

Agenda for Budget Commission meeting

Wednesday, July 5, 2023

2:30 p.m.

- 1) Approval of the June 5, 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. Bellevue City Schools
 - ii. Gibsonburg Exempt Village School
 - iii. Lakota Local School
 - iv. Woodmore Local Schools

- 3) Sandusky County Financials for May 2023

- 4) Discussion of 2024 Income Budget

The next Budget Commission meeting is scheduled for Tuesday, August 1st at 2:30pm in the Conference Room in the Law Library.

Budget Commission Minutes

June 5, 2023 - 2:30p.m.

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer

Beth Tischler, Prosecutor

- **The minutes from May 2, 2023, were approved by Jerri Miller and seconded by Kim Foreman. Motion carried.**
- **The following Amended Certificates were approved and signed:**
 - **Sandusky County**
 - **Lakota Local School**

- The financials of the county for the month of April were reviewed and discussed. Sales tax is down for the month of April but still up for the year. Cash is down a little bit. Interest income for the year has already exceeded what was budgeted for 2023. It was decided to increase interest income to \$650,000.00. (Motion was made by Kim Foreman and seconded by Beth Tischler.)
- Sandusky County has the lowest carry-over balance in the entire NW district. This amount even takes into account funds that were moved into the General Fund from the ARP fund.
- The Budget Commission will start discussing the 2024 budget at the July meeting. The Commission will be reaching out to the Elected Officials for input.

The meeting adjourned at 3:00 p.m. Kim Foreman made the motion to adjourn and Jerri Miller seconded that motion. The next meeting will be Wednesday, July 5, 2023 at 2:30p.m. in the Conference Room in the Law Library.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller, Sandusky County Auditor



Kim Foreman, Sandusky County Treasurer

Beth A. Tischler, Sandusky County Prosecutor



Revenue Budget Performance Report

Fiscal Year to Date 05/31/23

Only Show Rollup Account and Rollup to Account

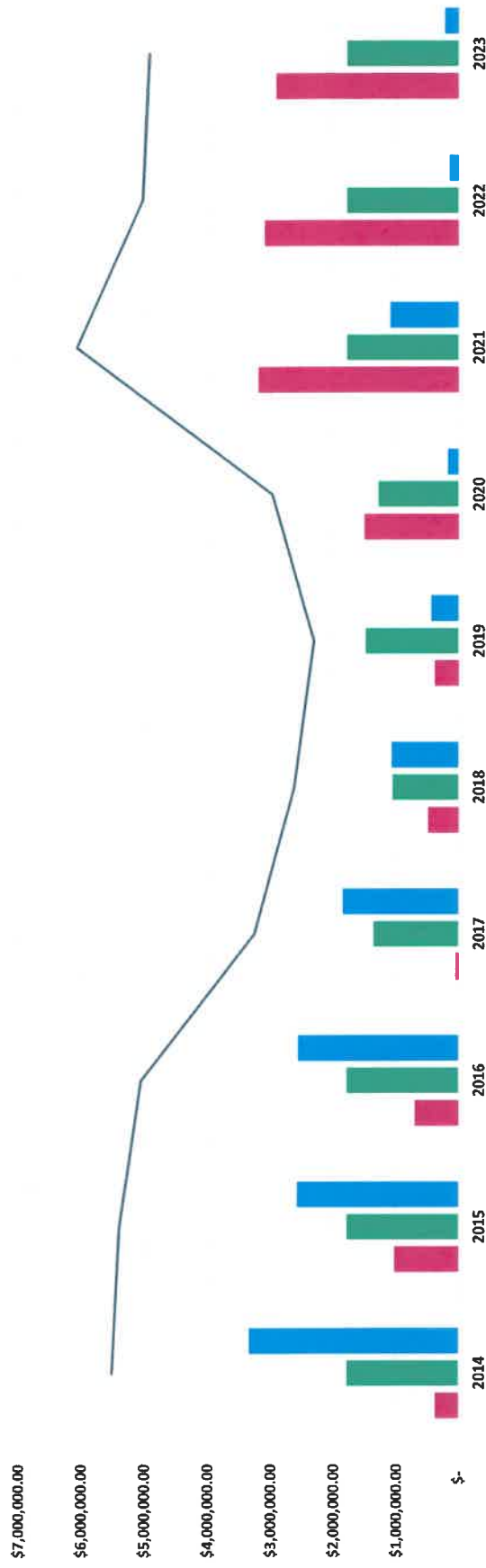
Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year Total
Fund 10000 - General Fund											
Department 000 - Revenue											
	REVENUE										
400	General Property Taxes	4,057,376.00	(435,188.00)	3,622,188.00	.00	.00	2,069,190.09	1,552,997.91	57	3,757,517.08	
401	Casino Tax	750,000.00	.00	750,000.00	226,908.55	.00	426,121.48	323,878.52	57	841,287.57	
405	Rental Income	100,300.00	.00	100,300.00	23,235.72	.00	114,493.26	(14,193.26)	114	100,302.84	
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	338,463.58	.00	1,918,595.85	2,331,404.15	45	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	32,244.29	.00	140,412.34	309,587.66	31	373,301.04	
430	License & Permits	3,500.00	.00	3,500.00	475.00	.00	1,485.00	2,015.00	42	3,035.00	
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	149,189.08	.00	1,095,731.82	1,004,268.18	52	8,957,756.03	
455	Investment Income	500,000.00	500,000.00	500,000.00	132,100.66	.00	431,302.23	68,697.77	86	888,580.65	
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	.00	.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	102,817.07	.00	443,404.32	523,095.68	46	1,085,595.79	
490	Charges For Services	2,100,000.00	.00	2,100,000.00	116,814.30	.00	1,090,809.78	1,009,190.22	52	2,428,126.25	
496	Advances From Other Funds	30,000.00	.00	30,000.00	.00	.00	10,000.00	20,000.00	33	60,000.00	
497	Transfers	5,110,762.00	.00	5,110,762.00	.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	\$1,122,248.25	\$0.00	\$9,777,107.00	\$10,607,143.00	48%	\$29,938,136.26	
	Department 000 - Revenue Totals	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,122,248.25	\$0.00	\$9,777,107.00	\$10,607,143.00	48%	\$29,938,136.26	
	Fund 10000 - General Fund Totals	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,122,248.25	\$0.00	\$9,777,107.00	\$10,607,143.00		\$29,938,136.26	
	Grand Totals	\$20,270,438.00	\$113,812.00	\$20,384,250.00	\$1,122,248.25	\$0.00	\$9,777,107.00	\$10,607,143.00		\$29,938,136.26	

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Sandusky County 2023 Report

Sales Tax Receipt	2022 Permissive	2022 Additional	Total 2022	2023 Permissive	2023 Additional	Total 2023	Total Difference
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	\$755,792.80	\$188,801.55	\$944,594.35	\$54,848.91
March	\$846,705.03	\$211,584.05	\$1,058,289.08	\$911,569.12	\$227,872.18	\$1,139,441.30	\$81,152.22
April	\$666,169.45	\$166,505.63	\$832,675.08	\$721,033.49	\$180,274.26	\$901,307.75	\$68,632.67
May	\$718,357.59	\$179,555.07	\$897,912.66	\$676,968.96	\$169,221.34	\$846,190.30	(\$51,722.36)
June	\$803,049.02	\$187,915.99	\$990,965.01	\$867,237.27	\$202,431.18	\$1,069,668.45	\$78,703.44
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	\$4,668,113.57	\$1,152,473.72	\$5,820,587.29	\$235,037.41
2021 Budget amount	\$10,400,000.00			Difference Actual vs Budget		55.97%	
Casino Revenue	2022	2023	Difference				
February	\$197,056.88	\$199,212.93	\$2,156.05				
May	\$210,881.31	\$226,908.55	\$16,027.24				
August	\$220,150.04						
November	\$213,199.34						
Total Casino Revenue	\$841,287.57	\$426,121.48	\$18,183.29				

Sandusky County Cash Balances as of May 31



■ Cash Balances as of May 31 General Fund

■ Cash Balances as of May 31 Budget Reserve Fund

■ Cash Balances as of May 31 Permanent Improvement

— Cash Balances as of May 31 TOTAL

Cash Balances as of May 31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund (1)	\$ 2,919,107.35	\$ 3,103,892.34	\$ 3,205,064.31	\$ 1,515,253.40	\$ 389,359.51	\$ 498,180.83
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	\$ 222,518.67	\$ 144,850.29	\$ 1,089,630.05	\$ 175,810.30	\$ 438,078.99	\$ 1,068,735.43
TOTAL	\$ 4,925,730.74	\$ 5,032,847.35	\$ 6,078,799.08	\$ 2,975,168.42	\$ 2,311,543.22	\$ 2,627,968.26
Difference from current year		\$ (107,116.61)	\$ (1,153,068.34)	\$ 1,950,562.32	\$ 2,614,187.52	\$ 2,297,762.48

(1) Does not include \$2,367,815.53 (\$6,474,218.98 - \$4,106,403.45) of the ARP Revenue Replacement money. Total cash balance in the GF as of 5/31/23 was \$5,286,922.88

**Sandusky County
Sales Tax History**

	2023	\$5,820,587.29	(for the 6 months-average would be \$11,641,175)
	2022	\$ 11,475,178.18	
	2021	\$ 10,975,245.84	
	2020	\$ 9,855,160.25	
	2019	\$ 9,498,748.37	
	2018	\$ 9,833,876.00	
	2017	\$ 9,612,880.40	
	2016	\$ 9,424,317.53	
	2015	\$ 9,376,904.87	
	2014	\$ 8,862,269.22	

Currently we budgeted \$10,400,000 for sales tax.

Casino Revenue History

	2023	\$ 426,121.48	(for the first 2 quarters-average would be \$852,243)
	2022	\$ 841,287.57	
	2021	\$ 791,350.30	
	2020	\$ 558,279.13	
	2019	\$ 720,855.09	
	2018	\$ 708,053.96	
	2017	\$ 692,653.48	
	2016	\$ 707,382.50	
	2015	\$ 697,516.55	
	2014	\$ 723,030.08	

We currently budgeted \$750,000 for Casino Tax

How do we compare?

County	Population (2020 Census)	Sales Tax Rate	Sales Tax Collected	Property Value	Total Debt	December		General Fund Expense to Balance	
						General Fund Balance as of 12/31/22	2022 General Fund Expenditures		
Fulton	42,713	7.25%	\$ 10,446,486	\$ 1,144,869,020	\$ 2,529,773	\$ 17,881,098	\$ 22,267,831	0.80	
Hancock	74,920	6.75%	\$ 18,124,373	\$ 2,197,264,530	\$ 7,325,057	\$ 18,080,438	\$ 28,650,982	0.63	
Henry	27,662	7.25%	\$ 5,679,310	\$ 8,988,540	\$ 1,489,119	\$ 10,226,205	\$ 11,487,968	0.89	
Lucas	431,279	7.25%	\$ 121,843,794	\$ 9,063,381,100	\$ 214,707,291	\$ 28,746,111	\$ 214,140,324	0.13	
Ottawa	40,364	7.00%	\$ 11,328,286	\$ 2,351,951,400	\$ 9,205,000	\$ 11,849,444	\$ 22,522,838	0.53	
Putnam	34,451	7.00%	\$ 6,393,505	\$ 989,780,810	\$ 269,900	\$ 10,441,968	\$ 10,384,375	1.01	
Sandusky	58,896	7.25%	\$ 13,829,463	\$ 1,692,017,390	\$ 18,794,664	\$ 6,916,460	\$ 25,604,042	0.27	
Seneca	55,069	7.25%	\$ 11,542,017	\$ 1,471,061,710	\$ 7,742,657	\$ 8,357,151	\$ 18,256,334	0.46	
Wood	132,248	6.75%	\$ 28,740,060	\$ 3,974,717,630	\$ 16,670,000	\$ 25,779,761	\$ 51,965,645	0.50	
Ranking	4th		4th	5th	2nd	9th	4th		