



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: June 15, 2023

RE: Council Update-May 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 **May 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$24.3 million in the month of May 2022. Year-to-date sales tax receipts totaled \$135.6 million, which represents a year over year increase of 7.1%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$132.4 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	\$132,442,403	42.4%
Licenses & Permits	\$99,646	\$28,050	28.1%
Fines & Forfeitures	\$8,855,927	\$3,246,889	36.7%
Charges for Services	\$98,647,138	\$25,256,649	25.6%
Intergovernmental	\$63,131,082	\$31,585,018	50.0%
Other Revenue	\$12,827,307	\$5,729,455	44.7%
Interest Earnings	\$9,192,571	\$5,799,265	63.1%
Total Revenue	\$538,285,500	\$223,048,811	41.4%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$317,802,556	\$139,936,659	44.0%
Other Expenses	\$345,788,118	\$104,476,640	30.2%
Total Expenditures	\$663,590,674	\$244,413,299	36.8%
Total Subsidies to Other Funds	\$72,985,699	\$42,386,104	58.1%

- **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	\$148,517,197	56.5%
Intergovernmental Revenue	\$16,057,651	\$7,941,076	49.5%
Total Revenue	\$278,855,920	\$156,458,273	56.1%

HHS Levy Fund Subsidies	2023 Budget	2023 Actual	% Budget
Total Subsidies to Other Funds	\$262,210,193	\$14,915,587	5.7%

- 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 **cash transfers totaling \$41,861,793.64 for various 2023 Debt Service** payments. Debt Service payments include:
 - Gateway Facilities \$2,681,867.64
 - Brownfield Redevelopment \$1,081,766
 - Commercial Redevelopment \$276,196
 - Convention Center \$27,164,434
 - County Hotel \$3,786,875
 - County Ballpark \$2,550,000
 - Western Reserve \$2,784,480
 - Sales Tax Revenue \$1,536,175
- Council approved **additional appropriations totaling \$763,831.58 to repair damages from a fire at the Cuyahoga County Fairgrounds**. This includes \$263,831.58 from the insurance company and \$500,000 from the General Fund.