



**To:** County Council

**From:** Walter Parfejewiec, Office of Budget and Management

**Date:** June 15, 2022

**RE:** Council Update-May 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

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In accordance with **County Code §701.07(C)**, the following is the monthly update for **May 2022**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$22.8 million in the month of May 2022. Year-to-date, sales tax receipts totaled \$126.6 million, which represents a year over year increase of 10.8%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. The Sales Taxes allocated to the General Fund total \$122.6 million. The following tables summarize General Fund revenues, expenditures and subsidies:

| <b>General Fund Revenue</b> | <b>2022<br/>Budget</b> | <b>2022<br/>Actual</b> | <b>%<br/>Budget</b> |
|-----------------------------|------------------------|------------------------|---------------------|
| Property Tax                | \$31,002,860           | \$16,921,384           | 54.6%               |
| Sales & Use                 | \$295,384,870          | \$122,605,409          | 41.5%               |
| Licenses & Permits          | \$102,974              | \$30,026               | 29.2%               |
| Fines & Forfeitures         | \$8,586,576            | \$3,441,929            | 40.1%               |
| Charges for Services        | \$90,712,905           | \$35,041,938           | 38.6%               |
| Intergovernmental           | \$54,475,158           | \$27,361,736           | 50.2%               |
| Other Revenue               | \$120,329,227          | \$103,707,934          | 86.2%               |
| Interest Earnings           | \$7,800,000            | \$3,879,380            | 49.7%               |
| <b>Total Revenue</b>        | <b>\$608,394,570</b>   | <b>\$312,989,736</b>   | <b>51.4%</b>        |

| General Fund Expenditures/Subsidies   | 2022 Budget          | 2022 Actual          | % Budget     |
|---------------------------------------|----------------------|----------------------|--------------|
| Personnel Services                    | \$291,129,986        | \$129,226,725        | 44.4%        |
| Other Expenses                        | \$299,301,936        | \$65,606,913         | 21.9%        |
| <b>Total Expenditures</b>             | <b>\$590,431,922</b> | <b>\$194,833,638</b> | <b>33.0%</b> |
| <b>Total Subsidies to Other Funds</b> | <b>\$82,388,077</b>  | <b>\$59,071,142</b>  | <b>71.7%</b> |

- **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%        |
| <b>Total Revenue</b>      | <b>\$276,709,711</b> | <b>\$151,354,280</b> | <b>54.7%</b> |

| HHS Levy Fund Subsidies               | 2022 Budget          | 2022 Actual         | % Budget     |
|---------------------------------------|----------------------|---------------------|--------------|
| <b>Total Subsidies to Other Funds</b> | <b>\$278,890,944</b> | <b>\$81,958,703</b> | <b>29.4%</b> |

- 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:**

- In May, County Council approved **an across-the-board cost of living adjustment (COLA) for County Executive employees of an additional one percent (1%)** over current 2022 pay rates for the period July 3, 2022 through December 31, 2022. Council also authorized side letters to amend the various collective bargaining agreements accordingly. The County Law Department will be contacting the union representatives to implement the amendments
- In May, Council approved **additional appropriations of \$3,168,793.60 for a Special Primary Election** which is estimated to be held on August 2, 2022. This appropriation will cover the cost for 975 county precincts and 972,252 registered voters. The Secretary of State will reimburse the county for the cost of this special election.

- In May, Council approved the **Annual Alternative Tax Budget for the year 2023**. This budget demonstrates the County's need for the property taxes that are levied and establishes the 2023 revenue estimates.
- Cuyahoga County has once again been awarded **the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA)** for our 2022-2023 Biennial Budget Book. This award is the highest form of recognition in governmental budgeting.