

BUDGET COMMISSION of LORAIN COUNTY, OHIO

•DANIEL J. TALAREK
County Treasurer

•J. CRAIG SNODGRASS, CPA, CGFM
County Auditor

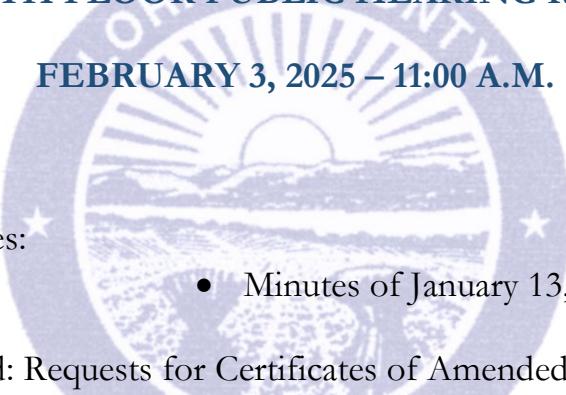
•TONY CILLO
County Prosecutor

1/28/2025

Memo to: Daniel J. Talarek, Treasurer
J. Craig Snodgrass, CPA, CGFM Auditor
Tony Cillo, Prosecutor

AGENDA LORAIN COUNTY BUDGET COMMISSION LORAIN COUNTY ADMINISTRATION BUILDING (FOURTH FLOOR PUBLIC HEARING ROOM B)

FEBRUARY 3, 2025 – 11:00 A.M.



1. Approval of Minutes:
 - Minutes of January 13, 2025
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; January 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

January 13, 2025

TIME: **11:00 A.M.**

IN ATTENDANCE:

DANIEL J. TALAREK, TREASURER
J. CRAIG SNODGRASS CPA, CGFM, AUDITOR
ANTHONY D. CILLO, PROSECUTOR
TIM COCHEY, CHIEF DEPUTY AUDITOR OF FINANCE
CARMELLA PHILLIPS, ASST. CHIEF DEPUTY AUDITOR OF FINANCE
ALEX DEMARCO, COMPTROLLER
K.C. SAUNDERS, BUDGET DIRECTOR
MIKE NAEGELE, BUDGET DEPARTMENT
JOHN GALL, ADMIN. ASST. TO COMMISSIONER RIDDELL
ELAINE VISKUP, TAX SETTLEMENT
TAMI DZIAK, TAX SETTLEMENT

APPROVAL OF MINUTES

December 9, 2024

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

APPROVAL OF RECORDS AMENDED CERTIFICATES:

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

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

Journal Entries

- Ohio Department of Taxation certified and updated estimated Public Library Fund entitlement for calendar year 2025 in the amount of \$11,709,362. Mr. Snodgrass made a motion to open the 2025 libraries Amended Official Certificate with the new certified Public Library entitlement amounts. Mr. Cillo seconded. Motion carried.
- Local Government Distribution Estimate for 2025 was not certified by the state, however revised figures were posted by the state on the website. The total increase county wide was noted as \$196,440.
- Budget Commission tentative calendar for 2025.
- Lorain County Unencumbered Balance letters will be sent out by the Budget Commission to request Mental Health Addiction & Recovery Services, Lorain County Children Services, and Lorain County Board of Developmental Disabilities to come to a budget commission meeting to discuss large carryover cash balances.
- Informed that Budget Commission will be holding individual formal hearings for schools.

BUDGET DEPT. REPORT:

Mr. Saunders presented the Budget Department 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. Phillips informed Budget Commission members that The Ohio Department of Taxation has certified a revised estimated Public Library Fund entitlement for calendar year 2025 in the amount of \$11,709,362. This estimate is an increase of \$273,980 from the certified estimated entitlement dated July 25, 2024. Tax Settlement would like permission to open the 2025 Amended Official Certificates with the revised 2025 estimated Public Library Fund entitlement. Mr. Snodgrass made a motion to open the 2025 libraries Amended Official Certificate with the new certified Public Library entitlement amounts. Mr. Cillo seconded. Motion carried.

Mrs. Phillips noted that the Local Government distribution estimate for 2025 was also revised, however they were not certified by the State as the Public Library estimate was. The revised figures were posted on the States website only. The Local Government estimate was increased in total by \$196,440 from the certified estimate on July 30, 2024, bringing the total to \$12,459,273. Mrs. Phillips informed members that the general fund estimated increase would be \$58,932.00

Mrs. Phillips informed Budget Commission Members that within their packet was a tentative Budget Commission meeting calendar for 2025. Mrs. Phillips noted that there is a special meeting added at the end of November to approve the emergency and bond rates to be sent to the state. If Tax Settlement has completed its work by November 24, 2025, special meeting date, rates can be approved by Budget Commission and sent to the state early. If not completed, a special meeting in December will need to be added. Mr. Snodgrass informed us that historically right before the election results are certified, most preliminary work is being done. Traditionally right before Thanksgiving emergency and bond rates are reviewed. In the past few years, the Budget Commission met the first Monday of December to approve the rates and send them to Columbus. This year the Budget Commission approved rates the last week of November, however had to hold on to them until the state approved the county's values which were not received until December 3, 2025. Tax Settlement then sent rates (DTE 27) on December 3rd. Full rates were not received until the Saturday before Christmas, the day after on a Sunday, the state emailed the Auditors Office the effective rates. This put the Auditor's Office two weeks behind due to the states' late certifications which then placed both offices, the Auditor's and Treasurer's, in a bind to complete work so the Treasurer could get the tax bills out.

Mrs. Phillips stated that over the last couple of years Budget Commission has been focusing on watching the unencumbered balances for County departments. The Budget Commission has had budget hearings with three of these agencies that have levies on the books, Mental Health Addiction & Recovery Services Board of Lorain County (MHARS), Lorain County Children's Services (LCCS), and Lorain County Board of Developmental Disabilities (LCBDD). She noted that LCCS last year had an unencumbered balance of \$14.8 million this year they reported \$13.5 million, MHARS last year had an unencumbered balance of \$23.5 million this year they reported \$19.1 million, LCBDD last year had an unencumbered balance of \$21.1 million this year they reported \$15.1 million.

Unencumbered for the County last year was \$18.5 this year \$15.6 million was reported. Meetings are held with each entity and the Budget Commission reviews unencumbered balance and explanation of future use for those funds. Mr. Snodgrass recommended that we continue to have these Budget Hearings with the three agencies to ask why their cash balances are what they are and noted to set the meetings accordingly.

Mr. Snodgrass informed us that the Budget Commission will also be inviting schools in for individual formal hearings this year. He noted that in the past all schools were invited for one formal hearing as a group, however changes with increased levy requests and the 20-mill floor, Budget Commission will need to meet with individual schools having them provide the necessities for the additional monies being received.

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



J. Craig Snodgrass
CPA, CGFM Auditor



Daniel V. Talarek
Treasurer



Anthony D. Cillo
Prosecutor

**LORAIN COUNTY
GENERAL FUND REVENUE
MONTH-TO-MONTH COMPARISON
2025 vs 2024**

EXHIBIT A

	2025 ACT. JAN REVENUE TOTALS	2024 ACT. JAN REVENUE TOTALS	DIFFERENCE BETWEEN 2025 VS 2024 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,248,010	\$ 2,213,122	\$ 34,888	1.58%
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 1,135,770	\$ 1,099,999	\$ 35,771	3.25%
CONVEYANCE FEES	\$ 440,669	\$ 402,855	\$ 37,814	9.39%
LOCAL GOVERNMENT	\$ 306,759	\$ 262,854	\$ 43,905	16.70%
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 474,068	\$ 382,783	\$ 91,285	23.85%
RECORDER FEES	\$ 32,868	\$ 32,614	\$ 254	0.78%
HOMESTEAD & ROLLBACK	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 159,600	\$ 220,732	\$ (61,132)	(27.70%)
OTHER RECEIPTS	<hr/> \$ 311,627	<hr/> \$ 788,100	<hr/> \$ (476,473)	<hr/> (60.46%)
TOTALS	<hr/> \$ 5,109,371	<hr/> \$ 5,403,059	<hr/> \$ (293,688)	<hr/> -5.44%
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	\$ -	0.00%
ADVANCES-IN	\$ -	\$ -	\$ -	0.00%
TOTAL OPERATING RECEIPTS	<hr/> \$ 5,109,371	<hr/> \$ 5,403,059	<hr/> \$ (293,688)	<hr/> -5.44%

**LORAIN COUNTY
GENERAL FUND REVENUE
YEAR-TO-DATE COMPARISON
2025 VS 2024**

	2025 ESTIMATED RESOURCES	2025 JAN REVENUE TOTALS	2024 JAN REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2025 VS 2024 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 28,000,000	\$ 2,248,010	\$ 2,213,122	\$ 34,888	1.58%
REAL ESTATE	\$ 11,873,955	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 4,500,000	\$ 1,135,770	\$ 1,099,999	\$ 35,771	3.25%
CONVEYANCE FEES	\$ 6,100,000	\$ 440,669	\$ 402,855	\$ 37,814	9.39%
LOCAL GOVERNMENT	\$ 3,678,850	\$ 306,759	\$ 262,854	\$ 43,905	16.70%
AUDITOR FEES	\$ 1,600,000	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 5,300,000	\$ 474,068	\$ 382,783	\$ 91,285	23.85%
RECORDER FEES	\$ 1,020,000	\$ 32,868	\$ 32,614	\$ 254	0.78%
HOMESTEAD & ROLBACK	\$ 1,752,506	\$ -	\$ -	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 2,700,000	\$ 159,600	\$ 220,732	\$ (61,132)	(27.70%)
OTHER RECEIPTS	<u>\$ 12,500,655</u>	<u>\$ 311,627</u>	<u>\$ 788,100</u>	<u>\$ (476,473)</u>	<u>(60.46%)</u>
TOTALS	<u>\$ 79,025,966</u>	<u>\$ 5,109,371</u>	<u>\$ 5,403,059</u>	<u>\$ (293,688)</u>	<u>-5.44%</u>
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ 1,746,182	\$ -	\$ -	\$ -	
ADVANCES-IN	\$ 350,000	\$ -	\$ -	\$ -	
TOTAL OPERATING RECEIPTS	<u>\$ 76,929,784</u>	<u>\$ 5,109,371</u>	<u>\$ 5,403,059</u>	<u>\$ (293,688)</u>	<u>-5.44%</u>

**LORAIN COUNTY
GENERAL FUND REVENUE
JANUARY 2025**

	2025 ESTIMATED RESOURCES	2025 ACT. JAN REVENUE TOTALS	2025 Y-T-D REVENUE TOTALS
SALES TAX	\$ 28,000,000	\$ 2,248,010	\$ 2,248,010
REAL ESTATE	\$ 11,873,955	\$ -	\$ -
CASINO REVENUE	\$ 4,500,000	\$ 1,135,770	\$ 1,135,770
CONVEYANCE FEES	\$ 6,100,000	\$ 440,669	\$ 440,669
LOCAL GOVERNMENT	\$ 3,678,850	\$ 306,759	\$ 306,759
AUDITOR FEES	\$ 1,600,000	\$ -	\$ -
TREASURER'S INTEREST	\$ 5,300,000	\$ 474,068	\$ 474,068
RECORDER FEES	\$ 1,020,000	\$ 32,868	\$ 32,868
HOMESTEAD & ROLLBACK	\$ 1,752,506	\$ -	\$ -
DEFENSE OF INDIGENTS	\$ 2,700,000	\$ 159,600	\$ 159,600
OTHER RECEIPTS	<u>\$ 12,500,655</u>	<u>\$ 311,627</u>	<u>\$ 311,627</u>
TOTALS	<u>\$ 79,025,966</u>	<u>\$ 5,109,371</u>	<u>\$ 5,109,371</u>

**LORAIN COUNTY
GENERAL FUND REVENUE
JANUARY 2024**

	2024 ESTIMATED RESOURCES	2024 ACT. JAN REVENUE TOTALS	2024 Y-T-D REVENUE TOTALS
SALES TAX	\$ 27,304,145	\$ 2,213,122	\$ 2,213,122
REAL ESTATE	\$ 9,599,546	\$ -	\$ -
CASINO REVENUE	\$ 4,547,782	\$ 1,099,999	\$ 1,099,999
CONVEYANCE FEES	\$ 7,253,250	\$ 402,855	\$ 402,855
LOCAL GOVERNMENT	\$ 3,593,830	\$ 262,854	\$ 262,854
AUDITOR FEES	\$ 1,586,773	\$ -	\$ -
TREASURER'S INTEREST	\$ 6,802,765	\$ 382,783	\$ 382,783
RECORDER FEES	\$ 1,006,183	\$ 32,614	\$ 32,614
HOMESTEAD & ROLLBACK	\$ 1,234,603	\$ -	\$ -
DEFENSE OF INDIGENTS	\$ 3,023,664	\$ 220,732	\$ 220,732
OTHER RECEIPTS	<u>\$ 15,245,304</u>	<u>\$ 788,100</u>	<u>\$ 788,100</u>
TOTALS	<u>\$ 81,197,845</u>	<u>\$ 5,403,059</u>	<u>\$ 5,403,059</u>

**LORAIN COUNTY
GENERAL FUND REVENUE
2025 YEAR-TO-DATE VS BUDGET
2024 YEAR-TO-DATE VS ACUAL**

	2025 ESTIMATED RESOURCES	JAN-JAN REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2024 JAN-DEC REVENUE TOTALS	JAN-JAN REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 28,000,000	\$ 2,248,010	8.03%	\$ 27,388,385	\$ 2,213,122	8.08%
REAL ESTATE	\$ 11,873,955	\$ -	0.00%	\$ 9,735,505	\$ -	0.00%
CASINO REVENUE	\$ 4,500,000	\$ 1,135,770	25.24%	\$ 4,546,852	\$ 1,099,999	24.19%
CONVEYANCE FEES	\$ 6,100,000	\$ 440,669	7.22%	\$ 6,422,567	\$ 402,855	6.27%
LOCAL GOVERNMENT	\$ 3,678,850	\$ 306,759	8.34%	\$ 3,759,924	\$ 262,854	6.99%
AUDITOR FEES	\$ 1,600,000	\$ -	0.00%	\$ 1,540,249	\$ -	0.00%
TREASURER'S INTEREST	\$ 5,300,000	\$ 474,068	8.94%	\$ 5,848,220	\$ 382,783	6.55%
RECORDER FEES	\$ 1,020,000	\$ 32,868	3.22%	\$ 974,205	\$ 32,614	3.35%
HOMESTEAD & ROLBACK	\$ 1,752,506	\$ -	0.00%	\$ 1,209,632	\$ -	0.00%
DEFENSE OF INDIGENTS	\$ 2,700,000	\$ 159,600	5.91%	\$ 2,606,178	\$ 220,732	8.47%
OTHER RECEIPTS	<hr/> \$ 12,500,655	<hr/> \$ 311,627	<hr/> 2.49%	<hr/> \$ 19,338,467	<hr/> \$ 788,100	<hr/> 4.08%
TOTALS	<hr/> \$ 79,025,966	<hr/> \$ 5,109,371	<hr/> 6.47%	<hr/> \$ 83,370,184	<hr/> \$ 5,403,059	<hr/> 6.48%

**LORAIN COUNTY
ESTIMATED REVENUE ANALYSIS
2025 BUDGET VS 2024 ACTUAL RECEIPTS**

	2025 ESTIMATED RESOURCES	2024 JAN-DEC REVENUE TOTALS	DIFFERENCE BETWEEN 2025 BUDGET VS 2024 RECEIPTS	% VARIANCE RECEIPTS TO BUDGET
SALES TAX	\$ 28,000,000	\$ 27,388,385	\$ 611,615	2.23%
REAL ESTATE	\$ 11,873,955	\$ 9,735,505	\$ 2,138,450	21.97%
CASINO REVENUE	\$ 4,500,000	\$ 4,546,852	\$ (46,852)	(1.03%)
CONVEYANCE FEES	\$ 6,100,000	\$ 6,422,567	\$ (322,567)	(5.02%)
LOCAL GOVERNMENT	\$ 3,678,850	\$ 3,759,924	\$ (81,074)	(2.16%)
AUDITOR FEES	\$ 1,600,000	\$ 1,540,249	\$ 59,751	3.88%
TREASURER'S INTEREST	\$ 5,300,000	\$ 5,848,220	\$ (548,220)	(9.37%)
RECORDER FEES	\$ 1,020,000	\$ 974,205	\$ 45,795	4.70%
HOMESTEAD & ROLBACK	\$ 1,752,506	\$ 1,209,632	\$ 542,874	44.88%
DEFENSE OF INDIGENTS	\$ 2,700,000	\$ 2,606,178	\$ 93,822	3.60%
OTHER RECEIPTS	<u>\$ 12,500,655</u>	<u>\$ 19,338,467</u>	<u>\$ (6,837,812)</u>	<u>(35.36%)</u>
TOTALS	<u>\$ 79,025,966</u>	<u>\$ 83,370,184</u>	<u>\$ (4,344,218)</u>	<u>(5.21%)</u>

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
JANUARY 2025**
(NOVEMBER 2024 ACTIVITY)

EXHIBIT B

Jan-25	
Regular Sales	\$ 414,476.56
Transient Sales	\$ 122,758.20
Direct Pay	\$ 19,523.97
Seller's Use	\$ 500,973.27
Consumer's Use	\$ 42,360.37
Motor Vehicle	\$ 349,930.13
Non-Resident Motor Vehicle	\$ 5,839.35
Watercraft and Outboard Motors	\$ 2,563.43
Non-Resident Watercraft	\$ -
Liquor Control	\$ 15,640.52
Sales Tax on Motor Fuel	\$ 163.36
Voluntary Payments	\$ 2,221.92
Statewide Master	\$ 712,572.35
Assessment Payments	\$ 12,374.63
Audit Payments	\$ 4,101.62
Streamline Sales	\$ 80,453.26
Amnesty	<u>\$ -</u>
 Total County Receipts	\$ 2,285,952.94
Adjustments	\$ -
Less Refunds	\$ 15,235.48
Aggregate County Tax Receipts	\$ 2,270,717.46
Less 1% Administrative Fee	<u>\$ 22,707.17</u>
 Total County Tax Allocation	<u>\$ 2,248,010.29</u>
 2025 County Tax Receipts - subtotals	
Summary 2024 Sales Tax Receipts	\$ 2,213,122.16
2024 County Tax Receipts - subtotals	
 % of Total of previous year collection	101.58%
 \$	-

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
MONTH-TO-MONTH COMPARISON
2025 VS 2024**

EXHIBIT B

	Jan-25	Jan-24	Jan-24	Jan-25	VS
	2025 vs 2024				
Regular Sales	\$ 414,476.56	\$ 400,094.69	\$ 14,381.87		
Transient Sales	\$ 122,758.20	\$ 126,136.20	\$ (3,378.00)		
Direct Pay	\$ 19,523.97	\$ 21,720.57	\$ (2,196.60)		
Seller's Use	\$ 500,973.27	\$ 493,145.96	\$ 7,827.31		
Consumer's Use	\$ 42,360.37	\$ 37,184.17	\$ 5,176.20		
Motor Vehicle	\$ 349,930.13	\$ 332,197.51	\$ 17,732.62		
Non-Resident Motor Vehicle	\$ 5,839.35	\$ 4,903.61	\$ 935.74		
Watercraft and Outboard Motors	\$ 2,563.43	\$ 2,821.68	\$ (258.25)		
Non-Resident Watercraft	\$ -	\$ 40.19	\$ (40.19)		
Liquor Control	\$ 15,640.52	\$ 15,262.17	\$ 378.35		
Sales Tax on Motor Fuel	\$ 163.36	\$ 117.86	\$ 45.50		
Voluntary Payments	\$ 2,221.92	\$ 1,393.25	\$ 828.67		
Statewide Master	\$ 712,572.35	\$ 700,485.47	\$ 12,086.88		
Assessment Payments	\$ 12,374.63	\$ 16,491.68	\$ (4,117.05)		
Audit Payments	\$ 4,101.62	\$ 6,357.62	\$ (2,256.00)		
Streamline Sales	\$ 80,453.26	\$ 77,348.61	\$ 3,104.65		
Amnesty	\$ -	\$ -	\$ -		
 Total County Receipts	 \$ 2,285,952.94	 \$ 2,235,701.24	 \$ 50,251.70		
Adjustments	\$ -	\$ -	\$ -		
Less Refunds	\$ 15,235.48	\$ 224.31	\$ 15,011.17		
Aggregate County Tax Receipts	\$ 2,270,717.46	\$ 2,235,476.93	\$ 35,240.53		
Less 1% Administrative Fee	\$ 22,707.17	\$ 22,354.77	\$ 352.40		
 Total County Tax Allocation	 \$ 2,248,010.29	 \$ 2,213,122.16	 \$ 34,888.13		

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
YEAR-TO-DATE COMPARISON
2025 VS 2024**

EXHIBIT B

	Year-to-Date Jan-25	Year-to-Date Jan-24	Y-T-D Difference Between 2025 vs 2024 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 414,476.56	\$ 400,094.69	\$ 14,381.87	3.59%
Transient Sales	\$ 122,758.20	\$ 126,136.20	\$ (3,378.00)	(2.68%)
Direct Pay	\$ 19,523.97	\$ 21,720.57	\$ (2,196.60)	(10.11%)
Seller's Use	\$ 500,973.27	\$ 493,145.96	\$ 7,827.31	1.59%
Consumer's Use	\$ 42,360.37	\$ 37,184.17	\$ 5,176.20	13.92%
Motor Vehicle	\$ 349,930.13	\$ 332,197.51	\$ 17,732.62	5.34%
Non-Resident Motor Vehicle	\$ 5,839.35	\$ 4,903.61	\$ 935.74	19.08%
Watercraft and Outboard Motors	\$ 2,563.43	\$ 2,821.68	\$ (258.25)	(9.15%)
Non-Resident Watercraft	\$ -	\$ 40.19	\$ (40.19)	(100.00%)
Liquor Control	\$ 15,640.52	\$ 15,262.17	\$ 378.35	2.48%
Sales Tax on Motor Fuel	\$ 163.36	\$ 117.86	\$ 45.50	38.61%
Voluntary Payments	\$ 2,221.92	\$ 1,393.25	\$ 828.67	59.48%
Statewide Master	\$ 712,572.35	\$ 700,485.47	\$ 12,086.88	1.73%
Assessment Payments	\$ 12,374.63	\$ 16,491.68	\$ (4,117.05)	(24.96%)
Audit Payments	\$ 4,101.62	\$ 6,357.62	\$ (2,256.00)	(35.48%)
Streamline Sales	\$ 80,453.26	\$ 77,348.61	\$ 3,104.65	4.01%
Amnesty	\$ -	\$ -	\$ -	0.00%
 Total County Receipts	 \$ 2,285,952.94	 \$ 2,235,701.24	 \$ 50,251.70	 2.25%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 15,235.48	\$ 224.31	\$ 15,011.17	6692.15%
Aggregate County Tax Receipts	\$ 2,270,717.46	\$ 2,235,476.93	\$ 35,240.53	1.58%
Less 1% Administrative Fee	\$ 22,707.17	\$ 22,354.77	\$ 352.40	1.58%
 Total County Tax Allocation	 \$ 2,248,010.29	 \$ 2,213,122.16	 \$ 34,888.13	 1.58%

LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
JANUARY 2025
 (NOVEMBER 2024 ACTIVITY)

EXHIBIT B

Jan-25

Regular Sales	\$ 207,238.60
Transient Sales	\$ 61,376.63
Direct Pay	\$ 9,761.95
Seller's Use	\$ 250,486.35
Consumer's Use	\$ 21,180.31
Motor Vehicle	\$ 174,960.00
Non-Resident Motor Vehicle	\$ 2,919.69
Watercraft and Outboard Motors	\$ 1,281.75
Non-Resident Watercraft	\$ -
Liquor Control	\$ 7,820.26
Sales Tax on Motor Fuel	\$ 81.66
Voluntary Payments	\$ 1,110.97
Statewide Master	\$ 356,286.22
Assessment Payments	\$ 5,898.22
Audit Payments	\$ 1,987.46
Streamline Sales	\$ 40,226.45
Amnesty	\$ -
 Total County Receipts	\$ 1,142,616.52
Adjustments	\$ -
Less Refunds	\$ 7,559.06
Aggregate County Tax Receipts	\$ 1,135,057.46
Less 1% Administrative Fee	\$ 11,350.57
 Total County Tax Allocation	<u>\$ 1,123,706.89</u>
 2025 County Tax Receipts - Subtotals	
Summary 2024 Sales Tax Receipts	\$ 1,105,539.61
2025 County Tax Receipts - Subtotals	
 % of Total of previous year collection	101.64%

LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
MONTH-TO-MONTH COMPARISON
2025 VS 2024

EXHIBIT B

	Jan-25	VS	Jan-25
	Jan-25	Jan-24	Jan-24
Regular Sales	\$ 207,238.60	\$ 200,048.94	\$ 7,189.66
Transient Sales	\$ 61,376.63	\$ 63,068.74	\$ (1,692.11)
Direct Pay	\$ 9,761.95	\$ 10,860.28	\$ (1,098.33)
Seller's Use	\$ 250,486.35	\$ 246,596.42	\$ 3,889.93
Consumer's Use	\$ 21,180.31	\$ 18,590.76	\$ 2,589.55
Motor Vehicle	\$ 174,960.00	\$ 165,997.41	\$ 8,962.59
Non-Resident Motor Vehicle	\$ 2,919.69	\$ 2,451.80	\$ 467.89
Watercraft and Outboard Motors	\$ 1,281.75	\$ 1,400.64	\$ (118.89)
Non-Resident Watercraft	\$ -	\$ 20.09	\$ (20.09)
Liquor Control	\$ 7,820.26	\$ 7,631.08	\$ 189.18
Sales Tax on Motor Fuel	\$ 81.66	\$ 58.92	\$ 22.74
Voluntary Payments	\$ 1,110.97	\$ 696.63	\$ 414.34
Statewide Master	\$ 356,286.22	\$ 350,242.71	\$ 6,043.51
Assessment Payments	\$ 5,898.22	\$ 7,596.15	\$ (1,697.93)
Audit Payments	\$ 1,987.46	\$ 2,883.36	\$ (895.90)
Streamline Sales	\$ 40,226.45	\$ 38,674.11	\$ 1,552.34
Amnesty	\$ -	\$ -	\$ -
 Total County Receipts	 \$ 1,142,616.52	 \$ 1,116,818.04	 \$ 25,798.48
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 7,559.06	\$ 111.36	\$ 7,447.70
Aggregate County Tax Receipts	\$ 1,135,057.46	\$ 1,116,706.68	\$ 18,350.78
Less 1% Administrative Fee	\$ 11,350.57	\$ 11,167.07	\$ 183.50
 Total County Tax Allocation	 \$ 1,123,706.89	 \$ 1,105,539.61	 \$ 18,167.28

**LORAIN COUNTY
ADDITIONAL COUNTY TAX (JAIL)
YEAR-TO-DATE COMPARISON
2025 VS 2024**

EXHIBIT B

	Year-to-Date Jan-25	Year-to-Date Jan-24	Y-T-D Difference Between 2025 vs 2024 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 207,238.60	\$ 200,048.94	\$ 7,189.66	3.59%
Transient Sales	\$ 61,376.63	\$ 63,068.74	\$ (1,692.11)	(2.68%)
Direct Pay	\$ 9,761.95	\$ 10,860.28	\$ (1,098.33)	(10.11%)
Seller's Use	\$ 250,486.35	\$ 246,596.42	\$ 3,889.93	1.58%
Consumer's Use	\$ 21,180.31	\$ 18,590.76	\$ 2,589.55	13.93%
Motor Vehicle	\$ 174,960.00	\$ 165,997.41	\$ 8,962.59	5.40%
Non-Resident Motor Vehicle	\$ 2,919.69	\$ 2,451.80	\$ 467.89	19.08%
Watercraft and Outboard Motors	\$ 1,281.75	\$ 1,400.64	\$ (118.89)	(8.49%)
Non-Resident Watercraft	\$ -	\$ 20.09	\$ (20.09)	(100.00%)
Liquor Control	\$ 7,820.26	\$ 7,631.08	\$ 189.18	2.48%
Sales Tax on Motor Fuel	\$ 81.66	\$ 58.92	\$ 22.74	38.59%
Voluntary Payments	\$ 1,110.97	\$ 696.63	\$ 414.34	59.48%
Statewide Master	\$ 356,286.22	\$ 350,242.71	\$ 6,043.51	1.73%
Assessment Payments	\$ 5,898.22	\$ 7,596.15	\$ (1,697.93)	(22.35%)
Audit Payments	\$ 1,987.46	\$ 2,883.36	\$ (895.90)	(31.07%)
Streamline Sales	\$ 40,226.45	\$ 38,674.11	\$ 1,552.34	4.01%
Amnesty	\$ -	\$ -	\$ -	0.00%
 Total County Receipts	 \$ 1,142,616.52	 \$ 1,116,818.04	 \$ 25,798.48	 2.31%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 7,559.06	\$ 111.36	\$ 7,447.70	6687.95%
Aggregate County Tax Receipts	\$ 1,135,057.46	\$ 1,116,706.68	\$ 18,350.78	1.64%
Less 1% Administrative Fee	\$ 11,350.57	\$ 11,167.07	\$ 183.50	1.64%
 Total County Tax Allocation	 \$ 1,123,706.89	 \$ 1,105,539.61	 \$ 18,167.28	 1.64%