

## **Agenda for Budget Commission meeting**

October 4, 2021

10:00 a.m.

- 1) Approval of the September 7, 2021 minutes
  
- 2) Amended Certificates
  - a. County:
    - i. Sandusky County (Various)
  - b. Cities & Villages:
  - c. Library:
    - i.
  - d. Township:
    - i. Scott Township (ARP dollars)
    - ii. Townsend Township (Increase in GF, Fire & ARP funds)
  - e. Schools:
    - i. Lakota School
    - ii. Vanguard-Sentinel Career Center school
    - iii. Woodmore Local School
  
- 3) Official Certificates
  - a. County;
    - i. Sandusky County
  
- 4) Sandusky County Financials for the period ended August, 2021

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

**Budget Commission Minutes**

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

Present:

Jerri Miller – Auditor

Kim Foreman – Treasurer


Beth Tischler – Prosecutor


The minutes from August 2, 2021 were approved.


- The following Amended Certificates were approved and signed:
  - Sandusky County
  - Board of Health
  - Bellevue City
  - Lindsey Village
  - Jackson Township
  - Washington Township
  - Woodville Township
- The following Official Certificates were approved and signed:
  - FCFC
  - OSS
  - York Township
- Sandusky County Financials for the period ended July 2021 were discussed.
- The Ohio Department of Taxation’s preliminary sales tax estimates are reporting auto sales are down by 22% while all other sales are up by 6%.
- The 2022 county budget was reviewed. Mrs. Miller presented the cash balance for prior year and told the committee based on where cash is today a good carryover balance would be \$2,500,000, but wanted to hear from the committee. It was decided to retain the estimated carryover balance as is.
- 2022 sales tax is estimated at \$9,750,000.
- The County Treasurer, Kim Foreman, stated she will provide estimate investment income for 2022.

The meeting adjourned at 11:20 p.m. The next meeting will be Monday, October 4, 2021 at 10:00 a.m.

**SANDUSKY COUNTY BUDGET COMMISSION**

  
\_\_\_\_\_  
Jerri Miller  
Sandusky County Auditor

  
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Kim Foreman  
Sandusky County Treasurer

  
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Beth A. Tischler  
Sandusky County Prosecutor

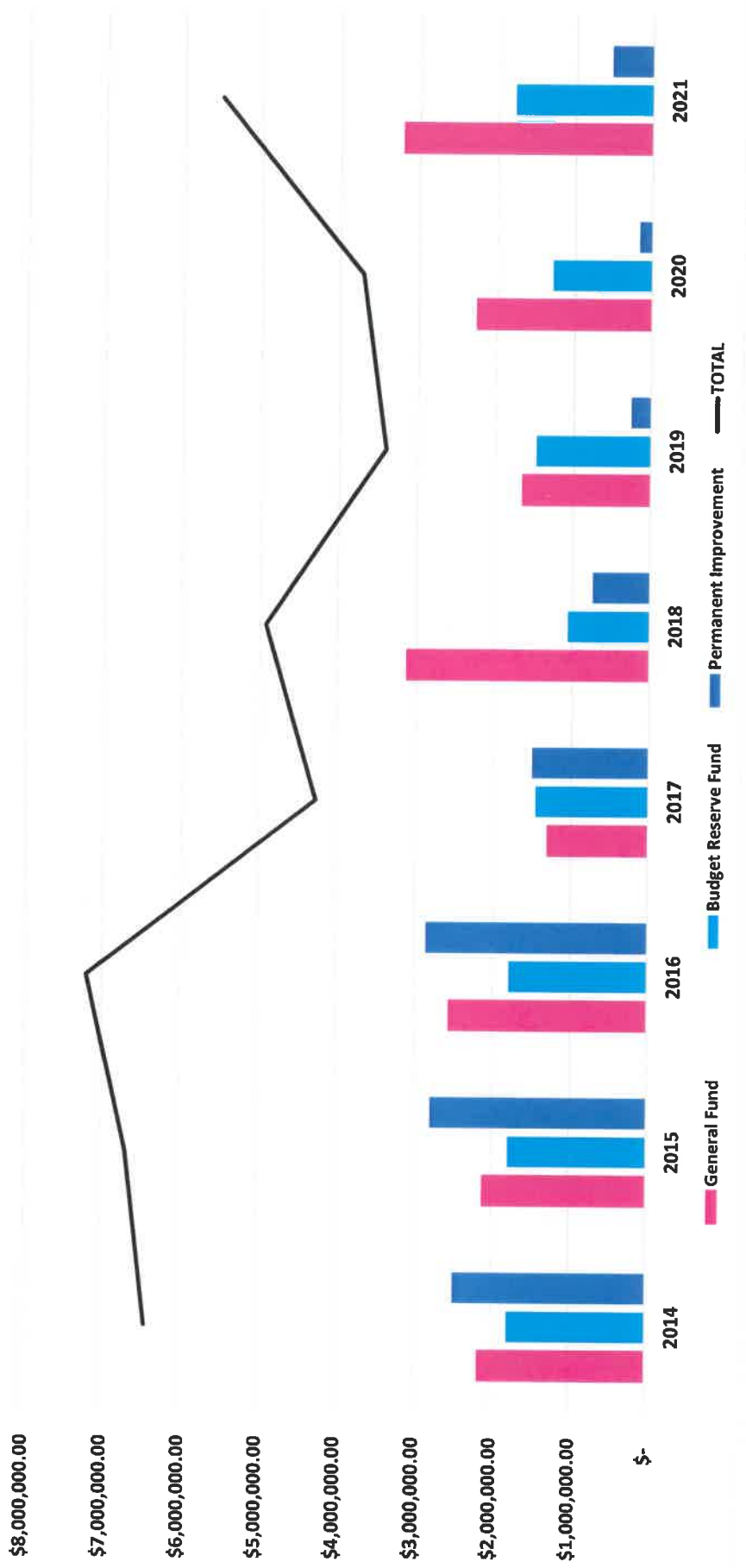
## Sandusky County 2021 Report

| <b>Sales Tax Receipt</b>    | <b>2020 Permissive</b> | <b>2020 Additional</b> | <b>Total 2020</b>     | <b>2021 Permissive</b>             | <b>2021 Additional</b> | <b>Total 2021</b>     | <b>Total Difference</b> |
|-----------------------------|------------------------|------------------------|-----------------------|------------------------------------|------------------------|-----------------------|-------------------------|
| 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          | \$801,237.59                       | \$200,295.70           | \$1,001,533.29        | \$288,043.41            |
| August                      | \$724,813.10           | \$181,195.32           | \$906,008.42          | \$788,138.18                       | \$197,025.86           | \$985,164.04          | \$79,155.62             |
| September                   | \$758,654.32           | \$189,663.76           | \$948,318.08          | \$775,685.91                       | \$193,916.48           | \$969,602.39          | \$21,284.32             |
| October                     | \$657,854.48           | \$164,456.97           | \$822,311.45          |                                    |                        |                       |                         |
| November                    | \$697,068.21           | \$174,225.49           | \$871,293.70          |                                    |                        |                       |                         |
| December                    | \$675,364.30           | \$168,623.76           | \$843,988.06          |                                    |                        |                       |                         |
| <b>Total Sale Tax</b>       | <b>\$7,884,411.12</b>  | <b>\$1,970,749.13</b>  | <b>\$9,855,160.25</b> | <b>\$6,604,094.01</b>              | <b>\$1,650,697.82</b>  | <b>\$8,254,791.83</b> | <b>\$937,224.80</b>     |
| <b>2020 Budget amount</b>   | <b>\$9,600,000.00</b>  |                        |                       | <b>Difference Actual vs Budget</b> |                        | <b>85.99%</b>         |                         |
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| <b>Casino Revenue</b>       | <b>2020</b>            | <b>2021</b>            | <b>Difference</b>     |                                    |                        |                       |                         |
| February                    | \$175,818.05           | \$169,869.34           | (\$5,948.71)          |                                    |                        |                       |                         |
| May                         | \$169,882.10           | \$179,195.12           | \$9,313.02            |                                    |                        |                       |                         |
| August                      | \$12,948.67            | \$223,009.98           | \$210,061.31          |                                    |                        |                       |                         |
| November                    | \$199,630.31           |                        |                       |                                    |                        |                       |                         |
| <b>Total Casino Revenue</b> | <b>\$558,279.13</b>    | <b>\$572,074.44</b>    | <b>\$213,425.62</b>   |                                    |                        |                       |                         |
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**Cash Balances as of August 31**

|                               | <b>2021</b>     | <b>2020</b>     | <b>2019</b>     | <b>2018</b>     | <b>2017</b>     |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| General Fund                  | \$ 3,198,984.84 | \$ 2,257,324.53 | \$ 1,658,646.34 | \$ 3,114,883.83 | \$ 1,301,812.79 |
| Budget Reserve Fund           | \$ 1,784,104.72 | \$ 1,284,104.72 | \$ 1,484,104.72 | \$ 1,061,052.00 | \$ 1,461,052.00 |
| Permanent Improvement         | \$ 535,179.06   | \$ 162,889.84   | \$ 256,728.02   | \$ 744,063.13   | \$ 1,504,605.85 |
| TOTAL                         | \$ 5,518,268.62 | \$ 3,704,319.09 | \$ 3,399,479.08 | \$ 4,919,998.96 | \$ 4,267,470.64 |
| Differences from current year |                 | \$ 1,813,949.53 | \$ 2,118,789.54 | \$ 598,269.66   | \$ 1,250,797.98 |

### Cash Balance as of August 31





# Revenue Budget Performance Report

Fiscal Year to Date 08/31/21  
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       |
|----------------------------------|-------------------------------|------------------------|---------------------|------------------------|----------------------------|------------------|------------------------|---------------------------|--------------|------------------------|
| <b>Department 000 - Revenue</b>  |                               |                        |                     |                        |                            |                  |                        |                           |              |                        |
| <b>REVENUE</b>                   |                               |                        |                     |                        |                            |                  |                        |                           |              |                        |
| 400                              | General Property Taxes        | 3,536,992.00           | (347,821.00)        | 3,189,171.00           | 1,384,391.45               | .00              | 3,191,231.34           | (2,060.34)                | 100          | 3,231,994.53           |
| 401                              | Casino Tax                    | 650,000.00             | .00                 | 650,000.00             | 223,009.98                 | .00              | 572,074.44             | 77,925.56                 | 88           | 558,279.13             |
| 405                              | Rental Income                 | 102,562.00             | .00                 | 102,562.00             | 22,401.09                  | .00              | 31,741.89              | 70,820.11                 | 31           | 102,561.96             |
| 410                              | General Sales & Use Taxes     | 3,800,000.00           | 146,600.00          | 3,946,600.00           | 394,060.40                 | .00              | 2,942,161.32           | 1,004,438.68              | 75           | 4,132,114.21           |
| 415                              | Other Receipts                | .00                    | .00                 | .00                    | .00                        | .00              | 22,605.00              | (22,605.00)               | +++          | .00                    |
| 425                              | Fines & Forfeitures           | 300,000.00             | 125,000.00          | 425,000.00             | 39,156.14                  | .00              | 312,633.53             | 112,366.47                | 74           | 348,481.61             |
| 430                              | License & Permits             | 2,500.00               | .00                 | 2,500.00               | 475.00                     | .00              | 2,675.00               | (175.00)                  | 107          | 3,580.00               |
| 435                              | Reimb/Refunds                 | 1,725,000.00           | 75,000.00           | 1,800,000.00           | 202,245.94                 | .00              | 1,342,900.95           | 457,099.05                | 75           | 1,783,669.24           |
| 455                              | Investment Income             | 480,000.00             | .00                 | 480,000.00             | 33,251.10                  | .00              | 228,872.02             | 251,127.98                | 48           | 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               | .00                        | .00              | 292.31                 | 2,707.69                  | 10           | 2,502.94               |
| 480                              | Local Government Funds        | 798,400.00             | 100,000.00          | 898,400.00             | 74,305.34                  | .00              | 670,881.10             | 227,518.90                | 75           | 893,491.84             |
| 490                              | Charges For Services          | 2,000,000.00           | 50,000.00           | 2,050,000.00           | 329,819.51                 | .00              | 1,613,156.33           | 436,843.67                | 79           | 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           | 15,000.61                  | .00              | 2,877,322.24           | 1,675,577.76              | 63           | 5,359,112.92           |
| <b>REVENUE TOTALS</b>            |                               | <b>\$17,951,354.00</b> | <b>\$588,779.00</b> | <b>\$18,540,133.00</b> | <b>\$2,718,116.56</b>      | <b>\$0.00</b>    | <b>\$14,018,165.33</b> | <b>\$4,521,967.67</b>     | <b>76%</b>   | <b>\$19,763,391.61</b> |
| Department 000 - Revenue Totals  |                               | \$17,951,354.00        | \$588,779.00        | \$18,540,133.00        | \$2,718,116.56             | \$0.00           | \$14,018,165.33        | \$4,521,967.67            | 76%          | \$19,763,391.61        |
| Fund 10000 - General Fund Totals |                               | \$17,951,354.00        | \$588,779.00        | \$18,540,133.00        | \$2,718,116.56             | \$0.00           | \$14,018,165.33        | \$4,521,967.67            | 76%          | \$19,763,391.61        |
| Grand Totals                     |                               | \$17,951,354.00        | \$588,779.00        | \$18,540,133.00        | \$2,718,116.56             | \$0.00           | \$14,018,165.33        | \$4,521,967.67            |              | \$19,763,391.61        |