



CITY OF KENT, OHIO

DEPARTMENT OF COMMUNITY DEVELOPMENT

Date : May 21, 2021

To : Dave Ruller

From : Tom Wilke

Subject : One-time Change to DORA Hours

When Council enacted the Downtown Kent DORA on June 17th, 2020, it gave itself the authority to approve both temporary and permanent changes. The Kent Area Chamber of Commerce (KACC) made the enclosed request that Council consider a temporary one-time change of extending the DORA hours until 11pm on Saturday, June 26th, 2021 which is the day of the modified Kent Heritage Fest (temporary name TBD).

As Council is aware, the COVID-19 pandemic led to the cancellation of all festivals and significant special events in 2020 and the fate of these same events was uncertain throughout the first half of 2021. As a result, the KACC, in coordination with the Kent Health Department, has planned a modest event this year consisting of live music throughout the afternoon and evening followed by a fireworks display scheduled to begin at approximately 10pm. By extending the DORA one additional hour that evening, residents and visitors attending the event will have the opportunity to purchase a DORA beverage to consume while enjoying the fireworks display. An additional benefit to this change is that it would give our downtown bars and restaurants the opportunity to sell one last beverage to patrons before they depart to watch the fireworks.

I did check with Police Chief Shearer and Health Commissioner Seidel and neither had any objections to the proposed one-time change

I am respectfully requesting time at the June 2, 2021 Council Committee session to present this request to the members of council and to ask, with emergency, their authorization of the request.

Please let me know if you have any questions concerning this request or if you need any additional information in order to include this item on the agenda.

Thank you.

cc: Bridget Susel, Community Development Director
Hope Jones, Law Director
Sandy Vance, Secretary to the Law Director
Amy Wilkins, Clerk of Council
Patti Long, Assistant to the City Manager



CITY OF KENT, OHIO
DEPARTMENT OF BUDGET AND FINANCE
Rhonda C. Hall, CPA, Director

To: Dave Ruller, City Manager
From: Rhonda C. Hall, CPA, Director of Budget and Finance
Date: May 25, 2021
Re: FY2020 Appropriation Amendments, Transfers, and Advances

Dave,

In accordance with the Ohio Auditor of State Bulletin 2021-014 - attached, I would like permission to create a new fund for the American Rescue Plan Act (ARPA) funding. This new fund will be called the Local Fiscal Recovery Fund #138.

Please let me know if you have any questions.

OHIO AUDITOR OF STATE KEITH FABER



**Auditor of State
Bulletin 2021-004**

DATE ISSUED: April 7, 2021

TO: All Public Offices
All State Agencies
Independent Public Accountants

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Separate Accountability for Federal Programs Authorized by the
American Rescue Plan Act of 2021

The American Rescue Plan Act of 2021 (Pub. L. No. 117-2) (ARP), a \$1.9 trillion economic COVID-19 stimulus package, was signed into law on March 11, 2021. ARP provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. As part of this package, \$350 billion in additional funding is being provided to state and local governments, as well as additional funding for other areas including, but not limited to, education, rental assistance and transit.

The Auditor of State (AOS) encourages local governments and other recipients of ARP funds to consult with their legal counsel as they plan to utilize ARP funds, given the recent enactment of ARP and yet to be issued guidance from pertinent federal agencies regarding the administration of ARP programs. Additionally, just as with the CARES Act funds, the AOS recommends that each government entity accepting ARP funds clearly document their rationale for each expenditure of ARP funds, ideally through legislation passed by the entity's legislative body explaining how the expenditure meets the legal requirements of ARP. To aid in our future audit work, we also ask that each expenditure be carefully tracked and documented. Finally, recall that these federal funds are one time funds and that entities should not build these amounts into projects or programs that require a long term source of revenue. The AOS will endeavor to bring what clarity it can to local governments as new information becomes available from the federal government agencies administering ARP programs.

The purpose of this bulletin is to emphasize the separate accountability of federal funds and provide accounting guidance for significant ARP programs. The Federal Funding Accountability

and Transparency Act (FFATA) requires separate accountability for direct recipients as well as subrecipients of federal awards greater than \$25,000. This transparency is usually accomplished through the use of separate funds, subfunds or Special Cost Centers (SCCs) within existing funds. Additionally, Ohio Rev. Code §5705.09 requires subdivisions to establish separate funds for each class of revenue derived from a source other than the general property tax, which the law (i.e., terms and conditions of a federal program) requires to be used for a particular purpose. Local governments do not need to seek AOS approval for establishing new COVID-19 federal programs.¹

Separate Accountability of Federal Programs Guidance

Among the significant new Federal programs the ARP creates are the U.S. Department of Treasury's Coronavirus State and Local Fiscal Recovery Funds, Coronavirus Capital Projects Fund, and Local Assistance and Tribal Consistency Fund. Treasury will distribute the funding for these programs as follows:

State Fiscal Recovery Fund

- Requires a separate fund.
- Available for costs incurred through December 31, 2024.
- \$195.3 billion to the 50 states and DC, distributed as follows:
 - \$25.5 billion divided equally among the states and DC, no less than \$500 million per state
 - \$1.25 billion in additional aid specified for DC
 - \$169.045 billion to the states based on unemployment data from the fourth quarter of calendar year 2020.
- State of Ohio is estimated to get over \$5 billion.
- Broad definition of allowable uses including replacement of lost revenue (limited to revenue loss due to pandemic relative to fiscal year prior to the emergency), negative economic impact of the pandemic, premium pay for essential workers (i.e., an additional amount up to \$13 per hour that is paid to an eligible worker as defined by the local CEO for work during the COVID-19 pandemic, capped at \$25,000 per worker), and broad investments in water, sewer, or broadband infrastructure.
- The State is allowed to transfer funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo or a special-purpose unit of State or local government.
 - Subrecipients of the State Fiscal Recovery Fund must establish a separate fund to account for the award.

¹ The Auditor of State will soon be announcing new fund numbers to be utilized by local governments on the Uniform Accounting Network and school districts under the Uniform School Accounting System to use to account for the new federal programs created by the ARP. Local governments and schools should refer to the Auditor of State's COVID-19 Resources page for this guidance, as it becomes available. The Auditor of State will also notify local governments and schools of the fund number establishment via email.

- The State cannot reduce taxes directly or indirectly between March 3, 2021 and the last day of the fiscal year in which all funds received have been spent or returned to Treasury. The State is also precluded from making payments into pension funds.

Local Fiscal Recovery Fund

- Requires a separate fund.
- Available for costs incurred through December 31, 2024.
- **Larger Cities** – Treasury will directly allocate \$45.57 billion to jurisdictions that are Community Development Block Grant (CDBG) entitlement jurisdictions (i.e., those with populations >50,000)
- **Pass-Through Assistance to Non-entitlement Units of Local Government** – Treasury will allocate \$19.53 billion to the State to pass down to non-entitlement jurisdictions (i.e., those with populations <50,000) according to population. The State's allocation amounts must not exceed seventy-five percent of the local jurisdiction's most recent budget as of January 27, 2020.
- **Counties** – Treasury will directly allocate \$65.1 billion to counties based on the county's population. Counties that are CDBG recipients will receive the larger of the population or CDBG-based formula.
- Broad definition of allowable uses including replacement of lost revenue (limited to revenue loss due to pandemic relative to fiscal year prior to the emergency), negative economic impact of the pandemic, premium pay for essential workers (i.e., an additional amount up to \$13 per hour that is paid to an eligible worker as defined by the local CEO for work during the COVID-19 pandemic, capped at \$25,000 per worker), and broad investments in water, sewer, or broadband infrastructure.
- Local governments are allowed to transfer funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo or a special-purpose unit of State or local government.
 - Subrecipients of the Local Fiscal Recovery Fund must establish a separate fund to account for the award.
- Local governments are precluded from making any payments into pension funds.

Coronavirus Capital Projects Fund

- Requires a separate fund.
- Available until expended.
- \$10 billion for states, territories, and tribal governments to carry out critical capital projects, specifically related to enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency.
- Each state, the District of Columbia and Puerto Rico will receive a minimum allocation of \$100 million. Additional amounts will be allocated to territories and tribal governments.
- Of the remaining funds, states would receive an additional allocation based on population (50 percent), number of individuals living in rural areas as a percentage of the U.S. rural population (25 percent), and proportion of the state's population of households living in poverty.

- Subrecipients of the State Coronavirus Capital Projects Fund must establish a separate fund to account for the award.

Local Assistance and Tribal Consistency Fund

- Requires a separate fund.
- An additional \$1.5 billion is provided for eligible revenue sharing counties (notably public land counties that receive Payment-in-Lieu-of Taxes (PILOT) and Secure Rural School (SRS) payments), with \$750 million allotted each year for federal Fiscal Years 2022 and 2023.
- U.S. Treasury will be responsible for determining the funding formula, taking into account the economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending with Sept. 30, 2021.
- Eligible counties may use these funds for any governmental purpose other than a lobbying activity.
 - Subrecipients of a county's Consistency Fund must establish a separate fund to account for the award.

Additionally, ARP provides a third round of federal funding to the following programs originally established by the CARES Act and supplemented by the Consolidated Appropriations Act of 2021:

- **Education and Secondary School Emergency Relief Fund (ESSER) III** - Additional funding with some new requirements. Schools must reserve at least 20 percent of this round of ESSER to carry out activities related to learning loss. Also, recipients will have to submit a plan on reopening.
 - Schools should utilize Fund 507 to account for ESSER CARES Act funds.
 - Two separate SCCs within Fund 507 should be used to separately account for ESSER II (authorized by the Consolidated Appropriations Act of 2021) and ESSER III (authorized by ARP) since there are slight variations to compliance requirements for each of these allocations of funding.
- **Governors Education Emergency Relief Fund (GEER) III** – Additional funding for Emergency Assistance to Nonpublic Schools to provide services and assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic.
 - Educational Service Centers and Boards of DD should utilize Fund 508 to account for GEER CARES Act funds.
 - Two separate SCCs within Fund 508 should be used to separately account for GEER II (authorized by the Consolidated Appropriations Act of 2021) and GEER III (authorized by ARP) since there are slight variations to compliance requirements for each of these allocations of funding.
 - Boards of DD should utilize separate funds, subfunds, or SCCs to account for GEER I, II, and III, respectively.
- **Higher Education Emergency Relief Fund (HEERF) III** - Additional funding with slightly different allowable uses as compared to the distributions previously made under the CARES Act and Consolidated Appropriations Act of 2021.

- Schools with adult education programs, including career centers, should utilize up to three SCCs within Fund 012 to separately account for HEERF awards received under the CARES Act, Consolidated Appropriations Act of 2021, and ARP.
- Schools that utilized a 599 Fund instead of SCCs within Fund 012 to account for HEERF funding should establish up to two SCCs within Fund 599 to separately account for HEERF awards under the Consolidated Appropriations Act of 2021 and ARP.
- Supplemental assistance to local governments in the Emergency Rental Assistance program established under the Consolidated Appropriations Act of 2021, FEMA Disaster Relief program, Airport Assistance Grants, Federal Transit Grants, Low-Income Water and Home Energy Assistance programs, and assistance to individuals, including but not limited to the Pandemic EBT program, Unemployment Insurance, Supplemental Nutrition Assistance Program (SNAP), Special Supplemental Nutrition Program for Women, Infants and Children (WIC), and Community Supplemental Food Program.

ARP also provides states and local governments access to emergency paid sick time and paid family leave credits under the Families First Coronavirus Relief Act (FFCRA). Access to credits will be for leave provided March 31, 2021 through September 30, 2021.

Reimbursement, Revenue Reallocation & Other Accounting Guidance

Since the beginning of the Pandemic, this office has received numerous questions about proper accounting treatment for COVID-19 federal funding awards. As the COVID-19 federal programs have evolved, the accounting treatment, particularly reimbursement accounting, has increased in complexity for many programs. We encountered this with the Coronavirus Relief Fund, which had broad accounting implications across multiple funds, depending upon how the local government chose to spend its resources.

Similarly, the Local Fiscal Recovery Fund has very broad allowable uses and upon initial receipt, the local government may not know exactly how the dollars will ultimately be used. The Auditor of State recommends all Local Fiscal Recovery Fund expenditures be recorded in a single fund. However, certain exceptions will need to be made. As the allowable costs are determined, some of these funds will be best distributed to the various funds through a billing/revenue reallocation process. The following are some general guidelines for accounting for the broad activities of the Local Fiscal Recovery Fund:

- a. Place the Local Fiscal Recovery Fund award (i.e., receipts) into a special revenue fund called the "Local Fiscal Recovery Fund."
- b. Pay costs directly from the special Local Fiscal Recovery Fund as often as practicable. For example, local governments making subawards to individuals, not-for-profits, etc. can account for these subawards as direct charges to the special Local Fiscal Recovery Fund. Items c, d and e provide examples of when recording expenditures in the Local Fiscal Recovery Fund is not practicable.

- c. Proprietary fund accounting highlights the extent to which charges for services cover the cost of providing goods and services; therefore, all costs should be reflected within the respective proprietary funds. Option b above does not align with the focus of proprietary accounting, meaning recording proprietary fund expenditures in the Local Fiscal Recovery Fund is not practicable. In keeping with proprietary fund accounting, local governments should continue to charge those costs to the appropriate proprietary funds. The local government can use a billing/revenue reallocation process to redistribute the Local Fiscal Recovery revenue. This reallocation process is achieved by reducing the revenue in the Local Fiscal Recovery Fund and increasing revenue in the fund(s) that made the original allowable federal program payment. Local governments should take due care to document, in detail, the revenue reductions and reallocation of the Local Fiscal Recovery Fund revenue to other funds. This documentation will serve as the audit trail and support for allowable costs. Therefore, the local government should create an itemized "bill" of eligible costs incurred by another fund(s) to support the reallocation of the Local Fiscal Recovery Fund monies into another fund to cover those costs (i.e., dollar for dollar). The Auditor of State recommends this process be completed periodically, recommended at a minimum monthly, given the large volume of activity related to this program and the risk of potential errors that could occur as these amounts aggregate over time.
- d. When recording replacement of lost revenue, and negative economic impact, the billing/revenue reallocation process described in item c. above would be appropriate. Local governments that have "lost revenue" under the Local Fiscal Recovery Fund criteria should record a reduction of revenue in the Local Government Fiscal Recovery Fund and record the "lost revenue" grant in the receiving fund(s) as required by the ARP and as may be further clarified by the U.S. Department of Treasury upon issuance of their implementation guidance.
- e. Due to some of the restrictions related to the Local Fiscal Recovery Dollars, there may be challenges to recording certain employee payroll deductions in the Local Fiscal Recovery Fund. The ARP prohibits use of funds for pension contributions. Until or unless the U.S. Department of Treasury provides further guidance on this restriction, AOS presumes it is intended to preclude any payment into pension funds, including payroll contributions. Therefore Local governments should use due care to ensure no Local Fiscal Recovery Funds are used to cover employee or employer pension costs based upon this prohibition. As a result, certain employee payroll deductions cannot be paid using Local Fiscal Recovery Dollars, the allowable payroll eligible for federal program reimbursement can remain in the original fund and the billing/revenue reallocation process described in item c. above would be appropriate.
- f. The billing/revenue reallocation process has the originating fund paying for the allowable program costs until they can be billed and reallocated. For cash flow reasons, this may not always be possible, in which case an upfront billing process can be used. The originating fund can prepare an upfront billing based on estimated costs to be incurred. The Auditor of State recommends this process be completed

periodically, recommended at minimum monthly, given the large volume of activity related to this program and the risk of potential errors that could occur as these amounts aggregate over time. Once the eligible costs are paid the local government should create an itemized “bill” of eligible costs incurred by another fund(s) to true-up the reallocation of the Local Fiscal Recovery Fund monies into another fund to cover those costs.

- g. An appropriation for the newly created special Local Fiscal Recovery Fund is effectively created by operation of Ohio Rev. Code §5705.42. Ohio Rev. Code §5705.42 indicates Federal and State grants or loans are “deemed appropriated” for such purpose by the taxing authority as provided by law. In addition, those moneys are also treated as if they are in the process of collection by the fiscal officer of the subdivision. This means that under Ohio Rev. Code §5705.42, the moneys are treated by the fiscal officer as if they have been appropriated for a specific purpose, without requiring the taxing authority to adopt an amended appropriation measure. However, the fiscal officer should include the appropriated amounts on the (amended) certificate, if the legislative authority intends to appropriate and expend the excess revenue. The fiscal officer should also record the estimated revenues from the amended certificate and appropriation in the accounting system. The “deemed appropriated” criteria applies to the Local Fiscal Recovery Fund, but not to the funds to which the revenue is reallocated. The funds receiving the reallocation will need to estimate receipts and appropriate in the traditional manner.

Local governments on the Uniform Accounting Network (UAN) system should refer to UAN for information on how to properly handle reductions of expenditures and reallocation of receipts in the UAN system. For guidance UAN provided to users to reallocate/reimburse receipts and expenditures using Coronavirus Relief Fund awards, click [here](#). Similar steps will apply to Local Fiscal Recovery Fund reimbursements.

Accounting for Local Fiscal Recovery Fund monies could generate reimbursements. The Auditor of State’s office recommends that every local government consult its own legal counsel for advice pertinent to the local government’s particular situation to ensure that ORC 5705.14-.16 are not violated. Where disagreement over the application of a rule or statute arises, AOS will give all due consideration to a well-reasoned legal opinion provided by the local government’s legal counsel.

As a reminder, refunds of prior year receipt/expenditure (if used when expenditures and reimbursements are in different fiscal years) are not allowable other financing sources/uses and should be reclassified. Similarly, neither should interfund reimbursements be reported as transfers under any reporting framework (GAAP, OCBOA, or AOS Regulatory). Interfund reimbursements, regardless of the method of recording them in the accounting system, are reported as an expenditure/expense in the fund ultimately responsible and as a reduction of expenditure/expense in the fund being reimbursed on the financial statements. These reclassifications along with elimination of any duplicate receipts or expenditures resulting from reimbursement accounting should be made during the financial statement compilation process,

prior to filing in the Hinkle System for all reporting frameworks (GAAP, OCBOA, and AOS Regulatory).

GASB Cod. 1800.102 defines “Interfund Reimbursements” as “repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.” However, questions sometimes arise about whether such reimbursements, adjustments to balances of funds, or billing/revenue reallocation constitutes “transfers” under Ohio Rev. Code §§ 5705.14-16. The Auditor of State’s office recommends that every local government consult its own legal counsel for advice pertinent to the local government’s particular situation to ensure that the transfer provisions, Ohio Rev. Code §§ 5705.14-16, are not violated. Where disagreement over the application of a rule or statute arises, AOS will give all due consideration to a well-reasoned legal opinion provided by the local government’s legal counsel.

Single Audit Extension and Other Items

On March 18, 2021, the U.S. Department of Treasury issued *FACT SHEET: The American Rescue Plan Will Deliver Immediate Economic Relief to Families* and on March 19, 2021, the Federal Office of Management and Budget (OMB) issued memorandum M-21-20 to address the effective implementation of the American Rescue Plan (ARP) Act and stewardship of the taxpayer resources. Notably, OMB M-21-20 authorizes an automatic six month extension for states and local governments that have that have fiscal year-ends through June 30, 2021, and have not yet filed their single audits with the Federal Audit Clearinghouse as of the date of the memorandum to delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR §200.501. However, recipients and subrecipients must maintain documentation of the reason for the delayed filing. Recipients and subrecipients taking advantage of this extension will still qualify as a "low-risk auditee" under the criteria of 2 CFR §200.520(a). (2 CFR §200.501).

In light of the significant influx in COVID-19 federal funding, we have received several questions from local governments about whether audit costs can be charged to federal programs. We remind local governments about CFR §200.425 of subpart E of the Uniform Guidance which indicates, with certain caveats, that a reasonably proportionate share of the costs of Single Audits are allowable costs, where the federal agency has adopted this portion of the Uniform Guidance into its programmatic guidance. Local governments can request their auditors provide a breakdown of hours directly attributable to the Single Audit for allocating these costs. Audit costs not associated with a Single Audit and audit costs related to performance audits are unallowable costs under the Uniform Guidance.

Questions

This bulletin is not intended to answer all ARP questions governments may have. At this point in time, the Auditor of State understands there are more questions than answers, such as: Will the Uniform Guidance Act apply? What is a negative economic impact? Can funding be used for any infrastructure project, even if unrelated to the pandemic? What is the formula calculation for

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determining lost revenue and subsequent allocation of lost revenue funding? AOS is advocating for the U.S. Department of Treasury to urgently provide answers to these questions and more. AOS will continue to provide updated guidance on its COVID-19 Resources webpage as more information becomes available.

If you have any questions regarding the information presented in the Bulletin, please contact the Center for Audit Excellence at the Auditor of State's Office at FACCR@ohioauditor.gov or call Local Government Services at (800) 345-2519.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Ohio Auditor of State



TO: Dave Ruller
FROM: Angela Manley, Parks and Recreation Director
DATE: May 20, 2021
RE: Kent Parks and Recreation Donation

The Kent Parks & Recreation Department has received a donation in the amount of \$100.00 from Pete and Lois Orlando towards the planting of a memorial tree in the Kent parks.

The check has been forwarded to Budget and Finance and will be held until Council formally accepts the donation. Please request the necessary authorization from City Council to accept this donation. Your attention to this matter is greatly appreciated!

CC:
Budget & Finance
Amy Wilkens, Clerk of Council
Kent Parks & Recreation Board

**City of Kent
Income Tax Division**

**May 31, 2021
Income Tax Receipts Comparison - (Excluding 0.25% Police Facility Receipts)**

Monthly Cash Basis Receipts

Total receipts for the month of May, 2021	\$ 1,500,712
Total receipts for the month of May, 2020	\$ 1,318,258 *
Total receipts for the month of May, 2019	\$ 1,677,389 *

Year-to-date Receipts and Percent of Total Annual Receipts Collected

	<u>Year-to-date Actual</u>	<u>Percent of Annual</u>
Total receipts January 1 through May 31, 2021	\$ 5,960,984	43.27%
Total receipts January 1 through May 31, 2020	\$ 6,298,109 *	42.43%
Total receipts January 1 through May 31, 2019	\$ 6,493,600 *	45.09%

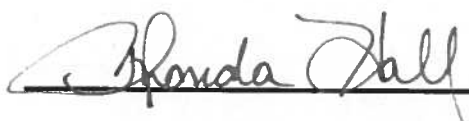
Year-to-date Receipts Through May 31, 2021 - Budget vs. Actual

<u>Year</u>	<u>Annual Budgeted Receipts</u>	<u>Revised Budgeted Receipts</u>	<u>Year-to-date Actual Receipts</u>	<u>Percent Collected</u>	<u>Percent Remaining</u>
2021	\$ 13,777,778	\$ 13,777,778	\$ 5,960,984	43.27%	56.73%

Comparisons of Total Annual Receipts for Previous Ten Years

<u>Year</u>	<u>Total Cash Basis Receipts*</u>	<u>Change From Prior Year</u>	
2011	\$ 10,780,581	3.58%	* - Changed from accrual basis of accounting to a cash basis of accounting for RITA Income Tax in December, 2020. All years have been restated to be on a cash basis for RITA receipts to make this report comparable from year to year.
2012	11,559,304	7.22%	
2013	12,794,029	10.68%	
2014	12,733,226	-0.48%	
2015	14,579,500	14.50%	
2016	14,192,888	-2.65%	
2017	14,525,574	2.34%	
2018	14,297,948	-1.57%	
2019	14,855,372	3.90%	
2020	14,487,712	-2.47%	

Submitted by



, Director of Budget and Finance

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2021

Monthly Cash Basis Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,402,207	\$ 1,279,211	\$ 1,050,773	\$ (228,439)	-17.86%
February	1,159,799	1,308,836	1,274,642	(34,194)	-2.61%
March	1,146,696	1,203,180	969,852	(233,328)	-19.39%
April	1,107,509	1,188,622	1,165,005	(23,617)	-1.99%
May	1,677,389	1,318,258	1,500,712	182,453	13.84%
June	1,276,454	1,050,528	-		
July	1,362,201	1,173,187	-		
August	1,048,472	1,380,013	-		
September	1,130,140	1,217,059	-		
October	1,257,232	1,100,198	-		
November	1,166,684	1,116,540	-		
December	1,120,588	1,152,079	-		
Totals	\$ 14,855,372	\$ 14,487,712	\$ 5,960,984	\$ (337,125)	

Year-to-Date Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,402,207	\$ 1,279,211	\$ 1,050,773	\$ (228,439)	-17.86%
February	2,562,006	2,588,047	2,325,415	(262,632)	-10.15%
March	3,708,702	3,791,228	3,295,267	(495,961)	-13.08%
April	4,816,211	4,979,850	4,460,272	(519,578)	-10.43%
May	6,493,600	6,298,109	5,960,984	(337,125)	-5.35%
June	7,770,054	7,348,637			
July	9,132,255	8,521,823			
August	10,180,727	9,901,836			
September	11,310,868	11,118,895			
October	12,568,100	12,219,093			
November	13,734,784	13,335,633			
December	14,855,372	14,487,712			
Totals	\$ 14,855,372	\$ 14,487,712			

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)
as of Month Ended May 31, 2021

Monthly Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 430,635	\$ 449,516	\$ 423,565	\$ (25,951)	-5.77%
February	432,014	453,874	356,633	(97,241)	-21.42%
March	402,640	443,892	389,676	(54,216)	-12.21%
April	429,558	443,272	426,355	(16,918)	-3.82%
May	463,202	437,024	391,324	(45,700)	-10.46%
June	426,381	422,147	-		
July	421,604	393,430	-		
August	400,817	524,200	-		
September	427,274	356,301	-		
October	424,492	404,529	-		
November	444,039	420,605	-		
December	447,737	410,545	-		
Totals	\$ 5,150,394	\$ 5,159,334	\$ 1,987,553	\$ (240,026)	

Year-to-Date Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 430,635	\$ 449,516	\$ 423,565	\$ (25,951)	-5.77%
February	862,649	903,390	780,198	(123,192)	-13.64%
March	1,265,289	1,347,282	1,169,874	(177,408)	-13.17%
April	1,694,847	1,790,555	1,596,229	(194,326)	-10.85%
May	2,158,050	2,227,579	1,987,553	(240,026)	-10.78%
June	2,584,431	2,649,726			
July	3,006,035	3,043,155			
August	3,406,852	3,567,355			
September	3,834,126	3,923,656			
October	4,258,618	4,328,185			
November	4,702,657	4,748,789			
December	5,150,394	5,159,334			
Totals	\$ 5,150,394	\$ 5,159,334			

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
(Excluding 0.25% Police Facility Receipts)

Comparisons of Total Annual Receipts for Previous Ten Years
Restated

Year	Total Cash Basis Receipts	Percent Change
2011	\$ 4,257,939	1.37%
2012	4,373,568	2.72%
2013	4,585,623	4.85%
2014	4,707,945	2.67%
2015	4,910,519	4.30%
2016	5,042,140	2.68%
2017	5,137,920	1.90%
2018	5,167,455	0.57%
2019	5,150,394	-0.33%
2020	5,159,334	0.17%

2021 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
Police Facility Dedicated Income Tax Receipts - 1/9 of Total (0.25%)
as of Month Ended May 31, 2021

Monthly Receipts

Month	Monthly Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 175,276	\$ 159,901	\$ 131,347	\$ (28,555)	-17.86%
February	144,975	163,604	159,330	(4,274)	-2.61%
March	143,337	150,398	121,232	(29,166)	-19.39%
April	138,439	148,578	145,626	(2,952)	-1.99%
May	209,674	164,782	187,589	22,807	13.84%
June	159,557	131,316	-		
July	170,275	146,648	-		
August	131,059	172,502	-		
September	141,268	152,132	-		
October	157,154	137,525	-		
November	145,836	139,567	-		
December	140,073	144,010	-		
Totals	\$ 1,856,921	\$ 1,810,964	\$ 745,123	\$ (42,141)	

Year-to-Date Receipts

Month	Year-to-Date Receipts			Comparisons	
	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 175,276	\$ 159,901	\$ 131,347	\$ (28,555)	-17.86%
February	320,251	323,506	290,677	(32,829)	-10.15%
March	463,588	473,903	411,908	(61,995)	-13.08%
April	602,026	622,481	557,534	(64,947)	-10.43%
May	811,700	787,264	745,123	(42,141)	-5.35%
June	971,257	918,580			
July	1,141,532	1,065,228			
August	1,272,591	1,237,730			
September	1,413,858	1,389,862			
October	1,571,012	1,527,387			
November	1,716,848	1,666,954			
December	1,856,921	1,810,964			
Totals	\$ 1,856,921	\$ 1,810,964			

2021 CITY OF KENT, OHIO
Comparison of Total Income Tax Receipts - Including Police Facility Receipts
as of Month Ended May 31, 2021

Monthly Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,577,483	\$ 1,439,113	\$ 1,182,119	\$ (256,994)	-17.86%
February	1,304,774	1,472,440	1,433,972	(38,468)	-2.61%
March	1,290,033	1,353,578	1,091,084	(262,494)	-19.39%
April	1,245,947	1,337,200	1,310,631	(26,569)	-1.99%
May	1,887,063	1,483,041	1,688,301	205,260	13.84%
June	1,436,011	1,181,844			
July	1,532,476	1,319,835			
August	1,179,531	1,552,514			
September	1,271,408	1,369,192			
October	1,414,386	1,237,723			
November	1,312,520	1,256,107			
December	1,260,661	1,296,089			
Totals	\$ 16,712,293	\$ 16,298,677	\$ 6,706,107	\$ (379,265)	

Year-to-Date Receipts				Comparisons	
Month	Restated 2019	Restated 2020	2021	Amount	Percent Change
January	\$ 1,577,483	\$ 1,439,113	\$ 1,182,119	\$ (256,994)	-17.86%
February	2,882,257	2,911,553	2,616,092	(295,461)	-10.15%
March	4,172,290	4,265,131	3,707,175	(557,956)	-13.08%
April	5,418,237	5,602,332	5,017,806	(584,525)	-10.43%
May	7,305,300	7,085,372	6,706,107	(379,265)	-5.35%
June	8,741,311	8,267,216			
July	10,273,787	9,587,051			
August	11,453,318	11,139,566			
September	12,724,726	12,508,757			
October	14,139,112	13,746,480			
November	15,451,632	15,002,587			
December	16,712,293	16,298,677			
Totals	\$ 16,712,293	\$ 16,298,677			

**City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected**

Calendar Month	2021 with change from 2020 - Cash Basis											
	Withholding	Change	%	Individual	Change	%	Net Profit	Change	%	Total	Change	%
Jan	\$ 1,047,391.21	\$ (163,677.07)	-13.52%	\$ 55,052.81	\$ (10,630.05)	-16.18%	\$ 51,717.42	\$ (83,002.91)	-61.61%	\$ 1,154,161.44	\$ (257,310.03)	-18.23%
Feb	\$ 1,179,003.37	\$ (68,297.44)	-5.48%	\$ 149,566.82	\$ 26,655.25	21.69%	\$ 59,884.67	\$ 30,358.15	102.82%	\$ 1,388,454.86	\$ (11,284.04)	-0.81%
March	\$ 1,050,186.96	\$ (152,131.53)	-12.55%	\$ 52,430.65	\$ (38,954.46)	-42.63%	\$ (46,111.68)	\$ (77,939.82)	-244.88%	\$ 1,056,505.93	\$ (269,025.81)	-20.30%
April	\$ 1,036,369.47	\$ (26,012.30)	-2.45%	\$ 141,024.52	\$ 6,829.65	5.09%	\$ 91,095.33	\$ (23,284.13)	-20.36%	\$ 1,268,489.32	\$ (42,466.78)	-3.24%
May	\$ 1,286,472.74	\$ 87,103.22	7.26%	\$ 199,007.75	\$ 34,980.38	21.33%	\$ 174,808.13	\$ 93,313.34	114.50%	\$ 1,660,288.62	\$ 215,996.94	14.91%
June	\$ (1,055,010.06)	\$ (1,065,651.09)	-100.00%	\$ (84,690.13)	\$ (107,180.79)	-100.00%	\$ (12,182.98)	\$ (120,242.96)	-100.00%	\$ (1,151,883.17)	\$ (1,151,883.17)	-100.00%
July	\$ (1,041,103.17)	\$ (1,041,103.17)	-100.00%	\$ (284,964.50)	\$ (91,319.13)	-100.00%	\$ (194,757.11)	\$ (46,066.55)	-100.00%	\$ (1,293,074.84)	\$ (1,293,074.84)	-100.00%
August	\$ (1,205,738.76)	\$ (944,356.39)	-100.00%	\$ (157,435.13)	\$ (101,350.31)	-100.00%	\$ (90,786.25)	\$ (37,524.73)	-100.00%	\$ (1,198,384.48)	\$ (1,198,384.48)	-100.00%
Sept	\$ (1,036,698.75)	\$ (1,191,558.94)	-100.00%	\$ (34,110.05)	\$ (842,169.27)	-58.51%	\$ 331,393.87	\$ (658,708.91)	-66.53%	\$ 6,527,900.17	\$ (9,364,010.46)	-58.92%
Oct	\$ (1,191,558.94)	\$ (7,863,132.28)	-58.41%	\$ 597,082.55	\$ (842,169.27)	-58.51%	\$ 331,393.87	\$ (658,708.91)	-66.53%	\$ 6,527,900.17	\$ (9,364,010.46)	-58.92%
Nov	\$ (1,191,558.94)	\$ (7,863,132.28)	-58.41%	\$ 597,082.55	\$ (842,169.27)	-58.51%	\$ 331,393.87	\$ (658,708.91)	-66.53%	\$ 6,527,900.17	\$ (9,364,010.46)	-58.92%
Dec	\$ (1,191,558.94)	\$ (7,863,132.28)	-58.41%	\$ 597,082.55	\$ (842,169.27)	-58.51%	\$ 331,393.87	\$ (658,708.91)	-66.53%	\$ 6,527,900.17	\$ (9,364,010.46)	-58.92%
	\$ 5,599,423.75	\$ (7,863,132.28)	-58.41%	\$ 597,082.55	\$ (842,169.27)	-58.51%	\$ 331,393.87	\$ (658,708.91)	-66.53%	\$ 6,527,900.17	\$ (9,364,010.46)	-58.92%
										Check \$ 15,891,910.63	\$ (301,219.79)	-1.86%

**City of Kent
RITA Income Tax Analysis by Month compared to the Prior Year
By Category Collected**

Calendar Month	2020 with change from 2019 - Cash Basis											
	Withholding	Change	%	Individual	Change	%	Net Profit	Change	%	Total	Change	%
Jan	\$ 1,211,068.28	\$ 61,920.16	5.39%	\$ 65,682.86	\$ (30,285.40)	-31.56%	\$ 134,720.33	\$ (171,023.91)	-55.94%	\$ 1,411,471.47	\$ (139,389.15)	-8.99%
Feb	\$ 1,247,300.81	\$ 97,118.68	10.02%	\$ 122,911.57	\$ (2,352.13)	-1.88%	\$ 29,526.52	\$ 25,383.37	612.66%	\$ 1,399,738.90	\$ 136,639.21	10.82%
March	\$ 1,062,381.77	\$ 24,831.97	2.39%	\$ 134,194.87	\$ 3,536.23	2.71%	\$ 114,379.46	\$ 63,075.78	122.95%	\$ 1,325,531.74	\$ 80,072.93	6.60%
April	\$ 1,199,369.52	\$ (77,737.25)	-6.09%	\$ 164,027.37	\$ (179,534.62)	-52.26%	\$ 81,494.79	\$ (126,996.82)	-60.91%	\$ 1,310,956.10	\$ 91,443.98	7.50%
May	\$ 1,055,010.06	\$ (69,589.03)	-6.19%	\$ 84,690.13	\$ (115,029.91)	-57.60%	\$ 12,182.98	\$ (49,191.45)	-80.15%	\$ 1,444,891.68	\$ (384,768.69)	-21.01%
June	\$ 1,065,651.09	\$ (119,927.27)	-10.12%	\$ 107,180.79	\$ (87,085.09)	-44.83%	\$ 120,242.96	\$ (4,053.57)	-3.26%	\$ 1,293,074.84	\$ (211,065.93)	-14.03%
July	\$ 1,041,103.17	\$ (1,980.07)	-0.19%	\$ 284,964.50	\$ 243,566.93	588.36%	\$ 194,757.11	\$ 129,679.72	199.27%	\$ 1,520,824.78	\$ 371,266.58	32.30%
August	\$ 1,205,738.76	\$ 72,817.41	6.43%	\$ 91,319.13	\$ 5,588.31	6.52%	\$ 46,066.55	\$ 26,991.50	141.50%	\$ 1,343,124.44	\$ 105,397.22	8.52%
Sept	\$ 944,356.39	\$ (153,264.70)	-13.96%	\$ 157,435.13	\$ 12,335.43	8.50%	\$ 96,592.96	\$ (40,809.37)	-29.70%	\$ 1,198,384.48	\$ (181,738.64)	-13.17%
Oct	\$ 1,036,698.75	\$ (97,714.86)	-8.61%	\$ 101,350.31	\$ 8,200.62	8.80%	\$ 90,786.25	\$ 49,354.48	119.12%	\$ 1,228,835.31	\$ (40,159.76)	-3.16%
Nov	\$ 1,191,558.94	\$ 39,831.67	3.46%	\$ 34,110.05	\$ 5,948.77	21.12%	\$ 37,524.73	\$ 56,612.41	296.59%	\$ 1,263,193.72	\$ 107,392.85	8.82%
Dec	\$ 1,191,558.94	\$ 39,831.67	3.46%	\$ 34,110.05	\$ 5,948.77	21.12%	\$ 37,524.73	\$ 56,612.41	296.59%	\$ 1,263,193.72	\$ 107,392.85	8.82%
	\$ 13,462,556.03	\$ (110,085.32)	-0.81%	\$ 1,439,251.82	\$ (164,776.50)	-10.27%	\$ 990,102.78	\$ (26,357.97)	-2.59%	\$ 15,891,910.63	\$ (301,219.79)	-1.86%
										Check \$ 15,891,910.63	\$ (301,219.79)	-1.86%