

## **Agenda for Budget Commission meeting**

Tuesday, November 28, 2023

2:30 p.m.

- 1) Approval of the November 7, 2023, minutes
- 2) Amended & Official Certificates
  - a. County:
    - i. Sandusky County (Amended)
  - b. Village, Library, Township
    - i. Birchard Public Library
    - ii. Washington Township
    - iii. Woodville Township
  - c. Schools:
    - i. Lakota Local School (Amended)
- 3) Sandusky County Financials for October 2023
- 4) How to handle the amended certificates after the first of the year.

The next Budget Commission meeting is scheduled for Tuesday, February 6, 2024, at 2:30pm in the Conference Room in the Law Library.

## Budget Commission Minutes

Nov 7, 2023 - 2:30p.m.

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer

Beth Tischler, Prosecutor

**The minutes from October 3, 2023, were approved by Beth Tischler and seconded by Kimberley Foreman.  
Motion carried.**

**The following Amended Certificates were approved and signed:**

- Sandusky County
- Gibsonburg Village
- Bellevue City Schools
- Lakota Local Schools
- Vanguard-Sertinel Career & Technology Center

**The following Official Certificates were approved and signed:**

- Sandusky County Regional Planning
- Ballville Township
- Clyde Library

The County financials for the month of September were reviewed and discussed. Sales Tax revenue remains strong. Revenue is right on track with budgeted amounts. Cash is up a little bit from last month.

The Budget Commission reviewed a request from Green Springs Village to reduce their fire and EMS levy. Green Springs will be joining the Seneca County Joint Ambulance District and will be receiving levy funds as part of that district. Kimberley Foreman made a motion to approve the reduction and Beth Tischler seconded the motion. The motion carried.

**The meeting adjourned at 3:00 p.m. Beth Tischler made the motion to adjourn and Kimberley Foreman seconded that motion. The next meeting will be Tuesday, November 28, 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

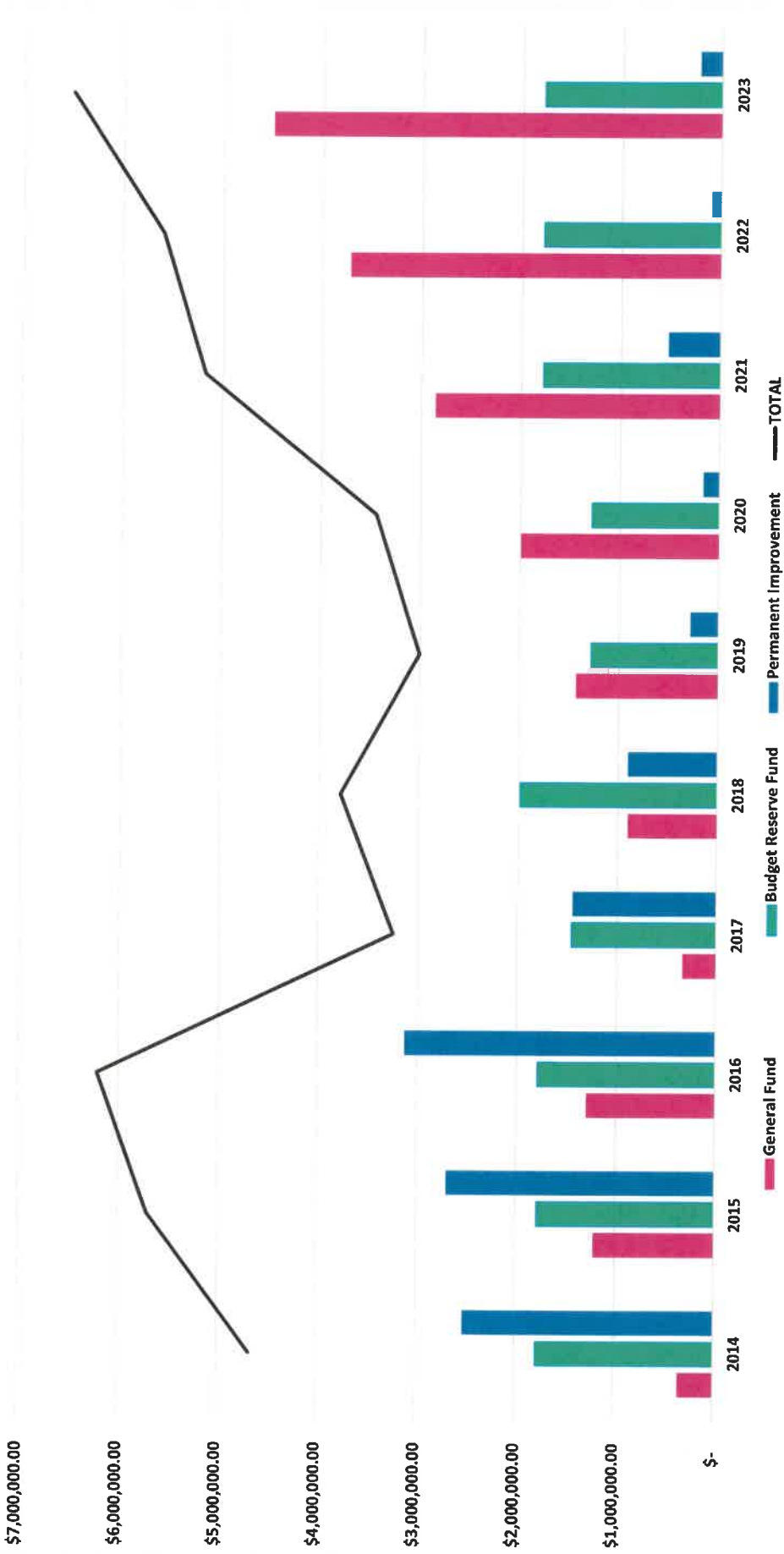
  
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Kim Foreman, Sandusky County Treasurer

### Cash Balances as of October 31

	2023	2022	2021	2020	2019	2018
General Fund	\$ 4,499,105.03	\$ 3,005,211.26	\$ 2,861,978.64	\$ 1,998,923.45	\$ 1,436,029.78	\$ 901,700.69
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,284,104.72	\$ 1,984,104.72
Permanent Improvement	\$ 219,514.26	\$ 89,466.98	\$ 523,654.29	\$ 164,499.54	\$ 282,785.46	\$ 901,146.32
TOTAL	\$ 6,502,724.01	\$ 4,878,782.96	\$ 5,169,737.65	\$ 3,447,527.71	\$ 3,002,919.96	\$ 3,786,951.73
Differences from current year		\$ 1,623,941.05	\$ 1,332,986.36	\$ 3,055,196.30	\$ 3,499,804.05	\$ 2,715,772.28

(1) Does not include \$4,499,105.03 (\$10,000,000 - \$5,500,894.97) of the ARP Revenue Replacement money. Total cash balance in the GF as of 10/31/23 was \$8,195,100.33

### Cash Balance as of October 31







# Revenue Budget Performance Report

Fiscal Year to Date 10/31/23

Only Show Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD 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	3,640,879.83	(18,691.83)	101	3,757,517.08
401	Casino Tax	750,000.00	.00	750,000.00	.00	.00	636,405.82	113,594.18	85	841,287.57
405	Rental Income	100,300.00	168,200.00	268,500.00	22,385.72	.00	226,421.86	42,078.14	84	100,302.84
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	420,341.93	.00	4,104,070.78	145,929.22	97	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	34,112.22	.00	284,751.14	165,248.86	63	373,301.04
430	License & Permits	3,500.00	.00	3,500.00	250.00	.00	2,710.00	790.00	77	3,035.00
435	Reimb/Refunds	2,100,000.00	3,860,000.00	5,960,000.00	182,973.15	.00	5,317,941.60	642,058.40	89	8,957,756.03
455	Investment Income	.00	650,000.00	650,000.00	40,850.87	.00	1,083,613.21	(433,613.21)	167	888,580.65
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	.00	.00	412,405.42	(13,405.42)	103	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	88,720.56	.00	921,925.20	44,574.80	95	1,085,595.79
490	Charges For Services	2,100,000.00	181,000.00	2,281,000.00	244,141.35	.00	2,172,720.83	108,279.17	95	2,428,126.25
496	Advances From Other Funds	30,000.00	.00	30,000.00	.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	600,000.00	.00	4,823,842.32	3,811,919.68	56	6,364,069.32
	REVENUE TOTALS	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,633,775.80	\$0.00	\$23,647,923.64	\$4,620,526.36	84%	\$29,938,136.26
	Department 000 - Revenue Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,633,775.80	\$0.00	\$23,647,923.64	\$4,620,526.36	84%	\$29,938,136.26
	Fund 10000 - General Fund Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,633,775.80	\$0.00	\$23,647,923.64	\$4,620,526.36	84%	\$29,938,136.26
	Grand Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,633,775.80	\$0.00	\$23,647,923.64	\$4,620,526.36		\$29,938,136.26