

Agenda for Budget Commission meeting

Tuesday, February 7, 2023

2:30 p.m.

1) Approval of the December 5, 2022, minutes

2) Official Certificates

a. Schools

- i. Clyde Green Springs Ex. Village School
- ii. Fremont City School
- iii. Gibsonburg Ex Village School
- iv. Lakota Local School
- v. Woodmore Local Schools

3) Amended Certificates

a. County:

- i. None

b. Cities & Villages:

- i. Lindsey Village
- ii. Village of Woodville

c. Library:

- i. None

d. Township:

- i. Washington Township

e. Schools:

- i. Lakota Local School

4) Sandusky County Financials for the period ending December 31, 2022

5) Rescheduling next month's meeting?

The next Budget Commission meeting is scheduled for ?? at 2:30am in the Conference Room downstairs in the Courthouse.

Budget Commission Minutes

December 5, 2022 - 10:00 a.m.

Present:

Jerri Miller, Auditor


Kim Foreman, Treasurer

Beth Tischler, Prosecutor

- The minutes from November 7, 2022, were approved by Beth Tischler and seconded by Kim Foreman. Motion carried.
- The following Amended Certificates were approved and signed:
 - Sandusky County
 - Sandusky County Park District
 - Scott Township
- The county's Amended Certificate being approved today should be the last Amended Certificate for 2022. There is no Budget Commission Meeting scheduled for January.
- The financials of the county for the month of October were reviewed and discussed. Sales tax revenue remains strong. Casino tax revenue is up. It looks like the County's carry-over balance may be slightly higher than originally anticipated.
- A motion was made by Beth Tischler to allow Jerri Miller to approve the County's Tax Abstract. Kim Foreman seconded the motion. Motion carried.

The meeting adjourned at 10:30 a.m. The next meeting will be Tuesday, February 7, 2023 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

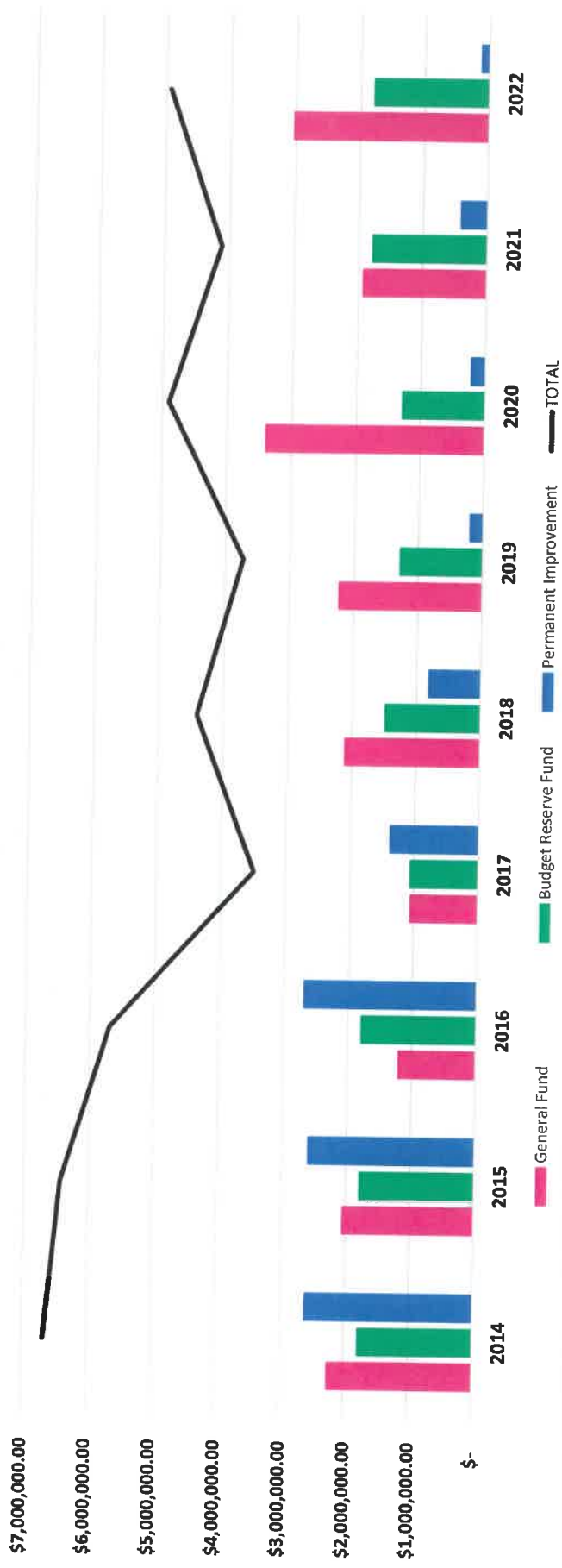


Kim Foreman, Sandusky County Treasurer

Sandusky County 2023 Report

Sales Tax Receipt	<u>2022 Permissive</u>	<u>2022 Additional</u>	<u>Total 2022</u>	<u>2023 Permissive</u>	<u>2023 Additional</u>	<u>Total 2023</u>	<u>Total Difference</u>
January	\$732,801.64	\$183,160.97	\$915,962.61	\$735,511.93	\$183,873.21	\$919,385.14	\$3,422.53
February	\$711,788.05	\$177,957.39	\$889,745.44			\$0.00	
March	\$846,705.03	\$211,584.05	\$1,058,289.08			\$0.00	
April	\$666,169.45	\$166,505.63	\$832,675.08			\$0.00	
May	\$718,357.59	\$179,555.07	\$897,912.66			\$0.00	
June	\$803,049.02	\$187,915.99	\$990,965.01			\$0.00	
July	\$781,504.53	\$195,322.78	\$976,827.31			\$0.00	
August	\$819,927.78	\$204,959.49	\$1,024,887.27			\$0.00	
September	\$800,416.03	\$200,097.50	\$1,000,513.53			\$0.00	
October	\$787,051.40	\$196,649.20	\$983,700.60			\$0.00	
November	\$730,506.44	\$182,624.97	\$913,131.41			\$0.00	
December	\$792,456.88	\$198,111.30	\$990,568.18			\$0.00	
Total Sale Tax	\$9,190,733.84	\$2,284,444.34	\$11,475,178.18	\$735,511.93	\$183,873.21	\$919,385.14	\$3,422.53
2021 Budget amount	\$10,250,000.00			Difference Actual vs Budget		8.97%	
Casino Revenue	<u>2021</u>	<u>2022</u>	<u>Difference</u>				
February	\$197,056.88						
May	\$210,881.31						
August	\$220,150.04						
November	\$213,199.34						
Total Casino Revenue	\$841,287.57	\$0.00	\$0.00				

Cash Balance as of December 31



Cash Balances as of December 31

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund	\$3,026,862.84	\$ 1,927,631.55	\$ 3,397,795.76	\$ 2,228,291.83	\$ 2,109,432.49	\$ 1,053,188.04
Budget Reserve Fund	\$1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00
Permanent Improvement	\$120,983.11	\$ 407,339.55	\$ 215,481.09	\$ 201,603.27	\$ 806,381.83	\$ 1,377,805.78
TOTAL	\$4,931,950.67	\$ 4,119,075.82	\$ 4,897,381.57	\$ 3,713,999.82	\$ 4,399,919.04	\$ 3,492,045.82
Differences from 2021		\$ 812,874.85	\$ 34,569.10	\$ 1,217,950.85	\$ 532,031.63	\$ 1,439,904.85
(1) Does not include \$3,889,597.35 (\$6,474,219.44 - \$2,584,622.09) of the ARP Revenue Replacement money. Total cash balance in the GF as of 12/31/22 was \$6,916,460.19						



Revenue Budget Performance Report

Fiscal Year to Date 12/31/22
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										
400	REVENUE										
401	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	
405	Casino Tax	700,000.00	1,41,500.00	841,500.00	.00	.00	841,287.57	212.43	100	791,350.30	
410	Rental Income	16,013.00	84,267.00	100,280.00	1,336.34	.00	100,302.84	(22.84)	100	100,279.56	
415	General Sales & Use Taxes	3,900,000.00	630,000.00	4,530,000.00	410,408.69	.00	4,657,480.00	(127,480.00)	103	4,441,763.07	
425	Other Receipts	.00	5,000.00	5,000.00	.00	.00	5,000.00	.00	100	22,605.00	
430	Fines & Forfeitures	450,000.00	(68,000.00)	382,000.00	32,875.16	.00	373,301.04	8,698.96	98	457,213.40	
435	License & Permits	2,500.00	500.00	3,000.00	125.00	.00	3,035.00	(35.00)	101	3,725.00	
455	Reimb/Refunds	1,850,000.00	7,025,219.44	8,875,219.44	131,234.46	.00	8,957,756.03	(82,536.59)	101	1,846,563.11	
470	Investment Income	380,000.00	327,276.56	707,276.56	390,888.77	.00	888,580.65	(181,304.09)	126	330,751.38	
475	Property Tax Allocation	414,000.00	.00	414,000.00	.00	.00	413,809.48	190.52	100	393,071.36	
480	Intergovernmental Receivables	3,000.00	(700.00)	2,300.00	.00	.00	2,275.21	24.79	99	292.31	
490	Local Government Funds	956,300.00	113,700.00	1,070,000.00	93,895.53	.00	1,085,595.79	(15,595.79)	101	1,009,460.03	
496	Charges For Services	2,050,000.00	740,000.00	2,790,000.00	139,499.81	.00	2,428,126.25	361,873.75	87	2,251,424.15	
497	Advances From Other Funds	20,000.00	.00	20,000.00	.00	.00	60,000.00	(40,000.00)	300	55,000.00	
	Transfers	5,138,985.00	1,301,000.00	6,439,985.00	995,546.00	.00	6,364,069.32	75,915.68	99	4,787,322.24	
	REVENUE TOTALS	\$19,231,357.00	\$10,706,780.00	\$29,938,137.00	\$2,195,809.76	\$0.00	\$29,938,136.26	\$0.74	100%	\$19,686,440.43	
	Department 000 - Revenue Totals	\$19,231,357.00	\$10,706,780.00	\$29,938,137.00	\$2,195,809.76	\$0.00	\$29,938,136.26	\$0.74	100%	\$19,686,440.43	
	Fund 10000 - General Fund Totals	\$19,231,357.00	\$10,706,780.00	\$29,938,137.00	\$2,195,809.76	\$0.00	\$29,938,136.26	\$0.74	100%	\$19,686,440.43	
	Grand Totals	\$19,231,357.00	\$10,706,780.00	\$29,938,137.00	\$2,195,809.76	\$0.00	\$29,938,136.26	\$0.74		\$19,686,440.43	