

**RESOLUTION NO. 039-22R**

**A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF SANDUSKY FOR THE CALENDAR YEAR 2023; AUTHORIZING THE SUBMISSION OF THE TAX BUDGET TO THE ERIE COUNTY AUDITOR; AND DECLARING THAT THIS RESOLUTION SHALL TAKE IMMEDIATE EFFECT IN ACCORDANCE WITH SECTION 14 OF THE CITY CHARTER.**

**WHEREAS**, the Erie County Budget Commission has determined that for the CY 2023 Budget, a full Tax Budget is to be submitted to the Erie County Auditor and pursuant to O.R.C. § 5705.30 must be submitted on or before the 20th day of July; and

**WHEREAS**, prior to 2011, the Erie County Budget Commission had waived the requirements for entities to submit a full tax budget and had only required revenues per fund to be submitted; and

**WHEREAS**, this Resolution should be passed as an emergency measure under suspension of the rules in accordance with Section 14 of the City Charter in order to submit the City's Tax Budget for CY 2023 to the Erie County Auditor by the required deadline of July 20, 2022; and

**WHEREAS**, in that it is deemed necessary in order to provide for the immediate preservation of the public peace, property, health, and safety of the City of Sandusky, Ohio, and its citizens, and to provide for the efficient daily operation of Municipal Departments, including the Finance Department, of the City of Sandusky, Ohio, the City Commission of the City of Sandusky, Ohio, finds that an emergency exists regarding the aforesaid, and that it is advisable that this **Resolution** be declared an emergency measure which will take immediate effect in accordance with Section 14 of the City Charter upon its adoption; and NOW, THEREFORE

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SANDUSKY, OHIO, THAT:

Section 1. This City Commission approves and adopts the City's Tax Budget for CY 2023, a copy of which is marked Exhibit "A" and attached to this Resolution and specifically incorporated as if fully rewritten herein.

Section 2. This City Commission authorizes and directs the Finance Director to deliver a certified copy of this Resolution to the Erie County Auditor.

Section 3. If any section, phrase, sentence, or portion of this Resolution is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 4. This City Commission finds and determines that all formal actions of this City Commission concerning and relating to the passage of this Resolution were taken in an open meeting of this City Commission and that all deliberations of this City Commission and of any of its committees that resulted in

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those formal actions were in meetings open to the public in compliance with the law.

Section 5. That for the reasons set forth in the preamble hereto, this Resolution is hereby declared to be an emergency measure which shall take immediate effect in accordance with Section 14 of the City Charter after its adoption and due authentication by the President and the Clerk of the City Commission of the City of Sandusky, Ohio.



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RICHARD R. BRADY  
PRESIDENT OF THE CITY COMMISSION



ATTEST: 

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CATHLEEN A. MYERS  
CLERK OF THE CITY COMMISSION

Passed: June 27, 2022

**CITY OF SANDUSKY  
TAX BUDGET - 2023**

Fund	Estimated Unencumbered Balance at 12/31/2022	Estimated 2023 Real Estate Property Taxes	Estimated 2023 Local Govt (County)	Estimated 2023 Local Govt (State Direct)	Estimated 2023 Other Revenue	Total Resources For Expenditures	2023 Estimated Expenditures		Estimated Unencumbered Balance at 12/31/2023	
							Personnel Services	Other		
110 General	4,889,697.29	1,730,000.00	460,000.00	110,000.00	26,493,365.00	33,665,082.29	15,136,891.20	14,614,425.37	3,913,765.72	
216 Street	479,303.27	-	-	-	1,812,600.00	2,291,903.27	1,028,874.00	988,963.64	2,017,837.64	274,065.63
217 State Highway	195,442.00	-	-	-	1,092,000.00	304,684.00	52,500.00	47,040.00	99,540.00	205,144.00
218 Public Transit	40,006.98	-	-	-	2,109,000.00	2,149,006.98	141,855.00	1,972,570.88	34,581.10	5,425.88
227 Parks & Recreation	63,510.63	-	-	-	675,852.00	739,362.63	339,308.78	394,663.77	733,972.55	5,390.08
236 Fire Pension	10,717.00	-	-	-	859,905.80	1,024,622.80	926,680.00	55,115.20	983,795.20	40,827.60
237 Police Pension	51,448.00	-	-	-	585,140.00	790,588.00	694,020.00	41,512.80	735,532.80	55,055.20
239 State Grants	40,925.00	-	-	-	31,620.00	72,545.00	-	45,000.00	70,000.00	2,545.00
240 Coronavirus Relief	6,453,905.10	-	-	-	771,120.00	6,453,905.10	500,000.00	5,000,000.00	5,500,000.00	953,905.10
241 Federal Grants	151,145.30	-	-	-	24,735.00	922,265.30	212,730.00	693,234.86	905,964.86	16,300.44
242 Indigent Driver Alcohol	187,385.00	-	-	-	3,468.00	212,120.00	-	5,600.00	5,600.00	206,520.00
243 Enforcement & Education	9,476.55	-	-	-	12,944.55	12,944.55	8,500.00	8,500.00	8,500.00	4,444.55
244 Court Computer	168,324.00	-	-	-	22,440.00	190,764.00	10,972.50	40,320.00	51,292.50	139,471.50
245 Indigent Telephone	37,780.00	-	-	-	10,200.00	47,980.00	80,575.00	8,960.00	8,960.00	39,020.00
246 Probation Service	212,581.00	-	-	-	250,000.00	271,741.00	7,840.00	89,415.00	89,415.00	183,326.00
247 Payroll Stabilization	112,660.00	-	-	-	250,000.00	362,660.00	95,000.00	-	95,000.00	267,660.00
248 Real Estate Development	20,089.00	-	-	-	25,000.00	45,089.00	-	40,000.00	40,000.00	5,089.00
430 Capital Improvement	17,640.00	-	-	-	650,000.00	667,640.00	-	650,000.00	650,000.00	17,640.00
431 Capital Projects	985,722.91	-	-	-	15,400,000.00	16,385,722.91	155,452.50	15,000,000.00	15,155,452.50	1,230,270.41
432 Tax Incremental Dist	-	-	-	-	-	-	-	-	-	-
433 Special Assessments	439,152.54	-	-	-	362,100.00	801,252.54	394,222.50	65,640.36	459,862.86	341,389.68
434 Bond Retirement Fund	77,201.00	-	-	-	1,242,615.00	1,744,816.00	-	1,325,408.00	1,325,408.00	419,408.00
435 Urban Renewal Debt Serv	267,191.00	-	-	-	565,002.00	823,193.00	-	679,560.00	679,560.00	143,633.00
436 Central Public Utility Fund	79,969.00	-	-	-	125,800.00	205,769.00	-	89,600.00	89,600.00	116,169.00
437 Cleveland Rd Improv	294,095.00	-	-	-	678,300.00	962,395.00	-	755,720.00	755,720.00	206,675.00
438 Cooke Building Improv TIF	-	-	-	-	25,000.00	25,000.00	-	-	-	25,000.00
535 Spec Asmnt Bond Retirement	293,559.00	-	-	-	307,028.00	600,579.00	-	241,598.56	241,598.56	358,980.44
612 Water Revenue Fund	2,526,197.30	-	-	-	7,959,162.00	10,485,359.30	3,904,855.50	4,500,000.00	8,404,855.50	2,080,503.80
613 Sewer Revenue Fund	3,778,033.62	-	-	-	12,078,126.00	15,856,159.62	4,148,203.50	9,100,000.00	13,248,203.50	2,607,956.12
701 Internal Service Fund	1,624,431.00	-	-	-	3,733,200.00	5,357,631.00	-	4,200,000.00	4,200,000.00	1,157,631.00
863 Trust-Expendable	589,031.30	-	-	-	55,386.00	644,417.30	-	139,527.02	139,527.02	504,890.28
876 Trust-Nonexpendable	260,189.00	-	-	-	5,100.00	265,289.00	-	22,960.00	22,960.00	242,329.00
876 Cemetery Endowment	721,445.00	-	-	-	48,461.00	767,906.00	-	39,200.00	39,200.00	728,706.00
990-861 Agency-Treasury	39,342.00	-	-	-	30,600.00	67,902.00	-	33,600.00	33,600.00	34,302.00
898 Special Assessments Non-City	7,985.00	-	-	-	30,600.00	38,585.00	-	38,585.00	38,585.00	-
990-898 Agency-Non Treasury	1,278,726.58	-	-	-	1,836,000.00	3,114,726.58	-	1,447,407.83	1,447,407.83	1,667,318.75
Total	28,374,307.37	2,463,000.00	460,000.00	110,000.00	78,964,299.80	108,371,607.17	27,824,140.48	62,292,553.30	90,141,693.78	18,229,913.39

Certified: Michelle Reeder  
Finance Director  
City of Sandusky, Erie County, Ohio  
Dated: 6/17/2021



Fund	2022 Estimated Expenditures			2021 Actual Expenditures			2020 Actual Expenditures		
	Personnel Services	Other	Total	Personnel Services	Other	Total	Personnel Services	Other	Total
110 General	14,015,640	11,241,866	25,257,506	11,937,044	10,484,976	22,422,020	10,755,938.10	8,299,622.39	19,055,560.49
216 Street	979,880	1,648,273	2,628,153	781,613	1,003,529	1,785,141	844,061.69	616,522.96	1,460,584.65
217 State Highway	50,000	42,000	92,000	42,450	18,022	60,472	48,215.57	34,539.41	82,754.98
218 Public Transit	135,100	1,933,893	2,068,993	97,622	2,965,545	3,063,167	106,703.08	3,059,352.72	3,146,055.80
227 Parks & Recreation	329,426	352,378	681,804	141,915	265,855	407,770	213,245.67	248,810.86	462,056.53
236 Fire Pension	852,000	49,210	901,210	838,318	46,641	884,959	851,834.69	47,222.61	899,057.30
237 Police Pension	645,600	37,065	682,665	621,340	35,270	656,610	643,227.88	35,703.23	678,931.11
239 State Grants	-	102,500	102,500	-	209,328	209,328	-	9,012.25	9,012.25
240 Coronavirus Relief	530,700	8,841,065	9,371,765	294,065	1,971,362	2,265,427	1,657,021.53	-	1,657,021.53
241 Federal Grants	202,600	618,960	821,560	138,322	509,459	647,781	153,947.50	725,515.89	879,463.39
242 Indigent Driver Alcohol	-	5,000	5,000	-	7,115	7,115	-	875.00	875.00
243 Enforcement & Education	-	19,500	19,500	-	-	-	-	-	-
244 Court Computer	10,450	36,000	46,450	5,173	34,264	39,437	5,064.50	12,125.20	17,189.70
245 Indigent Telephone	-	8,000	8,000	-	350	350	-	101.00	101.00
246 Probation Service	146,500	7,000	153,500	155,517	-	155,517	105,330.20	811.13	106,141.33
247 Payroll Stabilization	382,000	-	382,000	316,117	-	316,117	873,751.91	-	873,751.91
248 Real Estate Development	-	263,700	263,700	-	56,522	56,522	-	311,603.18	311,603.18
430 Capital Improvement	-	665,000	665,000	-	585,000	585,000	-	550,000.00	550,000.00
431 Capital Projects	148,050	18,587,777	18,735,827	210,093	12,133,389	12,343,482	84,129.13	22,301,985.65	22,386,114.78
432 Tax Increment Dist	-	-	-	-	45,632	45,632	-	-	-
433 Special Assessments	375,450	58,607	434,057	304,813	62,048	366,861	350,992.18	40,914.98	391,907.16
434 Bond Retirement Fund	-	1,183,400	1,183,400	-	1,196,698	1,196,698	-	1,675,102.58	1,675,102.58
435 Urban Renewal Debt Serv	-	606,750	606,750	-	527,838	527,838	-	6,220,167.35	6,220,167.35
436 Central Public Utility Fund	-	80,000	80,000	-	7,588	7,588	-	3,680.12	3,680.12
437 Cleveland Rd Improv	-	674,750	674,750	-	371,327	371,327	-	2,250,000.00	2,250,000.00
438 Cooke Building Improv TIF	-	-	-	-	-	-	-	-	-
535 Spec Asmnt Bond Retirement	-	215,713	215,713	-	232,509	232,509	-	228,109.58	228,109.58
612 Water Revenue Fund	3,718,910	6,912,551	10,631,461	3,147,204	4,706,949	7,854,153	3,038,376.47	6,552,326.56	9,590,703.03
613 Sewer Revenue Fund	3,950,670	11,670,880	15,621,550	3,276,651	8,985,202	12,261,853	3,130,760.25	11,742,288.96	14,873,049.21
701 Internal Service Fund	-	4,300,000	4,300,000	-	4,039,003	4,039,003	-	3,463,317.57	3,463,317.57
863 Trust-Expendable	-	124,578	124,578	-	83,830	83,830	-	93,874.23	93,874.23
873 Trust-Nonexpendable	-	20,500	20,500	-	8,959	8,959	-	3,236.93	3,236.93
876 Cemetery Endowment	-	35,000	35,000	-	17,889	17,889	849.73	9,888.78	10,738.51
880-881 Agency-Treasury	-	30,000	30,000	-	28,498	28,498	-	74,430.67	74,430.67
888 Special Assessments Non-Cit	-	38,238	38,238	-	34,785	34,785	-	23,765.49	23,765.49
890-898 Agency-Non Treasury	-	1,292,328	1,292,328	-	3,506,430	3,506,430	-	3,434,314	3,434,314
	<b>26,472,976</b>	<b>71,702,482</b>	<b>98,175,458</b>	<b>22,308,256</b>	<b>54,181,814</b>	<b>76,490,069</b>	<b>22,863,450.08</b>	<b>72,049,221.67</b>	<b>94,912,671.75</b>

Fund	2022 Year Estimated Revenue					2021 Year Actual Revenue					2020 Actual Revenue				
	Real Estate Property Taxes	Local (County)	Local (State Direct)	Estimated Other	Total	Real Estate Property Taxes	Local (County)	Local (State Direct)	Estimated Other	Total	Real Estate Property Taxes	Local (County)	Local (State Direct)	Estimated Other	Total
110 General	1,727,700.00	460,000.00	110,000.00	22,956,000.00	25,233,700.00	1,572,775.57	502,511.77	117,392.46	20,730,523.17	22,923,202.97	1,553,940.04	397,788.27	-	16,509,448.62	18,461,176.93
216 Street				3,107,456.00	3,107,456.00				1,998,861.45	1,998,861.45				1,757,694.37	1,757,694.37
217 State Highway				1,071,000.00	1,071,000.00				105,464.97	105,464.97				106,941.17	106,941.17
218 Public Transit				2,109,000.00	2,109,000.00				3,485,124.77	3,485,124.77				3,029,641.99	3,029,641.99
227 Parks & Recreation				662,600.00	662,600.00				470,272.60	470,272.60				478,122.69	478,122.69
228 Fire Pension	153,400.00			751,764.00	905,164.00	143,322.61			748,400.00	891,722.61	127,725.09			761,331.95	889,057.04
237 Police Pension	153,400.00			535,000.00	688,400.00	143,322.60			559,000.00	702,322.60	127,725.21			541,205.17	668,930.98
239 State Grants				31,000.00	31,000.00				89,565.30	89,565.30				25,857.23	25,857.23
240 Coronavirus Relief				9,045,549.00	9,045,549.00				9,045,549.00	9,045,549.00				1,857,021.53	1,857,021.53
241 Federal Grants				756,000.00	756,000.00				654,131.10	654,131.10				833,363.84	833,363.84
242 Indigent Driver Alcohol				24,250.00	24,250.00				32,250.77	32,250.77				26,685.26	26,685.26
243 Enforcement & Education				3,400.00	3,400.00				3,100.35	3,100.35				3,535.40	3,535.40
244 Court Computer				22,000.00	22,000.00				23,251.95	23,251.95				20,447.91	20,447.91
245 Indigent Telephone				10,000.00	10,000.00				14,101.55	14,101.55				11,481.13	11,481.13
246 Probation Services				58,000.00	58,000.00				49,941.59	49,941.59				123,366.93	123,366.93
247 Payroll Stabilization				95,000.00	95,000.00				556,000.00	556,000.00				130,984.00	130,984.00
248 Real Estate Development				20,000.00	20,000.00				48,155.00	48,155.00				551,179.14	551,179.14
430 Capital Improvement				625,000.00	625,000.00				634,940.79	634,940.79				19,934,897.17	19,934,897.17
431 Capital Projects				12,727,000.00	12,727,000.00				15,839,138.10	15,839,138.10				-	-
432 Tax Incentive Dist				-	0.00				-	-				-	-
433 Special Assessments				355,000.00	355,000.00				421,642.53	421,642.53				393,037.65	393,037.65
434 Bond Retirement Fund	437,000.00			781,250.00	1,218,250.00	444,282.50			793,393.46	1,237,675.96	420,917.00			1,199,372.12	1,620,289.12
435 Urban Renewal Debt Serv				545,100.00	545,100.00				543,939.15	543,939.15				5,365,497.45	5,365,497.45
436 Central Public Utility Fund				74,000.00	74,000.00				62,818.60	62,818.60				34,419.12	34,419.12
437 Cleveland Rd Improv				665,000.00	665,000.00				665,171.94	665,171.94				2,250,000.00	2,250,000.00
438 Cooke Building Improv TIF				0.00	0.00				-	-				-	-
535 Spec Armt Bond Retirement				301,000.00	301,000.00				385,170.33	385,170.33				240,551.61	240,551.61
612 Water Revenue Fund				7,803,100.00	7,803,100.00				7,921,139.72	7,921,139.72				10,204,062.25	10,204,062.25
613 Sewer Revenue Fund				11,841,300.00	11,841,300.00				12,454,735.72	12,454,735.72				16,658,447.78	16,658,447.78
701 Internal Service Fund				3,660,000.00	3,660,000.00				3,265,555.53	3,265,555.53				2,769,642.93	2,769,642.93
863 Trust-Expendable				54,300.00	54,300.00				239,810.58	239,810.58				87,873.57	87,873.57
873 Trust-Nonexpendable				5,000.00	5,000.00				29,556.56	29,556.56				6,761.16	6,761.16
876 Cemetery Endowment				45,550.00	45,550.00				54,132.88	54,132.88				56,371.30	56,371.30
880/881 Agency-Treasury				28,000.00	28,000.00				27,085.41	27,085.41				29,893.50	29,893.50
888 Special Assessments Non-City				30,000.00	30,000.00				-	-				-	-
890-999 Agency-Non Treasury				1,800,000.00	1,800,000.00				3,350,278.36	3,350,278.36				-	-
	2,471,500.00	450,000.00	110,000.00	81,614,719.00	84,656,219.00	2,303,703.28	502,611.77	117,392.46	85,274,203.23	88,248,618.94	2,230,307.34	397,788.27	-	83,607,956.66	91,977,983.21