

Agenda for Budget Commission meeting

June 6, 2022

10:00 a.m.

- 1) Approval of the April 4, 2022 minutes

- 2) Official Certificates
 - a. None
- 3) Amended Certificates
 - a. County:
 - i. Sandusky County
 - ii. Family & Children First Council
 - b. Cities & Villages:
 - i. None
 - c. Library:
 - i. None
 - d. Township:
 - i. Riley Township
 - e. Schools:
 - i. Lakota Local School (2)
 - ii. Gibsonburg Local School
 - iii. Vanguard-Sentinel Career Center School

- 4) Follow up on the Sandusky Township Road Levy

- 5) Request from the County Administrator

- 6) Sandusky County Financials for the period ended March, 2022 and April, 2022

The next Budget Commission meeting is scheduled for Tuesday, July 5, 2022 at 10:00am in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

April 4, 2022 ~ 10:00 a.m.

Present:

Jerri Miller – Auditor

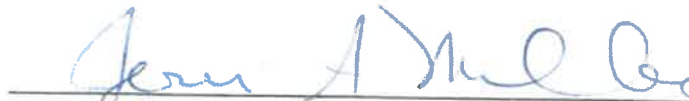
Kim Foreman – Treasurer

Beth Tischler – Prosecutor

- The minutes from March 7, 2022 were approved.
- The following Amended Certificates were approved and signed:
 - Sandusky County
 - Bellevue
 - Riley Township
 - Scott Township
 - Vanguard – Sentinel Career & Technology Centers
 - Clyde – Green Springs Schools
 - Lakota local school
- The following Official Certificates were approved and signed:
 - None
- Sandusky County Financials were approved. It was agreed by all members that no adjustments in the sales tax will be made until at least June.
- Cash balance is currently down from previous months.
- As drug task anticipates receiving a grant, it was agreed when the certificate is presented, adjustments will be made accordingly.

The meeting adjourned at 10:16 a.m. The next meeting will be Monday, May 2, 2022 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 2022 Report

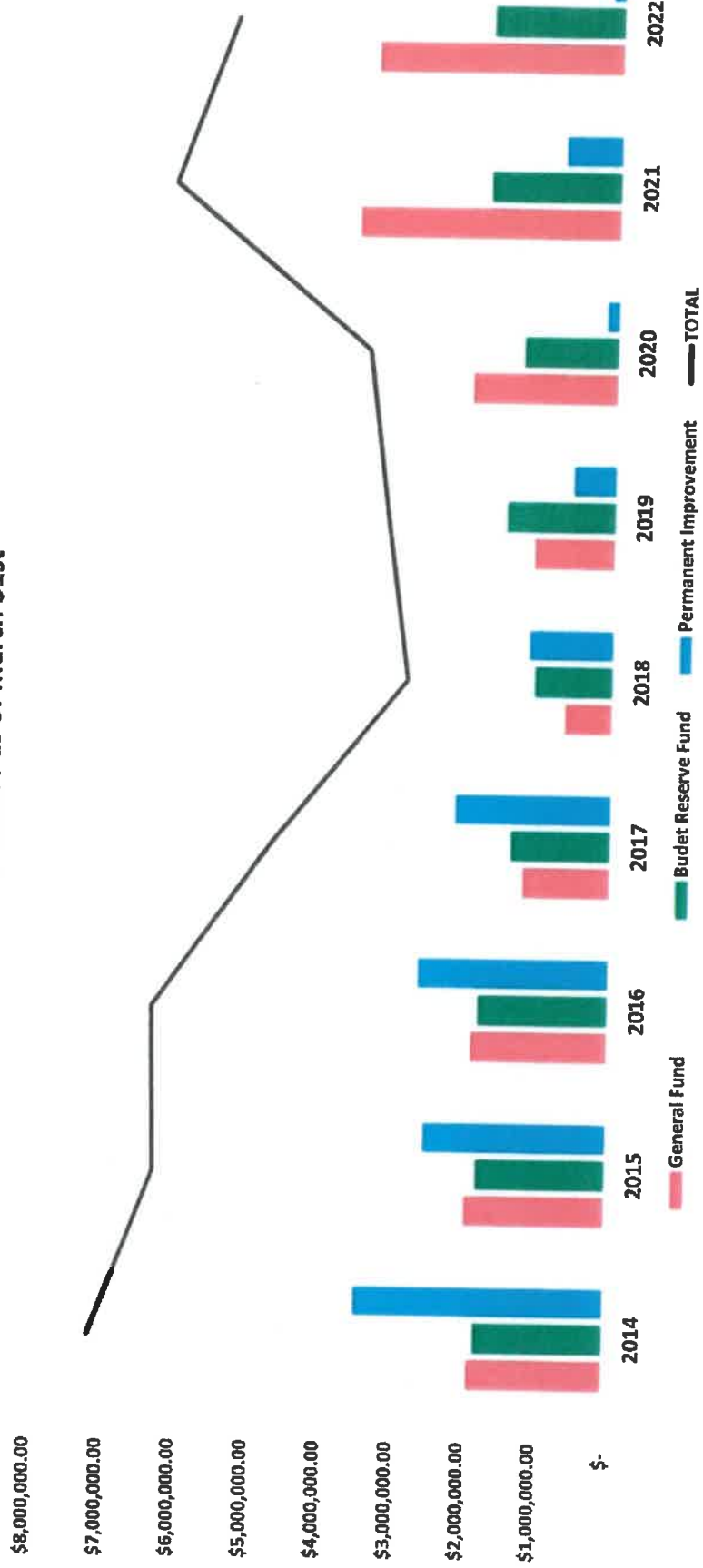
Sales Tax Receipt

	2021 Permissive	2021 Additional	Total 2021	2022 Permissive	2022 Additional	Total 2022	Total Difference
January	\$630,625.32	\$157,582.28	\$788,207.60	\$732,801.64	\$183,160.97	\$915,962.61	\$127,755.01
February	\$673,664.94	\$168,297.28	\$841,962.22	\$711,788.05	\$177,957.39	\$889,745.44	\$47,783.22
March	\$782,350.59	\$195,530.28	\$977,880.87	\$846,705.03	\$211,584.05	\$1,058,289.08	\$80,408.21
April	\$632,831.66	\$158,204.24	\$791,035.90	\$666,169.45	\$166,505.63	\$832,675.08	\$41,639.17
May	\$694,124.31	\$173,519.99	\$867,644.30			\$0.00	
June	\$825,435.51	\$206,325.72	\$1,031,761.23			\$0.00	
July	\$801,237.59	\$200,295.70	\$1,001,533.29			\$0.00	
August	\$788,138.18	\$197,025.86	\$985,164.04			\$0.00	
September	\$775,685.91	\$193,916.48	\$969,602.39			\$0.00	
October	\$734,176.79	\$183,431.96	\$917,608.75			\$0.00	
November	\$695,170.39	\$173,790.29	\$868,960.68			\$0.00	
December	\$747,150.78	\$186,733.80	\$933,884.58			\$0.00	
Total Sale Tax	\$8,780,591.97	\$2,194,653.87	\$10,975,245.84	\$2,957,464.17	\$739,208.04	\$3,696,672.21	\$297,585.62
2020 Budget amount	\$10,978,000.00			Difference Actual vs Budget		33.67%	

Casino Revenue

	2021	2022	Difference
February	\$169,869.34	\$197,056.88	\$27,187.54
May	\$179,195.12		
August	\$223,009.98		
November	\$219,275.86		
Total Casino Revenue	\$791,350.30	\$197,056.88	\$27,187.54

Cash Balance as of March 31st



Cash Balances as of March 31

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund	\$ 3,379,313.77	\$ 3,598,104.65	\$ 1,988,439.38	\$ 1,090,030.44	\$ 633,134.00	\$ 1,183,531.90
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,361,000.00
Permanent Impr.	\$ 161,725.40	\$ 757,626.78	\$ 162,785.71	\$ 579,941.47	\$ 1,148,734.77	\$ 2,153,232.37
TOTAL	\$ 5,325,143.89	\$ 6,139,836.15	\$ 3,435,329.81	\$ 3,154,076.63	\$ 2,842,920.77	\$ 4,697,764.27
Increase (decrease) compared to current year		\$ (814,692.26)	\$ 1,889,814.08	\$ 2,171,067.26	\$ 2,482,223.12	\$ 627,379.62



Revenue Budget Performance Report

Fiscal Year to Date 03/31/22
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
Department 000 - Revenue										
REVENUE										
400	General Property Taxes	3,350,559.00	292,817.00	3,643,376.00	2,104,190.46	.00	2,104,190.46	1,539,185.54	58	3,195,619.52
401	Casino Tax	700,000.00	.00	700,000.00	.00	.00	197,056.88	502,943.12	28	791,350.30
405	Rental Income	16,013.00	84,267.00	100,280.00	8,358.57	.00	25,075.71	75,204.29	25	100,279.56
410	General Sales & Use Taxes	3,900,000.00	.00	3,900,000.00	427,579.97	.00	1,157,269.57	2,742,730.43	30	4,441,763.07
415	Other Receipts	.00	.00	.00	.00	.00	.00	.00	+++	22,605.00
425	Fines & Forfeitures	450,000.00	.00	450,000.00	23,157.64	.00	69,567.46	380,432.54	15	457,213.40
430	License & Permits	2,500.00	.00	2,500.00	275.00	.00	660.00	1,840.00	26	3,725.00
435	Reimb/Refunds	1,850,000.00	.00	1,850,000.00	313,865.81	.00	803,550.49	1,046,449.51	43	1,846,563.11
455	Investment Income	380,000.00	.00	380,000.00	49,894.19	.00	44,768.99	335,231.01	12	330,751.38
470	Property Tax Allocation	414,000.00	.00	414,000.00	.00	.00	.00	414,000.00	0	393,071.36
475	Intergovernmental Receivables	3,000.00	.00	3,000.00	279.46	.00	279.46	2,720.54	9	292.31
480	Local Government Funds	956,300.00	.00	956,300.00	73,059.14	.00	255,882.37	700,417.63	27	1,009,460.03
490	Charges For Services	2,050,000.00	.00	2,050,000.00	459,429.13	.00	712,183.53	1,337,816.47	35	2,251,424.15
496	Advances From Other Funds	20,000.00	.00	20,000.00	10,000.00	.00	10,000.00	10,000.00	50	55,000.00
497	Transfers	5,138,985.00	560,000.00	5,698,985.00	573,400.00	.00	1,904,800.00	3,794,185.00	33	4,787,322.24
REVENUE TOTALS		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$4,043,489.37	\$0.00	\$7,285,284.92	\$12,883,156.08	36%	\$19,686,440.43
Department 000 - Revenue Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$4,043,489.37	\$0.00	\$7,285,284.92	\$12,883,156.08	36%	\$19,686,440.43
Fund 10000 - General Fund Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$4,043,489.37	\$0.00	\$7,285,284.92	\$12,883,156.08	36%	\$19,686,440.43
Grand Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$4,043,489.37	\$0.00	\$7,285,284.92	\$12,883,156.08		\$19,686,440.43

Sandusky County 2022 Report

Sales Tax Receipt

	<u>2021 Permissive</u>	<u>2021 Additional</u>	<u>Total 2021</u>	<u>2022 Permissive</u>	<u>2022 Additional</u>	<u>Total 2022</u>	<u>Total Difference</u>
January	\$630,625.32	\$157,582.28	\$788,207.60	\$732,801.64	\$183,160.97	\$915,962.61	\$127,755.01
February	\$673,664.94	\$168,297.28	\$841,962.22	\$711,788.05	\$177,957.39	\$889,745.44	\$47,783.22
March	\$782,350.59	\$195,530.28	\$977,880.87	\$846,705.03	\$211,584.05	\$1,058,289.08	\$80,408.21
April	\$632,831.66	\$158,204.24	\$791,035.90	\$666,169.45	\$166,505.63	\$832,675.08	\$41,639.17
May	\$694,124.31	\$173,519.99	\$867,644.30	\$718,357.59	\$179,555.07	\$897,912.66	\$30,268.36
June	\$825,435.51	\$206,325.72	\$1,031,761.23				
July	\$801,237.59	\$200,295.70	\$1,001,533.29			\$0.00	\$0.00
August	\$788,138.18	\$197,025.86	\$985,164.04			\$0.00	\$0.00
September	\$775,685.91	\$193,916.48	\$969,602.39			\$0.00	\$0.00
October	\$734,176.79	\$183,431.96	\$917,608.75			\$0.00	\$0.00
November	\$695,170.39	\$173,790.29	\$868,960.68			\$0.00	\$0.00
December	\$747,150.78	\$186,733.80	\$933,884.58			\$0.00	\$0.00
Total Sale Tax	\$8,780,591.97	\$2,194,653.87	\$10,975,245.84	\$3,675,821.76	\$918,763.11	\$4,594,584.87	\$327,853.98
2020 Budget amount	\$10,978,000.00			Difference Actual vs Budget		41.85%	

Casino Revenue

	<u>2021</u>	<u>2022</u>	<u>Difference</u>
February	\$169,869.34	\$197,056.88	\$27,187.54
May	\$179,195.12	\$210,881.31	\$31,686.19
August	\$223,009.98		
November	\$219,275.86		
Total Casino Revenue	\$791,350.30	\$407,938.19	\$58,873.73

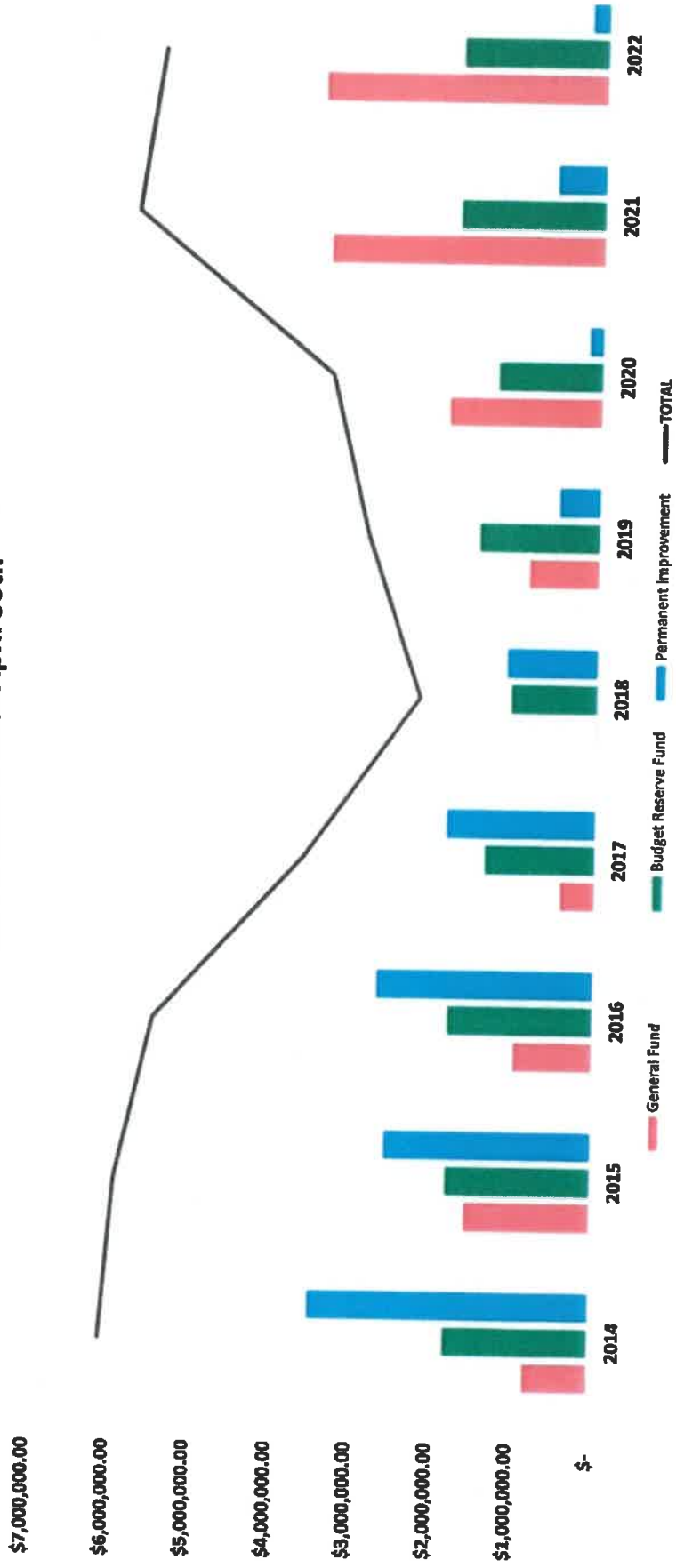


Revenue Budget Performance Report

Fiscal Year to Date 04/30/22
Only Show Rollup Account and Rollup to Account

Account Fund	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department: 000 - Revenue											
REVENUE											
400	General Property Taxes	3,350,559.00	292,817.00	3,643,376.00	7,623.02	.00	2,111,813.48	1,531,562.52	58	3,195,619.52	
401	Casino Tax	700,000.00	.00	700,000.00	.00	.00	197,056.88	502,943.12	28	791,350.30	
405	Rental Income	16,013.00	84,267.00	100,280.00	8,358.57	.00	33,434.28	66,845.72	33	100,279.56	
410	General Sales & Use Taxes	3,900,000.00	.00	3,900,000.00	336,856.37	.00	1,494,125.94	2,405,874.06	38	4,441,763.07	
415	Other Receipts	.00	.00	.00	.00	.00	.00	.00	+++	22,605.00	
425	Fines & Forfeitures	450,000.00	.00	450,000.00	37,683.47	.00	107,250.93	342,749.07	24	457,213.40	
430	License & Permits	2,500.00	.00	2,500.00	450.00	.00	1,110.00	1,390.00	44	3,725.00	
435	Reimb/Refunds	1,850,000.00	.00	1,850,000.00	378,956.91	.00	1,182,507.40	667,492.60	64	1,846,563.11	
455	Investment Income	380,000.00	.00	380,000.00	11,340.60	.00	56,109.59	323,890.41	15	330,751.38	
470	Property Tax Allocation	414,000.00	.00	414,000.00	206,539.16	.00	206,539.16	207,460.84	50	393,071.36	
475	Intergovernmental Receivables	3,000.00	.00	3,000.00	.00	.00	279.46	2,720.54	9	292.31	
480	Local Government Funds	956,300.00	.00	956,300.00	70,693.08	.00	326,575.45	629,724.55	34	1,009,460.03	
490	Charges For Services	2,050,000.00	.00	2,050,000.00	191,958.16	.00	904,141.69	1,145,858.31	44	2,251,424.15	
496	Advances From Other Funds	20,000.00	.00	20,000.00	.00	.00	10,000.00	10,000.00	50	55,000.00	
497	Transfers	5,138,985.00	560,000.00	5,698,985.00	500,527.08	.00	2,405,327.08	3,293,657.92	42	4,787,322.24	
REVENUE TOTALS		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$1,750,986.42	\$0.00	\$9,036,271.34	\$11,132,169.66	45%	\$19,686,440.43	
Department: 000 - Revenue Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$1,750,986.42	\$0.00	\$9,036,271.34	\$11,132,169.66	45%	\$19,686,440.43	
Fund: 10000 - General Fund Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$1,750,986.42	\$0.00	\$9,036,271.34	\$11,132,169.66	45%	\$19,686,440.43	
Grand Totals		\$19,231,357.00	\$937,084.00	\$20,168,441.00	\$1,750,986.42	\$0.00	\$9,036,271.34	\$11,132,169.66		\$19,686,440.43	

Sandusky County Cash Balances as of April 30th



Cash Balances as of April 30

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund	\$ 3,481,203.11	\$ 3,382,732.35	\$ 1,888,490.40	\$ 867,925.82	\$ 11,006.00	\$ 426,078.00
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,361,000.00
Permanent Improvement	\$ 201,861.19	\$ 597,064.53	\$ 167,540.93	\$ 507,113.68	\$ 1,115,398.65	\$ 1,834,679.61
TOTAL	\$ 5,467,169.02	\$ 5,763,901.60	\$ 3,340,136.05	\$ 2,859,144.22	\$ 2,187,456.65	\$ 3,621,757.61
Increase (Decrease) compared to current year		\$ (296,732.58)	\$ 2,127,032.97	\$ 2,608,024.80	\$ 3,279,712.37	\$ 1,845,411.41