

RESOLUTION NO. 027-23R

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF SANDUSKY FOR THE CALENDAR YEAR 2024; 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 2024 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 2024 to the Erie County Auditor by the required deadline of July 20, 2023; 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 2024, 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.



RICHARD R. BRADY
PRESIDENT OF THE CITY COMMISSION



ATTEST:

CATHLEEN A. MYERS
CLERK OF THE CITY COMMISSION

Passed: July 10, 2023

CITY OF SANDUSKY TAX BUDGET - 2024											
		Estimated Unencumbered	Estimated 2024 Real Estate Property Taxes	Estimated 2024 Local Govt (County)	Estimated 2024 Local Govt (State Direct)	Estimated 2024 Other Revenue	Total Resources For Expenditures	2024 Estimated Expenditures			Estimated Unencumbered
Fund		Balance at 12/31/2023						Personnel Services	Other	Total Estimated Expenditures	Balance at 12/31/2024
110	General	5,968,502.00	1,850,000.00	515,000.00	125,000.00	29,535,995.25	37,994,497.25	15,849,000.00	19,110,000.00	34,959,000.00	3,035,497.25
216	Street	349,599.73	-	-	-	2,000,000.00	2,349,599.73	1,063,800.00	1,050,000.00	2,113,800.00	235,799.73
217	State Highway	232,094.00	-	-	-	105,000.00	337,094.00	54,000.00	54,600.00	108,600.00	228,494.00
218	Public Transit	231,540.00	-	-	-	3,420,000.00	3,651,540.00	134,460.00	3,400,000.00	3,534,460.00	117,080.00
227	Parks & Recreation	138,600.00	-	-	-	600,000.00	738,600.00	361,800.00	345,000.00	706,800.00	31,800.00
236	Fire Pension	67,550.00	160,000.00	-	-	825,000.00	1,052,550.00	921,850.00	69,875.00	991,725.00	60,825.00
237	Police Pension	43,707.00	160,000.00	-	-	645,000.00	848,707.00	715,850.00	52,676.00	768,526.00	80,181.00
239	State Grants	103,975.00	-	-	-	90,000.00	193,975.00	-	235,332.50	70,000.00	123,975.00
240	Coronavirus Relief	3,418,635.00	-	-	-	-	3,418,635.00	1,000,000.00	1,000,000.00	2,000,000.00	1,418,635.00
241	Federal Grants	355,000.00	-	-	-	825,000.00	1,180,000.00	225,000.00	800,000.00	1,025,000.00	155,000.00
242	Indigent Driver Alcohol	185,500.00	-	-	-	20,910.00	206,410.00	-	20,000.00	20,000.00	186,410.00
243	Enforcement & Education	7,700.00	-	-	-	34,000.00	41,700.00	-	6,500.00	6,500.00	35,200.00
244	Court Computer	116,158.00	-	-	-	32,000.00	148,158.00	10,260.00	49,400.00	59,660.00	88,498.00
245	Indigent Telephone	53,473.00	-	-	-	10,000.00	63,473.00	-	6,500.00	6,500.00	56,973.00
246	Probation Service	139,380.00	-	-	-	55,000.00	194,380.00	86,400.00	20,000.00	106,400.00	87,980.00
247	Payroll Stabilization	225,000.00	-	-	-	175,000.00	400,000.00	354,240.00	-	354,240.00	45,760.00
248	Real Estate Development	213,979.00	-	-	-	25,000.00	238,979.00	-	32,500.00	32,500.00	206,479.00
249	One OH Opiod Settlement	50,900.00	-	-	-	10,000.00	60,900.00	-	20,000.00	20,000.00	40,900.00
430	Capital Improvement	430,000.00	-	-	-	765,000.00	1,195,000.00	-	900,000.00	900,000.00	295,000.00
431	Capital Projects	3,028,090.00	-	-	-	11,000,000.00	14,028,090.00	59,400.00	12,000,000.00	12,059,400.00	1,968,690.00
433	Special Assessments	348,347.00	-	-	-	325,000.00	673,347.00	405,486.00	110,500.00	515,986.00	157,361.00
434	Bond Retirement Fund	572,702.00	-	-	-	975,000.00	1,547,702.00	-	1,486,355.00	1,486,355.00	61,347.00
435	Urban Renewal Debt Serv	135,120.00	-	-	-	568,140.00	703,260.00	-	650,000.00	650,000.00	53,260.00
436	Central Public Utility Fund	114,509.00	-	-	-	122,400.00	236,909.00	-	210,000.00	210,000.00	26,909.00
437	Cleveland Rd Improv	682,655.00	-	-	-	675,000.00	1,357,655.00	-	808,730.00	808,730.00	548,925.00
438	Cooke Building Improv TIF	15,000.00	-	-	-	175,000.00	190,000.00	-	175,000.00	175,000.00	15,000.00
535	Spec Asmnt Bond Retirement	927,086.00	-	-	-	193,800.00	1,120,886.00	-	450,000.00	450,000.00	

		2023 Estimated Expenditures			2022 Actual Expenditures			2021 Actual Expenditures		
Fund		Personnel Services	Other	Total	Personnel Services	Other	Total	Personnel Services	Other	Total
110	General	14,675,000	14,700,000	29,375,000	13,212,777	17,641,060	30,853,838	11,937,044	10,484,976	22,422,020
216	Street	985,000	2,550,000	3,535,000	845,260	866,422	1,711,682	781,613	1,003,529	1,785,141
217	State Highway	50,000	42,000	92,000	45,122	29,241	74,363	42,450	18,022	60,472
218	Public Transit	124,500	3,405,000	3,529,500	79,913	3,949,251	4,029,165	97,622	2,965,545	3,063,167
227	Parks & Recreation	335,000	330,000	665,000	253,247	354,802	608,049	141,915	265,855	407,770
236	Fire Pension	895,000	53,750	948,750	893,717	49,317	943,034	838,318	46,641	884,959
237	Police Pension	695,000	40,520	735,520	702,026	37,425	739,450	621,340	35,270	656,610
239	State Grants	-	181,025	181,025	219,880	98,722	318,602	-	209,328	209,328
240	Coronavirus Relief	972,158	8,709,207	9,681,365	698,935	1,978,169	2,677,104	294,065	1,971,362	2,265,427
241	Federal Grants	385,000	875,000	1,260,000	238,629	852,601	1,091,230	138,322	509,459	647,781
242	Indigent Driver Alcohol	-	5,000	5,000	-	-	-	-	7,115	7,115
243	Enforcement & Education	-	5,000	5,000	-	19,500	19,500	-	-	-
244	Court Computer	9,500	38,000	47,500	5,452	121,995	127,447	5,173	34,264	39,437
245	Indigent Telephone	-	5,000	5,000	-	-	-	-	350	350
246	Probation Service	80,000	7,000	87,000	178,310	99	178,409	155,517	-	155,517
247	Payroll Stabilization	328,000	-	328,000	191,304	-	191,304	316,117	-	316,117
248	Real Estate Development	-	25,000	25,000	-	263,100	263,100	-	56,522	56,522
249	One OH Opioid Settlement	-	-	-	-	-	-	-	-	-
430	Capital Improvement	-	1,150,000	1,150,000	-	-	-	-	585,000	585,000
431	Capital Projects	55,000	25,900,000	25,955,000	139,046	15,298,102	15,437,147	210,093	12,133,389	12,343,482
433	Special Assessments	375,450	85,000	460,450	356,651	54,601	411,252	304,813	62,048	366,861
434	Bond Retirement Fund	-	1,143,350	1,143,350	-	1,101,822	1,101,822	-	1,196,698	1,196,698
435	Urban Renewal Debt Serv	-	794,500	794,500	-	609,904	609,904	-	527,838	527,838
436	Central Public Utility Fund	-	200,000	200,000	-	13,776	13,776	-	7,588	7,588
437	Cleveland Rd Improv	-	622,100	622,100	-	347,380	347,380	-	371,327	371,327
438	Cooke Building Improv TIF	-	175,000	-	-	-	-	-	-	-
535	Spec Asmnt Bond Retirement	-	220,000	220,000	-	222,427	222,427	-	232,509	232,509
612	Water Revenue Fund	3,415,000	10,545,000	13,960,000	3,311,990	6,282,228	9,594,219	3,147,204	4,706,949	7,854,153
613	Sewer Revenue Fund	3,765,000	20,850,000	24,615,000	3,711,979	10,739,655	14,451,634	3,276,651	8,985,202	12,261,853
701	Internal Service Fund	-	5,100,256	5,100,256	-	6,055,903	6,055,903	-	4,039,003	4,039,003
863	Trust-Expendable	-	125,000	125,000	-	94,991	94,991	-	83,830	83,830
873	Trust-Nonexpendable	-	8,000	8,000	-	6,968	6,968	-	8,959	8,959
876	Cemetery Endowment	-	34,900	34,900	-	15,544	15,544	-	17,889	17,889
880-881	Agency-Treasury	-	30,000	30,000	-	15,416	15,416	-	28,498	28,498
888	Special Assessments Non-City	-	55,000	55,000	-	97,820	97,820	-	34,785	34,785
890-898	Agency-Non Treasury	-	2,200,000	2,200,000	-	3,505,073	3,505,073	-	3,506,430	3,506,430
		27,144,608	100,209,608	127,179,216	25,084,237	70,723,314	95,807,551	22,308,256	54,136,182	76,444,437

Fund	2023 Year Estimated Revenue					2022 Year Actual Revenue					2021 Year Actual Revenue				
	Real Estate	Local	Local	Estimated	Total	Real Estate	Local	Local	Estimated	Total	Real Estate	Local	Local	Estimated	Total
	Property Taxes	Govt (County)	Govt (State Direct)	Other		Property Taxes	Govt (County)	Govt (State Direct)	Other		Property Taxes	Govt (County)	Govt (State Direct)	Other	
110 General	1,740,000.00	515,000.00	125,000.00	27,009,050.00	29,389,050.00	1,734,962.47	525,334.89	126,130.81	29,030,991.83	31,417,420.00	1,572,775.57	502,511.77	117,392.46	20,730,523.17	22,923,202.97
216 Street				2,713,600.00	2,713,600.00				2,046,809.00	2,046,809.00				1,968,861.45	1,968,861.45
217 State Highway				107,450.00	107,450.00				100,233.24	100,233.24				105,464.97	105,464.97
218 Public Transit				3,421,040.00	3,421,040.00				3,597,258.00	3,597,258.00				3,485,124.77	3,485,124.77
227 Parks & Recreation				773,600.00	773,600.00				590,782.00	590,782.00				470,272.60	470,272.60
236 Fire Pension	156,800.00			849,500.00	1,006,300.00	156,729.27			844,755.73	1,001,485.00	143,322.61			748,400.00	891,722.61
237 Police Pension	156,800.00			612,427.00	769,227.00	156,729.18			534,999.82	691,729.00	143,322.60			559,000.00	702,322.60
239 State Grants				95,000.00	95,000.00				390,017.00	390,017.00				89,565.30	89,565.30
240 Coronavirus Relief					0.00				9,045,549.00	9,045,549.00				9,045,549.00	9,045,549.00
241 Federal Grants				1,279,000.00	1,279,000.00				1,109,769.00	1,109,769.00				654,131.10	654,131.10
242 Indigent Driver Alcohol				20,500.00	20,500.00				24,896.00	24,896.00				32,250.77	32,250.77
243 Enforcement & Education				3,400.00	3,400.00				3,020.00	3,020.00				3,100.35	3,100.35
244 Court Computer				34,000.00	34,000.00				62,787.00	62,787.00				23,251.95	23,251.95
245 Indigent Telephone				10,000.00	10,000.00				11,871.00	11,871.00				14,101.55	14,101.55
246 Probation Service				55,000.00	55,000.00				38,872.00	38,872.00				49,941.59	49,941.59
247 Payroll Stabilization				150,000.00	150,000.00					0.00				558,000.00	558,000.00
248 Real Estate Development				183,600.00	183,600.00				54,689.00	54,689.00				48,155.00	48,155.00
249 One OH Opioid Settlement				40,000.00	40,000.00				10,901.00	10,901.00					
430 Capital Improvement				750,000.00	750,000.00				769,512.00	769,512.00				634,940.79	634,940.79
431 Capital Projects				11,201,000.00	11,201,000.00				25,305,308.00	25,305,308.00				15,839,138.10	15,839,138.10
433 Special Assessments				375,000.00	375,000.00				269,328.00	269,328.00				421,642.53	421,642.53
434 Bond Retirement Fund	445,000.00			811,052.00	1,256,052.00	449,295.49			1,061,680.51	1,510,976.00	444,282.50			793,393.46	1,237,675.96
435 Urban Renewal Debt Serv				557,000.00	557,000.00				653,683.00	653,683.00				543,939.15	543,939.15
436 Central Public Utility Fund				120,000.00	120,000.00				122,316.00	122,316.00				62,818.60	62,818.60
437 Cleveland Rd Improv				675,000.00	675,000.00				683,289.00	683,289.00				665,171.94	665,171.94
438 Cooke Building Improv TIF				175,000.00	175,000.00					0.00					
535 Spec Asmnt Bond Retirement				190,000.00	190,000.00				971,241.00	971,241.00				385,170.33	385,170.33
612 Water Revenue Fund				12,823,400.00	12,823,400.00				6,887,469.00	6,887,469.00				7,921,139.72	7,921,139.72
613 Sewer Revenue Fund				20,397,750.00	20,397,750.00				12,377,456.00	12,377,456.00				12,454,735.72	12,454,735.72
701 Internal Service Fund				4,600,000.00	4,600,000.00				4,427,808.00	4,427,808.00				3,265,555.53	3,265,555.53
863 Trust-Expendable				97,400.00	97,400.00				315,695.00	315,695.00				239,810.58	239,810.58
873 Trust-Nonexpendable				1,800.00	1,800.00				2,253.00	2,253.00				29,556.56	29,556.56
876 Cemetery Endowment				29,100.00	29,100.00				45,335.00	45,335.00				54,132.88	54,132.88
880/881 Agency-Treasury				30,000.00	30,000.00				23,205.00	23,205.00				27,085.41	27,085.41
888 Special Assessments Non-City				55,000.00	55,000.00				81,597.00	81,597.00					51,008.20
890-898 Agency-Non Treasury				1,800,000.00	1,800,000.00				3,572,782.00	3,572,782.00				3,350,278.36	3,350,278.36
	2,498,600.00	515,000.00	125,000.00	92,045,669.00	95,184,269.00	2,497,716.41	525,334.89	126,130.81	106,217,340.24	106,217,340.24	2,303,793.28	502,511.77	117,392.46	85,274,203.23	88,248,818.94