

# BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

• DANIEL J. TALAREK  
County Treasurer

• J. CRAIG SNODGRASS, CPA, CGFM  
County Auditor

• J.D. TOMLINSON  
County Prosecutor

8/26/2024

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)

September 9, 2024 – 11:00 A.M.

1. Discussion of the 2025 allocation and percentages for the Public Library Fund Entitlement.
2. Approval of Minutes:
  - Minutes of August 26, 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: August 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

August 26, 2024

11:00 A.M.

### TIME:

### IN ATTENDANCE:

DANIEL J. TALAREK, TREASURER  
JAMES BURGE, ASSISTANT PROSECUTOR  
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE  
ALEX DEMARCO, COMPTROLLER  
SONJA BEAT, TAX SETTLEMENT SUPERVISOR

### APPROVAL OF MINUTES

August 12, 2024

MOTION TO APPROVE: MR. COCHEY

SECOND: MR. TALAREK

MOTION CARRIED

August 20, 2024

MOTION TO APPROVE: MR. COCHEY

SECOND: MR. BURGE

MOTION CARRIED

### Journal Entries

- ❑ Discussion of the 2025 Local Government Entitlement and distribution based on the August 20, 2024 meeting with Local Governments. Mr. Cochey moved that we accept the 2025 Local Government Distribution and to publish within 10 days, hearing no objections from those present at our prior meeting. Mr. Burge seconded. Motion carried.
- ❑ Libraries will be attending September 9, 2024, to review the 2025 PLF allocation
- ❑ Ohio Department of Taxation has granted Budget Commission an extension of time from the due date of September 1, 2024, to October 1, 2024, to complete its work.


### BUSINESS DISCUSSED:

Budget Commission members discussed the 2025 Local Government Entitlement and distribution based on the August 20, 2024, meeting with Local Governments. Mr. Cochey moved that we accept the 2025 Local Government Distribution and to publish within 10 days, hearing no objections from those present at our prior meeting, Mr. Burge seconded. Motion carried.

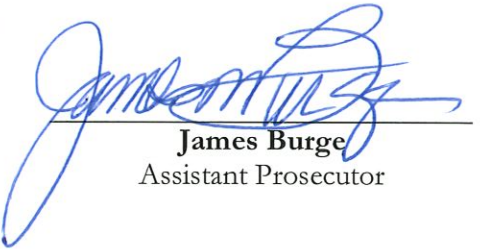
Mr. Cochey mentioned to the members that on September 9, 2024, the libraires will be attending the Budget Commission meeting to review the 2025 PLF allocation.

Mr. Cochey informed members that the Ohio Department of Taxation has granted Budget Commission an extension of time from the due date of September 1, 2024, to October 1, 2024, for Lorain County Budget Commission to complete their work.

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

  
\_\_\_\_\_  
**Tim Cochey**  
Chief Deputy Auditor of Finance

  
\_\_\_\_\_  
**Daniel Talarek**  
Treasurer

  
\_\_\_\_\_  
**James Burge**  
Assistant Prosecutor

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

EXHIBIT A

	2024 ACT. AUG REVENUE TOTALS	2023 ACT. AUG REVENUE TOTALS	DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,299,623	\$ 2,616,708	\$ (317,085)	(12.12%)
REAL ESTATE	\$ 4,441,198	\$ 4,395,602	\$ 45,596	1.04%
CASINO REVENUE	\$ -	\$ -	\$ -	0.00%
CONVEYANCE FEES	\$ 700,448	\$ 668,851	\$ 31,597	4.72%
LOCAL GOVERNMENT	\$ 271,517	\$ 268,210	\$ 3,307	1.23%
AUDITOR FEES	\$ 559,654	\$ 605,103	\$ (45,449)	(7.51%)
TREASURER'S INTEREST	\$ 859,468	\$ 826,980	\$ 32,488	3.93%
RECORDER FEES	\$ 94,443	\$ 89,318	\$ 5,125	5.74%
HOMESTEAD & ROLLBACK	\$ -	\$ 601,969	\$ (601,969)	(100.00%)
DEFENSE OF INDIGENTS	\$ 201,675	\$ 331,279	\$ (129,604)	(39.12%)
OTHER RECEIPTS	\$ 1,657,891	\$ 1,401,067	\$ 256,824	18.33%
<b>TOTALS</b>	<b>\$ 11,085,917</b>	<b>\$ 11,805,087</b>	<b>\$ (719,170)</b>	<b>-6.09%</b>
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	-	
ADVANCES-IN	\$ -	\$ 25,000	-	
<b>TOTAL OPERATING RECEIPTS</b>	<b>\$ 11,085,917</b>	<b>\$ 11,780,087</b>	<b>\$ (694,170)</b>	<b>-5.89%</b>

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

	2024 ESTIMATED RESOURCES	2024 JAN-AUG REVENUE TOTALS	2023 JAN-AUG REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2024 VS 2023 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 18,059,752	\$ 18,095,082	\$ (35,330)	(0.20%)
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	\$ 9,733,268	\$ (134,844)	(1.39%)
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	\$ 3,427,640	\$ (6,986)	(0.20%)
CONVEYANCE FEES	\$ 6,300,000	\$ 4,730,939	\$ 4,270,631	\$ 460,308	10.78%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,337,098	\$ 2,475,559	\$ (138,461)	(5.59%)
AUDITOR FEES	\$ 1,600,000	\$ 1,406,944	\$ 1,429,771	\$ (22,827)	(1.60%)
TREASURER'S INTEREST	\$ 4,500,000	\$ 4,790,492	\$ 4,102,447	\$ 688,045	16.77%
RECORDER FEES	\$ 905,000	\$ 603,727	\$ 617,251	\$ (13,524)	(2.19%)
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	\$ 1,203,428	\$ (588,144)	(48.87%)
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,241,551	\$ 1,853,688	\$ 387,863	20.92%
OTHER RECEIPTS	\$ 26,611,729	\$ 11,106,705	\$ 7,782,477	\$ 3,324,228	42.71%
<b>TOTALS</b>	<b>\$ 90,000,056</b>	<b>\$ 58,911,570</b>	<b>\$ 54,991,242</b>	<b>\$ 3,920,328</b>	<b>7.13%</b>
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 2,200,000	\$ 2,200,000	\$ 25,000		
<b>TOTAL OPERATING RECEIPTS</b>	<b>\$ 87,800,056</b>	<b>\$ 56,711,570</b>	<b>\$ 54,966,242</b>	<b>\$ 1,745,328</b>	<b>3.18%</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
AUGUST 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 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	\$ 18,059,752
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	\$ 4,730,939
LOCAL GOVERNMENT	\$ 3,920,759	\$ 262,854	\$ 331,710	\$ 276,200	\$ 207,487	\$ 313,878	\$ 335,888	\$ 337,564	\$ 271,517	\$ 2,337,098
AUDITOR FEES	\$ 1,600,000	\$ -	\$ -	\$ 643,268	\$ 204,022	\$ -	\$ -	\$ -	\$ 559,654	\$ 1,406,944
TREASURER'S INTEREST	\$ 4,500,000	\$ 382,783	\$ 517,255	\$ 762,073	\$ 843,187	\$ 456,276	\$ 305,349	\$ 664,101	\$ 859,468	\$ 4,790,492
RECORDER FEES	\$ 905,000	\$ 32,614	\$ 69,688	\$ 74,392	\$ 69,821	\$ 90,372	\$ 84,075	\$ 88,322	\$ 94,443	\$ 603,727
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ -	\$ -	\$ -	\$ 615,284	\$ -	\$ -	\$ -	\$ -	\$ 615,284
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 220,732	\$ 321,755	\$ 223,888	\$ 281,990	\$ 488,583	\$ 501,900	\$ 1,028	\$ 201,675	\$ 2,241,551
OTHER RECEIPTS	\$ 26,611,729	\$ 788,100	\$ 1,190,901	\$ 2,490,365	\$ 408,697	\$ 729,113	\$ 3,374,798	\$ 466,840	\$ 1,657,891	\$ 11,106,705
<b>TOTALS</b>	<b>\$ 90,000,056</b>	<b>\$ 5,403,059</b>	<b>\$ 5,199,251</b>	<b>\$ 12,716,610</b>	<b>\$ 6,488,309</b>	<b>\$ 4,898,418</b>	<b>\$ 7,542,893</b>	<b>\$ 5,577,113</b>	<b>\$ 11,085,917</b>	<b>\$ 58,911,570</b>

**LORAIN COUNTY  
GENERAL FUND REVENUE  
AUGUST 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 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	\$ 18,095,082
REAL ESTATE	\$ 9,735,505	\$ -	\$ -	\$ 5,337,666	\$ -	\$ -	\$ -	\$ -	\$ 4,395,602	\$ 9,733,268
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	\$ 4,270,631
LOCAL GOVERNMENT	\$ 3,759,924	\$ 299,051	\$ 348,138	\$ 264,125	\$ 240,690	\$ 347,769	\$ 348,859	\$ 358,717	\$ 268,210	\$ 2,475,559
AUDITOR FEES	\$ 1,540,249	\$ -	\$ -	\$ 631,312	\$ 193,356	\$ -	\$ -	\$ -	\$ 605,103	\$ 1,429,771
TREASURER'S INTEREST	\$ 5,728,662	\$ 326,428	\$ 336,879	\$ 663,546	\$ 635,241	\$ 506,561	\$ 358,412	\$ 448,400	\$ 826,980	\$ 4,102,447
RECORDER FEES	\$ 936,414	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 89,318	\$ 617,251
HOMESTEAD & ROLLBACK	\$ 1,209,631	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,969	\$ 1,203,428
DEFENSE OF INDIGENTS	\$ 2,606,178	\$ 221,098	\$ 259,990	\$ 178,212	\$ 378,209	\$ 142,614	\$ 337,031	\$ 5,255	\$ 331,279	\$ 1,853,688
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	\$ 7,782,477
<b>TOTALS</b>	<b>\$ 83,022,618</b>	<b>\$ 4,925,943</b>	<b>\$ 4,489,883</b>	<b>\$ 11,471,190</b>	<b>\$ 6,744,156</b>	<b>\$ 4,764,727</b>	<b>\$ 4,564,409</b>	<b>\$ 6,225,847</b>	<b>\$ 11,805,087</b>	<b>\$ 54,991,242</b>

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

	<b>2024 ESTIMATED RESOURCES</b>	<b>2024 JAN-JUL REVENUE TOTALS</b>	<b>% VARIANCE RECEIPTS TO BUDGET</b>	<b>2023 JAN-DEC REVENUE TOTALS</b>	<b>2023 JAN-JUL REVENUE TOTALS</b>	<b>% VARIANCE RECEIPTS TO ACTUALS</b>
SALES TAX	\$ 28,000,000	\$ 18,059,752	64.50%	\$ 27,388,385	\$ 18,095,082	66.07%
REAL ESTATE	\$ 9,598,424	\$ 9,598,424	100.00%	\$ 9,735,505	\$ 9,733,268	99.98%
CASINO REVENUE	\$ 4,500,000	\$ 3,420,654	76.01%	\$ 4,546,852	\$ 3,427,640	75.38%
CONVEYANCE FEES	\$ 6,300,000	\$ 4,730,939	75.09%	\$ 6,422,567	\$ 4,270,631	66.49%
LOCAL GOVERNMENT	\$ 3,920,759	\$ 2,337,098	59.61%	\$ 3,759,924	\$ 2,475,559	65.84%
AUDITOR FEES	\$ 1,600,000	\$ 1,406,944	87.93%	\$ 1,540,249	\$ 1,429,771	92.83%
TREASURER'S INTEREST	\$ 4,500,000	\$ 4,790,492	106.46%	\$ 5,848,220	\$ 4,102,447	70.15%
RECORDER FEES	\$ 905,000	\$ 603,727	66.71%	\$ 974,205	\$ 617,251	63.36%
HOMESTEAD & ROLLBACK	\$ 1,314,144	\$ 615,284	46.82%	\$ 1,209,632	\$ 1,203,428	99.49%
DEFENSE OF INDIGENTS	\$ 2,750,000	\$ 2,241,551	81.51%	\$ 2,606,178	\$ 1,853,688	71.13%
OTHER RECEIPTS	\$ 26,611,729	\$ 11,106,705	41.74%	\$ 19,338,467	\$ 7,782,477	40.24%
<b>TOTALS</b>	<b>\$ 90,000,056</b>	<b>\$ 58,911,570</b>	<b>65.46%</b>	<b>\$ 83,370,184</b>	<b>\$ 54,991,242</b>	<b>65.96%</b>



**LORAIN COUNTY  
ESTIMATED REVENUE ANALYSIS  
2024 BUDGET VS 2023 ACTUAL RECEIPTS**

	<b>2024 ESTIMATED RESOURCES</b>	<b>2023 JAN-DEC REVENUE TOTALS</b>	<b>DIFFERENCE BETWEEN 2024 BUDGET VS 2023 RECEIPTS</b>	<b>% VARIANCE RECEIPTS TO BUDGET</b>
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	\$ 26,611,729	\$ 19,338,467	\$ 7,273,262	37.61%
<b>TOTALS</b>	<b>\$ 90,000,056</b>	<b>\$ 83,370,184</b>	<b>\$ 6,629,872</b>	<b>7.95%</b>

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

EXHIBIT B

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-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
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
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
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
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
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
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
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
Non-Resident Watercraft	\$ 40.19	\$ -	\$ -	\$ 306.84	\$ 0.01	\$ -	\$ -	\$ -
Liquor Control	\$ 15,262.17	\$ 16,260.23	\$ 22,264.15	\$ 12,627.08	\$ 13,653.33	\$ 16,176.61	\$ 14,631.56	\$ 16,549.11
Sales Tax on Motor Fuel	\$ 117.86	\$ 365.17	\$ 1,241.91	\$ 115.36	\$ 132.57	\$ 2,207.94	\$ 469.34	\$ 32.18
Voluntary Payments	\$ 1,393.25	\$ 306.23	\$ -	\$ 2,238.84	\$ 0.55	\$ 1,137.49	\$ 142.48	\$ 68.51
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
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)
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
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
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 2,235,701.24</b>	<b>\$ 2,318,467.65</b>	<b>\$ 2,611,191.70</b>	<b>\$ 2,019,706.03</b>	<b>\$ 2,159,091.93</b>	<b>\$ 2,314,847.22</b>	<b>\$ 2,276,513.79</b>	<b>\$ 2,330,748.50</b>
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
<b>Aggregate County Tax Receipts</b>	<b>\$ 2,235,476.93</b>	<b>\$ 2,317,393.99</b>	<b>\$ 2,606,835.52</b>	<b>\$ 2,016,445.25</b>	<b>\$ 2,153,728.94</b>	<b>\$ 2,313,301.89</b>	<b>\$ 2,276,139.68</b>	<b>\$ 2,322,851.70</b>
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
<b>Total County Tax Allocation</b>	<b>\$ 2,213,122.16</b>	<b>\$ 2,294,220.05</b>	<b>\$ 2,580,767.16</b>	<b>\$ 1,996,280.80</b>	<b>\$ 2,132,191.65</b>	<b>\$ 2,290,168.87</b>	<b>\$ 2,253,378.28</b>	<b>\$ 2,299,623.18</b>
<b>2024 County Tax Receipts - subtotals</b>		<b>\$ 4,507,342.21</b>	<b>\$ 7,088,109.37</b>	<b>\$ 9,084,390.17</b>	<b>\$ 11,216,581.82</b>	<b>\$ 13,506,750.69</b>	<b>\$ 15,760,128.97</b>	<b>\$ 18,059,752.15</b>
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
<b>2023 County Tax Receipts - subtotals</b>		<b>\$ 4,389,162.99</b>	<b>\$ 6,914,390.21</b>	<b>\$ 8,927,370.81</b>	<b>\$ 10,961,610.52</b>	<b>\$ 13,190,838.49</b>	<b>\$ 15,478,373.88</b>	<b>\$ 18,095,081.48</b>
<b>% of Total of previous year collection</b>	<b>103.74%</b>	<b>102.69%</b>	<b>102.51%</b>	<b>101.76%</b>	<b>102.33%</b>	<b>102.39%</b>	<b>101.82%</b>	<b>99.80%</b>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**EXHIBIT B**

	Aug-24	Aug-23	Aug-24 VS Aug-23
Regular Sales	\$ 453,705.14	\$ 448,740.40	\$ 4,964.74
Transient Sales	\$ 134,913.67	\$ 128,583.30	\$ 6,330.37
Direct Pay	\$ 18,599.79	\$ 61,287.52	\$ (42,687.73)
Seller's Use	\$ 476,869.32	\$ 514,656.12	\$ (37,786.80)
Consumer's Use	\$ 40,726.20	\$ 36,191.15	\$ 4,535.05
Motor Vehicle	\$ 364,228.20	\$ 455,283.18	\$ (91,054.98)
Non-Resident Motor Vehicle	\$ 6,171.79	\$ 6,690.80	\$ (519.01)
Watercraft and Outboard Motors	\$ 8,606.84	\$ 10,067.42	\$ (1,460.58)
Non-Resident Watercraft	\$ -	\$ 105.58	\$ (105.58)
Liquor Control	\$ 16,549.11	\$ 16,680.37	\$ (131.26)
Sales Tax on Motor Fuel	\$ 32.18	\$ 505.58	\$ (473.40)
Voluntary Payments	\$ 68.51	\$ 159.66	\$ (91.15)
Statewide Master	\$ 792,288.88	\$ 779,481.29	\$ 12,807.59
Assessment Payments	\$ (67,294.63)	\$ 98,095.80	\$ (165,390.43)
Audit Payments	\$ 3,788.83	\$ 4,431.19	\$ (642.36)
Streamline Sales	\$ 81,494.67	\$ 82,438.04	\$ (943.37)
Amnesty	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 2,330,748.50</b>	<b>\$ 2,643,397.40</b>	<b>\$ (312,648.90)</b>
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 7,896.80	\$ 258.41	\$ 7,638.39
<b>Aggregate County Tax Receipts</b>	<b>\$ 2,322,851.70</b>	<b>\$ 2,643,138.99</b>	<b>\$ (320,287.29)</b>
Less 1% Administrative Fee	\$ 23,228.52	\$ 26,431.39	\$ (3,202.87)
<b>Total County Tax Allocation</b>	<b>\$ 2,299,623.18</b>	<b>\$ 2,616,707.60</b>	<b>\$ (317,084.42)</b>

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

	Year-to-Date Aug-24	Year-to-Date Aug-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 3,113,287.90	\$ 2,992,987.16	\$ 120,300.74	4.02%
Transient Sales	\$ 997,912.26	\$ 924,775.57	\$ 73,136.69	7.91%
Direct Pay	\$ 185,193.70	\$ 224,602.85	\$ (39,409.15)	(17.55%)
Seller's Use	\$ 4,105,233.35	\$ 4,016,287.17	\$ 88,946.18	2.21%
Consumer's Use	\$ 333,501.23	\$ 326,526.66	\$ 6,974.57	2.14%
Motor Vehicle	\$ 2,932,562.66	\$ 3,048,028.92	\$ (115,466.26)	(3.79%)
Non-Resident Motor Vehicle	\$ 43,525.68	\$ 43,470.65	\$ 55.03	0.13%
Watercraft and Outboard Motors	\$ 47,165.27	\$ 51,177.02	\$ (4,011.75)	(7.84%)
Non-Resident Watercraft	\$ 347.04	\$ 1,172.54	\$ (825.50)	(70.40%)
Liquor Control	\$ 127,424.24	\$ 126,703.61	\$ 720.63	0.57%
Sales Tax on Motor Fuel	\$ 4,682.33	\$ 4,765.75	\$ (83.42)	(1.75%)
Voluntary Payments	\$ 5,287.35	\$ 6,274.90	\$ (987.55)	(15.74%)
Statewide Master	\$ 5,644,535.39	\$ 5,611,773.59	\$ 32,761.80	0.58%
Assessment Payments	\$ 43,787.43	\$ 257,400.03	\$ (213,612.60)	(82.99%)
Audit Payments	\$ 45,744.14	\$ 44,313.35	\$ 1,430.79	3.23%
Streamline Sales	\$ 636,078.09	\$ 613,279.79	\$ 22,798.30	3.72%
Amnesty	\$ -	\$ -	\$ -	0.00%
<b>Total County Receipts</b>	<b>\$ 18,266,268.06</b>	<b>\$ 18,293,539.56</b>	<b>\$ (27,271.50)</b>	<b>(0.15%)</b>
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 24,094.16	\$ 15,679.47	\$ 8,414.69	53.67%
<b>Aggregate County Tax Receipts</b>	<b>\$ 18,242,173.90</b>	<b>\$ 18,277,860.09</b>	<b>\$ (35,686.19)</b>	<b>(0.20%)</b>
Less 1% Administrative Fee	\$ 182,421.75	\$ 182,778.61	\$ (356.86)	(0.20%)
<b>Total County Tax Allocation</b>	<b>\$ 18,059,752.15</b>	<b>\$ 18,095,081.48</b>	<b>\$ (35,329.33)</b>	<b>(0.20%)</b>

**LORAIN COUNTY**  
**ADDITIONAL COUNTY TAX (JAIL)**  
**AUGUST 2024**  
(JUNE 2024 ACTIVITY)

**EXHIBIT B**

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-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
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
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
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
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
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
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
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
Non-Resident Watercraft	\$ 20.09	\$ -	\$ -	\$ 153.42	\$ 0.01	\$ -	\$ -	\$ -
Liquor Control	\$ 7,631.08	\$ 8,130.11	\$ 11,132.08	\$ 6,313.54	\$ 6,826.66	\$ 8,088.30	\$ 7,315.78	\$ 8,274.55
Sales Tax on Motor Fuel	\$ 58.92	\$ 182.58	\$ 620.96	\$ 57.67	\$ 66.27	\$ 1,103.99	\$ 234.68	\$ 16.09
Voluntary Payments	\$ 696.63	\$ 153.12	\$ -	\$ 1,119.42	\$ 0.27	\$ 568.75	\$ 71.25	\$ 34.26
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
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)
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
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
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 1,116,818.04</b>	<b>\$ 1,158,557.54</b>	<b>\$ 1,302,793.50</b>	<b>\$ 1,008,695.52</b>	<b>\$ 1,078,443.06</b>	<b>\$ 1,156,690.38</b>	<b>\$ 1,137,537.52</b>	<b>\$ 1,177,526.23</b>
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 111.36	\$ 379.47	\$ 1,678.27	\$ 1,107.45	\$ 2,394.12	\$ 594.54	\$ 185.57	\$ 3,209.74
<b>Aggregate County Tax Receipts</b>	<b>\$ 1,116,706.68</b>	<b>\$ 1,158,178.07</b>	<b>\$ 1,301,115.23</b>	<b>\$ 1,007,588.07</b>	<b>\$ 1,076,048.94</b>	<b>\$ 1,156,095.84</b>	<b>\$ 1,137,351.95</b>	<b>\$ 1,174,316.49</b>
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
<b>Total County Tax Allocation</b>	<b>\$ 1,105,539.61</b>	<b>\$ 1,146,596.29</b>	<b>\$ 1,288,104.08</b>	<b>\$ 997,512.19</b>	<b>\$ 1,065,288.45</b>	<b>\$ 1,144,534.88</b>	<b>\$ 1,125,978.43</b>	<b>\$ 1,162,573.33</b>
<b>2024 County Tax Receipts - Subtotals</b>		<b>\$ 2,252,135.90</b>	<b>\$ 3,540,239.98</b>	<b>\$ 4,537,752.17</b>	<b>\$ 5,603,040.62</b>	<b>\$ 6,747,575.50</b>	<b>\$ 7,873,553.93</b>	<b>\$ 9,036,127.26</b>
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
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
<b>% of Total of previous year collection</b>	<b>103.75%</b>	<b>102.69%</b>	<b>102.49%</b>	<b>101.83%</b>	<b>102.38%</b>	<b>102.46%</b>	<b>101.90%</b>	<b>100.17%</b>

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

**EXHIBIT B**

	Aug-24	Aug-23	Aug-24 VS Aug-23
Regular Sales	\$ 226,423.59	\$ 224,370.51	\$ 2,053.08
Transient Sales	\$ 67,456.89	\$ 64,490.29	\$ 2,966.60
Direct Pay	\$ 9,299.89	\$ 30,643.78	\$ (21,343.89)
Seller's Use	\$ 238,393.70	\$ 257,346.57	\$ (18,952.87)
Consumer's Use	\$ 20,363.06	\$ 18,095.59	\$ 2,267.47
Motor Vehicle	\$ 182,096.57	\$ 227,580.48	\$ (45,483.91)
Non-Resident Motor Vehicle	\$ 3,085.89	\$ 3,345.40	\$ (259.51)
Watercraft and Outboard Motors	\$ 4,233.46	\$ 5,008.64	\$ (775.18)
Non-Resident Watercraft	\$ -	\$ 52.80	\$ (52.80)
Liquor Control	\$ 8,274.55	\$ 8,340.19	\$ (65.64)
Sales Tax on Motor Fuel	\$ 16.09	\$ 252.78	\$ (236.69)
Voluntary Payments	\$ 34.26	\$ 79.83	\$ (45.57)
Statewide Master	\$ 396,144.57	\$ 389,740.51	\$ 6,404.06
Assessment Payments	\$ (21,060.74)	\$ 35,049.06	\$ (56,109.80)
Audit Payments	\$ 1,814.73	\$ 1,904.65	\$ (89.92)
Streamline Sales	\$ 40,949.72	\$ 41,219.41	\$ (269.69)
Amnesty	\$ -	\$ -	\$ -
<b>Total County Receipts</b>	<b>\$ 1,177,526.23</b>	<b>\$ 1,307,520.49</b>	<b>\$ (129,994.26)</b>
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 3,209.74	\$ 117.12	\$ 3,092.62
<b>Aggregate County Tax Receipts</b>	<b>\$ 1,174,316.49</b>	<b>\$ 1,307,403.37</b>	<b>\$ (133,086.88)</b>
Less 1% Administrative Fee	\$ 11,743.16	\$ 13,074.03	\$ (1,330.87)
<b>Total County Tax Allocation</b>	<b>\$ 1,162,573.33</b>	<b>\$ 1,294,329.34</b>	<b>\$ (131,756.01)</b>

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

**EXHIBIT B**

	Year-to-Date Aug-24	Year-to-Date Aug-23	Y-T-D Difference Between 2024 vs 2023 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,556,792.23	\$ 1,496,256.36	\$ 60,535.87	4.05%
Transient Sales	\$ 498,999.12	\$ 462,524.95	\$ 36,474.17	7.89%
Direct Pay	\$ 92,596.93	\$ 112,301.51	\$ (19,704.58)	(17.55%)
Seller's Use	\$ 2,052,574.35	\$ 2,008,173.69	\$ 44,400.66	2.21%
Consumer's Use	\$ 166,170.80	\$ 163,230.28	\$ 2,940.52	1.80%
Motor Vehicle	\$ 1,465,965.29	\$ 1,523,624.80	\$ (57,659.51)	(3.78%)
Non-Resident Motor Vehicle	\$ 21,762.82	\$ 21,735.34	\$ 27.48	0.13%
Watercraft and Outboard Motors	\$ 23,498.58	\$ 25,480.61	\$ (1,982.03)	(7.78%)
Non-Resident Watercraft	\$ 173.52	\$ 586.27	\$ (412.75)	(70.40%)
Liquor Control	\$ 63,712.10	\$ 63,351.81	\$ 360.29	0.57%
Sales Tax on Motor Fuel	\$ 2,341.16	\$ 2,376.51	\$ (35.35)	(1.49%)
Voluntary Payments	\$ 2,643.70	\$ 3,137.45	\$ (493.75)	(15.74%)
Statewide Master	\$ 2,822,268.21	\$ 2,806,039.39	\$ 16,228.82	0.58%
Assessment Payments	\$ 28,225.89	\$ 104,620.08	\$ (76,394.19)	(73.02%)
Audit Payments	\$ 21,005.04	\$ 18,447.94	\$ 2,557.10	13.86%
Streamline Sales	\$ 318,332.05	\$ 306,652.63	\$ 11,679.42	3.81%
Amnesty	\$ -	\$ -	\$ -	0.00%
<b>Total County Receipts</b>	<b>\$ 9,137,061.79</b>	<b>\$ 9,118,539.62</b>	<b>\$ 18,522.17</b>	<b>0.20%</b>
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 9,660.52	\$ 6,446.26	\$ 3,214.26	49.86%
<b>Aggregate County Tax Receipts</b>	<b>\$ 9,127,401.27</b>	<b>\$ 9,112,093.36</b>	<b>\$ 15,307.91</b>	<b>0.17%</b>
Less 1% Administrative Fee	\$ 91,274.01	\$ 91,120.93	\$ 153.08	0.17%
<b>Total County Tax Allocation</b>	<b>\$ 9,036,127.26</b>	<b>\$ 9,020,972.43</b>	<b>\$ 15,154.83</b>	<b>0.17%</b>