

## Agenda for Budget Commission meeting

Monday, June 5, 2023

2:30 p.m.

- 1) Approval of the May 2, 2023, minutes
  
- 2) Amended Certificates
  - a. County:
    - i. Sandusky County
  - b. Cities & Villages:
    - i. none
  - c. Library:
    - i. None
  - d. Township:
    - i. None
  - e. Schools:
    - i. Lakota Local School
  
- 3) Sandusky County Financials for April 2023
  
- 4) Discussion of Interest Income and Sales Tax

The next Budget Commission meeting is scheduled for Wednesday (different day), July 5<sup>th</sup> at 2:30pm in the Conference Room in the Law Library.

## Budget Commission Minutes

May 2, 2023 - 2:30p.m.

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer

- The minutes from April 4, 2023, were approved by Jerri Miller and seconded by Kim Foreman. Motion carried.

- The following Amended Certificates were approved and signed:

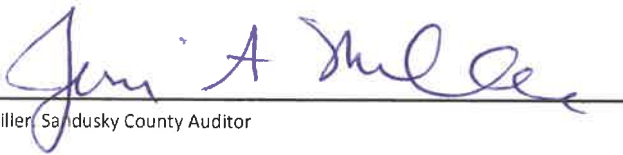
- Sandusky County
- Burgoon Village
- Lakota Local School
- Vanguard-Sentinel Career & Tech School

The financials of the county for the month of March were reviewed and discussed. Sales tax is up this year.

- Investment income has increased significantly in comparison to 2022. The Commission will look into increasing investment income during the July meeting.

The meeting adjourned at 2:40p.m. The next meeting will be Tuesday, June 6, 2023 at 2:30p.m. in the Conference Room downstairs in the Courthouse.

### SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller, Sandusky County Auditor



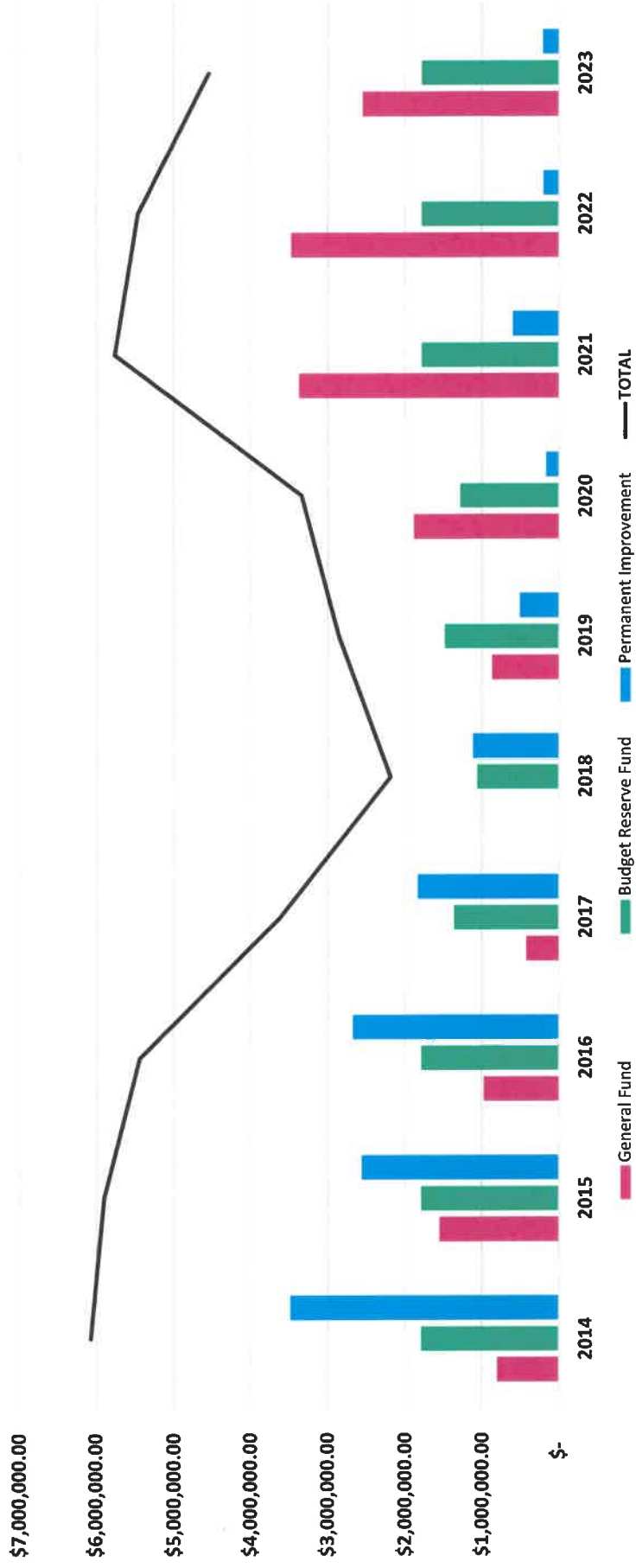
Beth A. Tischler, Sandusky County Prosecutor



Kim Foreman, Sandusky County Treasurer



## Sandusky County Cash Balances as of April 30th



### Cash Balances as of April 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund (1)	\$ 2,549,726.48	\$ 3,481,203.11	\$ 3,382,732.35	\$ 1,888,490.40	\$ 867,925.82	\$ 11,006.00
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	\$ 211,066.99	\$ 201,861.19	\$ 597,064.53	\$ 167,540.93	\$ 507,113.68	\$ 1,115,398.65
TOTAL	\$ 4,544,898.19	\$ 5,467,169.02	\$ 5,763,901.60	\$ 3,340,136.05	\$ 2,859,144.22	\$ 2,187,456.65
Increase (Decrease) compared to current year		\$ (922,270.83)	\$ (1,219,003.41)	\$ 1,204,762.14	\$ 1,685,753.97	\$ 2,357,441.54
(1) Does not include \$2,549,726.48 (\$6,143,476.92 - \$3,924,492.50) of the ARP Revenue Replacement money. Total cash balance in the GF as of 4/30/23 was \$6,143,476.92						



# Revenue Budget Performance Report

Fiscal Year to Date 04/30/23  
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	2,069,190.09	1,552,997.91	57	3,757,517.08	
401	Casino Tax	750,000.00	.00	750,000.00	.00	.00	199,212.93	550,787.07	27	841,287.57	
405	Rental Income	100,300.00	.00	100,300.00	21,535.72	.00	91,257.54	9,042.46	91	100,302.84	
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	360,532.63	.00	1,576,490.53	2,673,509.47	37	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	27,812.69	.00	108,168.05	341,831.95	24	373,301.04	
430	License & Permits	3,500.00	.00	3,500.00	275.00	.00	1,010.00	2,490.00	29	3,035.00	
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	137,542.44	.00	946,853.84	1,153,146.16	45	8,957,756.03	
455	Investment Income	.00	500,000.00	500,000.00	32,176.10	.00	299,201.57	200,798.43	60	888,580.65	
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	205,177.88	.00	205,177.88	193,822.12	51	413,809.48	
475	Intergovernmental Receivables	2,000.00	.00	2,000.00	.00	.00	235.63	1,764.37	12	2,275.21	
480	Local Government Funds	966,500.00	.00	966,500.00	71,159.40	.00	340,587.25	625,912.75	35	1,085,595.79	
490	Charges For Services	2,100,000.00	.00	2,100,000.00	216,473.82	.00	973,995.48	1,126,004.52	46	2,428,126.25	
496	Advances From Other Funds	30,000.00	.00	30,000.00	10,000.00	.00	10,000.00	20,000.00	33	60,000.00	
497	Transfers	5,110,762.00	.00	5,110,762.00	256,195.00	.00	1,830,147.32	3,280,614.68	36	6,364,069.32	
	REVENUE TOTALS	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,338,880.68	\$0.00	\$8,651,528.11	\$11,732,721.89	42%	\$29,938,136.26	
Department 000 - Revenue	Totals	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,338,880.68	\$0.00	\$8,651,528.11	\$11,732,721.89	42%	\$29,938,136.26	
Fund 10000 - General Fund	Totals	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,338,880.68	\$0.00	\$8,651,528.11	\$11,732,721.89	42%	\$29,938,136.26	
Grand Totals		\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,338,880.68	\$0.00	\$8,651,528.11	\$11,732,721.89		\$29,938,136.26	