

## **Agenda for Budget Commission meeting**

Tuesday, October 3, 2023

2:30 p.m.

- 1) Approval of the September 5, 2023, minutes
- 2) Amended & Official Certificates
  - a. County:
    - i. Sandusky County (Official & Amended)
    - ii. Family & Children First Council (Official)
    - iii. OSS Solid Waste District (Amended)
  - b. Cities & Villages
    - i. Clyde City (Amended)
  - c. Schools:
    - i. Clyde-Green Springs Ex. Village School (Amended)
    - ii. Lakota Local School (Amended)
    - iii. Woodmore Local School (Amended)
- 3) Sandusky County Financials for August 2023

The next Budget Commission meeting is scheduled for Tuesday, November 7<sup>th</sup> (Election Day) at 2:30pm in the Conference Room in the Law Library.

## Budget Commission Minutes

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

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer


Beth Tischler, Prosecutor

- **The minutes from Aug 1, 2023, were approved by Beth Tischler and seconded by Kimberley Foreman. Motion carried.**
- **The following Amended Certificates were approved and signed:**
  - Sandusky County Public Health
  - Townsend Township
- **The following Official Certificates were approved and signed:**
  - Woodville Village
  - York Township

- The financials of the county for the month of July were reviewed and discussed. Sales Tax revenue remains strong and cash position is steady. The PI fund is still low. The last of the \$10,000,000 in ARPA money has been moved into the General Fund. Jerri will add ARPA money into reimbursements. No other changes will be made to revenue at this time.
- The Budget Commission reviewed and adopted the list of meeting dates for 2024.
- Jerri Miller is still working with the County departments on revenue projections for the 2024 budget. A draft of the 2024 Revenue Budget was reviewed however information from Clerk of Courts, Soil & Water, & Recorder still has not been received.

The meeting adjourned at 3:10 p.m. Kimberley Foreman made the motion to adjourn and Jerri Miller seconded that motion. The next meeting will be Tuesday, October 3, 2023 at 2:30p.m. in the Conference Room in the Law Library.

### SANDUSKY COUNTY BUDGET COMMISSION

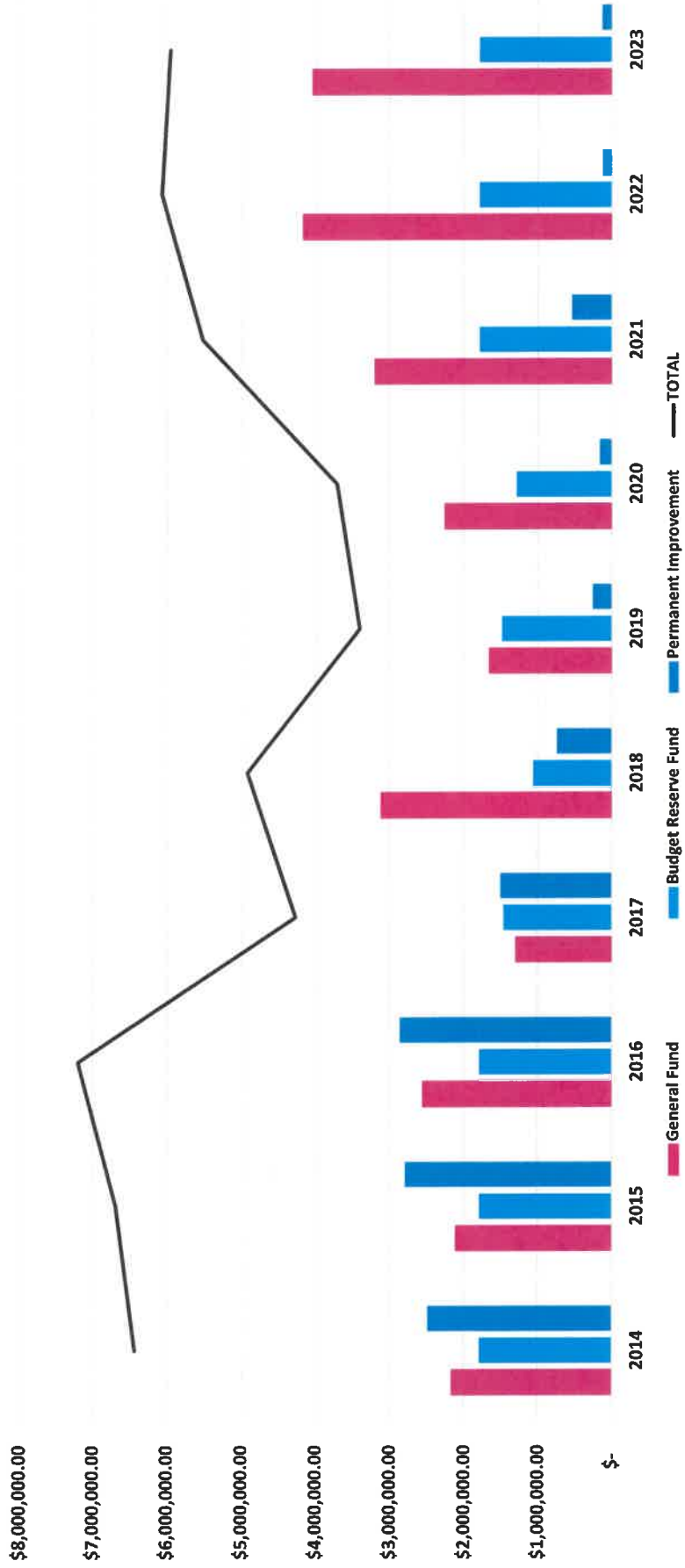
  
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Jerri Miller, Sandusky County Auditor

  
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Beth A. Tischler, Sandusky County Prosecutor

  
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Kim Foreman, Sandusky County Treasurer



### Cash Balance as of August 31



## Cash Balances as of August 31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>		
General Fund (1)	\$ 4,035,412.75	\$ 4,167,317.18	\$ 3,198,984.84	\$ 2,257,324.53	\$ 1,658,646.34	\$ 3,114,883.83	\$ 1,301,812.79		
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	\$ 1,461,052.00		
Permanent Improvement	\$ 132,366.92	\$ 116,100.15	\$ 535,179.06	\$ 162,889.84	\$ 256,728.02	\$ 744,063.13	\$ 1,504,605.85		
<b>TOTAL</b>	<b>\$ 5,951,884.39</b>	<b>\$ 6,067,522.05</b>	<b>\$ 5,518,268.62</b>	<b>\$ 3,704,319.09</b>	<b>\$ 3,399,479.08</b>	<b>\$ 4,919,998.96</b>	<b>\$ 4,267,470.64</b>		
Differences from current year		\$ (115,637.66)	\$ 433,615.77	\$ 2,247,565.30	\$ 2,552,405.31	\$ 1,031,885.43	\$ 1,684,413.75		
<p>(1) Does not include \$5,227,544.32 (\$10,000,000 - \$4,772,455.68) of the ARP Revenue Replacement money. Total cash balance in the GF as of 8/31/23 is \$9,262,957.08</p>									



# Revenue Budget Performance Report

Fiscal Year to Date 08/31/23

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	1,567,493.04	.00	3,636,683.13	(14,495.13)	100	3,757,517.08	
401	Casino Tax	750,000.00	.00	750,000.00	210,284.34	.00	636,405.82	113,594.18	85	841,287.57	
405	Rental Income	100,300.00	168,200.00	268,500.00	23,235.72	.00	181,650.42	86,849.58	68	100,302.84	
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	434,558.83	.00	3,256,970.21	993,029.79	77	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	24,156.96	.00	225,086.90	224,913.10	50	373,301.04	
430	License & Permits	3,500.00	.00	3,500.00	225.00	.00	2,235.00	1,265.00	64	3,035.00	
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	158,881.91	.00	5,001,005.16	(2,901,005.16)	238	8,957,756.03	
455	Investment Income	.00	650,000.00	650,000.00	161,873.91	.00	836,193.07	(186,193.07)	129	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	79,295.53	.00	731,892.91	234,607.09	76	1,085,595.79	
490	Charges For Services	2,100,000.00	181,000.00	2,281,000.00	310,766.55	.00	1,785,574.71	495,425.29	78	2,428,126.25	
496	Advances From Other Funds	30,000.00	.00	30,000.00	10,000.00	.00	20,000.00	10,000.00	67	60,000.00	
497	Transfers	5,110,762.00	3,525,000.00	8,635,762.00	615,000.00	.00	3,889,342.32	4,746,419.68	45	6,364,069.32	
	REVENUE TOTALS	\$20,270,438.00	\$4,138,012.00	\$24,408,450.00	\$3,595,771.79	\$0.00	\$20,408,453.16	\$3,999,996.84	84%	\$29,938,136.26	
	Department 000 - Revenue Totals	\$20,270,438.00	\$4,138,012.00	\$24,408,450.00	\$3,595,771.79	\$0.00	\$20,408,453.16	\$3,999,996.84	84%	\$29,938,136.26	
	Fund 10000 - General Fund Totals	\$20,270,438.00	\$4,138,012.00	\$24,408,450.00	\$3,595,771.79	\$0.00	\$20,408,453.16	\$3,999,996.84		\$29,938,136.26	
	Grand Totals	\$20,270,438.00	\$4,138,012.00	\$24,408,450.00	\$3,595,771.79	\$0.00	\$20,408,453.16	\$3,999,996.84		\$29,938,136.26	