



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: March 15, 2021

RE: Council Update-February 2021

cc: Armond Budish, County Executive; Bill Mason, Chief of Staff; Mike Chambers, Fiscal Officer; Andria Richardson, 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 **February 2021**

- **General Fund Revenue:**

Gross Sales Tax receipts totaled \$22.5 million in the month of February 2021. Year-to-date, sales tax receipts totaled \$45.7 million, which represents a year over year decrease of 2.5%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$0	0.0%
Sales & Use	\$238,475,467	\$43,749,533	18.3%
Licenses & Permits	\$82,926	\$18,249	22.0%
Fines & Forfeitures	\$9,300,438	\$1,153,507	12.4%
Charges for Services	\$80,598,976	\$6,388,901	7.9%
Intergovernmental	\$47,765,373	\$9,574,204	20.0%
Other Revenue	\$23,962,959	\$8,453,937	35.3%
Interest Earnings	\$7,496,000	\$1,425,985	19.0%
Total	\$438,150,921	\$69,338,331	16.2%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$292,669,207	\$38,888,082	13.3%
Other Expenses	\$168,457,729	\$11,017,428	6.6%
Total Expenditures	\$461,126,936	\$49,905,510	10.8%
Subsidies to Other Funds	\$79,474,762	\$56,686,836	71.3%

- **Health & Human Services Levy Revenue:**

Revenue generated from the County’s **two voted levies for health and human services** is budgeted to be \$287,024,501: \$270.4 million in property taxes and \$16.7 million from the State (homestead credit).

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$270,359,382	\$0	0.0%
Intergovernmental Rev	\$16,665,119	\$8,121,641	48.7%
Miscellaneous Revenue	\$325,000	\$2,685	0.1%
Total	\$287,349,501	\$8,124,325	2.8%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$44,892,861	16.1%

- Attached is the February INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes YTD Receipts, YTD Expenditures and Encumbrances for all County funds. Please note:
 - This YEAR-TO-DATE FUND BALANCE by FUND report 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
- On Saturday, March 6th, 2021, the US Senate passed **the American Rescue Plan of 2021**. This bill includes \$65.1 billion in direct, flexible aid to every county in America. The U.S. Department of Treasury will oversee and administer the payments to state and local governments. The state of Ohio is estimated to receive \$2,287,251,692. **Cuyahoga County is estimated to received \$241,671,345**. These are estimates, not official values. These numbers may be tweaked between the Senate and the House. Counties will receive these funds in two installments of 50%. The first installment will be issued within 60 days of President Biden’s signature (which I believe occurred last week). The second installment to be issued no earlier than 12 months after the first payment. We are waiting for guidance from federal, state and local levels before developing a plan for use.
- As of February 28, 2021, we have spent approximately **\$189.5 million of the \$215.5 million in federal CARES Act funding** received in 2020. This includes spending on Council approved programs and payroll for employees substantially dedicated to COVID-19. Not included in this number is \$27.3 million in remaining encumbrances. The deadline for spending CARES Act funds has been extended to December 31, 2021.
- **Sales Tax Receipts of \$25.9 million** have been reported **for March 2021**. This is 2.65% less than this month last year and 1.5% less year over year.