



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: November 15, 2022

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$25.7 million in the month of October 2022. Year-to-date sales tax receipts totaled \$261.8 million, which represents a year over year increase of 5.4%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$258.3 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$31,002,860	\$31,089,284	100.3%
Sales & Use	\$295,384,870	\$258,305,327	87.4%
Licenses & Permits	\$102,974	\$78,704	76.4%
Fines & Forfeitures	\$8,586,576	\$6,518,225	75.9%
Charges for Services	\$90,712,905	\$93,298,179	102.8%
Intergovernmental	\$54,475,158	\$64,345,758	118.1%
Other Revenue	\$240,278,356	\$231,573,369	96.4%
Interest Earnings	\$7,800,000	\$8,116,126	104.1%
Total Revenue	\$728,343,699	\$693,324,970	95.2%

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$296,405,840	\$262,685,669	88.6%
Other Expenses	\$441,348,989	\$193,680,099	43.9%
Total Expenditures	\$737,754,829	\$456,365,768	61.9%
Total Subsidies to Other Funds	\$91,417,498	\$79,708,063	87.2%

- **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	\$263,017,349	101.1%
Intergovernmental Revenue	\$16,625,298	\$16,057,652	96.6%
Total Revenue	\$276,709,711	\$279,075,001	100.9%

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
Total Subsidies to Other Funds	\$282,968,962	\$180,507,264	63.8%

- 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 issued **\$30,600,000 in Series 2022A Economic Development Revenue Bonds** for renovations at the Convention Center.
- Council approved the **Fiscal Officer's Estimate of Tax Rates to be Levied for 2023**. The estimate allocates 1.45 mills of inside millage: General Fund (1.10 mills) and General Fund for Bond Retirement (0.35 mills). The estimate also allocates 16.90 mills of outside millage as follows: Health & Human Services (4.8 and 4.70 mills), BODD (3.9 mills) and County Library (3.5 mills).
- Council approved **additional appropriations of \$2,738,000 for the Department of Information Technology for items not included in the 2022 budget**. Approved Items included additional security (Incident Responses, Engineering (Microsoft & Zoom

licenses), Applications (payments to contractors for unfilled positions) and Communications (AT&T to support remote work).

- Council approved **additional appropriations of \$3,300,000 for the Department of Health & Human Services – Division of Children & Family Services for the Say Yes to Education** program. This appropriation represents the Cleveland Metropolitan School District's portion of Year 4 which will be fully reimbursed to the County.