



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: January 22, 2024

RE: Council Update-December 2023

cc: Chris Ronayne, County Executive; Erik Janas, 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; David Razum, Deputy Chief of Communications & Strategy; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, the following is the monthly update for **December 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$28.4 million in the month of December 2023. Year-to-date sales tax receipts totaled \$328.3 million, which represents a year over year increase of 3.7%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$320.2 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$34,708,716	105.3%
Sales & Use	\$312,577,935	\$320,235,856	102.4%
Licenses & Permits	\$99,646	\$83,069	83.4%
Fines & Forfeitures	\$8,855,927	\$7,739,096	87.4%
Charges for Services	\$98,647,138	\$98,390,740	99.7%
Intergovernmental	\$63,131,082	\$74,200,527	117.5%
Other Revenue	\$12,827,307	\$26,175,594	204.1%
Interest Earnings	\$9,192,571	\$25,849,412	281.2%
Total Revenue	\$538,285,500	\$587,383,011	109.1%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$343,380,265	\$336,986,231	98.1%
Other Expenses	\$413,558,025	\$253,523,723	61.3%
Total Expenditures	\$756,938,290	\$590,509,954	78.0%
Total Subsidies to Other Funds	\$80,956,214	\$66,183,409	81.8%

- **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	\$268,038,625	102.0%
Intergovernmental Revenue	\$16,057,651	\$15,909,112	99.1%
Other Revenue	\$0	\$2,706,000	100.0%
Total Revenue	\$278,855,920	\$286,653,737	102.8%

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Total Expenditures	\$4,565,003	\$4,560,359	99.9%
Total Subsidies to Other Funds	\$290,123,190	\$268,904,008	92.7%

- 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 appropriations totaling \$40,209,798** for Road Capital Projects. The projects include:
 - Garfield Blvd.
 - Chagrin River Road
 - Sheldon Road
 - Grant Avenue
 - Forbes Road
 - North Marginal Road
 - Clague Road
 - East 200th Street
- Council approved **additional appropriations of \$3,000,000 for the 911 Consolidation Shared Service Fund**. These funds will be used to consolidate several dispatch centers.
- Council approved **additional appropriations totaling \$13,670,656 for final Personal Services and Other Expenses** expected in 2023. The departments include:
 - Juvenile Court \$150,000
 - Sanitary Engineer \$1,266,221
 - Economic Development \$690,000

- County Airport \$95,000
 - Law Department \$100,000
 - Executive \$66,710
 - Sheriff's Office \$5,750,000
 - Probate Court \$100,000
 - Public Works \$5,452,725
- Council approved **additional appropriations totaling \$1,210,485 for remaining 2022 space maintenance reconciliation charges**. The departments included:
 - Sheriff's Office \$300,000
 - Public Works \$90,185
 - Human Resources \$47,000
 - Soldiers and Sailors Monument \$3,000
 - Domestic Relations \$250,000
 - Court of Appeals \$125,000
 - Juvenile Court \$625,000
 - Prosecutor's Office \$70,000
 - Council approved **additional appropriations and a cash transfer in the amount of \$8,118,000** for the fourth quarter Health & Human Services Levy subsidy transfer to MetroHealth.