

Agenda for Budget Commission meeting

October 3, 2022

10:00 a.m.

- 1) Approval of the September 6, 2022, minutes
- 2) Official Certificates
 - a. County:
 - i. County
- 3) Amended Certificates
 - a. County:
 - i. County
 - ii. Board of Health
 - iii. Family and Children First Council
 - iv. Park District
 - v. Regional Planning
 - b. Cities and Villages
 - i. Fremont City
 - c. Township:
 - i. York Township
 - d. School District
 - i. Clyde-Green Springs Ex Village School District
 - ii. Lakota Local School
- 4) Sandusky County Financials for the periods August 2022
- 5) Approval of 2023 Budget Commission dates

The next Budget Commission meeting is scheduled for Monday, November 7, 2022, at 10:00am in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

September 6, 2022 - 2:30 p.m.

Present:

Jerri Miller, Auditor

Kim Foreman, Treasurer

Beth Tischler, Prosecutor

- **The minutes from August 1, 2022, were approved by Kim Foreman and seconded by Beth Tischler. Motion carried.**
- **The following Official Certificates were approved and signed:**
 - **OSS**
- **The following Amended Certificates were approved and signed:**

- Sandusky County	- Clyde-Green Springs Schools
- Jackson Township	- Woodmore Local School District
- Townsend Township	


- **The financials of the county for the month of July were reviewed and discussed. Sales tax was higher in August 2022 than it was in August 2021. Our General Fund cash balance was discussed in comparison to that of surrounding counties.**

- **The 2023 budget was discussed. Jerri Miller used data received from various departments as well as historical data to estimate income for 2023. It was decided to increase the estimated General Fund refund and reimbursement income line to \$2,100,000.00. The increase is due to the 911 agreement that was paid by interdepartmental transfer in previous years. Beth Tischler moved to initiate the 2023 budget using income estimates as provided by Jerri Miller. Kim Foreman seconded, and the motion carried.**

- **The 2023 Budget Commission meeting schedule was discussed. All members agreed to hold Budget Commission meetings on the first Tuesday of each month at 2:30 p.m.**

The meeting adjourned at 3:02 p.m. The next meeting will be Monday, October 3, 2022 at 10:00 a.m.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller, Sandusky County Auditor



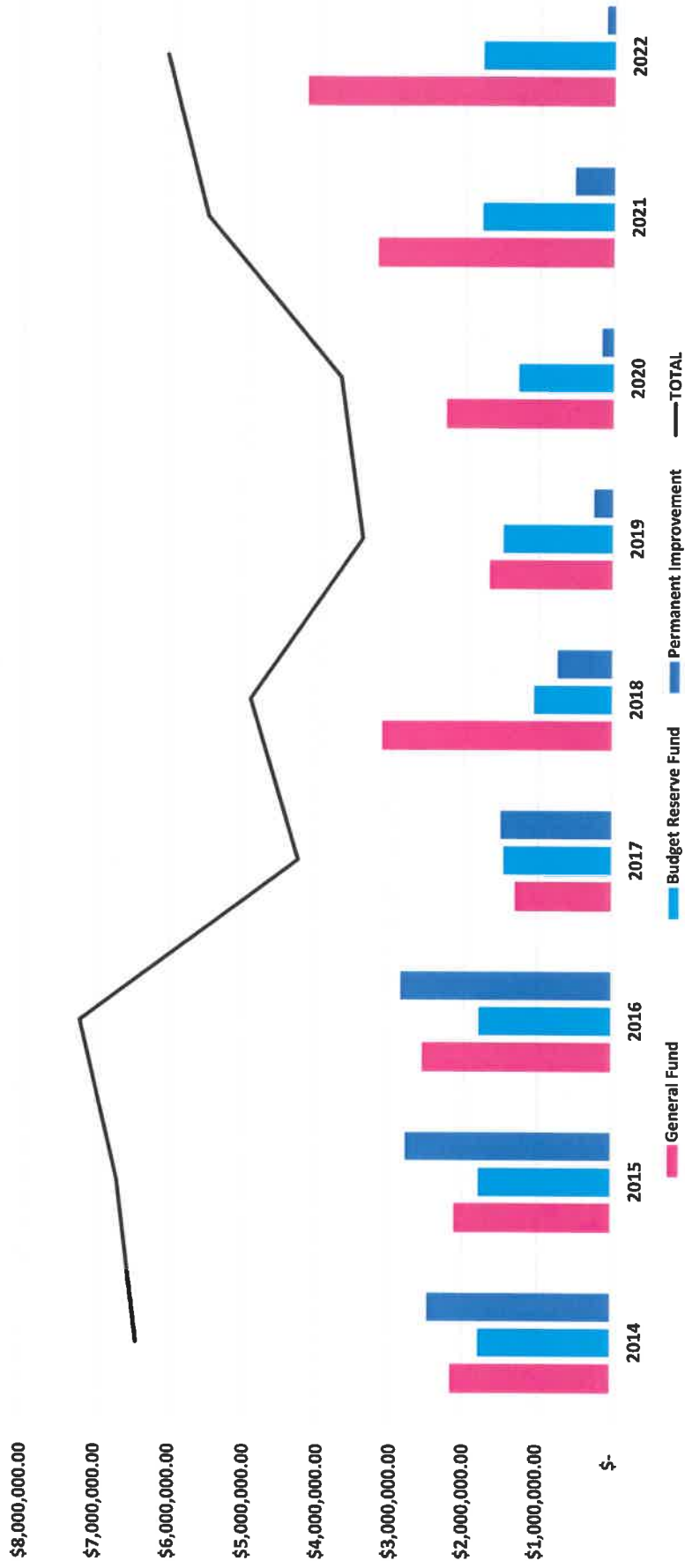
Kim Foreman, Sandusky County Treasurer

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	\$781,504.53	\$195,322.78	\$976,827.31	(\$24,705.97)
August	\$788,138.18	\$197,025.86	\$985,164.04	\$819,927.78	\$204,959.49	\$1,024,887.27	\$39,723.23
September	\$775,685.91	\$193,916.48	\$969,602.39	\$800,416.03	\$200,097.50	\$1,000,513.53	\$30,911.14
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	\$6,880,719.12	\$1,707,058.86	\$8,587,777.98	\$332,986.15
2021 Budget amount	\$9,940,000.00			Difference Actual vs Budget		86.40%	
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	\$220,150.04	(\$2,859.94)				
November	\$219,275.86						
Total Casino Revenue	\$791,350.30	\$628,088.23	\$56,013.79				

Cash Balance as of August 31



Cash Balances as of August 31

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund (1)	\$ 4,167,317.18	\$ 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	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,461,052.00
Permanent Improvement	\$ 116,100.15	\$ 535,179.06	\$ 162,889.84	\$ 256,728.02	\$ 744,063.13	\$ 1,504,605.85
TOTAL	\$ 6,067,522.05	\$ 5,518,268.62	\$ 3,704,319.09	\$ 3,399,479.08	\$ 4,919,998.96	\$ 4,267,470.64
Differences from current year		\$ 549,253.43	\$ 2,363,202.96	\$ 2,668,042.97	\$ 1,147,523.09	\$ 1,800,051.41
<p>(1) Does not include \$5,759,337.02 (\$6,474,219.44 - \$714,882.42) of the ARP Revenue Replacement money. Total cash balance in the GF as of 8/31/22 is \$9,926,654.20</p>						



Revenue Budget Performance Report

Fiscal Year to Date 08/31/22

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
Fund 10000 - General Fund										
Department 000 - Revenue										
	REVENUE									
400	General Property Taxes	3,350,559.00	292,817.00	3,643,376.00	1,641,343.19	.00	3,753,156.67	(109,780.67)	103	3,195,619.52
401	Casino Tax	700,000.00	50,000.00	750,000.00	220,150.04	.00	628,088.23	121,911.77	84	791,350.30
405	Rental Income	16,013.00	84,267.00	100,280.00	15,380.80	.00	66,018.56	34,261.44	66	100,279.56
410	General Sales & Use Taxes	3,900,000.00	100,000.00	4,000,000.00	414,085.69	.00	3,066,235.40	933,764.60	77	4,441,763.07
415	Other Receipts	.00	.00	.00	5,000.00	.00	5,000.00	(5,000.00)	+++	22,605.00
425	Fines & Forfeitures	450,000.00	.00	450,000.00	29,859.32	.00	248,502.85	201,497.15	55	457,213.40
430	License & Permits	2,500.00	.00	2,500.00	250.00	.00	2,160.00	340.00	86	3,725.00
435	Reimb/Refunds	1,850,000.00	6,925,219.44	8,775,219.44	3,496,089.49	.00	8,268,564.64	506,654.80	94	1,846,563.11
455	Investment Income	380,000.00	30,000.00	410,000.00	60,278.10	.00	342,300.44	67,699.56	83	330,751.38
470	Property Tax Allocation	414,000.00	.00	414,000.00	205,566.50	.00	412,105.66	1,894.34	100	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	50,000.00	1,006,300.00	76,798.45	.00	723,388.58	282,911.42	72	1,009,460.03
490	Charges For Services	2,050,000.00	172,000.00	2,222,000.00	384,086.25	.00	1,748,068.40	473,931.60	79	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	1,160,000.00	6,298,985.00	615,000.00	.00	4,394,823.32	1,904,161.68	70	4,787,322.24
	REVENUE TOTALS	\$19,231,357.00	\$8,864,303.44	\$28,095,660.44	\$7,163,887.83	\$0.00	\$23,668,692.21	\$4,426,968.23	84%	\$19,686,440.43
	Department 000 - Revenue Totals	\$19,231,357.00	\$8,864,303.44	\$28,095,660.44	\$7,163,887.83	\$0.00	\$23,668,692.21	\$4,426,968.23	84%	\$19,686,440.43
	Fund 10000 - General Fund Totals	\$19,231,357.00	\$8,864,303.44	\$28,095,660.44	\$7,163,887.83	\$0.00	\$23,668,692.21	\$4,426,968.23		\$19,686,440.43
	Grand Totals	\$19,231,357.00	\$8,864,303.44	\$28,095,660.44	\$7,163,887.83	\$0.00	\$23,668,692.21	\$4,426,968.23		\$19,686,440.43