



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: June 14, 2021

RE: Council Update-May 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 **May 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$21.7 million in the month of May 2021. Year-to-date, sales tax receipts totaled \$114.3 million, which represents a year over year increase of 1.6%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$14,462,629	47.5%
Sales & Use	\$238,475,467	\$110,984,141	46.5%
Licenses & Permits	\$82,926	\$44,024	53.1%
Fines & Forfeitures	\$9,300,438	\$3,664,584	39.4%
Charges for Services	\$80,598,976	\$26,951,768	33.4%
Intergovernmental	\$47,765,373	\$22,885,451	47.9%
Other Revenue	\$23,962,959	\$10,140,362	42.3%
Interest Earnings	\$7,496,000	\$3,709,985	49.5%
Total	\$438,150,921	\$192,842,945	44.0%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,210,119	\$110,745,479	37.3%
Other Expenses	\$181,092,601	\$40,805,574	22.5%
Total Expenditures	\$478,302,720	\$151,551,053	31.7%
Subsidies to Other Funds	\$79,474,762	\$63,557,086	80.0%

- **Health & Human Services Levy:**

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	\$137,616,929	50.9%
Intergovernmental Rev	\$16,665,119	\$16,545,596	99.3%
Miscellaneous Revenue	\$325,000	\$3,105	0.1%
Total	\$287,349,501	\$154,165,630	53.7%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$58,456,581	21.0%

- Attached is the 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
- The **Alternative Tax Budget for 2022** has been submitted to County Council. This budget is required by Ohio Revised Code and demonstrates our need for property taxes levied by Cuyahoga County. This budget includes:
 - Schedule 1 detailing our levies and the allocation of inside millage
 - Schedule 2 estimating our resources
 - Schedule 3 detailing our general obligation debts

The Alternative Tax Budget for 2022 is scheduled for the June 22nd, 2021 Council meeting.

- As of May 31, 2021, we have spent approximately **\$203.7 million of the \$216 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 \$12.3 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- **Sales Tax Receipts of \$26.6 million** have been reported **for June 2021**. This is 33% more than this month last year and 6.4% more year over year.