

Agenda for Budget Commission meeting
February 1, 2021
10:00 a.m.

1) Approval of the December 7, 2020 minutes

2) Official

a. Schools:

- i. Fremont City School (2021/2022)
- ii. Lakota Local School (2021/2022)
- iii. Woodmore Local School (2021/2022)

3) Amended Certificates

a. County:

- i. Board of Health (2020 Final AC)
- ii. Sandusky County Park District (2020 Final AC & 2021 AC)
- iii. Regional Planning Commission (2020 Final AC & 2021 AC)
- iv. OSS Solid Waste District (2020 Final AC & 2021 AC)
- v. Family & Children First Council (2020 Final AC)

b. Cities & Villages:

- i. Clyde City (2021 AC)
- ii. Fremont City (2021 AC)

c. Library:

- i. Clyde Library (2021 AC)

d. Township:

- i. Ballville Township (2021 AC)
- ii. Scott Township (2021 AC)

e. Schools:

- i. Lakota School (2020/2021 AC)
- ii. Vanguard-Sentinel Career Center School (2020/2021 AC)

4) Sandusky County Financials for the period ended December, 2020

5) Certificates approved by Kim Foreman and Jerri Miller in December and January

- a. Sandusky County Park District (Official)
- b. Sandusky County Board of Health ('21 Amended) & (Official)
- c. Sandusky County Regional Planning Commission (Official)
- d. Burgoon Village ('21 Amended)
- e. Clyde City ('20 Amended)
- f. Clyde Green Springs School (Official)
- g. Fremont City School ('20 Amended)
- h. Gibsonburg School (Official) & ('20 Amended)
- i. Gibsonburg Village ('21 Amended)
- j. Green Creek Township ('20 Amended)
- k. Helena Village ('21 Amended)
- l. Jackson Township ('21 Amended)
- m. Lakota School ('20 Amended)
- n. Lindsey Village ('21 Amended)
- o. Sandusky Township ('21 Amended)
- p. Townsend Township (21 Amended) ('20 Amended)

- q. Washington Township ('21 Amended)
- r. Woodville Township ('21 Amended)
- s. York Township ('20 Amended)

The next Budget Commission meeting is scheduled for Monday, March 1, 2021 at 10:00am in the Conference Room downstairs in the Courthouse

The Budget Commission met on Monday December 7, 2020 at 10:13 a.m. with Jerri Miller- Auditor and Kim Foreman- Treasurer. Absent was Beth Tischler.

Minutes from November 2, 2020 were approved.

The following Amended Certificates were approved and signed:

- Sandusky County
- Health Department
- Bellevue City
- Fremont City
- Gibsonburg Village
- Lindsey Village
- Woodville Village
- Green Creek Township
- Jackson Township
- Madison Township
- Woodville Township
- York Township
- Clyde- Green Springs Schools
- Lakota Schools

Many of these certificates were related to CARES ACT money.

Jerri reviewed the County financials for the period ended October, 2020 with Kim. Sales tax is up from what it was last year at this time. It looks like the general fund is doing ok. It was agreed, though, the permanent improvement fund should be worked on to bring up.

There was also conversation about the 2021 Sandusky County certificate. Jerri and Kim looked at the numbers and information Theresa Garcia provided at the last Budget Commission meeting. Jerri has some ideas to work with after discussion about several different funds and their possible increases.

The school levy rates will need to be approved coming here soon. Jerri will go ahead and work on those and approve them as long as Beth is alright with that.

The meeting was adjourned at 10:35 a.m. The next meeting will be January 4, 2021 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

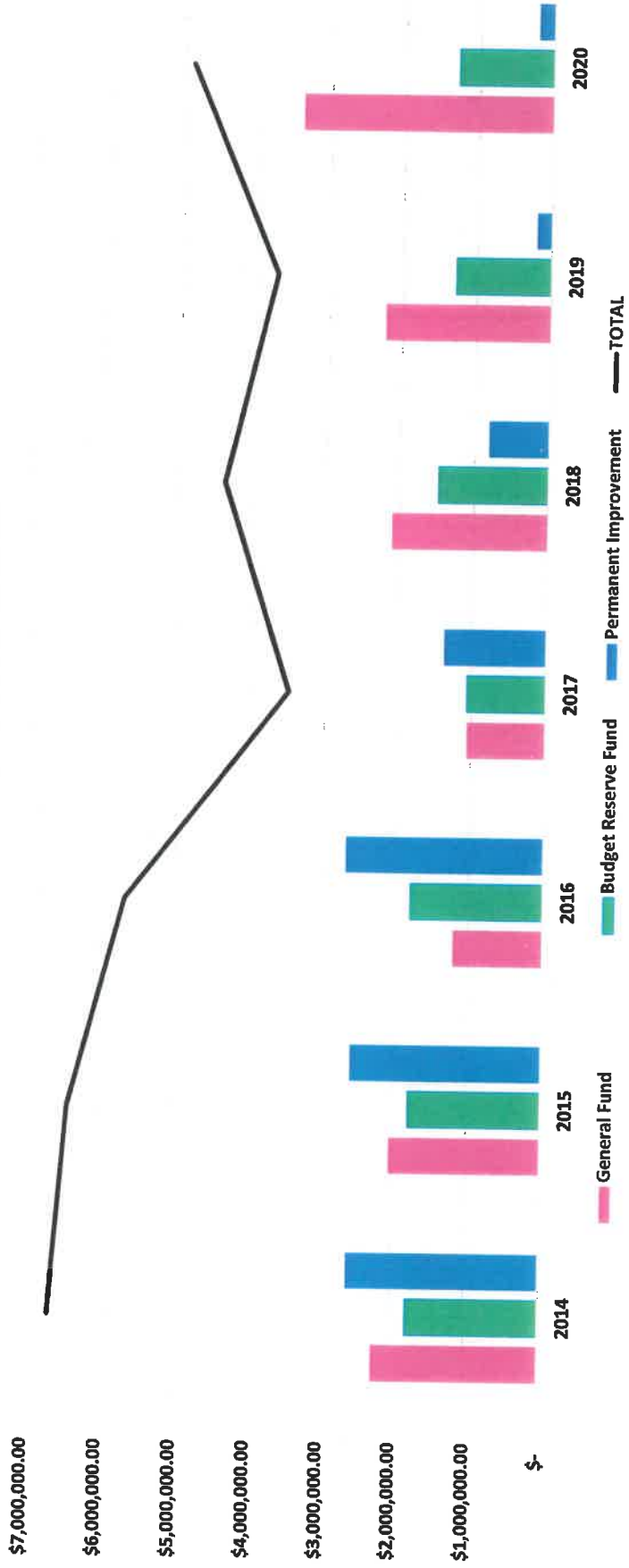
Sandusky County 2021 Report

Sales Tax Receipt									
	<u>2020 Permissive</u>	<u>2020 Additional</u>	<u>Total 2020</u>	<u>2021 Permissive</u>	<u>2021 Additional</u>	<u>Total 2021</u>	<u>Total Difference</u>		
January	\$604,317.62	\$151,056.13	\$755,373.75	\$630,625.32	\$157,582.28	\$788,207.60	\$32,833.85		
February	\$675,572.74	\$168,894.13	\$844,466.87						
March	\$757,546.69	\$189,389.17	\$946,935.86						
April	\$572,666.75	\$143,159.09	\$715,825.84						
May	\$605,872.78	\$151,434.28	\$757,307.06						
June	\$583,879.75	\$145,961.54	\$729,841.29						
July	\$570,800.38	\$142,689.50	\$713,489.88						
August	\$724,813.10	\$181,195.32	\$906,008.42						
September	\$758,654.32	\$189,663.76	\$948,318.08						
October	\$657,854.48	\$164,456.97	\$822,311.45						
November	\$697,068.21	\$174,225.49	\$871,293.70						
December	\$675,364.30	\$337,247.51	\$1,012,611.81						
Total Sale Tax	\$7,884,411.12	\$2,139,372.88	\$10,023,784.00	\$630,625.32	\$157,582.28	\$788,207.60	\$32,833.85		
2020 Budget amount	\$9,500,000.00								
				Difference Actual vs Budget					
Casino Revenue	<u>2020</u>	<u>2021</u>	<u>Difference</u>						
February			\$0.00						
May			\$0.00						
August			\$0.00						
November			\$0.00						
Total Casino Revenue	\$0.00	\$0.00	\$0.00						

Cash Balances as of December 31

	2020	2019	2018	2017	2016
General Fund	\$ 3,397,795.76	\$ 2,228,291.83	\$ 2,109,432.49	\$ 1,053,188.04	\$ 1,206,123.65
Budget Reserve Fund	\$ 1,284,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,791,000.00
Permanent Improvement	\$ 215,481.09	\$ 201,603.27	\$ 806,381.83	\$ 1,377,805.78	\$ 2,681,922.56
TOTAL	\$ 4,897,381.57	\$ 3,713,999.82	\$ 4,399,919.04	\$ 3,492,045.82	\$ 5,679,046.21
Differences from 2018		\$ 1,183,381.75	\$ 497,462.53	\$ 1,405,335.75	\$ (781,664.64)

Cash Balance as of December 31





Revenue Budget Performance Report

Fiscal Year to Date 12/31/20
Only Show Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 10000 - General Fund										
Department 000 - Revenue										
	REVENUE									
400	General Property Taxes	2,958,470.00	241,735.00	3,200,205.00	.00	.00	3,231,994.53	(31,789.53)	101	3,023,149.98
401	Casino Tax	703,000.00	(244,000.00)	459,000.00	.00	.00	558,279.13	(99,279.13)	122	720,855.09
405	Rental Income	98,000.00	.00	98,000.00	1,818.80	.00	102,561.96	(4,561.96)	105	93,734.39
410	General Sales & Use Taxes	3,720,000.00	412,115.00	4,132,115.00	337,464.83	.00	4,132,114.21	.79	100	3,980,465.07
425	Fines & Forfeitures	460,000.00	.00	460,000.00	60,150.15	.00	348,481.61	111,518.39	76	468,121.10
430	License & Permits	2,000.00	700.00	2,700.00	200.00	.00	3,580.00	(880.00)	133	2,875.00
435	Reimb/Refunds	1,500,000.00	370,000.00	1,870,000.00	(104,420.96)	.00	1,783,669.24	86,330.76	95	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	(60,000.00)	565,000.00	68,410.17	.00	452,005.02	112,994.98	80	671,746.17
465	Donations	.00	31,945.00	31,945.00	.00	.00	31,944.50	.50	100	.00
470	Property Tax Allocation	394,000.00	.00	394,000.00	.00	.00	392,468.01	1,531.99	100	393,808.74
475	Intergovernmental Receivables	5,000.00	.00	5,000.00	.00	.00	2,502.94	2,497.06	50	7,456.98
480	Local Government Funds	900,000.00	.00	900,000.00	79,426.76	.00	893,491.84	6,508.16	99	895,016.82
490	Charges For Services	1,800,000.00	515,704.90	2,315,704.90	146,139.25	.00	2,403,085.70	(87,380.80)	104	1,866,117.64
496	Advances From Other Funds	7,000.00	61,431.10	68,431.10	.00	.00	68,100.00	331.10	100	7,000.00
497	Transfers	5,675,000.00	(433,700.00)	5,241,300.00	1,480,032.69	.00	5,359,112.92	(117,812.92)	102	5,240,202.74
	REVENUE TOTALS	\$18,867,470.00	\$895,931.00	\$19,763,401.00	\$2,069,221.69	\$0.00	\$19,763,391.61	\$9.39	100%	\$19,714,682.58
	Department 000 - Revenue Totals	\$18,867,470.00	\$895,931.00	\$19,763,401.00	\$2,069,221.69	\$0.00	\$19,763,391.61	\$9.39	100%	\$19,714,682.58
	Fund 10000 - General Fund Totals	\$18,867,470.00	\$895,931.00	\$19,763,401.00	\$2,069,221.69	\$0.00	\$19,763,391.61	\$9.39	100%	\$19,714,682.58
	Grand Totals	\$18,867,470.00	\$895,931.00	\$19,763,401.00	\$2,069,221.69	\$0.00	\$19,763,391.61	\$9.39		\$19,714,682.58