

**LORAIN COUNTY
GENERAL FUND REVENUE
MONTH-TO-MONTH COMPARISON
2023 vs 2022**

EXHIBIT A

	2023 ACT. OCT REVENUE TOTALS	2022 ACT. OCT REVENUE TOTALS	DIFFERENCE BETWEEN 2023 VS 2022 RECEIPTS	% DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 2,419,597	\$ 2,244,274	\$ 175,323	7.81%
REAL ESTATE	\$ -	\$ -	\$ -	0.00%
CASINO REVENUE	\$ 1,119,212	\$ 1,145,953	\$ (26,741)	(2.33%)
CONVEYANCE FEES	\$ 577,198	\$ 706,835	\$ (129,637)	(18.34%)
LOCAL GOVERNMENT	\$ 300,089	\$ 296,512	\$ 3,577	1.21%
AUDITOR FEES	\$ -	\$ -	\$ -	0.00%
TREASURER'S INTEREST	\$ 372,621	\$ 238,847	\$ 133,774	56.01%
RECORDER FEES	\$ 85,176	\$ 107,881	\$ (22,705)	(21.05%)
HOMESTEAD & ROLLBACK	\$ 3,485	\$ -	\$ 3,485	0.00%
DEFENSE OF INDIGENTS	\$ 205,764	\$ 187,405	\$ 18,359	9.80%
OTHER RECEIPTS	<u>\$ 1,798,343</u>	<u>\$ 682,483</u>	<u>\$ 1,115,860</u>	<u>163.50%</u>
TOTALS	<u>\$ 6,881,485</u>	<u>\$ 5,610,190</u>	<u>\$ 1,271,295</u>	<u>22.66%</u>
LESS NONOPERATING RECEIPTS:				
TRANSFERS-IN	\$ -	\$ -	-	
ADVANCES-IN	\$ -	\$ -	-	
TOTAL OPERATING RECEIPTS	<u>\$ 6,881,485</u>	<u>\$ 5,610,190</u>	<u>\$ 1,271,295</u>	<u>22.66%</u>

**LORAIN COUNTY
GENERAL FUND REVENUE
YEAR-TO-DATE COMPARISON
2023 VS 2022**

	2023 ESTIMATED RESOURCES	2023 JAN-OCT REVENUE TOTALS	2022 JAN-OCT REVENUE TOTALS	Y-T-D DIFFERENCE BETWEEN 2023 VS 2022 RECEIPTS	Y-T-D % DIFFERENCE INCREASE (DECREASE) RECEIPTS
SALES TAX	\$ 26,500,000	\$ 22,971,617	\$ 21,798,333	\$ 1,173,284	5.38%
REAL ESTATE	\$ 9,735,505	\$ 9,735,505	\$ 9,861,877	\$ (126,372)	(1.28%)
CASINO REVENUE	\$ 4,400,000	\$ 4,546,852	\$ 4,516,995	\$ 29,857	0.66%
CONVEYANCE FEES	\$ 6,300,000	\$ 5,461,004	\$ 6,432,178	\$ (971,174)	(15.10%)
LOCAL GOVERNMENT	\$ 3,842,064	\$ 3,118,325	\$ 3,062,452	\$ 55,873	1.82%
AUDITOR FEES	\$ 1,540,082	\$ 1,540,082	\$ 1,476,114	\$ 63,968	4.33%
TREASURER'S INTEREST	\$ 5,500,000	\$ 5,075,497	\$ 1,429,792	\$ 3,645,705	254.98%
RECORDER FEES	\$ 942,000	\$ 788,142	\$ 1,101,276	\$ (313,134)	(28.43%)
HOMESTEAD & ROLLBACK	\$ 1,365,977	\$ 1,209,632	\$ 1,295,605	\$ (85,973)	(6.64%)
DEFENSE OF INDIGENTS	\$ 2,800,000	\$ 2,331,235	\$ 2,291,530	\$ 39,705	1.73%
OTHER RECEIPTS	\$ 27,588,795	\$ 13,035,262	\$ 18,205,214	\$ (5,169,952)	(28.40%)
TOTALS	\$ 90,514,423	\$ 69,813,153	\$ 71,471,366	\$ (1,658,213)	-2.32%
LESS NONOPERATING RECEIPTS:					
TRANSFERS-IN	\$ -	\$ -	\$ -		
ADVANCES-IN	\$ 4,100,000	\$ 2,823,242	\$ 1,000,000		
TOTAL OPERATING RECEIPTS	\$ 86,414,423	\$ 66,989,911	\$ 70,471,366	\$ (3,481,455)	-4.94%

**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	\$ 26,500,000	\$ 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	\$ 4,400,000	\$ 1,070,776	\$ -	\$ -	\$ 1,223,242	\$ -	\$ -	\$ 1,133,622	\$ -	\$ -	\$ 1,119,212	\$ 4,546,852
CONVEYANCE FEES	\$ 6,300,000	\$ 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	\$ 3,842,064	\$ 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	\$ 1,540,082	\$ -	\$ -	\$ 631,312	\$ 193,356	\$ -	\$ -	\$ -	\$ 605,103	\$ 110,311	\$ -	\$ 1,540,082
TREASURER'S INTEREST	\$ 5,500,000	\$ 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	\$ 942,000	\$ 50,841	\$ 69,500	\$ 75,587	\$ 78,200	\$ 77,625	\$ 90,461	\$ 85,719	\$ 89,318	\$ 85,715	\$ 85,176	\$ 788,142
HOMESTEAD & ROLLBACK	\$ 1,365,977	\$ -	\$ -	\$ -	\$ 601,459	\$ -	\$ -	\$ -	\$ 601,969	\$ 2,719	\$ 3,485	\$ 1,209,632
DEFENSE OF INDIGENTS	\$ 2,800,000	\$ 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	\$ 27,588,795	\$ 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	\$ 90,514,423	\$ 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	\$ 69,813,153

**LORAIN COUNTY
GENERAL FUND REVENUE
OCTOBER 2022**

	2022 ESTIMATED RESOURCES	2022 ACT. JAN REVENUE TOTALS	2022 ACT. FEB REVENUE TOTALS	2022 ACT. MAR REVENUE TOTALS	2022 ACT. APR REVENUE TOTALS	2022 ACT. MAY REVENUE TOTALS	2022 ACT. JUN REVENUE TOTALS	2022 ACT. JUL REVENUE TOTALS	2022 ACT. AUG REVENUE TOTALS	2022 ACT. SEP REVENUE TOTALS	2022 ACT. OCT REVENUE TOTALS	2022 Y-T-D REVENUE TOTALS
SALES TAX	\$ 26,309,151	\$ 2,063,740	\$ 2,136,908	\$ 2,395,747	\$ 1,844,095	\$ 1,898,742	\$ 2,292,189	\$ 2,169,461	\$ 2,414,485	\$ 2,338,692	\$ 2,244,274	\$ 21,798,333
REAL ESTATE	\$ 9,861,877	\$ -	\$ -	\$ 5,441,491	\$ -	\$ -	\$ -	\$ -	\$ 4,420,386	\$ -	\$ -	\$ 9,861,877
CASINO REVENUE	\$ 4,516,995	\$ 1,054,235	\$ -	\$ -	\$ 1,133,494	\$ -	\$ -	\$ 1,183,313	\$ -	\$ -	\$ 1,145,953	\$ 4,516,995
CONVEYANCE FEES	\$ 7,426,939	\$ 543,312	\$ 426,593	\$ 584,941	\$ 569,763	\$ 635,391	\$ 749,271	\$ 681,975	\$ 807,768	\$ 726,329	\$ 706,835	\$ 6,432,178
LOCAL GOVERNMENT	\$ 3,671,925	\$ 291,612	\$ 326,770	\$ 247,116	\$ 239,113	\$ 421,322	\$ 314,455	\$ 346,643	\$ 259,763	\$ 319,146	\$ 296,512	\$ 3,062,452
AUDITOR FEES	\$ 1,476,114	\$ -	\$ -	\$ 796,779	\$ -	\$ 29	\$ -	\$ -	\$ 675,530	\$ 3,776	\$ -	\$ 1,476,114
TREASURER'S INTEREST	\$ 2,018,102	\$ 50,038	\$ 69,283	\$ 189,483	\$ 60,739	\$ 95,579	\$ 153,327	\$ 90,731	\$ 205,232	\$ 276,533	\$ 238,847	\$ 1,429,792
RECORDER FEES	\$ 1,284,809	\$ 54,022	\$ 129,930	\$ 119,824	\$ 126,950	\$ 114,652	\$ 115,511	\$ 115,660	\$ 107,104	\$ 109,742	\$ 107,881	\$ 1,101,276
HOMESTEAD & ROLLBACK	\$ 1,295,605	\$ -	\$ -	\$ 645,640	\$ -	\$ -	\$ -	\$ -	\$ 643,044	\$ 6,921	\$ -	\$ 1,295,605
DEFENSE OF INDIGENTS	\$ 2,773,843	\$ 452,662	\$ 3,755	\$ 540,512	\$ 128,914	\$ 238,303	\$ 517,847	\$ 5,518	\$ 2,783	\$ 213,831	\$ 187,405	\$ 2,291,530
OTHER RECEIPTS	\$ 21,318,178	\$ 334,486	\$ 728,391	\$ 2,229,632	\$ 419,987	\$ 1,543,812	\$ 585,382	\$ 778,407	\$ 1,667,297	\$ 9,235,337	\$ 682,483	\$ 18,205,214
TOTALS	\$ 81,953,538	\$ 4,844,107	\$ 3,821,630	\$ 13,191,165	\$ 4,523,055	\$ 4,947,830	\$ 4,727,982	\$ 5,371,708	\$ 11,203,392	\$ 13,230,307	\$ 5,610,190	\$ 71,471,366

**LORAIN COUNTY
GENERAL FUND REVENUE
2023 YEAR-TO-DATE VS BUDGET
2022 YEAR-TO-DATE VS ACUAL**

	2023 ESTIMATED RESOURCES	2023 JAN-DEC REVENUE TOTALS	% VARIANCE RECEIPTS TO BUDGET	2022 JAN-DEC REVENUE TOTALS	2022 JAN-DEC REVENUE TOTALS	% VARIANCE RECEIPTS TO ACTUALS
SALES TAX	\$ 26,500,000	\$ 22,971,617	86.69%	\$ 26,309,151	\$ 21,798,333	82.85%
REAL ESTATE	\$ 9,735,505	\$ 9,735,505	100.00%	\$ 9,861,877	\$ 9,861,877	100.00%
CASINO REVENUE	\$ 4,400,000	\$ 4,546,852	103.34%	\$ 4,516,995	\$ 4,516,995	100.00%
CONVEYANCE FEES	\$ 6,300,000	\$ 5,461,004	86.68%	\$ 7,460,933	\$ 6,432,178	86.21%
LOCAL GOVERNMENT	\$ 3,842,064	\$ 3,118,325	81.16%	\$ 3,671,926	\$ 3,062,452	83.40%
AUDITOR FEES	\$ 1,540,082	\$ 1,540,082	100.00%	\$ 1,476,114	\$ 1,476,114	100.00%
TREASURER'S INTEREST	\$ 5,500,000	\$ 5,075,497	92.28%	\$ 2,110,666	\$ 1,429,792	67.74%
RECORDER FEES	\$ 942,000	\$ 788,142	83.67%	\$ 1,284,811	\$ 1,101,276	85.72%
HOMESTEAD & ROLLBACK	\$ 1,365,977	\$ 1,209,632	88.55%	\$ 1,295,605	\$ 1,295,605	100.00%
DEFENSE OF INDIGENTS	\$ 2,800,000	\$ 2,331,235	83.26%	\$ 2,773,842	\$ 2,291,530	82.61%
OTHER RECEIPTS	\$ 27,588,795	\$ 13,035,262	47.25%	\$ 21,331,196	\$ 18,205,214	85.35%
TOTALS	\$ 90,514,423	\$ 69,813,153	77.13%	\$ 82,093,116	\$ 71,471,366	87.06%

**LORAIN COUNTY
ESTIMATED REVENUE ANALYSIS
2023 BUDGET VS 2022 ACTUAL RECEIPTS**

	2023 ESTIMATED RESOURCES	2022 JAN-DEC REVENUE TOTALS	DIFFERENCE BETWEEN 2023 BUDGET VS 2022 RECEIPTS	% VARIANCE RECEIPTS TO BUDGET
SALES TAX	\$ 26,500,000	\$ 26,309,151	\$ 190,849	0.73%
REAL ESTATE	\$ 9,735,505	\$ 9,861,877	\$ (126,372)	(1.28%)
CASINO REVENUE	\$ 4,400,000	\$ 4,516,995	\$ (116,995)	(2.59%)
CONVEYANCE FEES	\$ 6,300,000	\$ 7,460,933	\$ (1,160,933)	(15.56%)
LOCAL GOVERNMENT	\$ 3,842,064	\$ 3,671,926	\$ 170,138	4.63%
AUDITOR FEES	\$ 1,540,082	\$ 1,476,114	\$ 63,968	4.33%
TREASURER'S INTEREST	\$ 5,500,000	\$ 2,110,666	\$ 3,389,334	160.58%
RECORDER FEES	\$ 942,000	\$ 1,284,811	\$ (342,811)	(26.68%)
HOMESTEAD & ROLLBACK	\$ 1,365,977	\$ 1,295,605	\$ 70,372	5.43%
DEFENSE OF INDIGENTS	\$ 2,800,000	\$ 2,773,842	\$ 26,158	0.94%
OTHER RECEIPTS	\$ 27,588,795	\$ 21,331,196	\$ 6,257,599	29.34%
TOTALS	\$ 90,514,423	\$ 82,093,116	\$ 8,421,307	10.26%

LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
OCTOBER 2023
(AUGUST 2023 Activity)

EXHIBIT B

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
Regular Sales	\$ 380,245.14	\$ 365,001.07	\$ 376,561.52	\$ 329,494.26	\$ 328,582.27	\$ 375,666.65	\$ 388,695.85	\$ 448,740.40	\$ 441,222.83	\$ 404,690.93
Transient Sales	\$ 103,046.95	\$ 102,016.13	\$ 128,056.33	\$ 103,464.70	\$ 101,690.00	\$ 133,983.80	\$ 123,934.36	\$ 128,583.30	\$ 124,278.12	\$ 116,163.33
Direct Pay	\$ 25,083.66	\$ 25,387.03	\$ 21,134.14	\$ 25,896.22	\$ 37,347.42	\$ 12,271.94	\$ 16,194.92	\$ 61,287.52	\$ 68,944.32	\$ 68,139.01
Seller's Use	\$ 447,697.39	\$ 531,902.89	\$ 627,030.52	\$ 464,268.61	\$ 433,134.17	\$ 510,360.42	\$ 487,237.05	\$ 514,656.12	\$ 503,425.40	\$ 498,875.22
Consumer's Use	\$ 37,359.68	\$ 39,381.11	\$ 58,076.76	\$ 31,569.52	\$ 32,021.25	\$ 57,471.36	\$ 34,455.83	\$ 36,191.15	\$ 52,675.91	\$ 39,609.79
Motor Vehicle	\$ 342,441.42	\$ 360,611.01	\$ 360,603.90	\$ 319,983.28	\$ 444,128.36	\$ 348,741.12	\$ 416,236.65	\$ 455,283.18	\$ 357,340.81	\$ 471,941.86
Non-Resident Motor Vehicle	\$ 4,947.42	\$ 3,655.43	\$ 3,724.85	\$ 5,905.52	\$ 6,734.52	\$ 5,466.75	\$ 6,345.36	\$ 6,690.80	\$ 6,185.44	\$ 6,903.41
Watercraft and Outboard Motors	\$ 4,975.23	\$ 4,518.94	\$ 2,337.54	\$ 8,672.83	\$ 5,372.32	\$ 7,253.99	\$ 7,978.75	\$ 10,067.42	\$ 10,862.65	\$ 14,943.44
Non-Resident Watercraft	\$ 155.75	\$ 52.29	\$ 128.44	\$ (0.05)	\$ 0.05	\$ -	\$ 730.48	\$ 105.58	\$ 924.83	\$ 250.09
Liquor Control	\$ 15,630.38	\$ 15,872.38	\$ 22,204.05	\$ 12,632.96	\$ 13,244.62	\$ 15,279.82	\$ 15,159.03	\$ 16,680.37	\$ 16,657.67	\$ 16,949.13
Sales Tax on Motor Fuel	\$ 318.75	\$ 1,326.85	\$ 368.88	\$ 262.42	\$ 265.16	\$ 150.90	\$ 1,567.21	\$ 505.58	\$ 512.40	\$ 151.75
Voluntary Payments	\$ 664.23	\$ 2,559.59	\$ 192.13	\$ 1.48	\$ 3.17	\$ 0.55	\$ 2,694.09	\$ 159.66	\$ 248.68	\$ 104.85
Statewide Master	\$ 703,706.21	\$ 724,837.01	\$ 859,056.78	\$ 585,631.39	\$ 577,435.83	\$ 679,306.94	\$ 702,318.14	\$ 779,481.29	\$ 769,562.38	\$ 710,325.40
Assessment Payments	\$ 14,082.34	\$ 10,361.21	\$ 10,222.87	\$ 65,934.54	\$ 8,482.22	\$ 22,056.76	\$ 28,164.29	\$ 98,095.80	\$ 37,140.59	\$ 19,514.55
Audit Payments	\$ 5,118.53	\$ 5,543.65	\$ 5,284.69	\$ 8,791.15	\$ 1,921.69	\$ 7,150.88	\$ 6,071.57	\$ 4,431.19	\$ 5,824.30	\$ 3,653.47
Streamline Sales	\$ 70,624.59	\$ 90,495.07	\$ 78,962.02	\$ 71,811.92	\$ 65,146.56	\$ 78,062.18	\$ 75,739.41	\$ 82,438.04	\$ 86,085.11	\$ 72,216.92
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,156,097.67	\$ 2,283,521.66	\$ 2,553,945.42	\$ 2,034,320.75	\$ 2,055,509.61	\$ 2,253,224.06	\$ 2,313,522.99	\$ 2,643,397.40	\$ 2,481,891.44	\$ 2,444,433.15
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 1,139.14	\$ 4,982.22	\$ 3,210.85	\$ 1,007.01	\$ 722.02	\$ 1,478.64	\$ 2,881.18	\$ 258.41	\$ 135.64	\$ 396.27
Aggregate County Tax Receipts	\$ 2,154,958.53	\$ 2,278,539.44	\$ 2,550,734.57	\$ 2,033,313.74	\$ 2,054,787.59	\$ 2,251,745.42	\$ 2,310,641.81	\$ 2,643,138.99	\$ 2,481,755.80	\$ 2,444,036.88
Less 1% Administrative Fee	\$ 21,549.59	\$ 22,785.39	\$ 25,507.35	\$ 20,333.14	\$ 20,547.88	\$ 22,517.45	\$ 23,106.42	\$ 26,431.39	\$ 24,817.56	\$ 24,440.37
Total County Tax Allocation	\$ 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
Summary 2022 Sales Tax Receipts	\$ 2,063,740.49	\$ 2,136,908.22	\$ 2,395,747.26	\$ 1,844,095.32	\$ 1,898,741.55	\$ 2,292,188.61	\$ 2,169,460.73	\$ 2,414,485.16	\$ 2,338,691.63	\$ 2,244,273.53
2022 County Tax Receipts - subtotals		\$ 4,200,648.71	\$ 6,596,395.97	\$ 8,440,491.29	\$ 10,339,232.84	\$ 12,631,421.45	\$ 14,800,882.18	\$ 17,215,367.34	\$ 19,554,058.97	\$ 21,798,332.50
% of Total of previous year collection	103.38%	104.49%	104.82%	105.77%	106.02%	104.43%	104.58%	105.11%	105.10%	105.38%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
MONTH-TO-MONTH COMPARISON
2023 VS 2022**

EXHIBIT B

	Oct-23	Oct-22	Oct-23 VS Oct-22
Regular Sales	\$ 404,690.93	\$ 391,280.52	\$ 13,410.41
Transient Sales	\$ 116,163.33	\$ 108,884.08	\$ 7,279.25
Direct Pay	\$ 68,139.01	\$ 37,338.60	\$ 30,800.41
Seller's Use	\$ 498,875.22	\$ 431,981.62	\$ 66,893.60
Consumer's Use	\$ 39,609.79	\$ 64,960.39	\$ (25,350.60)
Motor Vehicle	\$ 471,941.86	\$ 394,624.10	\$ 77,317.76
Non-Resident Motor Vehicle	\$ 6,903.41	\$ 5,148.84	\$ 1,754.57
Watercraft and Outboard Motors	\$ 14,943.44	\$ 8,258.63	\$ 6,684.81
Non-Resident Watercraft	\$ 250.09	\$ 235.33	\$ 14.76
Liquor Control	\$ 16,949.13	\$ 17,153.19	\$ (204.06)
Sales Tax on Motor Fuel	\$ 151.75	\$ 1,154.00	\$ (1,002.25)
Voluntary Payments	\$ 104.85	\$ 168.15	\$ (63.30)
Statewide Master	\$ 710,325.40	\$ 714,978.72	\$ (4,653.32)
Assessment Payments	\$ 19,514.55	\$ 15,385.85	\$ 4,128.70
Audit Payments	\$ 3,653.47	\$ 5,071.18	\$ (1,417.71)
Streamline Sales	\$ 72,216.92	\$ 70,607.30	\$ 1,609.62
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 2,444,433.15	\$ 2,267,230.50	\$ 177,202.65
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 396.27	\$ 287.54	\$ 108.73
Aggregate County Tax Receipts	\$ 2,444,036.88	\$ 2,266,942.96	\$ 177,093.92
Less 1% Administrative Fee	\$ 24,440.37	\$ 22,669.43	\$ 1,770.94
Total County Tax Allocation	\$ 2,419,596.51	\$ 2,244,273.53	\$ 175,322.98

**LORAIN COUNTY
STATE PERMISSIVE
SALES AND USE TAX DISTRIBUTION
YEAR-TO-DATE COMPARISON
2023 VS 2022**

	Year-to-Date Oct-23	Year-to-Date Oct-22	Y-T-D Difference Between 2023 vs 2022 Receipts	Y-T-D % Difference Increase (Decrease) Receipts
Regular Sales	\$ 3,838,900.92	\$ 3,684,741.17	\$ 154,159.75	4.18%
Transient Sales	\$ 1,165,217.02	\$ 1,181,032.58	\$ (15,815.56)	(1.34%)
Direct Pay	\$ 361,686.18	\$ 138,393.18	\$ 223,293.00	161.35%
Seller's Use	\$ 5,018,587.79	\$ 4,562,861.53	\$ 455,726.26	9.99%
Consumer's Use	\$ 418,812.36	\$ 431,078.38	\$ (12,266.02)	(2.85%)
Motor Vehicle	\$ 3,877,311.59	\$ 3,772,102.11	\$ 105,209.48	2.79%
Non-Resident Motor Vehicle	\$ 56,559.50	\$ 60,879.25	\$ (4,319.75)	(7.10%)
Watercraft and Outboard Motors	\$ 76,983.11	\$ 61,635.92	\$ 15,347.19	24.90%
Non-Resident Watercraft	\$ 2,347.46	\$ 2,528.71	\$ (181.25)	(7.17%)
Liquor Control	\$ 160,310.41	\$ 155,242.07	\$ 5,068.34	3.26%
Sales Tax on Motor Fuel	\$ 5,429.90	\$ 4,722.40	\$ 707.50	14.98%
Voluntary Payments	\$ 6,628.43	\$ 7,354.14	\$ (725.71)	(9.87%)
Statewide Master	\$ 7,091,661.37	\$ 7,049,144.38	\$ 42,516.99	0.60%
Assessment Payments	\$ 314,055.17	\$ 180,531.15	\$ 133,524.02	73.96%
Audit Payments	\$ 53,791.12	\$ 65,299.96	\$ (11,508.84)	(17.62%)
Streamline Sales	\$ 771,581.82	\$ 693,867.70	\$ 77,714.12	11.20%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 23,219,864.15	\$ 22,051,414.63	\$ 1,168,449.52	5.30%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 16,211.38	\$ 32,896.95	\$ (16,685.57)	(50.72%)
Aggregate County Tax Receipts	\$ 23,203,652.77	\$ 22,018,517.68	\$ 1,185,135.09	5.38%
Less 1% Administrative Fee	\$ 232,036.54	\$ 220,185.18	\$ 11,851.36	5.38%
Total County Tax Allocation	\$ 22,971,616.23	\$ 21,798,332.50	\$ 1,173,283.73	5.38%

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 OCTOBER 2023
 (AUGUST 2023 Activity)**

EXHIBIT B

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23
Regular Sales	\$ 190,016.64	\$ 182,501.54	\$ 188,278.93	\$ 164,809.56	\$ 164,291.24	\$ 187,639.16	\$ 194,348.78	\$ 224,370.51	\$ 220,604.24	\$ 202,276.05
Transient Sales	\$ 51,523.52	\$ 50,935.49	\$ 64,031.62	\$ 51,731.18	\$ 50,853.63	\$ 66,992.00	\$ 61,967.22	\$ 64,490.29	\$ 62,139.19	\$ 58,081.76
Direct Pay	\$ 12,541.82	\$ 12,693.47	\$ 10,567.05	\$ 12,948.16	\$ 18,673.72	\$ 6,136.03	\$ 8,097.48	\$ 30,643.78	\$ 34,472.18	\$ 34,069.51
Seller's Use	\$ 223,893.85	\$ 265,909.74	\$ 313,513.25	\$ 232,222.60	\$ 216,542.71	\$ 255,110.01	\$ 243,634.96	\$ 257,346.57	\$ 251,785.17	\$ 249,403.10
Consumer's Use	\$ 18,666.90	\$ 19,690.53	\$ 29,038.51	\$ 15,784.72	\$ 16,010.67	\$ 28,715.39	\$ 17,227.97	\$ 18,095.59	\$ 26,338.06	\$ 19,785.31
Motor Vehicle	\$ 171,181.24	\$ 180,232.24	\$ 180,279.78	\$ 159,916.44	\$ 221,970.98	\$ 174,315.20	\$ 208,148.44	\$ 227,580.48	\$ 178,609.69	\$ 235,823.34
Non-Resident Motor Vehicle	\$ 2,473.71	\$ 1,827.71	\$ 1,862.43	\$ 2,952.76	\$ 3,367.26	\$ 2,733.39	\$ 3,172.68	\$ 3,345.40	\$ 3,092.72	\$ 3,451.70
Watercraft and Outboard Motors	\$ 2,428.90	\$ 2,259.42	\$ 1,165.06	\$ 4,336.34	\$ 2,676.33	\$ 3,623.56	\$ 3,982.36	\$ 5,008.64	\$ 5,421.91	\$ 7,454.88
Non-Resident Watercraft	\$ 77.87	\$ 26.15	\$ 64.22	\$ (0.03)	\$ 0.03	\$ 0.00	\$ 365.23	\$ 52.80	\$ 462.42	\$ 125.05
Liquor Control	\$ 7,815.19	\$ 7,936.19	\$ 11,102.03	\$ 6,316.48	\$ 6,622.31	\$ 7,639.91	\$ 7,579.51	\$ 8,340.19	\$ 8,328.83	\$ 8,474.56
Sales Tax on Motor Fuel	\$ 159.38	\$ 663.42	\$ 184.45	\$ 131.20	\$ 126.24	\$ 75.45	\$ 783.59	\$ 252.78	\$ 256.19	\$ 75.90
Voluntary Payments	\$ 332.12	\$ 1,279.79	\$ 96.07	\$ 0.74	\$ 1.59	\$ 0.27	\$ 1,347.04	\$ 79.83	\$ 124.35	\$ 52.42
Statewide Master	\$ 352,017.04	\$ 362,418.62	\$ 429,525.50	\$ 292,815.71	\$ 288,718.11	\$ 339,653.20	\$ 351,150.70	\$ 389,740.51	\$ 384,789.75	\$ 355,162.76
Assessment Payments	\$ 6,365.18	\$ 4,781.67	\$ 4,283.94	\$ 28,762.10	\$ 4,048.60	\$ 9,919.68	\$ 11,409.85	\$ 35,049.06	\$ 15,741.48	\$ 9,194.30
Audit Payments	\$ 2,067.88	\$ 2,339.96	\$ 2,131.74	\$ 3,587.93	\$ 824.64	\$ 3,008.32	\$ 2,582.82	\$ 1,904.65	\$ 2,249.47	\$ 1,587.55
Streamline Sales	\$ 35,313.00	\$ 45,247.59	\$ 39,483.54	\$ 35,902.57	\$ 32,575.98	\$ 39,042.14	\$ 37,868.40	\$ 41,219.41	\$ 43,042.86	\$ 36,105.04
Amnesty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,076,874.24	\$ 1,140,743.53	\$ 1,275,608.12	\$ 1,012,218.46	\$ 1,027,304.04	\$ 1,124,603.71	\$ 1,153,667.03	\$ 1,307,520.49	\$ 1,237,458.51	\$ 1,221,123.23
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Refunds	\$ 555.96	\$ 1,813.77	\$ 1,604.47	\$ 446.64	\$ 272.69	\$ 508.93	\$ 1,126.68	\$ 117.12	\$ 67.82	\$ 133.72
Aggregate County Tax Receipts	\$ 1,076,318.28	\$ 1,138,929.76	\$ 1,274,003.65	\$ 1,011,771.82	\$ 1,027,031.35	\$ 1,124,094.78	\$ 1,152,540.35	\$ 1,307,403.37	\$ 1,237,390.69	\$ 1,220,989.51
Less 1% Administrative Fee	\$ 10,763.18	\$ 11,389.30	\$ 12,740.04	\$ 10,117.72	\$ 10,270.31	\$ 11,240.95	\$ 11,525.40	\$ 13,074.03	\$ 12,373.91	\$ 12,209.90
Total County Tax Allocation	\$ 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
Summary 2022 Sales Tax Receipts	\$ 1,029,695.58	\$ 1,064,109.05	\$ 1,196,502.65	\$ 920,605.93	\$ 943,467.10	\$ 1,142,605.48	\$ 1,083,313.16	\$ 1,205,125.08	\$ 1,168,044.29	\$ 1,116,342.71
2022 County Tax Receipts - subtotals		\$ 2,093,804.63	\$ 3,290,307.28	\$ 4,210,913.21	\$ 5,154,380.31	\$ 6,296,985.79	\$ 7,380,298.95	\$ 8,585,424.03	\$ 9,753,468.32	\$ 10,869,811.03
% of Total of previous year collection	103.48%	104.74%	104.99%	105.82%	106.18%	104.58%	104.69%	105.07%	105.05%	105.38%

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 MONTH-TO-MONTH COMPARISON
 2023 VS 2022**

EXHIBIT B

	Oct-23	Oct-22	Oct-23 VS Oct-22
Regular Sales	\$ 202,276.05	\$ 195,619.38	\$ 6,656.67
Transient Sales	\$ 58,081.76	\$ 54,441.95	\$ 3,639.81
Direct Pay	\$ 34,069.51	\$ 18,669.27	\$ 15,400.24
Seller's Use	\$ 249,403.10	\$ 215,956.94	\$ 33,446.16
Consumer's Use	\$ 19,785.31	\$ 28,610.77	\$ (8,825.46)
Motor Vehicle	\$ 235,823.34	\$ 197,272.54	\$ 38,550.80
Non-Resident Motor Vehicle	\$ 3,451.70	\$ 2,574.42	\$ 877.28
Watercraft and Outboard Motors	\$ 7,454.88	\$ 4,122.14	\$ 3,332.74
Non-Resident Watercraft	\$ 125.05	\$ 117.66	\$ 7.39
Liquor Control	\$ 8,474.56	\$ 8,576.59	\$ (102.03)
Sales Tax on Motor Fuel	\$ 75.90	\$ 577.00	\$ (501.10)
Voluntary Payments	\$ 52.42	\$ 84.08	\$ (31.66)
Statewide Master	\$ 355,162.76	\$ 357,489.33	\$ (2,326.57)
Assessment Payments	\$ 9,194.30	\$ 6,292.27	\$ 2,902.03
Audit Payments	\$ 1,587.55	\$ 2,009.12	\$ (421.57)
Streamline Sales	\$ 36,105.04	\$ 35,303.58	\$ 801.46
Amnesty	\$ -	\$ -	\$ -
Total County Receipts	\$ 1,221,123.23	\$ 1,127,717.04	\$ 93,406.19
Adjustments	\$ -	\$ -	\$ -
Less Refunds	\$ 133.72	\$ 98.14	\$ 35.58
Aggregate County Tax Receipts	\$ 1,220,989.51	\$ 1,127,618.90	\$ 93,370.61
Less 1% Administrative Fee	\$ 12,209.90	\$ 11,276.19	\$ 933.71
Total County Tax Allocation	\$ 1,208,779.61	\$ 1,116,342.71	\$ 92,436.90

**LORAIN COUNTY
 ADDITIONAL COUNTY TAX (JAIL)
 YEAR-TO-DATE COMPARISON
 2023 VS 2022**

EXHIBIT B

	Year-to-Date Oct-23	Year-to-Date Oct-22	Y-T-D Difference Between 2023 vs 2022 Receipts	Y-T-D % of Difference Increase (Decrease) Receipts
Regular Sales	\$ 1,919,136.65	\$ 1,840,149.47	\$ 78,987.18	4.29%
Transient Sales	\$ 582,745.90	\$ 590,537.73	\$ (7,791.83)	(1.32%)
Direct Pay	\$ 180,843.20	\$ 69,196.55	\$ 111,646.65	161.35%
Seller's Use	\$ 2,509,361.96	\$ 2,281,475.14	\$ 227,886.82	9.99%
Consumer's Use	\$ 209,353.65	\$ 210,801.19	\$ (1,447.54)	(0.69%)
Motor Vehicle	\$ 1,938,057.83	\$ 1,884,592.10	\$ 53,465.73	2.84%
Non-Resident Motor Vehicle	\$ 28,279.76	\$ 30,439.64	\$ (2,159.88)	(7.10%)
Watercraft and Outboard Motors	\$ 38,357.40	\$ 30,575.88	\$ 7,781.52	25.45%
Non-Resident Watercraft	\$ 1,173.74	\$ 1,264.37	\$ (90.63)	(7.17%)
Liquor Control	\$ 80,155.20	\$ 77,621.04	\$ 2,534.16	3.26%
Sales Tax on Motor Fuel	\$ 2,708.60	\$ 2,319.92	\$ 388.68	16.75%
Voluntary Payments	\$ 3,314.22	\$ 3,677.09	\$ (362.87)	(9.87%)
Statewide Master	\$ 3,545,991.90	\$ 3,526,268.67	\$ 19,723.23	0.56%
Assessment Payments	\$ 129,555.86	\$ 75,049.93	\$ 54,505.93	72.63%
Audit Payments	\$ 22,284.96	\$ 23,611.79	\$ (1,326.83)	(5.62%)
Streamline Sales	\$ 385,800.53	\$ 346,931.54	\$ 38,868.99	11.20%
Amnesty	\$ -	\$ -	\$ -	0.00%
Total County Receipts	\$ 11,577,121.36	\$ 10,994,512.05	\$ 582,609.31	5.30%
Adjustments	\$ -	\$ -	\$ -	0.00%
Less Refunds	\$ 6,647.80	\$ 14,904.93	\$ (8,257.13)	(55.40%)
Aggregate County Tax Receipts	\$ 11,570,473.56	\$ 10,979,607.12	\$ 590,866.44	5.38%
Less 1% Administrative Fee	\$ 115,704.74	\$ 109,796.09	\$ 5,908.65	5.38%
Total County Tax Allocation	\$ 11,454,768.82	\$ 10,869,811.03	\$ 584,957.79	5.38%