

Agenda for Budget Commission meeting

Wednesday, August 1, 2023

2:30 p.m.

- 1) Approval of the July 5, 2023, minute
- 2) Amended Certificates
 - a. County:
 - i. Sandusky County
 - ii. Parks District
 - b. Township:
 - i. Washington Township
 - c. Schools:
 - i. Clyde Green Springs Ex. Village Schools (YE 6/30/23)
 - ii. Clyde Green Springs Ex. Village Schools (YE 6/30/24)
 - iii. Gibsonburg Exempt Village School
 - iv. Lakota Local School
 - v. Vanguard-Sentinel Career Center Schools
- 3) Official Certificate
 - a. Cities & Villages
 - i. Gibsonburg Village
 - ii. Village of Green Springs
 - iii. Lindsey Village
 - b. Library
 - i. Bellevue Library
 - ii. Birchard Public Library
 - c. Township:
 - i. Green Creek Township
 - ii. Madison Township
 - iii. Washington Township
 - iv. Woodville Township
- 4) Sandusky County Financials for June 2023
- 5) Discussion of 2024 Income Budget

The next Budget Commission meeting is scheduled for Tuesday, September 5th at 2:30pm in the Conference Room in the Law Library.

Budget Commission Minutes

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

Present:

Jerri Miller, Auditor
Kimberley Foreman, Treasurer
Beth Tischler, Prosecutor

Chris Schneider, Clerk of Courts
Colleen Carmack, Recorder
Charlie Schwochow, Commissioner

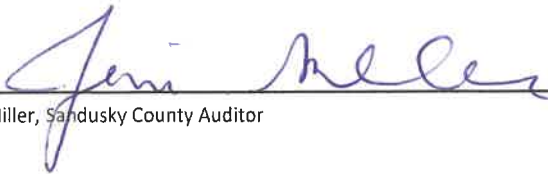
- **The minutes from June 5, 2023, were approved by Kim Foreman and seconded by Jerri Miller. Motion carried.**
- **The following Amended Certificates were approved and signed:**
 - Sandusky County
 - Bellevue City Schools
 - Lakota Local Schools
 - Gibsonburg Schools
 - Woodmore Schools

- The financials of the county for the month of May were reviewed and discussed. At this point we decide not to change anything on the 2023 budget. We mentioned we would like to see a higher carryover balance for next year.

- There was discussion about the 2024 budget. It was decided to increase Casino Tax to \$825,000.00, and increase Sales Tax to \$11,000,000. Jerri Miller will look at the historic numbers to budget the rest of the line items. Investment Income is also up and Kim Foreman will have some estimates before the next meeting.
- There was also some discussion of some other budget topics, such as the need to boost the County General Fund and the County's Permanent Improvement Fund. The County is also planning to renovate the old Big Lots building into office space for several County departments and to build a new building for the County's EMS department. The Commissioners plan to go out for a bond to pay for these projects.

The meeting adjourned at 3:15 p.m. Kim Foreman made the motion to adjourn and Jerri Miller seconded that motion. The next meeting will be Tuesday, August 1, 2023 at 2:30p.m. in the Conference Room in the Law Library.

SANDUSKY COUNTY BUDGET COMMISSION



Jerri Miller, Sandusky County Auditor



Beth A. Tischler, Sandusky County Prosecutor



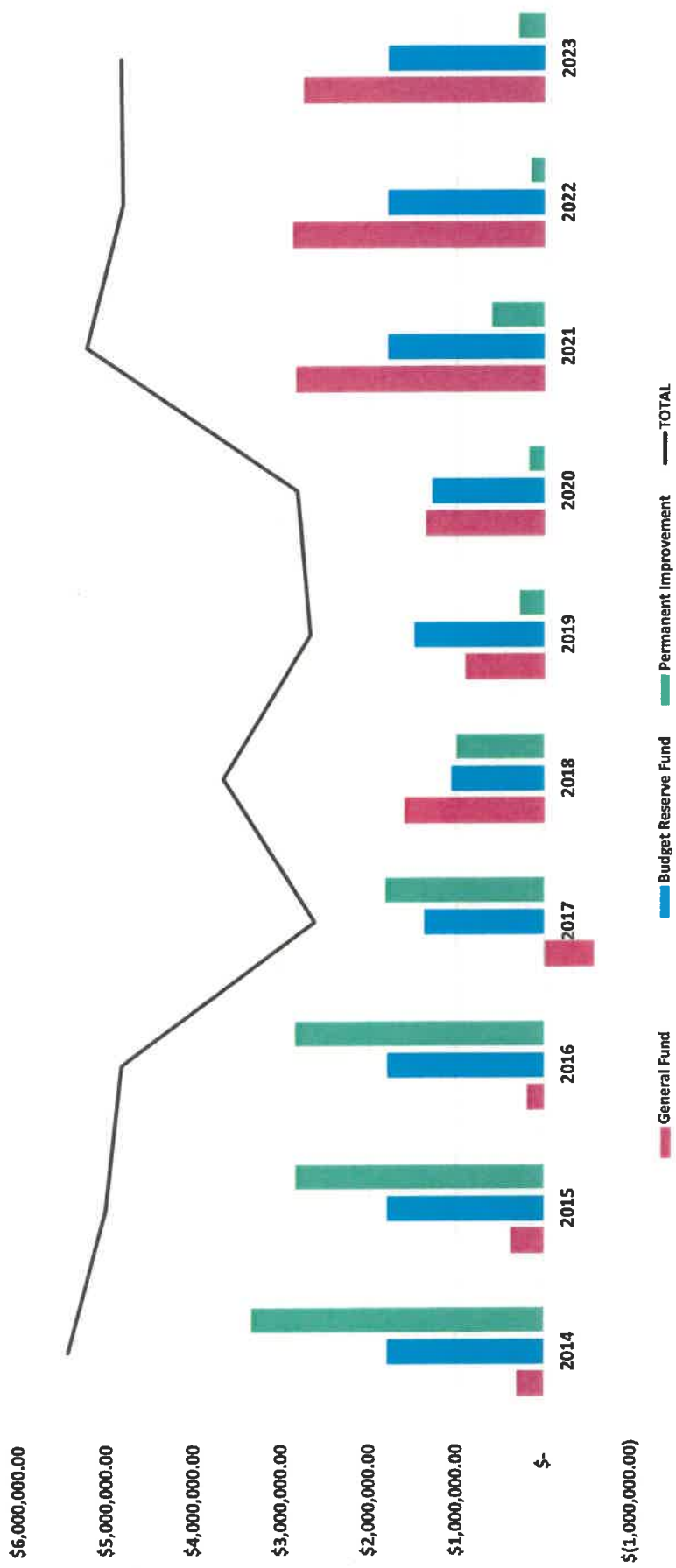
Kim Foreman, Sandusky County Treasurer

Cash Balances as of June 30

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund (1)	\$ 2,752,836.67	\$ 2,871,817.99	\$ 2,836,809.97	\$ 1,355,463.42	\$ 907,438.14	\$ 1,601,015.02
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	\$ 300,444.40	\$ 157,402.28	\$ 603,554.53	\$ 177,873.67	\$ 280,808.39	\$ 1,005,545.81
TOTAL	\$ 4,837,385.79	\$ 4,813,324.99	\$ 5,224,469.22	\$ 2,817,441.81	\$ 2,672,351.25	\$ 3,667,612.83
Difference vs. current year		\$ 24,060.80	\$ (387,083.43)	\$ 2,019,943.98	\$ 2,165,034.54	\$ 1,169,772.96

(1) Does not include \$5,605,218.71 (\$10,000,000 - \$4,394,781.29) of the ARP Revenue Replacement money. Total cash balance in the GF as of 6/30/23 was \$2,752,836.67

Cash Balance as of June 30





Revenue Budget Performance Report

Fiscal Year to Date 06/30/23

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	426,121.48	323,878.52	57	841,287.57	
405	Rental Income	100,300.00	168,200.00	268,500.00	22,385.72	.00	136,878.98	131,621.02	51	100,302.84	
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	424,369.33	.00	2,388,939.87	1,861,060.13	56	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	32,855.32	.00	173,267.66	276,732.34	39	373,301.04	
430	License & Permits	3,500.00	.00	3,500.00	250.00	.00	1,735.00	1,765.00	50	3,035.00	
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	3,691,616.18	.00	4,787,348.00	(2,687,348.00)	228	8,957,756.03	
455	Investment Income	.00	650,000.00	650,000.00	187,873.17	.00	619,175.40	30,824.60	95	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	103,139.24	.00	546,543.56	419,956.44	57	1,085,595.79	
490	Charges For Services	2,100,000.00	.00	2,100,000.00	171,006.64	.00	1,261,816.42	838,183.58	60	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	3,525,000.00	8,635,762.00	1,115,000.00	.00	2,945,147.32	5,690,614.68	34	6,364,069.32	
	REVENUE TOTALS	\$20,270,438.00	\$3,957,012.00	\$24,227,450.00	\$5,748,495.60	\$0.00	\$15,571,577.29	\$8,655,872.71	64%	\$29,938,136.26	
	Department 000 - Revenue Totals	\$20,270,438.00	\$3,957,012.00	\$24,227,450.00	\$5,748,495.60	\$0.00	\$15,571,577.29	\$8,655,872.71	64%	\$29,938,136.26	
	Fund 10000 - General Fund Totals	\$20,270,438.00	\$3,957,012.00	\$24,227,450.00	\$5,748,495.60	\$0.00	\$15,571,577.29	\$8,655,872.71		\$29,938,136.26	
	Grand Totals	\$20,270,438.00	\$3,957,012.00	\$24,227,450.00	\$5,748,495.60	\$0.00	\$15,571,577.29	\$8,655,872.71		\$29,938,136.26	