



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 14, 2023

RE: Council Update-June 2023

cc: Chris Ronayne, County Executive; Brendan Doyle, Interim 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 **June 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$27.6 million in the month of June 2022. Year-to-date sales tax receipts totaled \$163.2 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 \$159 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$18,967,041	57.6%
Sales & Use	\$312,577,935	\$159,002,224	50.9%
Licenses & Permits	\$99,646	\$36,472	36.6%
Fines & Forfeitures	\$8,855,927	\$3,909,556	44.1%
Charges for Services	\$98,647,138	\$56,145,118	56.9%
Intergovernmental	\$63,131,082	\$38,766,732	61.4%
Other Revenue	\$12,827,307	\$7,522,704	58.6%
Interest Earnings	\$9,192,571	\$7,027,405	76.4%
Total Revenue	\$538,285,500	\$291,377,251	54.1%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$320,617,677	\$166,134,782	51.9%
Other Expenses	\$346,660,352	\$125,462,473	36.2%
Total Expenditures	\$666,980,029	\$291,597,255	43.7%
Total Subsidies to Other Funds	\$74,181,622	\$49,284,159	66.4%

- **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	\$148,562,960	56.5%
Intergovernmental Revenue	\$16,057,651	\$7,941,076	49.5%
Total Revenue	\$278,855,920	\$156,504,036	56.1%

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Total Expenditures	\$4,165,003	\$2,919,683	70.1%
Total Subsidies to Other Funds	\$266,163,188	\$113,719,327	42.1%

- 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 \$25,000,000 in grant funds awarded by the U.S. Department of Treasury for the Emergency Rental Assistance 2 Reallocation**. These funds will be administered by the Department of Housing and Community Development.
- Council approved **additional appropriations totaling \$3,168,793.60 to fund the August 8, 2023 Special Primary Election**. The Secretary of State may reimburse the County for some or all of the actual expenditures.
- Council approved **additional appropriations totaling \$9,879,339 for the HOME ARPA grant award**. This grant will be used to reduce homelessness and increase housing stability.
- Council approved budgeted **cash transfers totaling \$101,719,726 for 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 and Public Safety and Justice Services.
- Council approved budgeted **cash transfers totaling \$13,311,663 from the General Fund for subsidies** to Veterans Services, Public Safety and Justice Services, Sheriff’s

Department, Human Resources (RTA Bus Passes) and Public Works (Custodial, CIP, Dog Kennel, Public Utility).

- Council adopted the **annual 2024 Alternative Tax Budget** maintaining the current allocation of inside millage: 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund.