

Agenda for Budget Commission meeting

August 2, 2022

10:00 a.m.

- 1) Approval of the June 6, 2022 minutes

- 2) Official Certificates-there were no Official Certificates for the County or Schools
 - a. Cities & Villages:
 - i. Green Springs
 - ii. Gibsonburg
 - iii. Lindsey
 - iv. Woodville Village
 - b. Library:
 - i. Bellevue
 - ii. Birchard
 - iii. Clyde
 - c. Township:
 - i. Green Creek Township
 - ii. Madison Township
 - iii. Riley Township
 - iv. Sandusky Township
 - v. Washington Township
 - vi. Woodville Township
 - vii. York Township

- 3) Amended Certificates-there were no Amended Certificates for any of the Cities & Villages and Library
 - a. County:
 - i. County
 - ii. OSS
 - b. Township:
 - i. Townsend Township
 - c. Schools:
 - i. Clyde Green Springs
 - ii. Gibsonburg Ex Village
 - iii. Lakota School
 - iv. Vanguard Sentinel Career Center (FY ended 2022 & 2021)

- 4) Request from Sandusky Township

- 5) Sandusky County Financials for the periods May and June, 2022

- 6) County budget for 2023

The next Budget Commission meeting is scheduled for Monday, September 6, 2022 at 10:00am in the Conference Room downstairs in the Courthouse.

SANDUSKY TOWNSHIP TRUSTEES

2207 Oak Harbor Road
Fremont, OH 43420

Cynthia K. Zienta, Fiscal Officer
551 Northcrest Avenue
Fremont, Ohio 43420
(419)307-4956

Mike Willis, Trustee
351 W C.R. 73
Fremont, Ohio 43420
(419)552-0056

Gilbert Overmyer, Trustee
1749 C.R. 142
Fremont, Ohio 43420
(419)307-3101

Paul Lotycz, Trustee
710 N Stone Street
Fremont, Ohio 43420
(419)680-5259

FILED

JUL 27 2022

AUDITOR
SANDUSKY COUNTY
FREMONT OHIO

July 19, 2022

Sandusky County Budget Committee
100 North Park Avenue
Fremont, OH 43420

RE: Inside Millage

Dear Budget Committee:

The Sandusky Township Road and Bridge Fund has accumulated a surplus, and the Trustees are asking the Sandusky County Budget Committee to consider moving the 1.9 Inside Millage from Fund 2031 - Road and Bridge Fund to Fund 1000 - General Fund to cover future expenditures.

The Trustees have drafted a 5-year road plan to ensure the Road and Bridge stays in budget. Previously Trustees were paving roads every other year.

Please contact me with any questions.

Regards,


Gilbert Overmyer
Trustee

Budget Commission Minutes

June 6, 2022 ~ 10:00 a.m.

Present:

Jerri Miller – Auditor

Kim Foreman – Treasurer

Beth Tischler – Prosecutor

- The minutes from April 4, 2022 were approved.
- The following Amended Certificates were approved and signed:
 - Sandusky County
 - Family & Children First Council
 - Riley Township
 - Vanguard – Sentinel Career & Technology Centers
 - Gibsonburg Local School
 - Lakota Local School
- There was no Official Certificates to be signed this month
- Jerri talked with Sandusky Township trustee and they are looking at moving the Road & Bridges inside millage to general fund. She informed them a petition to the budget commission prior to the October meeting is required for approval.
- There was discussion concerning an email from the County Administrator requesting to increase the general fund (GF) and the permanent improvement (PI) fund. The current county certificate that was signed the date of the meeting increased the GF by \$224,000. \$65,000 for new agreement with the City of Fremont, \$152,000 for the public defender and \$7,000 for increase in the IT contract with the City of Fremont. The PI fund was increased by \$195,000 for updates the county administrator submitted. The committee discussed a sales tax increase. There were concerns about the future economy. Final decision was to increase the sales tax budget by \$100,000; Beth Tischler proposed the increase, seconded by Kim Foreman. Motion carried. The GF increase will appear on the next amended certificate for the county. The committee agreed to reevaluate the sales tax adjustment in October 2022.
- The committee reviewed the Sandusky County Financials for March and April of 2022.

The meeting adjourned at 10:50 a.m. The next meeting will be Monday, July 5, 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

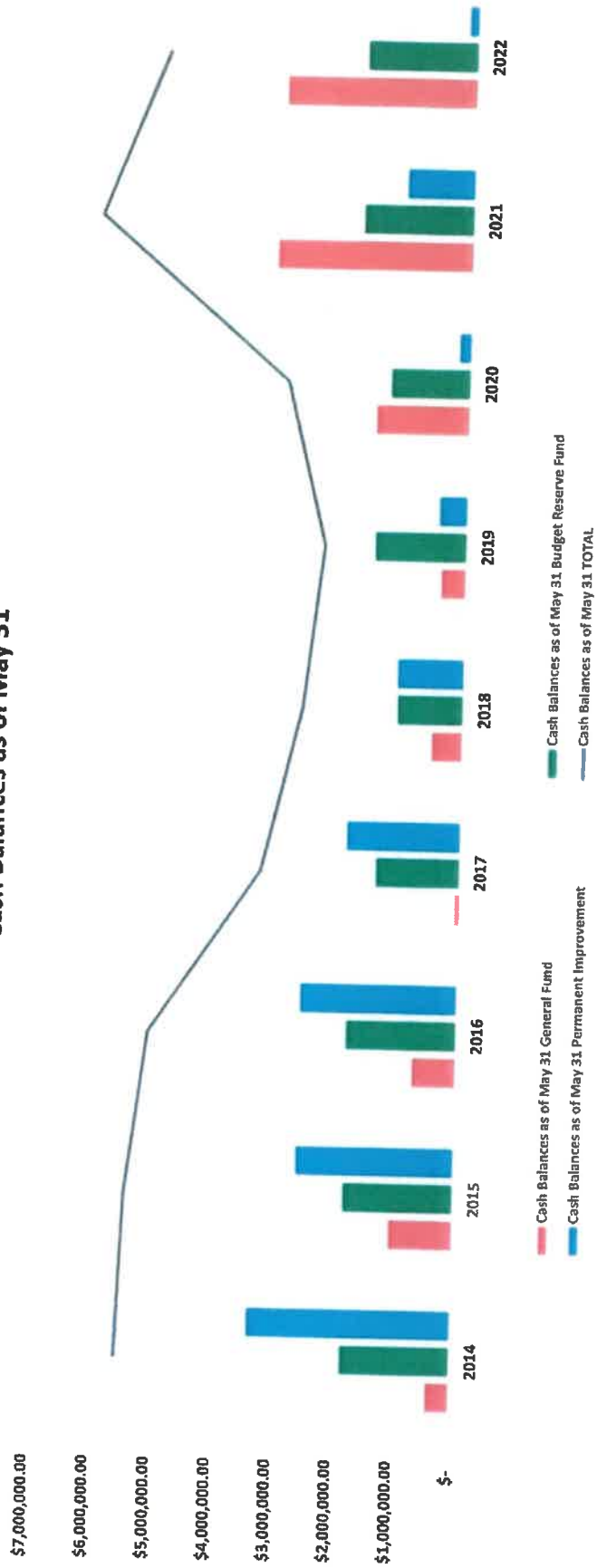
	2021 Permissive	2021 Additional	Total 2021	2022 Permissive	2022 Additional	Total 2022	Total Difference
January	\$630,625.32	\$157,582.28	\$788,207.60	\$732,801.64	\$183,160.97	\$915,962.61	\$127,755.01
February	\$673,664.94	\$168,297.28	\$841,962.22	\$711,788.05	\$177,957.39	\$889,745.44	\$47,783.22
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	\$718,357.59	\$179,555.07	\$897,912.66	\$30,268.36
June	\$825,435.51	\$206,325.72	\$1,031,761.23	\$803,049.02	\$187,915.99	\$990,965.01	(\$40,796.23)
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	\$4,478,870.78	\$1,106,679.09	\$5,585,549.87	\$287,057.76
2020 Budget amount	\$10,978,000.00						50.88%

Difference Actual vs Budget

Casino Revenue

	2021	2022	Difference
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

Sandusky County Cash Balances as of May 31



Cash Balances as of May 31

	<u>2021</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund	\$ 3,103,892.34	\$ 3,205,064.31	\$ 1,515,253.40	\$ 389,359.51	\$ 498,180.83	\$ 57,669.83	
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,361,000.00	
Permanent Improvement	\$ 144,850.29	\$ 1,089,630.05	\$ 175,810.30	\$ 438,078.99	\$ 1,068,735.43	\$ 1,846,970.96	
TOTAL	\$ 5,032,847.35	\$ 6,078,799.08	\$ 2,975,168.42	\$ 2,311,543.22	\$ 2,627,968.26	\$ 3,265,640.79	
Difference from current year		\$ (1,045,951.73)	\$ 2,057,678.93	\$ 2,721,304.13	\$ 2,404,879.09	\$ 1,767,206.56	



Revenue Budget Performance Report

Fiscal Year to Date 05/31/22
Only Show Rollup Account and Rollup to Account

Account	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
Fund 10000 - General Fund											
Department 000 - Revenue											
	REVENUE										
400	General Property Taxes	3,350,559.00	292,817.00	3,643,376.00	.00	.00	2,111,813.48	1,531,562.52	58	3,195,619.52	
401	Casino Tax	700,000.00	.00	700,000.00	210,881.31	.00	407,938.19	292,061.81	58	791,350.30	
405	Rental Income	16,013.00	84,267.00	100,280.00	8,358.57	.00	41,792.85	58,487.15	42	100,279.56	
410	General Sales & Use Taxes	3,900,000.00	.00	3,900,000.00	366,943.42	.00	1,861,069.36	2,038,930.64	48	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	34,925.66	.00	142,176.59	307,823.41	32	457,213.40	
430	License & Permits	2,500.00	.00	2,500.00	375.00	.00	1,485.00	1,015.00	59	3,725.00	
435	Reimb/Refunds	1,850,000.00	152,000.00	2,002,000.00	97,191.44	.00	1,279,698.84	722,301.16	64	1,846,563.11	
455	Investment Income	380,000.00	.00	380,000.00	81,240.64	.00	137,350.23	242,649.77	36	330,751.38	
470	Property Tax Allocation	414,000.00	.00	414,000.00	.00	.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	4,423.1	
480	Local Government Funds	956,300.00	.00	956,300.00	124,562.83	.00	451,138.28	505,161.72	47	1,009,460.03	
490	Charges For Services	2,050,000.00	72,000.00	2,122,000.00	109,955.13	.00	1,014,096.82	1,107,903.18	48	2,251,457.15	
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	5,136,985.00	560,000.00	5,696,985.00	535,000.00	.00	2,940,327.08	2,758,657.92	52	4,787,322.24	
	REVENUE TOTALS	\$19,231,357.00	\$1,161,084.00	\$20,392,441.00	\$1,569,434.00	\$0.00	\$10,605,705.34	\$9,786,735.66	52%	\$19,686,440.43	
	Department 000 - Revenue Totals	\$19,231,357.00	\$1,161,084.00	\$20,392,441.00	\$1,569,434.00	\$0.00	\$10,605,705.34	\$9,786,735.66	52%	\$19,686,440.43	
	Fund 10000 - General Fund Totals	\$19,231,357.00	\$1,161,084.00	\$20,392,441.00	\$1,569,434.00	\$0.00	\$10,605,705.34	\$9,786,735.66		\$19,686,440.43	
	Grand Totals	\$19,231,357.00	\$1,161,084.00	\$20,392,441.00	\$1,569,434.00	\$0.00	\$10,605,705.34	\$9,786,735.66		\$19,686,440.43	

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
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June	\$825,435.51	\$206,325.72	\$1,031,761.23	\$803,049.02	\$187,915.99	\$990,965.01	(\$40,796.23)
July	\$801,237.59	\$200,295.70	\$1,001,533.29	\$781,504.53	\$195,322.78	\$976,827.31	(\$24,705.97)
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	\$5,260,375.31	\$1,302,001.87	\$6,562,377.18	\$262,351.78
2021 Budget amount	\$9,940,000.00			Difference Actual vs Budget			66.02%

Casino Revenue

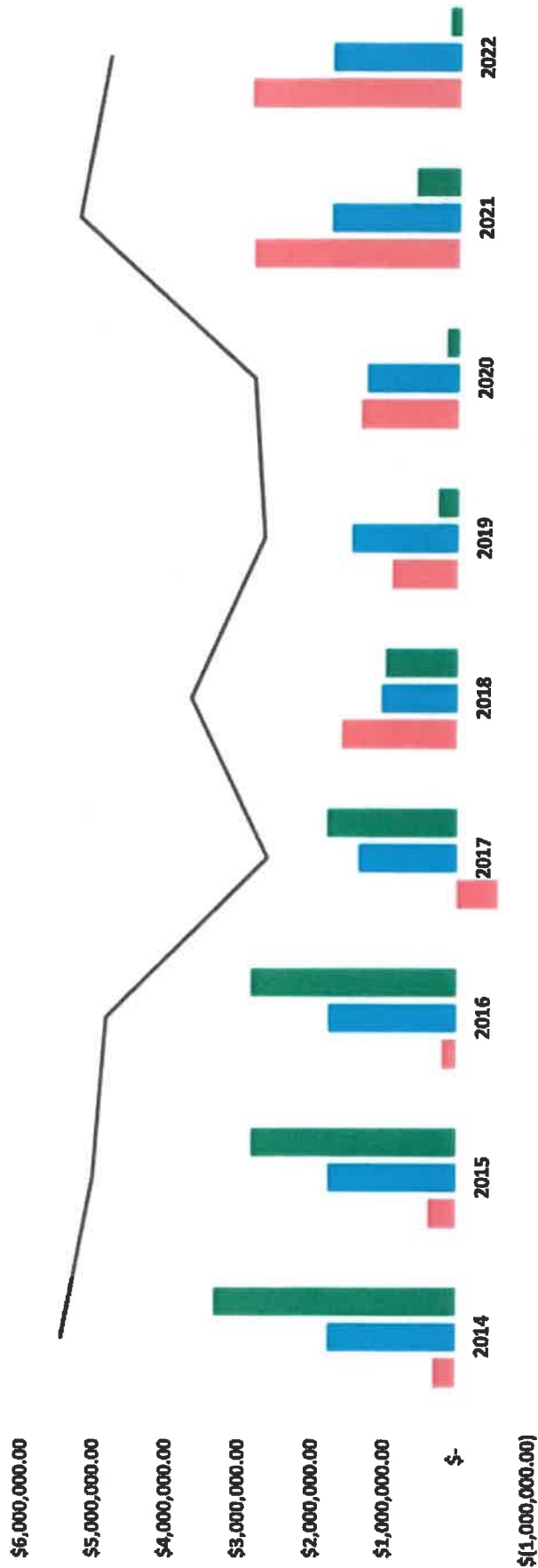
	2021	2022	Difference
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August	\$223,009.98		
November	\$219,275.86		
Total Casino Revenue	\$791,350.30	\$407,938.19	\$58,873.73

Cash Balances as of June 30

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund (1)	\$ 2,871,817.99	\$ 2,836,809.97	\$ 1,355,463.42	\$ 907,438.14	\$ 1,601,015.02	\$ (559,944.19)
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,371,005.20
Permanent Improvement	\$ 157,402.28	\$ 603,554.53	\$ 177,873.67	\$ 280,808.39	\$ 1,005,545.81	\$ 1,810,715.44
TOTAL	\$ 4,813,324.99	\$ 5,224,469.22	\$ 2,817,441.81	\$ 2,672,351.25	\$ 3,667,612.83	\$ 2,621,776.45
Difference vs. current year		\$ (411,144.23)	\$ 1,995,883.18	\$ 2,140,973.74	\$ 1,145,712.16	\$ 2,191,548.54

(1) Does not include \$3,262,053.44 of the ARP Revenue Replacement money. Total cash balance in the GF as of 6/30/22 is \$6,133,871.4

Cash Balance as of June 30





Revenue Budget Performance Report

Fiscal Year to Date 06/30/22
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	.00	.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	407,938.19	292,061.81	58	791,350.30	
405	Rental Income	16,013.00	84,267.00	100,280.00	8,358.57	.00	50,151.42	50,128.58	50	100,279.56	
410	General Sales & Use Taxes	3,900,000.00	100,000.00	4,000,000.00	396,422.68	.00	2,257,492.04	1,742,507.96	56	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	31,843.30	.00	174,019.89	275,980.11	39	457,213.40	
430	License & Permits	2,500.00	.00	2,500.00	250.00	.00	1,735.00	765.00	69	3,725.00	
435	Reimbr/Refunds	1,850,000.00	3,414,053.44	5,264,053.44	3,423,419.88	.00	4,703,118.72	560,934.72	89	1,846,563.11	
455	Investment Income	380,000.00	.00	380,000.00	108,893.44	.00	246,243.67	133,756.33	65	330,751.38	
470	Property Tax Allocation	414,000.00	.00	414,000.00	.00	.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	92,967.82	.00	544,106.10	412,193.90	57	1,009,460.03	
490	Charges For Services	2,050,000.00	72,000.00	2,122,000.00	171,194.05	.00	1,185,290.87	936,709.13	56	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	566,096.24	.00	3,506,423.32	2,192,561.68	62	4,787,322.24	
	REVENUE TOTALS	\$19,231,357.00	\$4,523,137.44	\$23,754,494.44	\$4,799,445.98	\$0.00	\$15,405,151.32	\$8,349,343.12	65%	\$19,686,440.43	
	Department 000 - Revenue Totals	\$19,231,357.00	\$4,523,137.44	\$23,754,494.44	\$4,799,445.98	\$0.00	\$15,405,151.32	\$8,349,343.12	65%	\$19,686,440.43	
	Fund 10000 - General Fund Totals	\$19,231,357.00	\$4,523,137.44	\$23,754,494.44	\$4,799,445.98	\$0.00	\$15,405,151.32	\$8,349,343.12		\$19,686,440.43	
	Grand Totals	\$19,231,357.00	\$4,523,137.44	\$23,754,494.44	\$4,799,445.98	\$0.00	\$15,405,151.32	\$8,349,343.12		\$19,686,440.43	