



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: September 15, 2022

RE: Council Update-August 2022

cc: Armond Budish, County Executive; Bill Mason, Chief of Staff; Mike Chambers, Fiscal Officer; Shawntaye McCurdy, OBM Deputy Director; 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 **August 2022**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$27.5 million in the month of August 2022. Year-to-date sales tax receipts totaled \$210.1 million, which represents a year over year increase of 8.4%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$204.1 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$31,002,860	\$30,580,661	98.6%
Sales & Use	\$295,384,870	\$204,107,389	69.1%
Licenses & Permits	\$102,974	\$49,876	48.4%
Fines & Forfeitures	\$8,586,576	\$5,532,936	64.4%
Charges for Services	\$90,712,905	\$79,461,349	87.6%
Intergovernmental	\$54,475,158	\$41,630,870	76.4%
Other Revenue	\$240,278,356	\$230,329,346	95.9%
Interest Earnings	\$7,800,000	\$6,128,380	78.6%
Total Revenue	\$728,343,699	\$597,820,807	82.1%

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$293,926,545	\$202,854,094	69.0%
Other Expenses	\$433,065,323	\$145,609,769	33.6%
Total Expenditures	\$726,991,868	\$348,463,863	47.9%
Total Subsidies to Other Funds	\$89,898,191	\$76,958,063	85.6%

- **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	\$261,062,226	100.4%
Intergovernmental Revenue	\$16,625,298	\$8,015,320	48.2%
Total Revenue	\$276,709,711	\$269,077,546	97.2%

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
Total Subsidies to Other Funds	\$279,577,962	\$176,218,739	63.0%

- 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

- **Significant Changes:**

- On August 3rd, 2022, **\$10,600,000 in appropriations** were journalized for an amendment to Contract Number 228 with the **MetroHealth System for Correctional Health Care Services for the Cuyahoga County Jail System**. Council approved Resolution R2022-0127 authorizing this appropriation on May 24, 2022.
- On August 24, 2022, a Resolution accepting the 2023 tax rates as determined by the Budget Commission was submitted to Council. This is the final step of a three-part process that includes (1) Council's adoption of the Alternative Tax Budget, (2) Budget Commission approval and confirmation of tax rates and (3) Council's acceptance of the tax rates approved and confirmed by the Budget Commission.
- **Sales Tax Receipts of \$26 million** have been reported **for September 2022**. This is 5.7% less than this month last year and 6.6% more year over year.