

Agenda for Budget Commission meeting

Tuesday, April 4, 2023

2:30 p.m.

- 1) Approval of the February 7, 2023, minutes

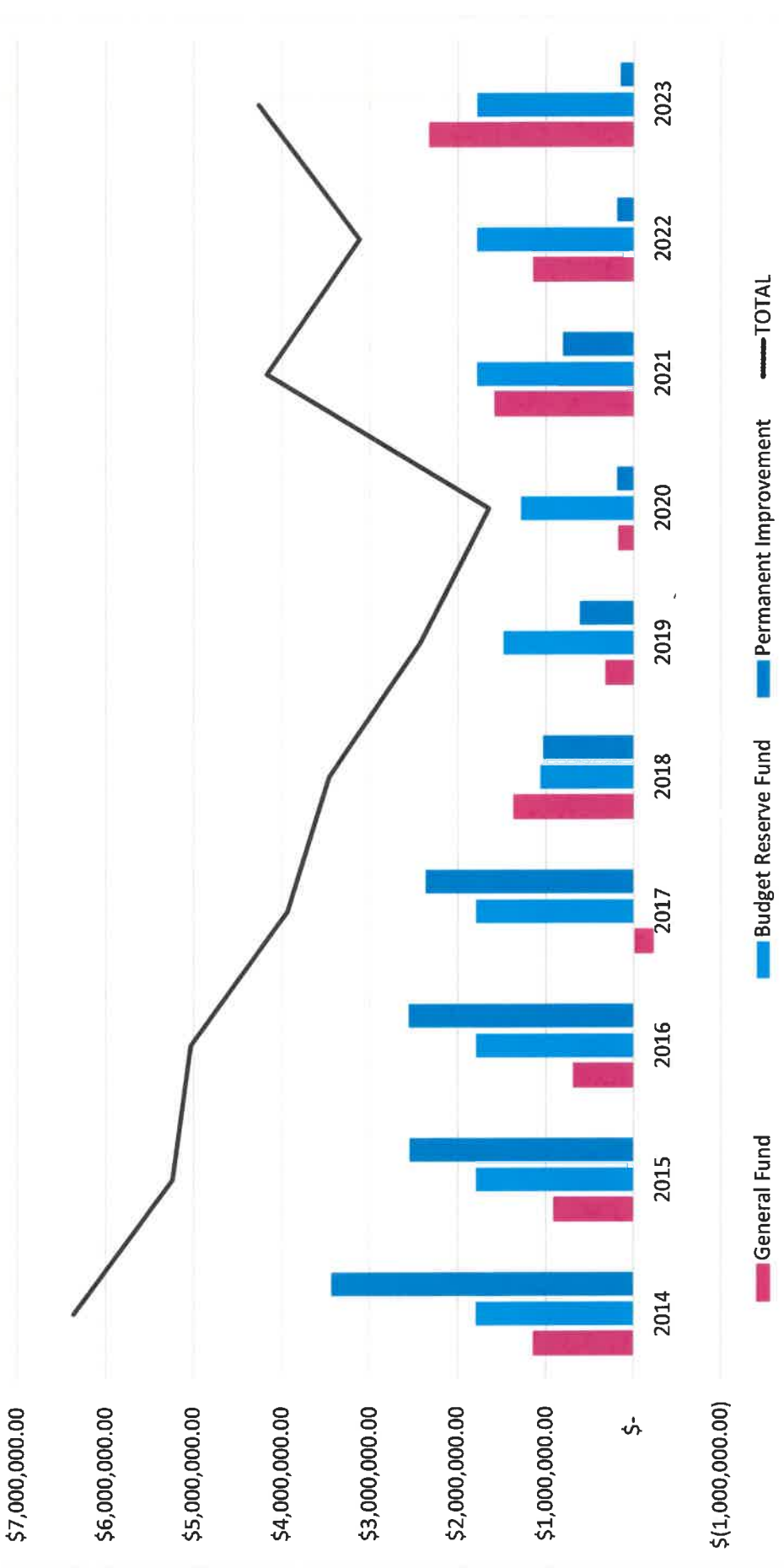
- 2) Official Certificates
 - a. Schools
 - i. Vanguard-Sentinel Career & Tech School

- 3) Amended Certificates
 - a. County:
 - i. Sandusky County
 - b. Cities & Villages:
 - i. Bellevue City
 - ii. Fremont City
 - iii. Woodville Village
 - c. Library:
 - i. None
 - d. Township:
 - i. Madison Township
 - ii. Rice Township
 - e. Schools:
 - i. Clyde Green Spring Ex. Village School
 - ii. Lakota Local School
 - iii. Vanguard-Sentinel Career & Tech School (March)
 - iv. Vanguard-Sentinel Career & Tech School (April)

- 4) Sandusky County Financials for January and February, 2023

The next Budget Commission meeting is scheduled for Tuesday, May 2nd at 2:30am in the Conference Room in the Law Library.

Sandusky County Cash Balance as of February 28(9)



Cash Balances as of February 28,

	2023	2022	2021	2020	2019	2018
General Fund	\$ 2,321,943.52	\$ 1,139,291.16	\$ 1,578,869.55	\$ 172,209.02	\$ 322,671.78	\$ 1,366,827.80
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00
Permanent Improvement	\$ 155,981.49	\$ 193,925.73	\$ 807,999.49	\$ 190,547.85	\$ 615,513.42	\$ 1,033,104.08
TOTAL	\$ 4,262,029.73	\$ 3,117,321.61	\$ 4,170,973.76	\$ 1,646,861.59	\$ 2,422,289.92	\$ 3,460,983.88
Difference from current year		\$ 1,144,708.12	\$ 91,055.97	\$ 2,615,168.14	\$ 1,839,739.81	\$ 801,045.85

(1) Does not include \$2,994,178.31 (\$6,474,219.44 - \$3,480,095.13) of the ARP Revenue Replacement money. Total cash balance in the GF as of 2/28/23 was \$5,316,121.83

	2017	2016	2015	2014	
\$	(218,670.14)	\$ 684,637.99	\$ 908,485.02	\$ 1,134,712.75	\$ 4,198,665.20
\$	1,791,000.00	\$ 1,791,000.00	\$ 1,791,000.00	\$ 1,791,000.00	\$ 9,709,156.72
\$	2,363,948.02	\$ 2,559,174.64	\$ 2,544,996.61	\$ 3,437,538.08	\$ 12,554,274.85
\$	3,936,277.88	\$ 5,034,812.63	\$ 5,244,481.63	\$ 6,363,250.83	
\$	325,751.85	\$ (772,782.90)	\$ (982,451.90)	\$ (2,101,221.10)	



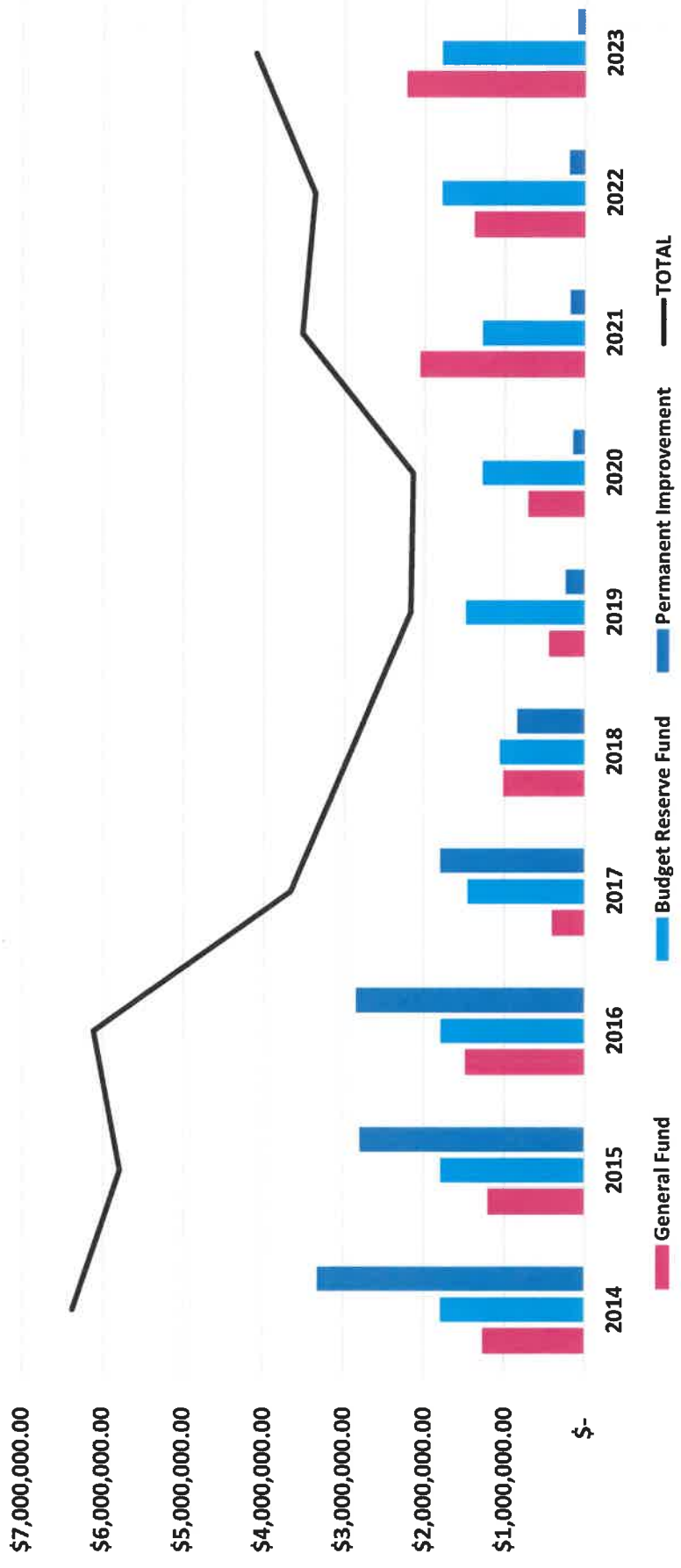
Revenue Budget Performance Report

Fiscal Year to Date 02/28/23

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	4,057,376.00	(435,188.00)	3,622,188.00	.00	.00	.00	3,622,188.00	0	3,757,517.08
401	Casino Tax	750,000.00	.00	750,000.00	199,212.93	.00	199,212.93	550,787.07	27	841,287.57
405	Rental Income	100,300.00	.00	100,300.00	26,814.29	.00	47,336.10	52,963.90	47	100,302.84
410	General Sales & Use Taxes	4,100,000.00	.00	4,100,000.00	384,085.48	.00	755,589.76	3,344,410.24	18	4,657,480.00
415	Other Receipts	.00	.00	.00	.00	.00	.00	.00	+++	5,000.00
425	Fines & Forfeitures	450,000.00	.00	450,000.00	25,592.92	.00	52,199.26	397,800.74	12	373,301.04
430	License & Permits	3,500.00	.00	3,500.00	350.00	.00	535.00	2,965.00	15	3,035.00
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	261,371.94	.00	485,329.33	1,614,670.67	23	8,957,756.03
455	Investment Income	.00	500,000.00	500,000.00	97,293.24	.00	138,384.41	361,615.59	28	888,580.65
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	.00	.00	.00	399,000.00	0	413,809.48
475	Intergovernmental Receivables	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	2,275.21
480	Local Government Funds	966,500.00	.00	966,500.00	102,926.23	.00	191,340.04	775,159.96	20	1,085,595.79
490	Charges For Services	2,100,000.00	.00	2,100,000.00	192,923.59	.00	355,901.19	1,744,098.81	17	2,428,126.25
496	Advances From Other Funds	30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	60,000.00
497	Transfers	5,110,762.00	.00	5,110,762.00	562,757.32	.00	913,952.32	4,196,809.68	18	6,364,069.32
	REVENUE TOTALS	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,853,327.94	\$0.00	\$3,139,780.34	\$17,094,469.66	16%	\$29,938,136.26
Department 000 - Revenue	Totals	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,853,327.94	\$0.00	\$3,139,780.34	\$17,094,469.66	16%	\$29,938,136.26
Fund 10000 - General Fund	Totals	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,853,327.94	\$0.00	\$3,139,780.34	\$17,094,469.66	16%	\$29,938,136.26
	Grand Totals	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,853,327.94	\$0.00	\$3,139,780.34	\$17,094,469.66		\$29,938,136.26

Sandusky County Cash Balance as of January 31



Cash Balances as of January 31

Sandusky County

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund	\$ 2,213,319.90	\$ 1,376,395.94	\$ 2,046,838.49	\$ 702,095.22	\$644,184.97	\$ 369,253.53
Budet 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	\$ 98,079.88	\$ 204,709.48	\$ 191,033.66	\$ 153,066.04	\$682,520.38	\$ 1,076,230.77
TOTAL	\$ 4,095,504.50	\$ 3,365,210.14	\$ 3,521,976.87	\$ 2,139,265.98	\$2,810,810.07	\$ 2,506,536.30
Difference compared to 2023		\$ 730,294.36	\$ 573,527.63	\$ 1,956,238.52	\$ 1,284,694.43	\$ 1,588,968.20

(1) Does not include \$3,556,596.89 (\$6,474,218.98 - \$2,584,622.09) of the ARP Revenue Replacement money. Total cash balance in the GF as of 1/31/23 was \$5,769,916.79



Revenue Budget Performance Report

Fiscal Year to Date 01/31/23

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	4,057,376.00	(435,188.00)	3,622,188.00	.00	.00	.00	.00	3,622,188.00	0	3,757,517.08
401	Casino Tax	750,000.00	.00	750,000.00	.00	.00	.00	.00	750,000.00	0	841,287.57
405	Rental Income	100,300.00	.00	100,300.00	20,521.81	.00	20,521.81	20,521.81	79,778.19	20	100,302.84
410	General Sales & Use Taxes	4,100,000.00	.00	4,100,000.00	371,504.28	.00	371,504.28	371,504.28	3,728,495.72	9	4,657,480.00
415	Other Receipts	.00	.00	.00	.00	.00	.00	.00	.00	+++	5,000.00
425	Fines & Forfeitures	450,000.00	.00	450,000.00	26,606.34	.00	26,606.34	26,606.34	423,393.66	6	373,301.04
430	License & Permits	3,500.00	.00	3,500.00	185.00	.00	185.00	185.00	3,315.00	5	3,035.00
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	223,957.39	.00	223,957.39	223,957.39	1,876,042.61	11	8,957,756.03
455	Investment Income	.00	500,000.00	500,000.00	41,091.17	.00	41,091.17	41,091.17	458,908.83	8	888,580.65
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	.00	.00	.00	.00	399,000.00	0	413,809.48
475	Intergovernmental Receivables	2,000.00	.00	2,000.00	.00	.00	.00	.00	2,000.00	0	2,275.21
480	Local Government Funds	966,500.00	.00	966,500.00	88,413.81	.00	88,413.81	88,413.81	878,086.19	9	1,085,595.79
490	Charges For Services	2,100,000.00	.00	2,100,000.00	162,977.60	.00	162,977.60	162,977.60	1,937,022.40	8	2,428,126.25
496	Advances From Other Funds	30,000.00	.00	30,000.00	.00	.00	.00	.00	30,000.00	0	60,000.00
497	Transfers	5,110,762.00	.00	5,110,762.00	351,195.00	.00	351,195.00	351,195.00	4,759,567.00	7	6,364,069.32
	REVENUE TOTALS	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,286,452.40	\$0.00	\$1,286,452.40	\$1,286,452.40	\$18,947,797.60	6%	\$29,938,136.26
Department	000 - Revenue	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,286,452.40	\$0.00	\$1,286,452.40	\$1,286,452.40	\$18,947,797.60	6%	\$29,938,136.26
Fund	10000 - General Fund	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,286,452.40	\$0.00	\$1,286,452.40	\$1,286,452.40	\$18,947,797.60	6%	\$29,938,136.26
	Grand Totals	\$20,270,438.00	(\$36,188.00)	\$20,234,250.00	\$1,286,452.40	\$0.00	\$1,286,452.40	\$1,286,452.40	\$18,947,797.60		\$29,938,136.26