

Agenda for Budget Commission meeting

December 5, 2022

10:00 a.m.

- 1) Approval of the November 7, 2022, minutes
- 2) Amended Certificates
 - a. County:
 - i. County
 - ii. Parks District
 - b. Township:
 - i. Scott Township
- 3) Sandusky County Financials for the periods October 2022
- 4) Discuss January 2023 and Amended Certificate

The next Budget Commission meeting is scheduled for Tuesday February 7, 2023, at 2:30pm in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

November 7, 2022 - 10:00 a.m.

Present:

Jerri Miller, Auditor

Kim Foreman, Treasurer

- **The minutes from October 3, 2022, were approved by Kim Foreman and seconded by Jerri Miller. Motion carried.**
- **The following Amended Certificates were approved and signed:**
 - Sandusky County
 - Family & Children First Council
 - Lindsey Village
 - Woodville Township
 - Vanguard-Sentinel Career Center
 - Park District
 - Gibsonburg Village
 - Ballville Township
 - Bellevue School District
- The financials of the county for the month of September were reviewed and discussed. Sales tax revenue remains strong. Cash balances for September are up.
- The dates for the 2023 Budget Commission meetings were formally approved. Members agreed to hold meetings on the first Tuesday of each month at 2:30pm.

The meeting adjourned at 10:30 a.m. The next meeting will be Monday, December 5, 2022 at 10:00 a.m. in the Conference Room downstairs in the Courthouse.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller, Sandusky County Auditor

Beth A. Tischler, Sandusky County Prosecutor

Kim Foreman, Sandusky County Treasurer

Sandusky County 2022 Report

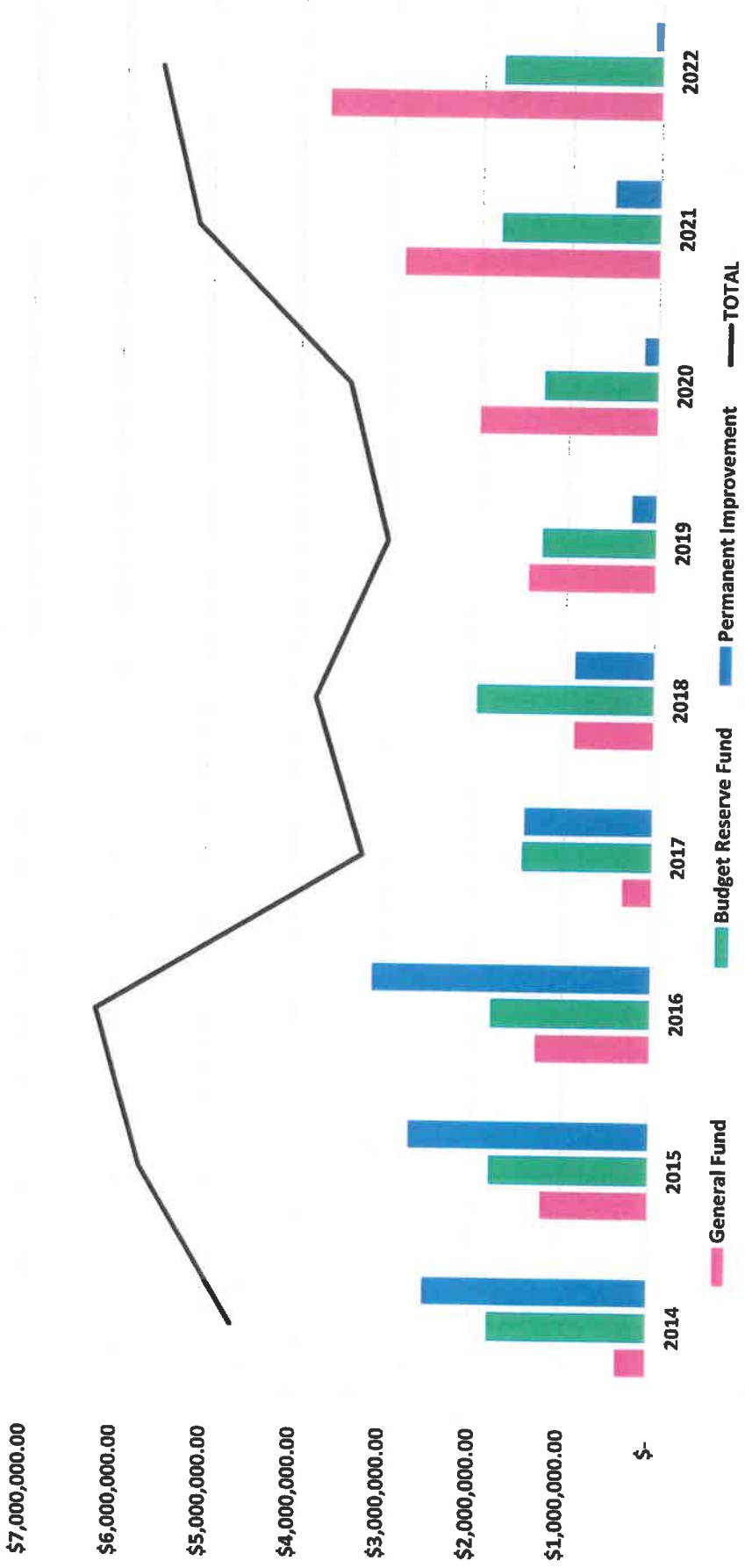
Sales Tax Receipt																	
		2021 Permissive	2021 Additional	Total 2021	2022 Permissive	2022 Additional	Total 2022	Total Difference									
January		\$630,625.32	\$157,582.28	\$788,207.60	\$732,801.64	\$183,160.97	\$915,962.61	\$127,755.01									
February		\$673,664.94	\$168,297.28	\$841,962.22	\$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	\$787,051.40	\$196,649.20	\$983,700.60	\$66,091.85									
November		\$695,170.39	\$173,790.29	\$868,960.68	\$730,506.44	\$182,624.97	\$913,131.41	\$44,170.72									
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	\$8,398,276.96	\$2,086,333.02	\$10,484,609.98	\$443,248.72									
2021 Budget amount		\$9,940,000.00			Difference Actual vs Budget		105.48%										
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	\$213,199.34	(\$6,076.52)													
Total Casino Revenue		\$791,350.30	\$841,287.57	\$49,937.27													

Cash Balances as of October 31

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund	\$ 3,722,495.25	\$ 2,861,978.64	\$ 1,998,923.45	\$ 1,436,029.78	\$ 901,700.69
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,284,104.72	\$ 1,984,104.72
Permanent Improvement	\$ 89,466.98	\$ 523,654.29	\$ 164,499.54	\$ 282,785.46	\$ 901,146.32
TOTAL	\$ 5,596,066.95	\$ 5,169,737.65	\$ 3,447,527.71	\$ 3,002,919.96	\$ 3,786,951.73
Differences from current year		\$ 426,329.30	\$ 2,148,539.24	\$ 2,593,146.99	\$ 1,809,115.22

(1) Does not include \$5,048,253.05 (\$6,474,219.44 - \$1,425,966.39) of the ARP Revenue Replacement money. Total cash balance in the GF as of 10/31/22 is \$8,770,748.30

Cash Balance as of October 31





Revenue Budget Performance Report

Fiscal Year to Date 10/31/22
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	407,017.00	3,757,576.00	.00	.00	3,757,517.08	58.92	100	3,195,619.52
401	Casino Tax	700,000.00	141,500.00	841,500.00	.00	.00	628,088.23	213,411.77	75	791,350.30
405	Rental Income	16,013.00	84,267.00	100,280.00	7,508.57	.00	82,735.70	17,544.30	83	100,279.56
410	General Sales & Use Taxes	3,900,000.00	630,000.00	4,530,000.00	397,541.66	.00	3,878,105.32	651,894.68	86	4,441,763.07
415	Other Receipts	.00	5,000.00	5,000.00	.00	.00	5,000.00	.00	100	22,605.00
425	Fines & Forfeitures	450,000.00	(68,000.00)	382,000.00	33,850.17	.00	316,277.05	65,722.95	83	457,213.40
430	License & Permits	2,500.00	500.00	3,000.00	175.00	.00	2,710.00	290.00	90	3,725.00
435	Reimb/Refunds	1,850,000.00	7,025,219.44	8,875,219.44	196,784.28	.00	8,719,767.61	155,451.83	98	1,846,563.11
455	Investment Income	380,000.00	110,000.00	490,000.00	3,280.20	.00	391,268.31	98,731.69	80	330,751.38
470	Property Tax Allocation	414,000.00	.00	414,000.00	1,703.82	.00	413,809.48	190.52	100	393,071.36
475	Intergovernmental Receivables	3,000.00	(700.00)	2,300.00	1,995.75	.00	2,275.21	24.79	99	292.31
480	Local Government Funds	956,300.00	113,700.00	1,070,000.00	87,663.18	.00	905,406.47	164,593.53	85	1,009,460.03
490	Charges For Services	2,050,000.00	740,000.00	2,790,000.00	163,653.47	.00	2,077,695.41	712,304.59	74	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	5,139,985.00	1,301,000.00	6,439,985.00	438,700.00	.00	5,368,523.32	1,071,461.68	83	4,787,322.24
	REVENUE TOTALS	\$19,231,357.00	\$10,489,503.44	\$29,720,860.44	\$1,332,856.10	\$0.00	\$26,559,179.19	\$3,161,681.25	89%	\$19,686,440.43
Department 000 - Revenue Totals		\$19,231,357.00	\$10,489,503.44	\$29,720,860.44	\$1,332,856.10	\$0.00	\$26,559,179.19	\$3,161,681.25	89%	\$19,686,440.43
Fund 10000 - General Fund Totals		\$19,231,357.00	\$10,489,503.44	\$29,720,860.44	\$1,332,856.10	\$0.00	\$26,559,179.19	\$3,161,681.25		\$19,686,440.43
Grand Totals		\$19,231,357.00	\$10,489,503.44	\$29,720,860.44	\$1,332,856.10	\$0.00	\$26,559,179.19	\$3,161,681.25		\$19,686,440.43