

Agenda for Budget Commission meeting  
July 6, 2020  
10:00 a.m.

- 1) Approval of the March 3<sup>rd</sup> minutes and the April 24<sup>th</sup> minutes
- 2) Amended Certificates
  - a. Sandusky County
  - b. Gibsonburg School
  - c. Lakota Local School
  - d. Woodmore School
  - e. Sandusky Township
- 3) Approval of the HB 418 distribution
- 4) Sandusky County Financials for May, 2020

Next meeting is scheduled for Monday, August 3, 2020 at 10:00am in the Conference Room downstairs in the Courthouse

The Budget Commission met on Monday March 2, 2020 at 10:00 a.m. with Jerri Miller- Auditor, Mark Mulligan- Assistant Prosecutor, and Beth Tischler- Prosecutor. Guests present were Michelle Mong- Board of DD.

The following Amended Certificates were approved and signed:

- Family & Children First Council
- Fremont City
- Fremont City Schools
- Village of Green Springs
- Sandusky County
- Woodville Township

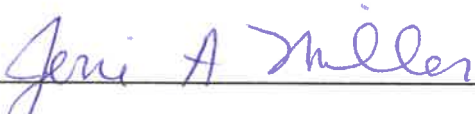
The following Official Certificates were approved and signed:

- Vanguard- Sentinel Career & Technology Centers School

There was not a lot of activity in January's financials. The cash balance has been relatively stagnant. It appears the budget reserve and permanent improvements funds are low, though.

The meeting was adjourned at 10:23 a.m. The next meeting will be April 6, 2020 at 10:00 a.m.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri A Miller  
Sandusky County Auditor



Kim Foreman  
Sandusky County Treasurer



Beth A Tischler  
Sandusky County Prosecutor

# Sandusky County Budget Commission Meeting Minutes


Approved at the July 6, 2020 meeting

The April 6<sup>th</sup>, May 4<sup>th</sup> and June 1<sup>st</sup> Budget Commission meetings were cancelled due to the COVID-19 restrictions. Jerri Miller – Auditor sent minutes to the other two members and Amended Certificates were signed by inter-office mail.

April 24, 2020 the Budget Commission had a conference call with the Commissioners concerning the budget. It was decided to decrease our general fund budget by \$1,200,000 due to the COVID-19 issues. The County Amended Certificate that reflects this reduction was dated May 1, 2020

The next in-person-meeting will be July 6, 2020 at 10:00 a.m.

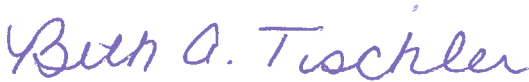
## SANDUSKY COUNTY BUDGET COMMISSION



Jerri A Miller  
Sandusky County Auditor



Kim Foreman  
Sandusky County Treasurer



Beth A Tischler  
Sandusky County Prosecutor

**Sandusky County**

**Table Estimated H.B. 418 (S.B. 310) Appropriation Allocation to Political Subdivisions**

County	Type of Subdivision	LG Name	Subdivision Share	County Share	Subdivision Allocation	Distribution Factor
Sandusky	County	Sandusky County	50.8%	\$2,117,639.31	\$1,076,349.53	0.508278
Sandusky	Municipality	Bellevue	3.2%	\$2,117,639.31	\$68,550.08	0.032371
Sandusky	Municipality	Burgoon	0.3%	\$2,117,639.31	\$7,064.43	0.003336
Sandusky	Municipality	Clyde	5.8%	\$2,117,639.31	\$122,145.43	0.057680
Sandusky	Municipality	Fremont	20.1%	\$2,117,639.31	\$425,853.04	0.201098
Sandusky	Municipality	Gibsonburg	3.3%	\$2,117,639.31	\$69,589.82	0.032862
Sandusky	Municipality	Green Springs	1.0%	\$2,117,639.31	\$22,226.74	0.010496
Sandusky	Municipality	Helena	0.5%	\$2,117,639.31	\$11,217.13	0.005297
Sandusky	Municipality	Lindsey	1.2%	\$2,117,639.31	\$24,513.78	0.011576
Sandusky	Municipality	Woodville	3.8%	\$2,117,639.31	\$79,771.49	0.037670
Sandusky	Township	Ballville	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Green Creek	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Jackson	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Madison	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Rice	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Riley	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Sandusky	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Scott	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Townsend	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Washington	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	Woodville	0.8%	\$2,117,639.31	\$17,529.82	0.008278
Sandusky	Township	York	0.8%	\$2,117,639.31	\$17,529.82	0.008278

\$2,117,639.31 1.000000

Sandusky County Auditor, Jerri A Miller

*Jerri A Miller*

Sandusky County Treasurer, Kimberley Foreman

*Kimberley S Foreman*

Sandusky County Prosecutor, Beth Tischler

*Beth A. Tischler*



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**STAR Ohio**

- [Contact Info](#)
- [Investor Data >](#)
- [FAQs](#)

## Investor Data

Portfolio Holdings

Daily Rates

Factor & Rate Report

S&P Report

On July 1, 2020, the fund's assets totaled \$14,464,702,429.55 with 2,718 accounts. School districts are one of the primary users of STAR Ohio, with 933 accounts totaling approximately 33% of all STAR accounts. State custodial funds, cities, counties, townships, villages, libraries and some public hospitals also invest in STAR Ohio.

[STAR Ohio Investment Policy](#)

### STAR Ohio Charts

	2016	2017	2018	2019	2020
JAN	0.33%	JAN 0.79%	JAN 1.43%	JAN 2.51%	JAN 1.81%
FEB	0.40%	FEB 0.78%	FEB 1.48%	FEB 2.55%	FEB 1.77%
MAR	0.45%	MAR 0.87%	MAR 1.61%	MAR 2.55%	MAR 1.34%
APR	0.48%	APR 0.99%	APR 1.79%	APR 2.55%	APR 0.91%
MAY	0.50%	MAY 1.01%	MAY 1.87%	MAY 2.51%	<b>MAY 0.73%</b>
JUN	0.52%	JUN 1.06%	JUN 1.98%	JUN 2.48%	JUN
JUL	0.52%	JUL 1.13%	JUL 2.04%	JUL 2.42%	JUL
AUG	0.55%	AUG 1.18%	AUG 2.09%	AUG 2.27%	AUG
SEP	0.59%	SEP 1.20%	SEP 2.13%	SEP 2.23%	SEP
OCT	0.63%	OCT 1.22%	OCT 2.26%	OCT 2.05%	OCT
NOV	0.68%	NOV 1.25%	NOV 2.32%	NOV 1.90%	NOV
DEC	0.77%	DEC 1.32%	DEC 2.37%	DEC 1.85%	DEC

## Sandusky County 2020 Report

Sales Tax Receipt	2019 Permissive	2019 Additional	Total 2019	2020 Permissive	2020 Additional	Total 2020	Total Difference
January	\$599,545.41	\$149,881.07	\$749,426.48	\$604,317.62	\$151,056.13	\$755,373.75	\$5,947.27
February	\$631,579.10	\$157,885.56	\$789,464.66	\$675,572.74	\$168,894.13	\$844,466.87	\$55,002.21
March	\$721,176.11	\$180,282.80	\$901,458.91	\$757,546.69	\$189,389.17	\$946,935.86	\$45,476.95
April	\$566,171.96	\$141,535.13	\$707,707.09	\$572,666.75	\$143,159.09	\$715,825.84	\$8,118.75
May	\$570,966.26	\$142,669.44	\$713,635.70	\$605,872.78	\$151,434.28	\$757,307.06	\$43,671.36
June	\$665,571.16	\$166,334.09	\$831,905.25	\$583,879.74	\$145,961.54	\$729,841.28	(\$102,063.98)
July	\$598,433.93	\$149,540.50	\$747,974.43			\$0.00	
August	\$634,431.64	\$158,566.92	\$792,998.56			\$0.00	
September	\$682,301.23	\$170,563.47	\$852,864.70			\$0.00	
October	\$672,889.94	\$168,183.30	\$841,073.24			\$0.00	
November	\$616,039.10	\$154,007.37	\$770,046.47			\$0.00	
December	\$640,182.42	\$160,010.46	\$800,192.88			\$0.00	
<b>Total Sale Tax</b>	<b>\$7,599,288.26</b>	<b>\$1,899,460.11</b>	<b>\$9,498,748.37</b>	<b>\$3,799,856.32</b>	<b>\$949,894.33</b>	<b>\$4,749,750.65</b>	<b>\$56,152.56</b>
<b>2020 Budget amount</b>	<b>\$9,300,000.00</b>			<b>Difference Actual vs Budget</b>		<b>51.07%</b>	
<b>Casino Revenue</b>							
February	2019 \$174,164.72	2020 \$175,818.05	<b>Difference</b>				
May	\$186,013.05	\$169,882.10	\$1,653.33				
August	\$183,462.19		(\$16,130.95)				
November	\$177,215.13						
<b>Total Casino Revenue</b>	<b>\$720,855.09</b>	<b>\$345,700.15</b>	<b>(\$14,477.62)</b>				
jam 5/14/20							

**Miller, Jerri**

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**From:** Miller, Jerri  
**Sent:** Wednesday, June 17, 2020 4:39 PM  
**To:** Commissioners  
**Cc:** Garcia, Theresa A.  
**Subject:** Monthly reports  
**Attachments:** may's report 20.pdf

See the reports attached. We should be at 42% for revenue and 43% for the expenses. There are a couple of department that are over.

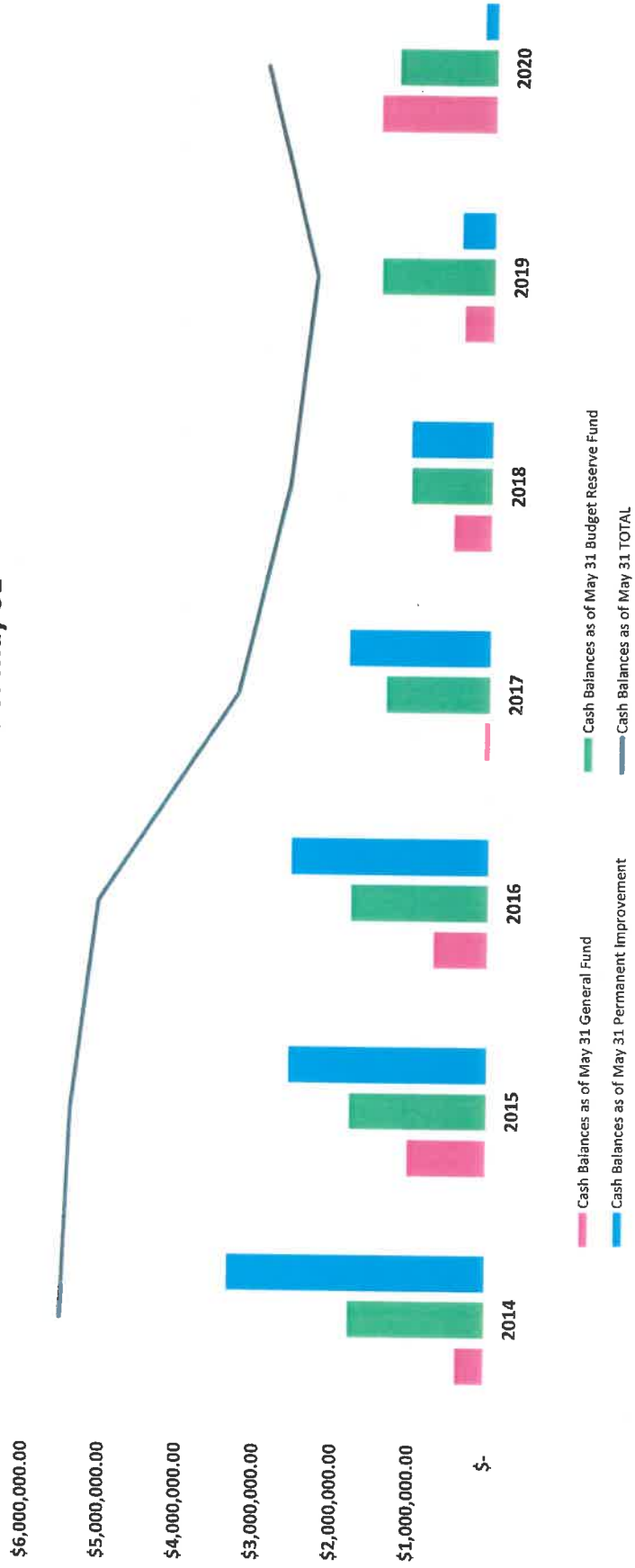
Again, there are 3 expense items in the general fund that may be under-budgeted;

- Department 019 Countywide Expenses, line 511.25000 Employee benefits Health Insurance, last year we spent \$2,019,929.48 and this year there is only \$1,504,000 budgeted. We are at 56% of the budget.
- Department 038 State Audit, last year we spent \$81,303 and this year there is only \$70,000 budgeted.
- Department 048 Child Welfare, last year we spent \$812,590.06 and this year there is only \$575,000 budgeted. We are at 90% of the budget at the end of May. There was a payment made in June for \$61,427.67 which will consume the remain appropriation for that fund.

*Jerri A Miller*

Sandusky County Auditor  
100 N Park Ave  
Fremont, OH 43420  
419-334-6138

## Sandusky County Cash Balances as of May 31





### Cash Balances as of May 31

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund	\$ 1,515,253.40	\$ 389,359.51	\$ 498,180.83	\$ 57,669.83	\$ 705,842.23	\$ 1,032,865.28
Budget Reserve Fund	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,361,000.00	\$ 1,791,000.00	\$ 1,791,000.00
Permanent Improvement	\$ 175,810.30	\$ 438,078.99	\$ 1,068,735.43	\$ 1,846,970.96	\$ 2,567,996.26	\$ 2,583,671.42
TOTAL	\$ 2,975,168.42	\$ 2,311,543.22	\$ 2,627,968.26	\$ 3,265,640.79	\$ 5,064,838.49	\$ 5,407,536.70
Difference from current year		\$ 663,625.20	\$ 347,200.16	\$ (290,472.37)	\$ (2,089,670.07)	\$ (2,432,368.28)



# Revenue Budget Performance Report

Fiscal Year to Date 05/31/20

Only Show Rollup Account and Rollup to Account

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Account Fund	Account Description	Department	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year Total
400	General Property Taxes	000 - Revenue	2,958,470.00	89,735.00	3,048,205.00	.00	.00	1,795,071.24	1,253,133.76	59	3,023,149.98
401	Casino Tax		703,000.00	(300,000.00)	403,000.00	169,882.10	.00	345,700.15	57,299.85	86	720,855.09
405	Rental Income		98,000.00	.00	98,000.00	8,062.43	.00	41,765.35	56,234.65	43	93,734.39
410	General Sales & Use Taxes		3,720,000.00	(265,000.00)	3,455,000.00	302,902.48	.00	1,797,313.63	1,657,686.37	52	3,980,465.07
425	Fines & Forfeitures		460,000.00	.00	460,000.00	9,815.06	.00	147,713.74	312,286.26	32	468,121.10
430	License & Permits		2,000.00	.00	2,000.00	275.00	.00	1,500.00	500.00	75	2,875.00
435	Reimb/Refunds		1,500,000.00	170,000.00	1,670,000.00	343,499.55	.00	735,928.48	934,071.52	44	2,339,997.67
450	Fed Government Grants/Pass		20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	4,135.19
455	Investment Income		625,000.00	.00	625,000.00	15,420.20	.00	152,231.88	472,768.12	24	671,746.17
470	Property Tax Allocation		394,000.00	.00	394,000.00	.00	.00	195,093.68	198,906.32	50	393,808.74
475	Intergovernmental Receivables		5,000.00	.00	5,000.00	.00	.00	329.38	4,670.62	7	7,456.98
480	Local Government Funds		900,000.00	(90,000.00)	810,000.00	58,021.68	.00	332,036.15	477,963.85	41	895,016.82
490	Charges For Services		1,800,000.00	.00	1,800,000.00	130,944.61	.00	1,225,864.28	574,135.72	68	1,866,117.64
496	Advances From Other Funds		7,000.00	38,431.10	45,431.10	10,000.00	.00	68,100.00	(22,668.90)	150	7,000.00
497	Transfers		5,675,000.00	(290,000.00)	5,385,000.00	153,980.10	.00	1,133,804.23	4,251,195.77	21	5,240,202.74
REVENUE TOTALS			\$18,867,470.00	(\$646,833.90)	\$18,220,636.10	\$1,202,803.21	\$0.00	\$7,972,452.19	\$10,248,183.91	44%	\$19,714,682.58
Department 000 - Revenue Totals			\$18,867,470.00	(\$646,833.90)	\$18,220,636.10	\$1,202,803.21	\$0.00	\$7,972,452.19	\$10,248,183.91	44%	\$19,714,682.58
Fund 10000 - General Fund Totals			\$18,867,470.00	(\$646,833.90)	\$18,220,636.10	\$1,202,803.21	\$0.00	\$7,972,452.19	\$10,248,183.91		\$19,714,682.58
Grand Totals			\$18,867,470.00	(\$646,833.90)	\$18,220,636.10	\$1,202,803.21	\$0.00	\$7,972,452.19	\$10,248,183.91		\$19,714,682.58