

Agenda for Budget Commission meeting

July 6, 2021

10:00 a.m.

- 1) Approval of the June 7, 2021 minutes

- 2) Amended Certificates
 - a. County:
 - i. Sandusky County (Several adjustments)
 - ii. Sandusky County Health Department (Several adjustments)
 - iii. OSS (New grant)
 - b. Cities & Villages:
 - i. None
 - c. Library:
 - i. None
 - d. Township:
 - i. None
 - e. Schools:
 - i. Bellevue City Schools (Year-end adjustments)
 - ii. Gibsonburg Ex. Village Schools (Year-end adjustments)
 - iii. Lakota Local School (Year-end adjustments)
 - iv. Woodmore Local Schools (Year-end adjustments)

- 3) Sandusky County Financials for the period ended May, 2021

The next Budget Commission meeting is scheduled for Monday, August 2, 2021 at 10:00am in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

June 7, 2021 ~ 10:00 a.m.

Present:

Jerri Miller – Auditor

Kim Foreman – Treasurer

Beth Tischler – Prosecutor

Paul Lotycz – Trustee of Sandusky County Township

- The following Amended Certificates were approved and signed:
 - Sandusky County
 - FCFC
 - Sandusky County Transportation Improvement District
 - Woodville Village
 - Lakota Local School
 - Vanguard School
- Paul Lotycz, a trustee of Sandusky Township, was present to discuss the cancelation of the township's EMS service.
 - An establishment of qualified first responders will be put in the place of EMS service.
 - Sandusky township trustees will further review the current active levies for any adjustments they see fit as a result of concluding EMS services. It was agreed that the findings would be reported to the budget commission.
- The sales tax collection comparatively is higher this year. There was expressed concern for the later portion of the year as to whether sales tax will continue to increase.
 - A motion was made by Beth Tischler to increase the sales tax by \$50,000, motion carried.

The meeting adjourned at 10:47 a.m. The next meeting will be Monday, July 12, 2021 at 10:00 a.m.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller
Sandusky County Auditor



Kim Foreman
Sandusky County Treasurer



Beth A. Tischler
Sandusky County Prosecutor

Sandusky County 2021 Report

Sales Tax Receipt	2020 Permissive	2020 Additional	Total 2020	2021 Permissive	2021 Additional	Total 2021	Total Difference
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	\$673,664.94	\$168,297.28	\$841,962.22	(\$2,504.65)
March	\$757,546.69	\$189,389.17	\$946,935.86	\$782,350.59	\$195,530.28	\$977,880.87	\$30,945.02
April	\$572,666.75	\$143,159.09	\$715,825.84	\$632,831.66	\$158,204.24	\$791,035.90	\$75,210.06
May	\$605,872.78	\$151,434.28	\$757,307.06	\$694,124.31	\$173,519.99	\$867,644.30	\$110,337.24
June	\$583,879.75	\$145,961.54	\$729,841.29	\$825,435.51	\$206,325.72	\$1,031,761.23	\$301,919.95
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	\$4,239,032.33	\$1,059,459.79	\$5,298,492.12	\$548,741.46
2020 Budget amount	\$9,550,000.00			Difference Actual vs Budget		55.48%	
Casino Revenue							
February	\$175,818.05	\$169,869.34	Difference (\$5,948.71)				
May	\$169,882.10	\$179,195.12	\$9,313.02				
August	\$12,948.67						
November	\$199,630.31						
Total Casino Revenue	\$558,279.13	\$349,064.46	\$3,364.31				
jam 6/15/21							

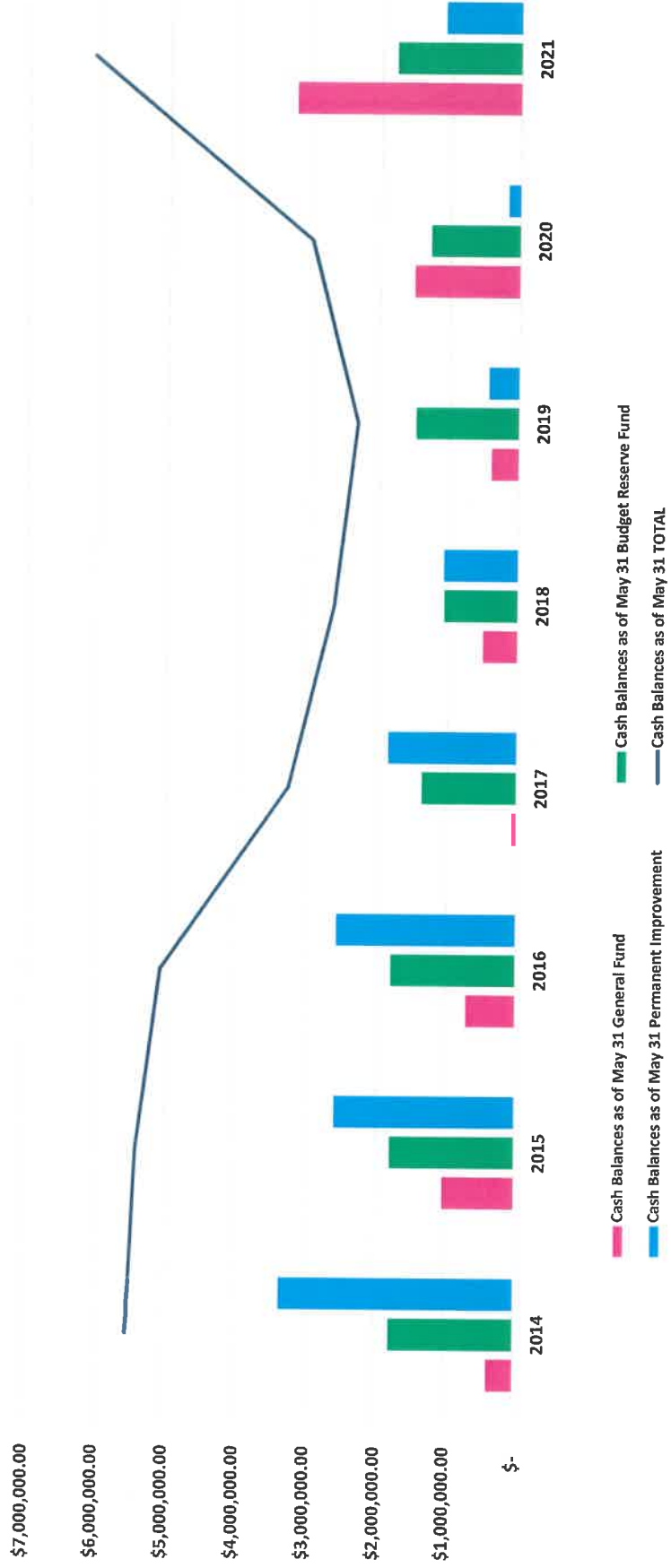


Revenue Budget Performance Report

Fiscal Year to Date 05/31/21
Only Show Rollup Account and Rollup to Account

Account Fund	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department	000 - Revenue									
	REVENUE									
400	General Property Taxes	3,536,992.00	(347,821.00)	3,189,171.00	.00	.00	1,806,839.89	1,382,331.11	57	3,231,994.53
401	Casino Tax	650,000.00	.00	650,000.00	179,195.12	.00	349,064.46	300,935.54	54	558,279.13
405	Rental Income	102,562.00	.00	102,562.00	850.00	.00	6,672.00	95,890.00	7	102,561.96
410	General Sales & Use Taxes	3,800,000.00	50,000.00	3,850,000.00	347,051.07	.00	1,706,528.29	2,143,471.71	44	4,132,114.21
425	Fines & Forfeitures	300,000.00	100,000.00	400,000.00	55,091.69	.00	179,654.11	220,345.89	45	348,481.61
430	License & Permits	2,500.00	.00	2,500.00	575.00	.00	1,900.00	600.00	76	3,580.00
435	Reimb/Refunds	1,725,000.00	75,000.00	1,800,000.00	66,992.34	.00	842,014.80	957,985.20	47	1,783,669.24
455	Investment Income	480,000.00	.00	480,000.00	38,416.53	.00	144,038.64	335,961.36	30	452,005.02
465	Donations	.00	.00	.00	.00	.00	.00	.00	+++	31,944.50
470	Property Tax Allocation	.00	440,000.00	440,000.00	.00	.00	194,617.86	245,382.14	44	392,468.01
475	Intergovernmental Receivables	3,000.00	.00	3,000.00	292.31	.00	292.31	2,707.69	10	2,502.94
480	Local Government Funds	798,400.00	.00	798,400.00	85,409.85	.00	384,610.58	413,789.42	48	893,491.84
490	Charges For Services	2,000,000.00	50,000.00	2,050,000.00	145,228.04	.00	1,063,544.23	986,455.77	52	2,403,085.70
496	Advances From Other Funds	.00	.00	.00	.00	.00	15,000.00	(15,000.00)	+++	68,100.00
497	Transfers	4,552,900.00	.00	4,552,900.00	520,000.00	.00	1,984,247.60	2,568,652.40	44	5,359,112.92
	REVENUE TOTALS	\$17,951,354.00	\$367,179.00	\$18,318,533.00	\$1,439,101.95	\$0.00	\$8,679,024.77	\$9,639,508.23	47%	\$19,763,391.61
Department	000 - Revenue Totals	\$17,951,354.00	\$367,179.00	\$18,318,533.00	\$1,439,101.95	\$0.00	\$8,679,024.77	\$9,639,508.23	47%	\$19,763,391.61
Fund	10000 - General Fund Totals	\$17,951,354.00	\$367,179.00	\$18,318,533.00	\$1,439,101.95	\$0.00	\$8,679,024.77	\$9,639,508.23		\$19,763,391.61
	Grand Totals	\$17,951,354.00	\$367,179.00	\$18,318,533.00	\$1,439,101.95	\$0.00	\$8,679,024.77	\$9,639,508.23		\$19,763,391.61

Sandusky County Cash Balances as of May 31



Cash Balances as of May 31					
	2020	2020	2019	2018	2017
General Fund	\$ 3,205,064.31	\$ 1,515,253.40	\$ 389,359.51	\$ 498,180.83	\$ 57,669.83
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,361,000.00
Permanent Improvement	\$ 1,089,630.05	\$ 175,810.30	\$ 438,078.99	\$ 1,068,735.43	\$ 1,846,970.96
TOTAL	\$ 6,078,799.08	\$ 2,975,168.42	\$ 2,311,543.22	\$ 2,627,968.26	\$ 3,265,640.79
Difference from current year		\$ 3,103,630.66	\$ 3,767,255.86	\$ 3,450,830.82	\$ 2,813,158.29