

## Agenda for Budget Commission meeting

Tuesday, February 6, 2024

2:30 p.m.

- 1) Approval of the November 28, 2023, minutes
  
- 2) The following certificates were signed during the period from November 28, 2023 until January 19, 2024:
  - Ballville Township (AC 2024)
  - Burgoon Village (AC 2024)
  - Gibsonburg Village (AC 2024)
  - Board of Health (AC 2024)
  - Jackson Township (AC 2024)
  - Lindsey Village (AC 2023)
  - OSS (OC 2024)
  - Park District (OC 2024)
  - Park District (AC 2024)
  - Sandusky County (AC 2023)
  - Sandusky Township (AC 2023)
  - Townsend Township (AC 2024)
  - Washington Township (AC 2024)
  - Woodville Township (AC 2024)
  - Birchard Library (AC 2024)
  - FCFC (AC 2024)
  - Board of Health (OC 2024)
  - Jackson Township (AC 2023)
  - Lakota School District (AC 2024)
  - Madison Township (AC 2024)
  - OSS (AC 2024)
  - Park District (AC 2023)
  - Regional Planning (AC 2024)
  - Sandusky County ((AC 2024)
  - Scott Township (AC 2023)
  - Vanguard School (AC 2023)
  - Woodville Village (AC 2024)
  
- 3) Amended & Official Certificates
  - a. County:
    - i. Sandusky County (Amended)
  - b. Village, Library, Township
    - i. Fremont City
    - ii. Green Springs Village
    - iii. York Township
  - c. Schools:
    - i. Clyde-Green Springs School
    - ii. Gibsonburg School
    - iii. Fremont City School
    - iv. Lakota Local School
    - v. Woodmore Local School
  
- 4) Sandusky County Financials for December 2023

The next Budget Commission meeting is scheduled for Wednesday, March 13, 2024, at 9:00am in the Conference Room in the Law Library.

## Budget Commission Minutes

Nov 28, 2023 - 2:30p.m.

Present:

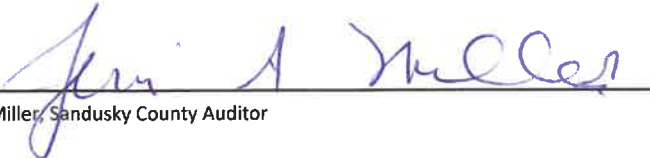
Jerri Miller, Auditor

Kimberley Foreman, Treasurer

- The minutes from November 7, 2023, were approved by Jerri Miller and seconded by Kimberley Foreman. Motion carried.
- The following Amended Certificates were approved and signed:
  - Sandusky County
  - Birchard Public Library
  - Washington Township
  - Woodville Township
  - Lakota Local Schools
- The County financials for the month of October were reviewed and discussed. The cash balance is starting to come up. We are at 94% of last year's sales tax. Revenue is on track based on what was budgeted (84%).
- The Budget Commission discussed how to handle amended certificates that come in after the first of the year. The Commission will not be meeting until February 2024, so they will approve the certificates as they come in and formally approve the certificates at the February meeting.

The meeting adjourned at 2:37 p.m. Kimberley Foreman made the motion to adjourn and Jerri Miller seconded that motion. The next meeting will be Tuesday, February 6, 2024 at 2:30p.m. in the Conference Room in the Law Library.

### SANDUSKY COUNTY BUDGET COMMISSION

  
\_\_\_\_\_  
Jerri Miller, Sandusky County Auditor

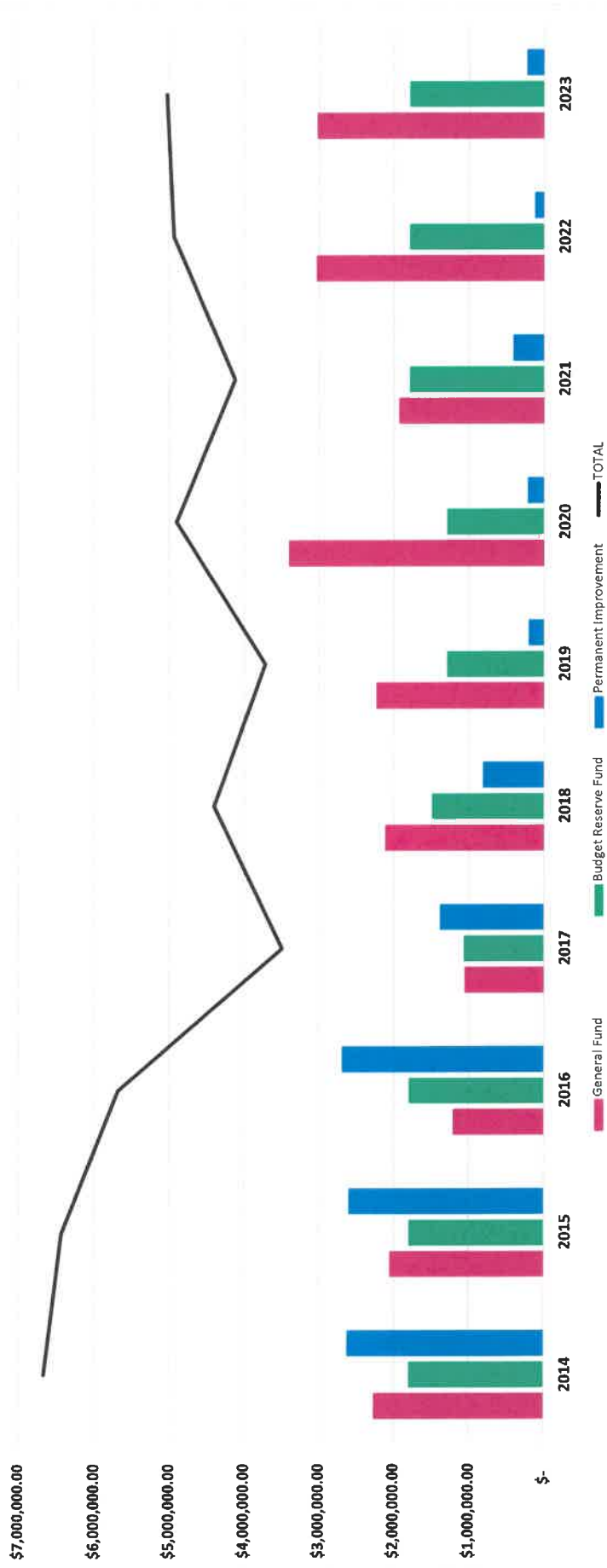
  
\_\_\_\_\_  
Beth A. Tischler, Sandusky County Prosecutor

  
\_\_\_\_\_  
Kim Foreman, Sandusky County Treasurer

## Sandusky County 2024 Report

<b>Sales Tax Receipt</b>								
	<u>2023 Permissive</u>	<u>2023 Additional</u>	<u>Total 2023</u>	<u>2024 Permissive</u>	<u>2024 Additional</u>	<u>Total 2024</u>	<u>Total Difference</u>	
January	\$735,511.93	\$183,873.21	\$919,385.14	\$781,787.07	\$195,426.89	\$977,213.96	\$57,828.82	
February	\$755,792.80	\$188,801.55	\$944,594.35			\$0.00		
March	\$911,569.12	\$227,872.18	\$1,139,441.30			\$0.00		
April	\$721,033.49	\$180,274.26	\$901,307.75			\$0.00		
May	\$676,968.96	\$169,221.34	\$846,190.30			\$0.00		
June	\$867,237.27	\$202,431.18	\$1,069,668.45			\$0.00		
July	\$857,876.31	\$214,502.57	\$1,072,378.88			\$0.00		
August	\$860,420.23	\$215,100.64	\$1,075,520.87			\$0.00		
September	\$845,010.62	\$211,238.40	\$1,056,249.02			\$0.00		
October	\$832,236.89	\$210,164.79	\$1,042,401.68			\$0.00		
November	\$797,692.83	\$199,413.96	\$997,106.79			\$0.00		
December	\$836,396.27	\$209,088.66	\$1,045,484.93			\$0.00		
<b>Total Sale Tax</b>	<b>\$9,697,746.72</b>	<b>\$2,411,982.73</b>	<b>\$12,109,729.45</b>	<b>\$781,787.07</b>	<b>\$195,426.89</b>	<b>\$977,213.96</b>	<b>\$57,828.82</b>	
<b>2024 Budget amount</b>	<b>\$11,000,000.00</b>				<b>Difference Actual vs Budget</b>	<b>8.88%</b>		
<b>Casino Revenue</b>	<b>2023</b>	<b>2024</b>	<b>Difference</b>					
February	\$199,212.93	\$204,047.42	\$4,834.49					
May	\$226,908.55							
August	\$210,284.34							
November	\$207,611.37							
<b>Total Casino Revenue</b>	<b>\$844,017.19</b>	<b>\$204,047.42</b>	<b>\$4,834.49</b>					
								jam 2/1/24

### Cash Balance as of December 31



**Cash Balances as of December 31**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund	\$ 3,014,399.60	\$3,026,862.84	\$ 1,927,631.55	\$ 3,397,795.76	\$ 2,228,291.83	\$ 2,109,432.49	\$ 1,053,188.04	\$ 1,206,123.65	\$ 2,042,662.84	\$ 2,258,331.58
Budget Reserve Fund	\$ 1,784,104.72	\$1,784,104.72	\$ 1,784,104.72	\$ 1,284,104.72	\$ 1,284,104.72	\$ 1,484,104.72	\$ 1,061,052.00	\$ 1,791,000.00	\$ 1,791,000.00	\$ 1,791,000.00
Permanent Improvement	\$ 227,011.62	\$120,983.11	\$ 407,339.55	\$ 215,481.09	\$ 201,603.27	\$ 806,381.83	\$ 1,377,805.78	\$ 2,681,922.56	\$ 2,592,945.06	\$ 2,613,630.21
<b>TOTAL</b>	<b>\$ 5,025,515.94</b>	<b>\$4,931,950.67</b>	<b>\$ 4,119,075.82</b>	<b>\$ 4,897,381.57</b>	<b>\$ 3,713,999.82</b>	<b>\$ 4,399,919.04</b>	<b>\$ 3,492,045.82</b>	<b>\$ 5,679,046.21</b>	<b>\$ 6,426,607.90</b>	<b>\$ 6,662,961.79</b>
Differences from 2021		\$93,565.27	\$906,440.12	\$128,134.37	\$1,311,516.12	\$625,596.90	\$1,533,470.12	(\$653,530.27)	(\$1,401,091.96)	(\$1,637,445.85)
(1) Does not include \$4,216,647.36 (\$10,000,000 - \$5,783,352.64) of the ARP Revenue Replacement money. Total cash balance in the GF as of 12/31/23 was \$7,231,046.96										



# Revenue Budget Performance Report

Fiscal Year to Date 12/31/23  
Only Show Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year Total
<b>Fund 10000 - General Fund</b>										
Department	<b>000 - Revenue</b>									
	<b>REVENUE</b>									
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	844,017.19	(94,017.19)	113	841,287.57
405	Rental Income	100,300.00	168,200.00	268,500.00	850.00	.00	270,697.23	(2,197.23)	101	100,302.84
410	General Sales & Use Taxes	4,100,000.00	150,000.00	4,250,000.00	631,510.91	.00	5,144,178.99	(894,178.99)	121	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	25,003.29	.00	335,966.85	114,033.15	75	373,301.04
430	License & Permits	3,500.00	.00	3,500.00	175.00	.00	3,160.00	340.00	90	3,035.00
435	Reimb/Refunds	2,100,000.00	3,860,000.00	5,960,000.00	52,289.97	.00	5,422,567.63	537,432.37	91	8,957,756.03
455	Investment Income	.00	650,000.00	650,000.00	207,954.34	.00	1,480,176.11	(830,176.11)	228	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	236,380.00	.00	238,606.22	(236,606.22)	11930	2,275.21
480	Local Government Funds	966,500.00	.00	966,500.00	97,230.84	.00	1,111,612.55	(145,112.55)	115	1,085,595.79
490	Charges For Services	2,100,000.00	181,000.00	2,281,000.00	91,020.96	.00	2,378,590.63	(97,590.63)	104	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	1,040,000.00	.00	5,863,842.32	2,771,919.68	68	6,364,069.32
	<b>REVENUE TOTALS</b>	<b>\$20,270,438.00</b>	<b>\$7,998,012.00</b>	<b>\$28,268,450.00</b>	<b>\$2,382,415.31</b>	<b>\$0.00</b>	<b>\$27,166,700.97</b>	<b>\$1,101,749.03</b>	<b>96%</b>	<b>\$29,938,136.26</b>
Department	<b>000 - Revenue</b>	<b>\$20,270,438.00</b>	<b>\$7,998,012.00</b>	<b>\$28,268,450.00</b>	<b>\$2,382,415.31</b>	<b>\$0.00</b>	<b>\$27,166,700.97</b>	<b>\$1,101,749.03</b>	<b>96%</b>	<b>\$29,938,136.26</b>
Fund	<b>10000 - General Fund</b>	<b>\$20,270,438.00</b>	<b>\$7,998,012.00</b>	<b>\$28,268,450.00</b>	<b>\$2,382,415.31</b>	<b>\$0.00</b>	<b>\$27,166,700.97</b>	<b>\$1,101,749.03</b>	<b>96%</b>	<b>\$29,938,136.26</b>
	<b>Grand Totals</b>	<b>\$20,270,438.00</b>	<b>\$7,998,012.00</b>	<b>\$28,268,450.00</b>	<b>\$2,382,415.31</b>	<b>\$0.00</b>	<b>\$27,166,700.97</b>	<b>\$1,101,749.03</b>		<b>\$29,938,136.26</b>