

Agenda for Budget Commission meeting

September 6, 2022

2:30 p.m.

- 1) Approval of the August 1, 2022, minutes
- 2) Official Certificates
 - a. County:
 - i. OSS
- 3) Amended Certificates
 - a. County:
 - i. County
 - b. Township:
 - i. Townsend Township
 - ii. Jackson Township
 - c. School District
 - i. Clyde-Green Springs School District
 - ii. Woodmore Local School District
- 4) Sandusky County Financials for the periods July 2022
- 5) County budget for 2023
- 6) Discuss dates for 2023

The next Budget Commission meeting is scheduled for Monday, October 3, 2022, at 10:00am in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

August 1, 2022 ~ 10:00 a.m.

Present:

Jerri Miller – Auditor

Kim Foreman – Treasurer

Beth Tischler – Prosecutor

- The minutes from June 6, 2022, were approved by Tischler, seconded by Kim. Motion carried.
- The following Official Certificates were approved and signed:
 - Green Springs Village
 - Lindsey Village
 - Bellevue Library
 - Clyde Library
 - Madison Township
 - Sandusky Township
 - Woodville Township
 - Gibsonburg Village
 - Woodville Village
 - Birchard Library
 - Green Creek Township
 - Riley Township
 - Washington Township
 - York Township
- The following Amended Certificates were approved and signed:
 - Sandusky County
 - Townsend Township
 - Gibsonburg Local School
 - Vanguard – Sentinel Career & Technology Centers
 - OSS
 - Clyde Green Springs
 - Lakota Local School
- Sandusky Township has requested to move their 1.9 inside mileage from the Road & Bridges fund to their general fund. Beth Tischler made the motion to approve their request, seconded by Kim Foreman. Motion carried.
- The financials of the county for the months of May and June were reviewed. After reviewing it was discussed to increase the GF by \$830,000. Changes will be reflected in casino tax, investment income, local government funds, charges for services, and transfer funds. Kim motioned to approve these changes, Beth Tischler seconded the motion. Motion carried. These changes will be reflected in the amended certificate signed in September. It was agreed that the values will be reevaluated and revisited as the year continues.
- The 2023 budget revenue was discussed. Jerri Miller used historical information to estimate income for the next year. There were four items that she wanted to discuss. The first was how to handle the ARP funds. It was decided to exclude transfer of the ARP funds to the general fund until they are transferred. At the time of transfer the budget will be amended. The other three items were reimbursements and refunds, investments, and sales tax. It was decided to estimate their income at \$1,900,000, \$500,000, and \$10,250,000, respectfully.

The meeting adjourned at 10:51 a.m. the next meeting will be Tuesday, September 6, 2022 at 10:00 a.m.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller
Sandusky County Auditor



Beth A. Tischler
Sandusky County Prosecutor



Kim Foreman
Sandusky County Treasurer



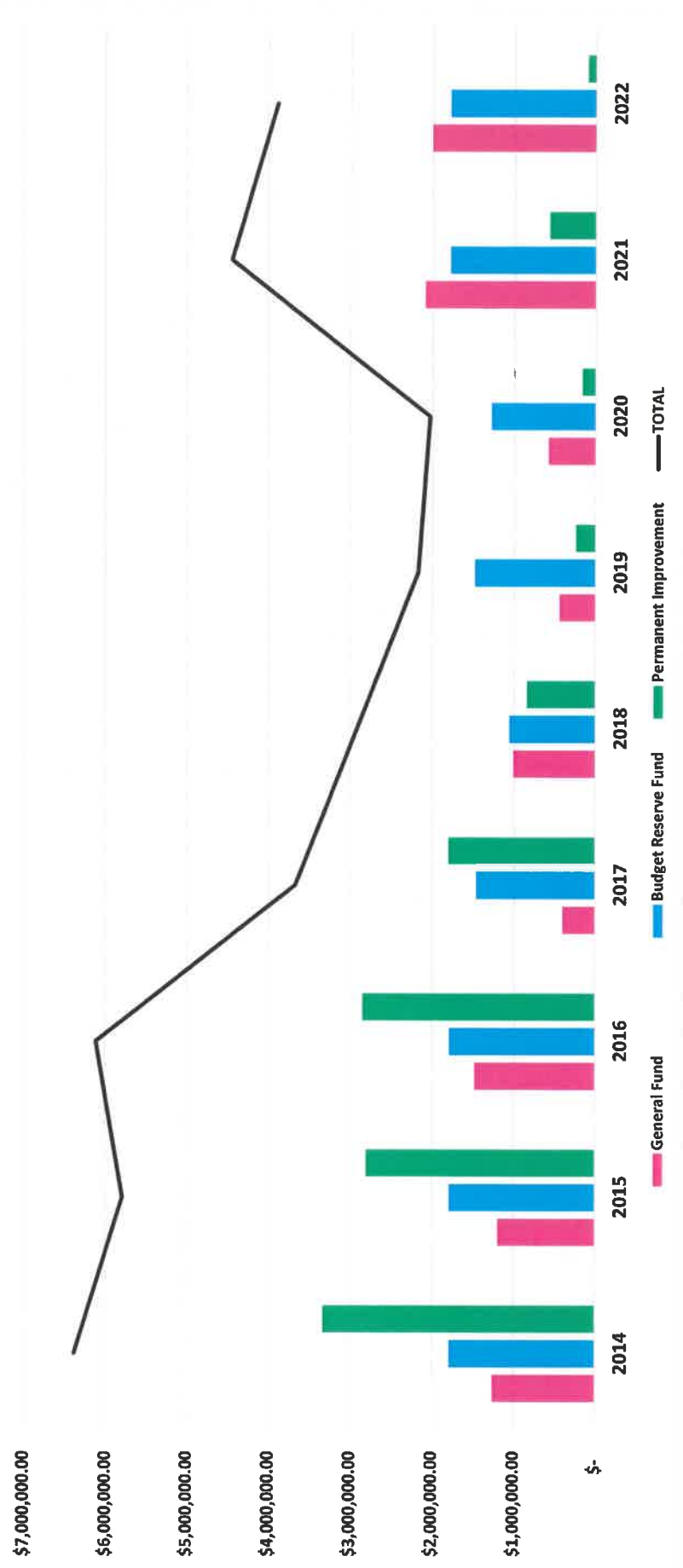
Revenue Budget Performance Report

Fiscal Year to Date 07/31/22

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	.00	.00	407,938.19	292,061.81	58	791,350.30	
405	Rental Income	16,013.00	84,267.00	100,280.00	486.34	.00	50,637.76	49,642.24	50	100,279.56	
410	General Sales & Use Taxes	3,900,000.00	100,000.00	4,000,000.00	394,657.67	.00	2,652,149.71	1,347,850.29	66	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	44,623.64	.00	218,643.53	231,356.47	49	457,213.40	
430	License & Permits	2,500.00	.00	2,500.00	175.00	.00	1,910.00	590.00	76	3,725.00	
435	Reimb/Refunds	1,850,000.00	3,453,053.44	5,303,053.44	69,356.43	.00	4,772,475.15	530,578.29	90	1,846,563.11	
455	Investment Income	380,000.00	.00	380,000.00	35,778.67	.00	282,022.34	97,977.66	74	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	102,484.03	.00	646,590.13	309,709.87	68	1,009,460.03	
490	Charges For Services	2,050,000.00	72,000.00	2,122,000.00	178,691.28	.00	1,363,982.15	758,017.85	64	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	273,400.00	.00	3,779,823.32	1,919,161.68	66	4,787,322.24	
	REVENUE TOTALS	\$19,231,357.00	\$4,562,137.44	\$23,793,494.44	\$1,099,653.06	\$0.00	\$16,504,804.38	\$7,288,690.06	69%	\$19,686,440.43	
	Department 000 - Revenue Totals	\$19,231,357.00	\$4,562,137.44	\$23,793,494.44	\$1,099,653.06	\$0.00	\$16,504,804.38	\$7,288,690.06	69%	\$19,686,440.43	
	Fund 10000 - General Fund Totals	\$19,231,357.00	\$4,562,137.44	\$23,793,494.44	\$1,099,653.06	\$0.00	\$16,504,804.38	\$7,288,690.06		\$19,686,440.43	
	Grand Totals	\$19,231,357.00	\$4,562,137.44	\$23,793,494.44	\$1,099,653.06	\$0.00	\$16,504,804.38	\$7,288,690.06		\$19,686,440.43	

Cash Balance as of July 31



Cash Balances as of July 31

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund (1)	\$ 2,002,749.01	\$ 2,091,400.49	\$ 578,147.98	\$ 441,883.50	\$ 1,007,963.59	\$ 402,240.46
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	\$ 98,271.32	\$ 572,371.97	\$ 162,919.04	\$ 242,304.81	\$ 845,883.19	\$ 1,800,420.67
TOTAL	\$ 3,885,125.05	\$ 4,447,877.18	\$ 2,025,171.74	\$ 2,168,293.03	\$ 2,914,898.78	\$ 3,663,713.13
Differences from current year		\$ (562,752.13)	\$ 1,859,953.31	\$ 1,716,832.02	\$ 970,226.27	\$ 221,411.92

(1) Does not include \$2,862,261.55 (\$3,262,053.44 - \$399,791.89) of the ARP Revenue Replacement money. Total cash balance in the GF as of 7/31/22 is \$4,486,010.56

