



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 15, 2022

RE: Council Update-June 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 **June 2022**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$28.2 million in the month of June 2022. Year-to-date, sales tax receipts totaled \$154.8 million, which represents a year over year increase of 9.9%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$149.7 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$31,002,860	\$16,922,910	54.6%
Sales & Use	\$295,384,870	\$149,668,956	50.7%
Licenses & Permits	\$102,974	\$36,501	35.4%
Fines & Forfeitures	\$8,586,576	\$4,220,558	49.2%
Charges for Services	\$90,712,905	\$61,310,257	67.6%
Intergovernmental	\$54,475,158	\$33,056,684	60.7%
Other Revenue	\$120,329,227	\$106,643,824	88.6%
Interest Earnings	\$7,800,000	\$4,292,380	55.0%
Total Revenue	\$608,394,570	\$376,152,070	61.8%

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$293,652,545	\$153,224,452	52.2%
Other Expenses	\$303,043,695	\$85,971,996	28.4%
Total Expenditures	\$596,696,240	\$239,196,448	40.1%
Total Subsidies to Other Funds	\$88,148,191	\$62,470,563	70.9%

- **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	\$143,312,993	55.1%
Intergovernmental Revenue	\$16,625,298	\$8,015,320	48.2%
Total Revenue	\$276,709,711	\$151,328,313	54.7%

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
Total Subsidies to Other Funds	\$278,890,944	\$175,607,289	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:**

- The County received the **second tranche of American Rescue Plan Act funding totaling \$119,949,128.50** from the U.S. Treasury. A request for appropriation and corresponding cash transfer to the General Fund will appear on a Fiscal Agenda in July.
- Council approved **additional appropriations of \$51,233,575.56 in Emergency Rental Assistance (ERA) – Reallocation 1 funding and \$16,195,156.80 in Emergency Rental Assistance (ERA) – Reallocation 2 funding** received from the US Treasury. These funds will be used to provide emergency rental and utility assistance to income eligible tenants who are unable to pay their monthly rent due to the COVID-19 pandemic.
- Council approved **\$1,250,000, for the Challenge Loan Program and loan loss reserve agreement with Key Bank**. This agreement will leverage \$5 million of unsecured home

repair lending to Cuyahoga County homeowners who do not qualify for traditional home equity loans.

- Council approved budgeted **cash transfers totaling \$95,457,642.50 for the 1st half year subsidies from the Health and Human Services 4.8 and 4.7 mills levies** to Juvenile Court, the various division of the Department of Health and Human Services, Family Justice Center, Ohio State Extension, Public Safety and Justice Services and Workforce Development.