

Agenda for Budget Commission meeting

Wednesday, March 13, 2024

9:00 a.m.

- 1) Approval of the February 6, 2024, minutes

- 2) Amended & Official Certificates
 - a. County:
 - i. Park district
 - b. Village, Library, Township
 - i. Bellevue City
 - ii. Bellevue Library
 - iii. Burgoon Village
 - iv. Clyde Library
 - v. Green Creek Township
 - vi. Helena Village
 - vii. Lindsey Village
 - viii. Rice Township
 - ix. Woodville Village
 - c. Schools:
 - i. Lakota Local School (Amended)
 - ii. Vanguard Sentinel Career & Technology Centers School

- 3) Sandusky County Financials for January 2024.

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

Budget Commission Minutes

Feb. 6, 2024 - 2:30p.m.

Present:

Jerri Miller, Auditor

Kimberley Foreman, Treasurer

The minutes from November 28, 2023, were approved by Jerri Miller and seconded by Kimberley Foreman.

- **Motion carried.**

The following Amended Certificates and Official Certificates were approved and signed during the time period from November 28, 2023 until January 19, 2024:

- Sandusky County (AC 2023)
- Sandusky County (AC 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)
- Park District (OC 2024)
- Park District (AC 2024)
- 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)
- Scott Township (AC 2023)
- Vanguard School (AC 2023)
- Woodville Village (AC 2024)

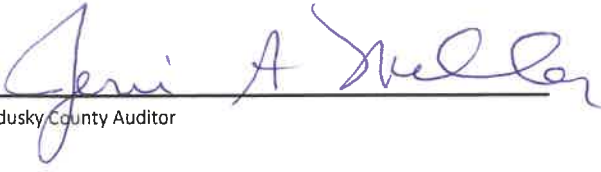
The following Amended and Official Certificates were approved and signed:

- Sandusky County
- Fremont City
- Green Springs Village
- York Township
- Clyde-Green Springs School
- Gibsonburg School
- Fremont City School
- Lakota Local School
- Woodmore Local School

The County financials for the month of December 2023 were reviewed and discussed. Sales Tax and Casino Revenue are both up from last year. Cash and Permanent Improvement Fund balances have started to come up a little bit as well.

The meeting adjourned at 2:40 p.m. Kimberley Foreman made the motion to adjourn and Jerri Miller seconded that motion. The next meeting will be Wednesday, March 13, 2024 at 9:00 a.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

Sales Tax Receipt									
	2023 Permissive	2023 Additional	Total 2023	2024 Permissive	2024 Additional	Total 2024	Total Difference		
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	\$840,480.01	\$210,109.18	\$1,050,589.19	\$105,994.84		
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			
Total Sale Tax	\$9,697,746.72	\$2,411,982.73	\$12,109,729.45	\$1,622,267.08	\$405,536.07	\$2,027,803.15	\$163,823.66		
2024 Budget amount	\$11,000,000.00			Difference Actual vs Budget			18.43%		
Casino Revenue									
	2023	2024	Difference						
February	\$199,212.93	\$204,047.42	\$4,834.49						
May	\$226,908.55								
August	\$210,284.34								
November	\$207,611.37								
Total Casino Revenue	\$844,017.19	\$204,047.42	\$4,834.49						

jam 2/1/24



Revenue Budget Performance Report

Fiscal Year to Date 01/31/24

Only Show Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 10000 - General Fund										
Department 000 - Revenue										
	REVENUE									
400	General Property Taxes	3,619,028.00	173,371.00	3,792,399.00	.00	.00	.00	3,792,399.00	0	3,640,879.83
401	Casino Tax	825,000.00	.00	825,000.00	.00	.00	.00	825,000.00	0	844,017.19
405	Rental Income	228,932.00	.00	228,932.00	5,961.84	.00	5,961.84	222,970.16	3	270,697.23
410	General Sales & Use Taxes	4,400,000.00	.00	4,400,000.00	395,058.66	.00	395,058.66	4,004,941.34	9	5,144,178.99
425	Fines & Forfeitures	375,000.00	.00	375,000.00	20,108.69	.00	20,108.69	354,891.31	5	335,966.85
430	License & Permits	3,000.00	.00	3,000.00	375.00	.00	375.00	2,625.00	12	3,160.00
435	Reimb/Refunds	2,100,000.00	.00	2,100,000.00	101,996.70	.00	101,996.70	1,998,003.30	5	5,422,567.63
455	Investment Income	700,000.00	.00	700,000.00	160,294.63	.00	160,294.63	539,705.37	23	1,480,176.11
470	Property Tax Allocation	402,160.00	.00	402,160.00	.00	.00	.00	402,160.00	0	412,405.42
475	Intergovernmental Receivables	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	238,606.22
480	Local Government Funds	1,081,450.00	.00	1,081,450.00	77,712.25	.00	77,712.25	1,003,737.75	7	1,111,612.55
490	Charges For Services	2,300,000.00	.00	2,300,000.00	128,396.25	.00	128,396.25	2,171,603.75	6	2,378,590.63
496	Advances From Other Funds	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	20,000.00
497	Transfers	5,600,462.00	.00	5,600,462.00	217,515.00	.00	217,515.00	5,382,947.00	4	5,863,842.32
	REVENUE TOTALS	\$21,647,032.00	\$173,371.00	\$21,820,403.00	\$1,107,419.02	\$0.00	\$1,107,419.02	\$20,712,983.98	5%	\$27,166,700.97
	Department 000 - Revenue Totals	\$21,647,032.00	\$173,371.00	\$21,820,403.00	\$1,107,419.02	\$0.00	\$1,107,419.02	\$20,712,983.98	5%	\$27,166,700.97
	Fund 10000 - General Fund Totals	\$21,647,032.00	\$173,371.00	\$21,820,403.00	\$1,107,419.02	\$0.00	\$1,107,419.02	\$20,712,983.98		\$27,166,700.97
	Grand Totals	\$21,647,032.00	\$173,371.00	\$21,820,403.00	\$1,107,419.02	\$0.00	\$1,107,419.02	\$20,712,983.98		\$27,166,700.97

Cash Balances as of January 31

Sandusky County

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund	\$ 1,753,232.37	\$ 2,213,319.90	\$ 1,376,395.94	\$ 2,046,838.49	\$ 702,095.22	\$644,184.97
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
Permanent Improvement	\$ 283,714.06	\$ 98,079.88	\$ 204,709.48	\$ 191,033.66	\$ 153,066.04	\$682,520.38
TOTAL	\$ 3,821,051.15	\$ 4,095,504.50	\$ 3,365,210.14	\$ 3,521,976.87	\$ 2,139,265.98	\$2,810,810.07
Difference compared to 2024		\$ 274,453.35	\$ (455,841.01)	\$ (299,074.28)	\$ (1,681,785.17)	\$ (1,010,241.08)

(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 1/31/24 was \$5,969,879.73

Sandusky County Cash Balance as of January 31

