



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: June 15, 2020

RE: Council Update-May 2020

cc: Armond Budish, County Executive; Bill Mason, Chief of Staff; Mike Chambers, Fiscal Officer; Jeanne Schmotzer, Clerk of Council; Trevor McAleer, Legislative Budget Advisor; Mary Louise Madigan, Communications Director; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, we are submitting this monthly update through **May 2020**.

- **General Fund Revenue:**

Sales Tax receipts totaled \$19.2 million in May 2020. Through May, sales tax receipts totaled \$112.4 million, which represents a year over year increase of 4.58%.

Revenue	2020 Budget	2020 Actual	% Budget
Property Tax	27,400,000	\$13,226,590	48.3%
Sales & Use	\$255,362,351	\$107,128,519	42.0%
Licenses & Permits	\$72,050	\$24,263	33.7%
Fines & Forfeitures	\$8,647,581	\$2,651,778	30.7%
Charges for Services	\$89,936,159	\$20,234,991	22.5%
Intergovernmental	\$50,118,093	\$15,673,669	31.3%
Other Revenue	\$27,911,391	\$3,444,541	12.3%
Interest Earnings	\$15,000,000	\$8,559,257	57.1%
Total	\$474,447,625	\$170,943,608	36.0%

Expenditures	2020 Budget	2020 Actual	% Budget
Personnel Services	\$277,110,706	\$112,785,173	40.7%
Other Expenses	\$193,655,203	\$32,615,158	16.9%
Total	\$470,765,909	\$145,400,331	30.9%

- **Health & Human Services Levy** generated from the County's two **voted levies for health and human services** is budgeted to be \$244,158,184: \$223.1 million in property taxes and \$15.8 million from the State (homestead credit).

Revenue	2020 Budget	2020 Actual	% Budget
Property Tax	\$223,089,933	\$121,433,381	54.4%
Intergovernmental Rev	\$15,825,119	\$611,085	3.7%
Miscellaneous Revenue	\$5,243,132	\$4,249	0.0%
Total	\$244,158,184	\$122,048,715	50.9%

- Attached is the new INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes YTD Receipts and YTD Expenditures for all the County's funds. Please note:
 - This YEAR-TO-DATE FUND BALANCE by FUND has not been audited
 - Several funds have been consolidated (ie: Casino Fund, Auto Title, Coroner's Lab, County Planning Commission have been consolidated to General Fund)
 - Subfunds have been eliminated
- **Alternate Tax Budget** has been submitted to County Council. This budget is required by Ohio Revised Code and demonstrates our need for property taxes levied by the County.
 - Schedule 1 details our levies and the allocation of the inside millage
 - Schedule 2 estimates our resources
 - Schedule 3 detail our general obligation debt.
 The Alternate Tax Budget is scheduled for the June 15th, 2020 Finance and Budget Committee.
- **Sales Tax Receipts of 19.8 million** have been reported for **June 2020**. This brings our 2020 year-to-date total to \$132.4 million. This is 12.93% less than this month last year but still 1.5% more year over year.
- The Ohio Department of Taxation forwarded partial and preliminary non-auto sales tax data for April, which is ODT's May accounting period and normally not reported and dispersed to counties until mid-July. **Preliminary Sales Taxes of \$14 million have been reported for July 2020** which is 27% less than July of 2019.
- **CARES Act**, as of June 1, 2020 approximately \$19,855,254 in emergency purchases have been approved via Ordinance O2020-006 & Executive Order EO2020-0002. Some of the larger purchases and contracts include: \$5 million to the Board of Health for COVID-19 testing, \$8 million to the Board of Health for operational funding and \$2.1 million to Neighborhood Progress, Inc. for small business stabilization grants. The majority of the other purchases were Personal Protective Equipment (PPE).
- **Anticipated Budget Reductions due to COVID-19**. We continue to project 20% loss of sales tax revenue and 10% loss in property and other tax revenue for 2020. These percentages translate to approximately \$76M in lost revenue (\$53M in sales tax, \$23M in property and other taxes). As a result, we are planning to reduce expenditures by implementing a hiring freeze, 10-day furloughs and 15% budget reductions for County Executive departments. We are also working with the Non-Executive departments to implement similar measures and budget reductions.