

Agenda for Budget Commission meeting

Tuesday, November 7, 2023

2:30 p.m.

- 1) Approval of the October 3, 2023, minutes
- 2) Amended & Official Certificates
 - a. County:
 - i. Sandusky County (Amended)
 - ii. Sandusky County Regional Planning Commission (Official)
 - b. Village, Library, Township
 - i. Ballville Township (Official)
 - ii. Clyde Library (Official)
 - iii. Gibsonburg Village (Amended)
 - c. Schools:
 - i. Bellevue City Schools (Amended)
 - ii. Lakota Local School (Amended)
 - iii. Vanguard-Sentinel Career & Technology Centers School (Amended)
- 3) Sandusky County Financials for September 2023
- 4) Request from Green Springs Village to reduce their fire and EMS levy.

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

Budget Commission Minutes

Oct 3, 2023 - 2:30p.m.

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer

Beth Tischler, Prosecutor

- **The minutes from September 5, 2023, were approved by Beth Tischler and seconded by Kimberley Foreman. Motion carried.**
- **The following Amended Certificates were approved and signed:**
 - **Sandusky County**
 - OSS Solid Waste District
 - Clyde City
 - Clyde-Green Springs Ex. Village School
 - Lakota Local School
 - Woodmore Local School
- **The following Official Certificates were approved and signed:**
 - **Sandusky County**
 - Family & Children First Council

- The County financials for the month of August were reviewed and discussed. Sales Tax revenue remains strong however, there will be no adjustment to Sales Tax revenue at this time. Any additional revenue will become part of the County's carryover balance. Investment income continues to be strong but will not be increased since the ARPA money will not be invested going forward.

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 7, 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

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	(\$51,722.37)	
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	\$857,876.31	\$214,502.57	\$1,072,378.88	\$95,551.57	
August	\$819,927.78	\$204,959.49	\$1,024,887.27	\$860,420.23	\$215,100.64	\$1,075,520.87	\$50,633.60	
September	\$800,416.03	\$200,097.50	\$1,000,513.53	\$845,010.62	\$211,238.40	\$1,056,249.02	\$55,735.49	
October	\$787,051.40	\$196,649.20	\$983,700.60	\$832,236.89	\$210,164.79	\$1,042,401.68	\$58,701.08	
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	\$8,063,657.62	\$2,003,480.11	\$10,067,137.73	\$495,659.14	
2021 Budget amount	\$11,700,000.00				Difference Actual vs Budget	86.04%		
Casino Revenue								
February	\$197,056.88	\$199,212.93	\$2,156.05					
May	\$210,881.31	\$226,908.55	\$16,027.24					
August	\$220,150.04	\$210,284.34	(\$9,865.70)					
November	\$213,199.34							
Total Casino Revenue	\$841,287.57	\$636,405.82	\$8,317.59					



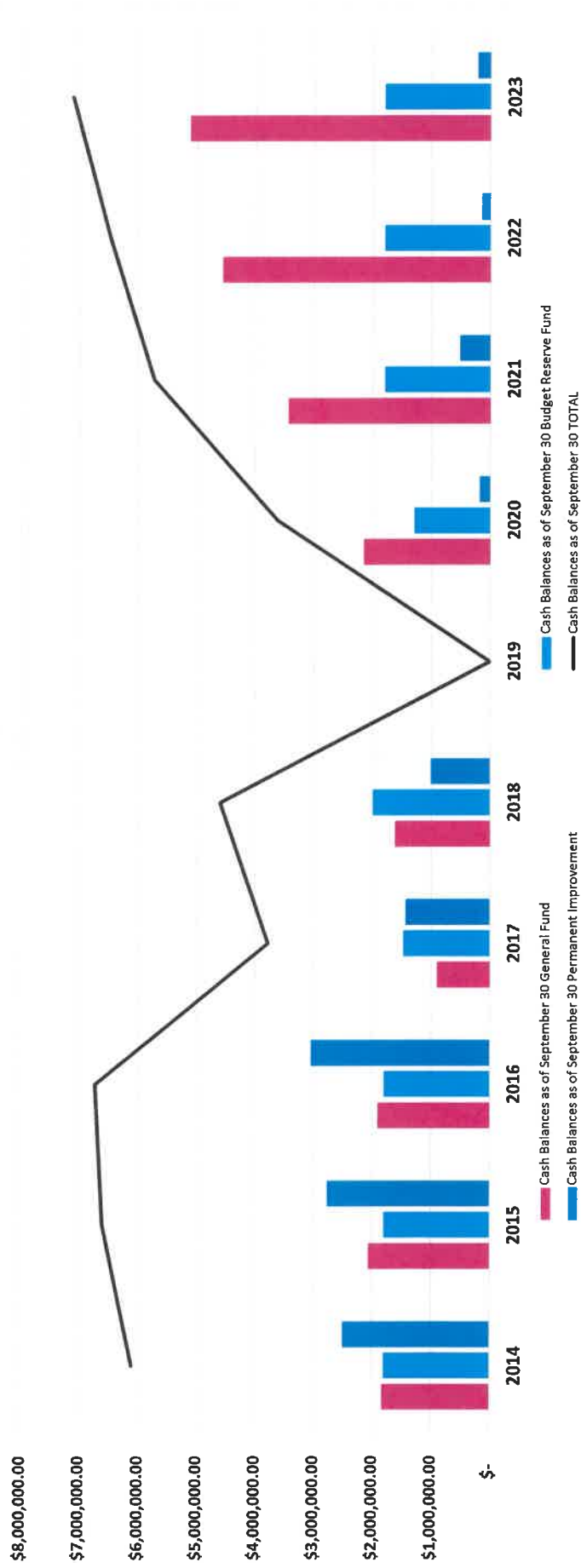
Revenue Budget Performance Report

Fiscal Year to Date 09/30/23

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	4,196.70	.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	204,036.14	64,463.86	76	100,302.84	
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	426,758.64	.00	3,683,728.85	566,271.15	87	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	25,552.02	.00	250,638.92	199,361.08	56	373,301.04	
430	License & Permits	3,500.00	.00	3,500.00	225.00	.00	2,460.00	1,040.00	70	3,035.00	
435	Reimb/Refunds	2,100,000.00	3,860,000.00	5,960,000.00	133,963.29	.00	5,134,968.45	825,031.55	86	8,957,756.03	
455	Investment Income	.00	650,000.00	650,000.00	206,569.27	.00	1,042,762.34	(392,762.34)	160	888,580.65	
470	Property Tax Allocation	500,000.00	(101,000.00)	399,000.00	207,227.54	.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	101,311.73	.00	833,204.64	133,295.36	86	1,085,595.79	
490	Charges For Services	2,100,000.00	181,000.00	2,281,000.00	143,004.77	.00	1,928,579.48	352,420.52	85	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	334,500.00	.00	4,223,842.32	4,411,919.68	49	6,364,069.32	
	REVENUE TOTALS	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,605,694.68	\$0.00	\$22,014,147.84	\$6,254,302.16	78%	\$29,938,136.26	
	Department 000 - Revenue Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,605,694.68	\$0.00	\$22,014,147.84	\$6,254,302.16	78%	\$29,938,136.26	
	Fund 10000 - General Fund Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,605,694.68	\$0.00	\$22,014,147.84	\$6,254,302.16		\$29,938,136.26	
	Grand Totals	\$20,270,438.00	\$7,998,012.00	\$28,268,450.00	\$1,605,694.68	\$0.00	\$22,014,147.84	\$6,254,302.16		\$29,938,136.26	

Cash Balance as of September 30



Cash Balances as of September 30

	2023	2022	2021	2020	2019	2018			
General Fund (1)	\$ 5,113,141.88	\$ 4,557,739.42	\$ 3,439,443.79	\$ 2,152,626.85	\$ 1.00	\$ 1,620,295.62			
Budget Reserve Fund	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1.00	\$ 1,984,104.72			
Permanent Improvement	\$ 209,815.77	\$ 127,785.77	\$ 510,242.38	\$ 172,812.98	\$ 1.00	\$ 997,703.79			
TOTAL	\$ 7,107,062.37	\$ 6,469,629.91	\$ 5,733,790.89	\$ 3,609,544.55	3.00	\$ 4,602,104.13			
Differences from current year		\$ 637,432.46	\$ 1,373,271.48	\$ 3,497,517.82	N/A	\$ 2,504,958.24			
					RANSONWARE				

(1) Does not include \$5,113,141.88 (\$10,000,000 - \$4,886,858.12) of the ARP Revenue Replacement money. Total cash balance in the GF as of 9/30/23 is \$8,926,421.88

RESOLUTION NO. 23-15

A RESOLUTION OF THE VILLAGE OF GREEN SPRINGS DIRECTING THE SANDUSKY COUNTY AUDITOR AND BUDGET COMMISSION AND THE SENECA COUNTY AUDITOR AND BUDGET COMMISSION TO REDUCE THE AMOUNT OF TAX COLLECTED UNDER THE FIRE AND EMS LEVY CURRENTLY IN PLACE

Whereas, at a regular meeting of the Village of Green Springs, Ohio a motion was made by KNIERIEMEN and a second was made by KIMMET that the Village order The Sandusky County Budget Commission and Seneca County Budget Commission to reduce the current Fire and EMS levy by 2.44 mills.

Whereas, the Village has joined the Seneca County Joint Ambulance District (SCJAD), which is funded through its own tax collections.

Whereas, the Village has a Fire and EMS levy currently in place that raises more funds than are needed due to the SCJAD having its own funding levy in place.

WHEREAS, in furtherance of this emergency measure, the Council of Green Springs, Ohio has elected by a vote of $\frac{3}{4}$ of its members to dispense with the requirement of Section 731.17 of the Ohio Revised Code that this Resolution be read three separate days prior to its passage;

Wherefore, the Village of Green Springs order The Sandusky County Budget Commission and The Seneca County Budget Commission to reduce the current Fire and EMS levy by 2.44 mills.

Wherefore, for the reasons stated in the preamble hereto, this resolution is declared to be an emergency measure that shall take effect, and be in full force from and after its passage, and its due authentication by the mayor, and the Fiscal Officer of the Village of Green Springs, Ohio.

This resolution has been passed at a public meeting of the Village of Green Springs and all deliberations having taken place during public meetings.

Date: October 16, 2023

ROLL CALL: BLISS YES, KIMMET YES, CHRISMAN YES, KNIERIEMEN YES, SHAFER YES, YOUNG YES



Mayor of the Village of Green Springs



Attest: Fiscal Officer of the Village of Green Springs

***A copy of the foregoing Resolution should be provided promptly to the Seneca County Joint Ambulance District, the Seneca County Auditor, Seneca County Budget Commission, Sandusky County Budget Commission, and the Sandusky County Auditor.**