



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: May 15, 2023

RE: Council Update-April 2023

cc: Chris Ronayne, County Executive; Eric Wobser, Chief of Staff; Katherine Gallagher, Chief of Operations; 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 **April 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$25.3 million in the month of April 2022. Year-to-date sales tax receipts totaled \$111.3 million, which represents a year over year increase of 7.2%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$108.5 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$18,961,083	57.5%
Sales & Use	\$312,577,935	\$108,543,235	34.7%
Licenses & Permits	\$99,646	\$26,950	27.0%
Fines & Forfeitures	\$8,855,927	\$2,626,716	29.7%
Charges for Services	\$98,647,138	\$19,888,729	20.2%
Intergovernmental	\$63,131,082	\$22,066,138	35.0%
Other Revenue	\$12,827,307	\$3,292,616	25.7%
Interest Earnings	\$9,192,571	\$4,439,518	48.3%
Total Revenue	\$538,285,500	\$179,844,985	33.4%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$319,783,541	\$114,648,287	35.9%
Other Expenses	\$344,898,302	\$79,501,891	23.0%
Total Expenditures	\$664,772,843	\$194,150,177	29.2%
Total Subsidies to Other Funds	\$70,369,930	\$2,353,466	3.3%

- **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	2023 Budget	2023 Actual	% Budget
Property Tax	\$262,798,269	\$145,681,979	54.4%
Intergovernmental Revenue	\$16,057,651	\$0	0%
Total Revenue	\$278,855,920	\$145,681,979	52.2%

HHS Levy Fund Subsidies	2023 Budget	2023 Actual	% Budget
Total Subsidies to Other Funds	\$262,210,193	\$12,080,369	4.6%

- 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:**

- Council approved additional **Opioid Mitigation appropriations totaling \$189,357**. These additional appropriations will be used for an opioid awareness and prevention campaign.
- Council approved **additional appropriations totaling \$8,118,000 for MetroHealth**. The additional appropriations are for the second quarter (April-June) subsidy transfers.
- Council approved a **cash transfer of \$3,500,000 from the Community Development Fund to the Economic Development Fund**. This is a scheduled annual transfer.
- The **Alternative Tax Budget for 2024** has been submitted to County Council. This budget is required by Ohio 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