$ (94,769.56)
Non-Resident Motor Vehicle	\$ 2,993.43	\$ 3,451.70	\$ (458.27)
Watercraft and Outboard Motors	\$ 5,124.96	\$ 7,454.88	\$ (2,329.92)
Non-Resident Watercraft	\$ 20.78	\$ 125.05	\$ (104.27)
Liquor Control	\$ 8,119.99	\$ 8,474.56	\$ (354.57)
Sales Tax on Motor Fuel	\$ 103.99	\$ 75.90	\$ 28.09
Voluntary Payments	\$ 499.82	\$ 52.42	\$ 447.40
Statewide Master	\$ 339,953.91	\$ 355,162.76	\$ (15,208.85)
Assessment Payments	\$ 9,076.61	\$ 9,194.30	\$ (117.69)
Audit Payments	\$ 2,564.42	\$ 1,587.55	\$ 976.87
Streamline Sales	\$ 37,961.58	\$ 36,105.04	\$ 1,856.54
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,090,650.86	\$ 1,221,123.23	\$ (130,472.37)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 353.12	\$ 133.72	\$ 219.40
Aggregate County Tax Receipts	\$ 1,090,297.74	\$ 1,220,989.51	\$ (130,691.77)
Less 1% Administrative Fee	\$ 10,902.98	\$ 12,209.90	\$ (1,306.92)
Total County Tax Allocation	\$ 1,079,394.76	\$ 1,208,779.61	\$ (129,384.85)

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

EXHIBIT B

	Year-to-Date Oct-24	Year-to-Date Oct-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,972,791.80	\$ 1,919,136.65	\$ 53,655.15	2.80%
Transient Sales	\$ 623,378.24	\$ 582,745.90	\$ 40,632.34	6.97%
Direct Pay	\$ 118,551.28	\$ 180,843.20	\$ (62,291.92)	(34.45%)
Seller's Use	\$ 2,530,238.15	\$ 2,509,361.96	\$ 20,876.19	0.83%
Consumer's Use	\$ 211,652.74	\$ 209,353.65	\$ 2,299.09	1.10%
Motor Vehicle	\$ 1,821,613.49	\$ 1,938,057.83	\$ (116,444.34)	(6.01%)
Non-Resident Motor Vehicle	\$ 27,912.08	\$ 28,279.76	\$ (367.68)	(1.30%)
Watercraft and Outboard Motors	\$ 37,390.75	\$ 38,357.40	\$ (966.65)	(2.52%)
Non-Resident Watercraft	\$ 440.98	\$ 1,173.74	\$ (732.76)	(62.43%)
Liquor Control	\$ 80,054.42	\$ 80,155.20	\$ (100.78)	(0.13%)
Sales Tax on Motor Fuel	\$ 2,857.99	\$ 2,708.60	\$ 149.39	5.52%
Voluntary Payments	\$ 3,146.04	\$ 3,314.22	\$ (168.18)	(5.07%)
Statewide Master	\$ 3,549,248.49	\$ 3,545,991.90	\$ 3,256.59	0.09%
Assessment Payments	\$ 44,703.48	\$ 129,555.86	\$ (84,852.38)	(65.49%)
Audit Payments	\$ 25,840.04	\$ 22,284.96	\$ 3,555.08	15.95%
Streamline Sales	\$ 389,578.02	\$ 385,800.53	\$ 3,777.49	0.98%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 11,439,397.99	\$ 11,577,121.36	\$ (137,723.37)	(1.19%)
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 11,527.81	\$ 6,647.80	\$ 4,880.01	73.41%
Aggregate County Tax Receipts	\$ 11,427,870.18	\$ 11,570,473.56	\$ (142,603.38)	(1.23%)
Less 1% Administrative Fee	\$ 114,278.70	\$ 115,704.74	\$ (1,426.04)	(1.23%)
Total County Tax Allocation	\$ 11,313,591.48	\$ 11,454,768.82	\$ (141,177.34)	(1.23%)