



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: February 22, 2021

RE: *Revised* Council Update-January 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 *revised* monthly update through **January 2021**

- **General Fund Revenue:**

Gross Sales Tax receipts totaled \$23.1 million in the month of January 2021. Year-to-date, sales tax receipts totaled \$23.1 million, which represents a year over year increase of 0.9%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$0	0%
Sales & Use	\$238,475,467	\$22,283,423	9.3%
Licenses & Permits	\$82,926	\$5,950	7.2%
Fines & Forfeitures	\$9,300,438	\$632,726	6.8%
Charges for Services	\$80,598,976	\$2,059,533	2.6%
Intergovernmental	\$47,765,373	\$3,118,368	6.5%
Other Revenue	\$23,962,959	\$8,051,221	33.6%
Interest Earnings	\$7,496,000	\$764,583	10.2%
Total	\$438,150,921	\$36,915,805	8.4%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$292,669,207	\$20,287,159	6.9%
Other Expenses	\$156,221,797	\$8,298,510	5.3%
Total Expenditures	\$448,891,004	\$28,585,669	6.4%
Subsidies to Other Funds	\$79,474,762	\$35,045,842	44.1%

- **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%
Intergovernmental Rev	\$16,665,119	\$0	0%
Miscellaneous Revenue	\$325,000	\$2,268	.0%
Total	\$287,349,501	\$2,268	0%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$0	0%

- *Attached is the January 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
- Council approved appropriations of **\$18.1 million in Opioid Mitigation funds for 2021**. In 2019 and 2020, the county received a total of \$117.6 million in opioid settlements from several pharmaceutical companies. In 2020, Council approved appropriation of \$22.9 million but the County spent only \$4.8 million. This \$18.1 million in appropriations is reappropriation of the remaining (unspent) portion of the original 2020 appropriation.
- On January 8, 2021, the County received a **dividend check in the amount of \$7,617,054.70 from the Ohio Bureau of Workers’ Compensation**. This dividend was approximately 372% of our premium for the 2019 policy year. This check was deposited to the County’s General Fund.
- On January 20, 2021, the County received **\$25.5 million in additional federal CARES Act funds** for the Emergency Rental Assistance Program. This program is for households that are unable to pay rent and utilities due to the COVID-19 pandemic. Counties can use the funds to provide eligible households through existing or newly created rental assistance programs. The Department of Development will be managing this program.
- As of January 31, 2021, we have spent approximately **\$188.5 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 \$29.7 million in remaining encumbrances. The deadline for spending CARES Act funds has been extended to December 31, 2021.

- **Sales Tax Receipts of \$22.5 million** have been reported **for February 2021**. This is 2.5% less than this month last year and .8% less year over year.