



**To:** County Council

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

**Date:** April 14, 2023

**RE:** Council Update-March 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

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

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$32.1 million in the month of March 2022. Year-to-date sales tax receipts totaled \$85.9 million, which represents a year over year increase of 6.5%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$83.6 million. The following tables summarize General Fund revenues, expenditures and subsidies:

<b>General Fund Revenue</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>% Budget</b>
Property Tax	\$32,953,894	\$18,949,649	57.5%
Sales & Use	\$312,577,935	\$83,606,306	26.7%
Licenses & Permits	\$99,646	\$18,700	18.8%
Fines & Forfeitures	\$8,855,927	\$1,872,031	21.1%
Charges for Services	\$98,647,138	\$17,252,586	17.5%
Intergovernmental	\$63,131,082	\$16,079,440	25.5%
Other Revenue	\$12,827,307	\$2,414,882	18.8%
Interest Earnings	\$9,192,571	\$3,572,999	38.9%
<b>Total Revenue</b>	<b>\$538,285,500</b>	<b>\$143,766,594</b>	<b>26.7%</b>

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$319,783,541	\$89,270,677	27.9%
Other Expenses	\$345,856,684	\$61,371,711	17.7%
<b>Total Expenditures</b>	<b>\$665,640,225</b>	<b>\$150,642,388</b>	<b>22.6%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$70,369,930</b>	<b>\$2,348,317</b>	<b>3.3%</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	2023 Budget	2023 Actual	% Budget
Property Tax	\$262,798,269	\$142,885,354	54.4%
Intergovernmental Revenue	\$16,057,651	\$0	0%
<b>Total Revenue</b>	<b>\$278,855,920</b>	<b>\$142,885,354</b>	<b>51.2%</b>

HHS Levy Fund Subsidies	2023 Budget	2023 Actual	% Budget
<b>Total Subsidies to Other Funds</b>	<b>\$262,130,193</b>	<b>\$12,080,369</b>	<b>4.6%</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:**

- Council approved **casino tax appropriations totaling \$1,988,500**. These appropriations will fund agreements with Cleveland Cultural Garden Federations, Chagrin Documentary Film Festival, Cleveland Zoological Society, Frank Ford Consulting LLC and Cuyahoga County Land Reutilization Corporation.
- Council approved **casino tax appropriations of \$1,500,000 for the Community Development Supplemental Grant (CDSG) program**. The County provides annual awards to multiple municipalities and non-profit organizations that submitted applications for grant projects and/or programs.
- Council approved **appropriations of \$1,500,000 for the Say Yes to Education program**. This additional appropriation was Temporary Assistance for Needy Families (TANF)

funding provided by the Ohio Department of Job and Family Services to fund a portion this program.

- Council approved a **cash transfer \$2,500,000 from the Health and Human Services Levy to fund the first quarter mandated share** required by the Ohio Department of Job and Family Services. This is a budgeted payment that is included in the Department of Health and Human Services-Division of Job and Family Services budget.