



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: May 13, 2022

RE: Council Update-April 2022

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)**, the following is the monthly update for **April 2022**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$23.1 million in the month of April 2022. Year-to-date, sales tax receipts totaled \$103.8 million, which represents a year over year increase of 12.1%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. The Sales taxes allocated to the General Fund totaled \$100.2 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$31,002,860	\$16,921,384	54.6%
Sales & Use	\$295,384,870	\$100,220,209	33.9%
Licenses & Permits	\$102,974	\$22,776	22.1%
Fines & Forfeitures	\$8,586,576	\$2,688,831	31.3%
Charges for Services	\$90,712,905	\$28,134,317	31.0%
Intergovernmental	\$54,475,158	\$23,056,592	42.3%
Other Revenue	\$120,329,227	\$101,629,325	84.5%
Interest Earnings	\$7,800,000	\$3,365,380	43.1%
Total Revenue	\$608,394,570	\$276,038,813	45.4%

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$289,412,625	\$104,967,086	36.3%
Other Expenses	\$294,892,294	\$54,450,838	18.5%
Total Expenditures	\$584,304,919	\$159,417,925	27.3%
Total Subsidies to Other Funds	\$83,196,784	\$58,535,215	70.4%

- **Health & Human Services Levy:**

The primary source of revenue is property taxes generated from the County's **two voted levies for Health and Human Services**. The following tables summarize Health and Human Services Levy Fund revenues and subsidies:

HHS Levy Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$260,084,413	\$143,338,960	55.1%
Intergovernmental Revenue	\$16,625,298	\$8,015,320	48.2%
Total Revenue	\$276,709,711	\$151,354,280	54.7%

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
Total Subsidies to Other Funds	\$278,890,944	\$78,431,434	28.1%

- Attached is the INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes the following for all county funds:
 - Beginning Cash Balance
 - YTD Receipts
 - YTD Expenditures
 - Ending Cash Balance
- In April, Council approved additional **appropriations of \$1 million for Veterans Services Commission** to support the purchase of a new building located at East 40th and Chester Avenue.
- In April, Council approved **additional appropriations of \$2,759,430 for the Community Development Supplemental Grant Program**, approved by Ordinance O2020-0001. This appropriation will fund \$982,745 in remaining 2021 grants and \$1,776,685 in new 2022 grants to various municipalities and agencies for various projects and programs.
- The **Alternative Tax Budget for 2023** has been submitted to County Council. This budget is required by Oho 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 debt