

BUDGET COMMISSION of LORAIN COUNTY, OHIO

• DANIEL J. TALAREK
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

• J.D. TOMLINSON
County Prosecutor

10/1/2024

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)

October 15, 2024 – 11:00 A.M.

1. Approval of Minutes:
 - Minutes of September 9, 2024
 - Minutes of September 30, 2024 – 2025 Tax Budget Hearing
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: September 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

September 09, 2024

TIME:

11:00 A.M.

IN ATTENDANCE:

JAMES BURGE, ASSISTANT PROSECUTOR
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE
MICHELLE HUNG, COMMISSIONER
KC SAUNDERS, BUDGET DIRECTOR
MIKE NEAGELE, BUDGET DEPARTMENT
SONJA BEAT, TAX SETTLEMENT SUPERVISOR
ELAINE VISKUP, TAX SETTLEMENT
PUBLIC LIBRARIES IN ATTENDANCE PER INVITATION
DEBBY PERKINS, FISCAL OFFICER ELYRIA PUBLIC LIBRARY
CHAD ANGNEY, CHIEF FISCAL OFFICER, LORAIN PUBLIC LIBRARY
JANET HOLLINGSWORTH DIRECTOR,
HERRICK MEMORIAL LIBRARY
LAURA BROWN, DEPUTY DIRECTOR,
HERRICK MEMORIAL LIBRARY

APPROVAL OF MINUTES

AUGUST 26, 2024

MOTION TO APPROVE: MR. COCHEY

SECOND: MR. BURGE

MOTION CARRIED

**APPROVAL OF RECORDS
AMENDED CERTIFICATES:**

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

MOTION TO APPROVE: MR. COCHEY

SECOND: MR. BURGE

MOTION CARRIED

Journal Entries

- Mr. Cochey made a motion to accept the distribution formula and entitlement amount of \$11,435,382 for the 2025 Public Library Fund entitlement as they were presented to Budget Commission. Mr. Burge seconded. Motion carried.
- The Ohio Department of Taxation granted Budget Commission time to complete its work by October 1, 2024.
- The Budget Hearing for all subdivisions (excluding schools) has been set for Monday, September 30th at 11:00 AM on the 4th floor, hearing room B.

Mr. Cochey opened the meeting to discuss the 2025 Public Library Fund. Mr. Cochey welcomed all library representatives stating that Budget Commission is very complimentary of all Library Directors and Fiscal Officers for making it very easy for everyone to work well together. Mr. Cochey opened the floor to the libraries and asked if they had anything to discuss today. Mr. Cochey made a motion to accept the distribution formula and entitlement amount of \$11,435,382 for the 2025 Public Library Fund entitlement as they were presented to Budget Commission. Mr. Burge seconded. Motion carried.

BUDGET DEPT. REPORT:

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

AUDITOR'S REPORT:

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

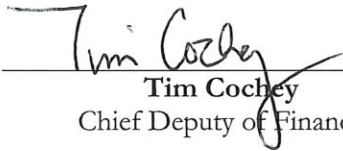
BUSINESS DISCUSSED:

Mrs. Beat mentioned that the Ohio Department of Taxation granted Budget Commission more time to complete its work on the Official Certificates and Tax Budgets for all subdivisions by October 1, 2024.


The Budget Hearing for all subdivisions has been set for September 30th at 11:00 AM on the 4th floor, hearing room B.

Mr. Cochey stated he has a sample public notice policy for regular and special meetings for the Budget Commission members to look over and put on for approval at the first meeting in October.

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



Tim Cochey
Chief Deputy of Finance



James Burge
Assistant Prosecutor

BUDGET COMMISSION MINUTES

Subdivision Budget Hearings

September 30, 2024

TIME: 11:00 a.m.

IN ATTENDANCE: DANIEL J. TALAREK, TREASURER
J. CRAIG SNODGRASS, CPA, CGFM, AUDITOR
JAMES BURGE, ASSISTANT PROSECTUOR
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE
ALEX DEMARCO, COMPTROLLER
SONJA BEAT, TAX SETTLEMENT SUPERVISOR
KRISTINE GARCIA, TAX SETTLEMENT
MICHELLE HUNG, COMMISSIONER
JEFF RIDDELL, COMMISSIONER

See attached list for subdivision representatives that were in attendance.

Journal Entries

- ❑ Discussion of Budget Packets for 2025
- ❑ Motion made to approve 2025 tax budgets.

TAX SETTLEMENT REPORT:

Mr. Snodgrass welcomed everyone, discussed the reappraisal, and turned the meeting over to Mrs. Beat to begin the discussion about Budgets. Mrs. Beat informed Budget Commission that all Subdivisions were emailed "Draft" copies of their Official Certificate, Schedule B, a Letter from Budget Commission if their budget was in an over-appropriated status, and a copy of the Extension. Mrs. Beat stated that the Tax Rate Yields can be found on our website and copies were only included in the email if adjustments were made.

Mrs. Beat also noted that Budget Commission allows for the Tax Budget to reflect the Certificate in an over-appropriated status, however, the Amended Official Certificate needs to be in balance for the beginning of 2025.

Mrs. Beat mentioned that the Ohio Department of Taxation approved an extension for the Budget Commission to complete our work until October 1, 2024, therefore allowing Subdivisions until October 31, 2024, to pass and file the Resolution Accepting Tax Rates.

Mrs. Beat informed the Subdivisions that any year end changes to the 2024 Amended Official Certificate need to be submitted by December 30, 2024, at 4:30 p.m., they can be emailed or postmarked by December 30, 2024. If changes are made after this date the request will be placed in the Subdivisions file, only Budget Commission will not be able to issue an Amended Official Certificate.

Appropriations for 2025 must be in line with the 2025 Official Certificate. If estimates need to be revised, those changes need to be submitted to our office in order to remain in balance. Subdivisions need to have either a temporary or permanent appropriation measure for 2025 in our office by December 30, 2024.

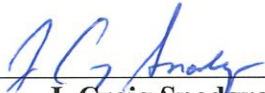
Mrs. Beat informed that all Subdivisions received the percentages and amounts for the 2025 Local Government and Public Library Fund entitlement that was passed by Budget Commission.

Mrs. Beat stated that all the Auditor's office work, letters, and reminders are sent by email, so it is important to check your email frequently. The auditor's website has a list of important dates for all the filing deadlines and an email reminder is also sent when documents are due in the office.

Mrs. Beat informed that the auditor's office has a two-step process regarding levy certifications. The first step would be passing the resolution requesting the Auditor to certify an amount of revenue or millage for the levy. Our office has templates containing all the requirements that we encourage Subdivisions to use. The second Resolution that is passed is to proceed to the ballot which needs to come to the auditor's office first for a Certificate of Filing before taking all their documents to the Board of Elections. Please know that we do not verify any language within the second Resolution as that is the responsibility of your legal counsel and the Board of Elections.

Mr. Burge made a motion to approve the 2025 tax budgets. Mr. Snodgrass seconded. Motion carried.

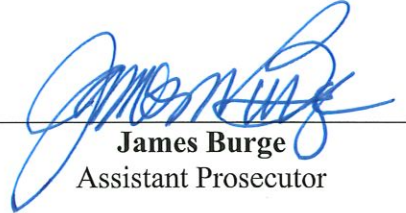
There being no further business Mr. Snodgrass made a motion to adjourn. Mr. Burge seconded. Motion carried.



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. SEP REVENUE TOTALS	2023 ACT. SEP REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,397,871	\$ 2,456,938	\$ (59,067)	-2.40%
REAL ESTATE	\$ -	\$ 2,237	\$ (2,237)	0.00%
CASINO REVENUE	\$ -	\$ -	\$ -	0.00%
CONVEYANCE FEES	\$ 589,426	\$ 613,175	\$ (23,749)	-3.87%
LOCAL GOVERNMENT	\$ 331,156	\$ 342,677	\$ (11,521)	-3.36%
AUDITOR FEES	\$ 179,829	\$ 110,311	\$ 69,518	63.02%
TREASURER'S INTEREST	\$ 727,866	\$ 600,429	\$ 127,437	21.22%
RECORDER FEES	\$ 88,238	\$ 85,715	\$ 2,523	2.94%
HOMESTEAD & ROLLBACK	\$ 619,319	\$ 2,719	\$ 616,600	22677.45%
DEFENSE OF INDIGENTS	\$ 519	\$ 271,783	\$ (271,264)	-99.81%
OTHER RECEIPTS	\$ 497,080	\$ 3,454,442	\$ (2,957,362)	-85.61%
TOTALS	\$ 5,431,304	\$ 7,940,426	\$ (2,509,122)	-31.60%
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -		
ADVANCES-IN	\$ -	\$ 2,798,242		
TOTAL OPERATING RECEIPTS	\$ 5,431,304	\$ 5,142,184	\$ 289,120	5.62%

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

	2024 ESTIMATED RESOURCES	2024 JAN-SEP REVENUE TOTALS	2023 JAN-SEP REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 20,457,623	\$ 20,552,020	\$ (94,397)	(0.46%)
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	\$ 9,735,505	\$ (137,081)	(1.41%)
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	\$ 3,427,640	\$ (6,986)	(0.20%)
CONVEYANCE FEES	\$ 6,300,000	\$ 5,320,365	\$ 4,883,806	\$ 436,559	8.94%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,668,254	\$ 2,818,236	\$ (149,982)	(5.32%)
AUDITOR FEES	\$ 1,600,000	\$ 1,586,773	\$ 1,540,082	\$ 46,691	3.03%
TREASURER'S INTEREST	\$ 4,500,000	\$ 5,518,358	\$ 4,702,876	\$ 815,482	17.34%
RECORDER FEES	\$ 905,000	\$ 691,965	\$ 702,966	\$ (11,001)	(1.56%)
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 1,234,603	\$ 1,206,147	\$ 28,456	2.36%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,242,070	\$ 2,125,471	\$ 116,599	5.49%
OTHER RECEIPTS	\$ 27,025,234	\$ 11,603,785	\$ 11,236,919	\$ 366,866	3.26%
TOTALS	\$ 90,413,561	\$ 64,342,874	\$ 62,931,668	\$ 1,411,206	2.24%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ 2,200,000	\$ 2,823,242		
TOTAL OPERATING RECEIPTS	\$ 88,213,561	\$ 62,142,874	\$ 60,108,426	\$ 2,034,448	3.38%

**LORAIN COUNTY
GENERAL FUND REVENUE
SEPTEMBER 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 Y-T-D REVENUE TOTALS
SALES TAX	\$ 28,000,000	\$ 2,213,122	\$ 2,294,220	\$ 2,580,767	\$ 1,996,281	\$ 2,132,192	\$ 2,290,169	\$ 2,253,378	\$ 2,299,623	\$ 2,397,871	\$ 20,457,623
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	\$ -	\$ -	\$ 3,420,654
CONVEYANCE FEES	\$ 6,300,000	\$ 402,855	\$ 473,722	\$ 508,431	\$ 685,104	\$ 688,004	\$ 650,714	\$ 621,661	\$ 700,448	\$ 589,426	\$ 5,320,365
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 335,888	\$ 337,564	\$ 271,517	\$ 331,156	\$ 2,668,254
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	\$ 5,518,358
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 84,075	\$ 88,322	\$ 94,443	\$ 88,238	\$ 691,965
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	\$ 2,242,070
OTHER RECEIPTS	\$ 27,025,234	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 3,374,798	\$ 466,840	\$ 1,657,891	\$ 497,080	\$ 11,603,785
TOTALS	\$ 90,413,561	\$ 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	\$ 64,342,874

**LORAIN COUNTY
GENERAL FUND REVENUE
SEPTEMBER 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 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	\$ 20,552,020
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	\$ -	\$ -	\$ 3,427,640
CONVEYANCE FEES	\$ 6,331,165	\$ 389,844	\$ 458,307	\$ 455,734	\$ 488,281	\$ 560,643	\$ 597,423	\$ 651,548	\$ 668,851	\$ 613,175	\$ 4,883,806
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 358,717	\$ 268,210	\$ 342,677	\$ 2,818,236
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	\$ 4,702,876
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 89,318	\$ 85,715	\$ 702,966
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,969	\$ 2,719	\$ 1,206,147
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 142,614	\$ 337,031	\$ 5,255	\$ 331,279	\$ 271,783	\$ 2,125,471
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	\$ 11,236,919
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	\$ 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-JUL REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2023 JAN-DEC REVENUE TOTALS	2023 JAN-JUL REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 20,457,623	73.06%	\$ 27,388,385	\$ 20,552,020	75.04%
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	100.00%	\$ 9,735,505	\$ 9,735,505	100.00%
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	76.01%	\$ 4,546,852	\$ 3,427,640	75.38%
CONVEYANCE FEES	\$ 6,300,000	\$ 5,320,365	84.45%	\$ 6,422,567	\$ 4,883,806	76.04%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,668,254	68.05%	\$ 3,759,924	\$ 2,818,236	74.95%
AUDITOR FEES	\$ 1,600,000	\$ 1,586,773	99.17%	\$ 1,540,249	\$ 1,540,082	99.99%
TREASURER'S INTEREST	\$ 4,500,000	\$ 5,518,358	122.63%	\$ 5,848,220	\$ 4,702,876	80.42%
RECORDER FEES	\$ 905,000	\$ 691,965	76.46%	\$ 974,205	\$ 702,966	72.16%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 1,234,603	93.95%	\$ 1,209,632	\$ 1,206,147	99.71%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,242,070	81.53%	\$ 2,606,178	\$ 2,125,471	81.56%
OTHER RECEIPTS	\$ 27,025,234	\$ 11,603,785	42.94%	\$ 19,338,467	\$ 11,236,919	58.11%
TOTALS	\$ 90,413,561	\$ 64,342,874	71.17%	\$ 83,370,184	\$ 62,931,668	75.48%

**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	\$ 9,598,424	\$ 9,735,505	\$ (137,081)	(1.41%)
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	\$ 27,025,234	\$ 19,338,467	\$ 7,686,767	39.75%
TOTALS	\$ 90,413,561	\$ 83,370,184	\$ 7,043,377	8.45%

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

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-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
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
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
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
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
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
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
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
Non-Resident Watercraft	\$ 40.19	\$ -	\$ -	\$ 306.84	\$ 0.01	\$ -	\$ -	\$ -	\$ 493.35
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
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
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55	\$ 1,137.49	\$ 142.48	\$ 68.51	\$ 5.06
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
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
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
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
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
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	\$ -
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	\$ 2,425,156.83
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	\$ -
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	\$ 2,425,156.83
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	\$ 20,484,908.98
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
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
% of Total of previous year collection	103.74%	102.69%	102.51%	101.76%	102.33%	102.39%	101.82%	99.80%	99.67%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

EXHIBIT B

	Sep-24	Sep-23	Sep-24 VS Sep-23
Regular Sales	\$ 420,642.56	\$ 441,222.83	\$ (20,580.27)
Transient Sales	\$ 128,346.55	\$ 124,278.12	\$ 4,068.43
Direct Pay	\$ 18,084.82	\$ 68,944.32	\$ (50,859.50)
Seller's Use	\$ 476,870.82	\$ 503,425.40	\$ (26,554.58)
Consumer's Use	\$ 48,841.45	\$ 52,675.91	\$ (3,834.46)
Motor Vehicle	\$ 429,225.78	\$ 357,340.81	\$ 71,884.97
Non-Resident Motor Vehicle	\$ 6,311.66	\$ 6,185.44	\$ 126.22
Watercraft and Outboard Motors	\$ 17,538.33	\$ 10,862.65	\$ 6,675.68
Non-Resident Watercraft	\$ 493.35	\$ 924.83	\$ (431.48)
Liquor Control	\$ 16,444.64	\$ 16,657.67	\$ (213.03)
Sales Tax on Motor Fuel	\$ 825.71	\$ 512.40	\$ 313.31
Voluntary Payments	\$ 5.06	\$ 248.68	\$ (243.62)
Statewide Master	\$ 774,052.72	\$ 769,562.38	\$ 4,490.34
Assessment Payments	\$ 16,289.45	\$ 37,140.59	\$ (20,851.14)
Audit Payments	\$ 4,615.46	\$ 5,824.30	\$ (1,208.84)
Streamline Sales	\$ 66,568.47	\$ 86,085.11	\$ (19,516.64)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,425,156.83	\$ 2,481,891.44	\$ (56,734.61)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ -	\$ 135.64	\$ (135.64)
Aggregate County Tax Receipts	\$ 2,425,156.83	\$ 2,481,755.80	\$ (56,598.97)
Less 1% Administrative Fee	\$ -	\$ 24,817.56	\$ (24,817.56)
Total County Tax Allocation	\$ 2,425,156.83	\$ 2,456,938.24	\$ (31,781.41)

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

	Year-to-Date Sep-24	Year-to-Date Sep-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 3,533,930.46	\$ 3,434,209.99	\$ 99,720.47	2.90%
Transient Sales	\$ 1,126,258.81	\$ 1,049,053.69	\$ 77,205.12	7.36%
Direct Pay	\$ 203,278.52	\$ 293,547.17	\$ (90,268.65)	(30.75%)
Seller's Use	\$ 4,582,104.17	\$ 4,519,712.57	\$ 62,391.60	1.38%
Consumer's Use	\$ 382,342.68	\$ 379,202.57	\$ 3,140.11	0.83%
Motor Vehicle	\$ 3,361,788.44	\$ 3,405,369.73	\$ (43,581.29)	(1.28%)
Non-Resident Motor Vehicle	\$ 49,837.34	\$ 49,656.09	\$ 181.25	0.37%
Watercraft and Outboard Motors	\$ 64,703.60	\$ 62,039.67	\$ 2,663.93	4.29%
Non-Resident Watercraft	\$ 840.39	\$ 2,097.37	\$ (1,256.98)	(59.93%)
Liquor Control	\$ 143,868.88	\$ 143,361.28	\$ 507.60	0.35%
Sales Tax on Motor Fuel	\$ 5,508.04	\$ 5,278.15	\$ 229.89	4.36%
Voluntary Payments	\$ 5,292.41	\$ 6,523.58	\$ (1,231.17)	(18.87%)
Statewide Master	\$ 6,418,588.11	\$ 6,381,335.97	\$ 37,252.14	0.58%
Assessment Payments	\$ 60,076.88	\$ 294,540.62	\$ (234,463.74)	(79.60%)
Audit Payments	\$ 50,359.60	\$ 50,137.65	\$ 221.95	0.44%
Streamline Sales	\$ 702,646.56	\$ 699,364.90	\$ 3,281.66	0.47%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 20,691,424.89	\$ 20,775,431.00	\$ (84,006.11)	(0.40%)
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 24,094.16	\$ 15,815.11	\$ 8,279.05	52.35%
Aggregate County Tax Receipts	\$ 20,667,330.73	\$ 20,759,615.89	\$ (92,285.16)	(0.44%)
Less 1% Administrative Fee	\$ 182,421.75	\$ 207,596.17	\$ (25,174.42)	(12.13%)
Total County Tax Allocation	\$ 20,484,908.98	\$ 20,552,019.72	\$ (67,110.74)	(0.33%)

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 SEPTEMBER 2024
 (JULY 2024 ACTIVITY)**

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-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
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
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
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
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
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
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
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
Non-Resident Watercraft	\$ 20.09	\$ -	\$ -	\$ 153.42	\$ 0.01	\$ -	\$ -	\$ -	\$ 246.68
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
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27	\$ 1,103.99	\$ 234.68	\$ 16.09	\$ 412.84
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27	\$ 568.75	\$ 71.25	\$ 34.26	\$ 2.52
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
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
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
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
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
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
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
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
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
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
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
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	
% of Total of previous year collection	103.75%	102.69%	102.49%	101.83%	102.38%	102.46%	101.90%	100.17%	99.88%

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

EXHIBIT B

	Sep-24	Sep-23	Sep-24 VS Sep-23
Regular Sales	\$ 210,287.33	\$ 220,604.24	\$ (10,316.91)
Transient Sales	\$ 64,108.95	\$ 62,139.19	\$ 1,969.76
Direct Pay	\$ 9,042.38	\$ 34,472.18	\$ (25,429.80)
Seller's Use	\$ 238,441.71	\$ 251,785.17	\$ (13,343.46)
Consumer's Use	\$ 24,420.82	\$ 26,338.06	\$ (1,917.24)
Motor Vehicle	\$ 214,594.42	\$ 178,609.69	\$ 35,984.73
Non-Resident Motor Vehicle	\$ 3,155.83	\$ 3,092.72	\$ 63.11
Watercraft and Outboard Motors	\$ 8,767.21	\$ 5,421.91	\$ 3,345.30
Non-Resident Watercraft	\$ 246.68	\$ 462.42	\$ (215.74)
Liquor Control	\$ 8,222.33	\$ 8,328.83	\$ (106.50)
Sales Tax on Motor Fuel	\$ 412.84	\$ 256.19	\$ 156.65
Voluntary Payments	\$ 2.52	\$ 124.35	\$ (121.83)
Statewide Master	\$ 387,026.37	\$ 384,789.75	\$ 2,236.62
Assessment Payments	\$ 7,400.98	\$ 15,741.48	\$ (8,340.50)
Audit Payments	\$ 2,270.58	\$ 2,249.47	\$ 21.11
Streamline Sales	\$ 33,284.39	\$ 43,042.86	\$ (9,758.47)
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,211,685.34	\$ 1,237,458.51	\$ (25,773.17)
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 1,514.17	\$ 67.82	\$ 1,446.35
Aggregate County Tax Receipts	\$ 1,210,171.17	\$ 1,237,390.69	\$ (27,219.52)
Less 1% Administrative Fee	\$ 12,101.71	\$ 12,373.91	\$ (272.20)
Total County Tax Allocation	\$ 1,198,069.46	\$ 1,225,016.78	\$ (26,947.32)

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

EXHIBIT B

	Year-to-Date Sep-24	Year-to-Date Sep-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,767,079.56	\$ 1,716,860.60	\$ 50,218.96	2.93%
Transient Sales	\$ 563,108.07	\$ 524,664.14	\$ 38,443.93	7.33%
Direct Pay	\$ 101,639.31	\$ 146,773.69	\$ (45,134.38)	(30.75%)
Seller's Use	\$ 2,291,016.06	\$ 2,259,958.86	\$ 31,057.20	1.37%
Consumer's Use	\$ 190,591.62	\$ 189,568.34	\$ 1,023.28	0.54%
Motor Vehicle	\$ 1,680,559.71	\$ 1,702,234.49	\$ (21,674.78)	(1.27%)
Non-Resident Motor Vehicle	\$ 24,918.65	\$ 24,828.06	\$ 90.59	0.36%
Watercraft and Outboard Motors	\$ 32,265.79	\$ 30,902.52	\$ 1,363.27	4.41%
Non-Resident Watercraft	\$ 420.20	\$ 1,048.69	\$ (628.49)	(59.93%)
Liquor Control	\$ 71,934.43	\$ 71,680.64	\$ 253.79	0.35%
Sales Tax on Motor Fuel	\$ 2,754.00	\$ 2,632.70	\$ 121.30	4.61%
Voluntary Payments	\$ 2,646.22	\$ 3,261.80	\$ (615.58)	(18.87%)
Statewide Master	\$ 3,209,294.58	\$ 3,190,829.14	\$ 18,465.44	0.58%
Assessment Payments	\$ 35,626.87	\$ 120,361.56	\$ (84,734.69)	(70.40%)
Audit Payments	\$ 23,275.62	\$ 20,697.41	\$ 2,578.21	12.46%
Streamline Sales	\$ 351,616.44	\$ 349,695.49	\$ 1,920.95	0.55%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 10,348,747.13	\$ 10,355,998.13	\$ (7,251.00)	(0.07%)
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 11,174.69	\$ 6,514.08	\$ 4,660.61	71.55%
Aggregate County Tax Receipts	\$ 10,337,572.44	\$ 10,349,484.05	\$ (11,911.61)	(0.12%)
Less 1% Administrative Fee	\$ 103,375.72	\$ 103,494.84	\$ (119.12)	(0.12%)
Total County Tax Allocation	\$ 10,234,196.72	\$ 10,245,989.21	\$ (11,792.49)	(0.12%)