



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: May 15, 2024

RE: Council Update-April 2024

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 **April 2024**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$25.3 million in the month of April 2024. Year-to-date sales tax receipts totaled \$111.5 million, which represents a year over year increase of 0.2%.

- 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	2024 Budget	2024 Actual	% Budget
Property Tax	\$36,489,554	\$19,174,319	52.5%
Sales & Use	\$337,510,723	\$108,485,226	32.1%
Licenses & Permits	\$120,720	\$21,675	18.0%
Fines & Forfeitures	\$9,273,342	\$2,652,306	28.6%
Charges for Services	\$105,650,856	\$23,452,550	22.2%
Intergovernmental	\$71,132,647	\$18,426,264	25.9%
Other Revenue	\$24,424,066	\$5,571,853	22.8%
Interest Earnings	\$15,646,730	\$12,503,363	79.9%
Total Revenue	\$600,248,638	\$190,287,556	31.7%

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$353,174,351	\$124,126,398	35.1%
Other Expenses	\$285,862,933	\$101,398,951	35.5%
Total Expenditures	\$639,037,284	\$225,525,349	35.3%
Total Subsidies to Other Funds	\$69,102,580	\$43,610,356	63.1%

- **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	2024 Budget	2024 Actual	% Budget
Property Tax	\$265,010,954	\$147,481,552	55.7%
Intergovernmental Revenue	\$16,065,670	\$0	0.0%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$281,076,624	\$147,481,552	52.5%

HHS Levy Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Total Expenditures	\$4,165,004	\$2,453,315	58.9%
Total Subsidies to Other Funds	\$277,734,812	\$33,042,520	11.9%

- 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 the **annual cash transfer of \$3,800,000** from the Community Development (Casino Tax) fund to the Economic Development Fund.
 - Council approved a **cash transfer of \$1,500,000** from the Community Development (Casino Tax) to the Community Development Supplemental Grant fund which was approved by O2020-0001.
 - Council approved appropriations of **\$3,600,000 for the Child Wellness Campus**. This funding was received from the Board of Developmental Disabilities (BODD) and the Alcohol, Drug Addiction and Mental Health Service Board (ADAMHS). This funding will provide short-term emergency bed services through the Center for Families and Children T-Suites program.
 - The County issued payment in the amount of **\$37,513,011.97 for the land purchase in Garfield Heights for Central Service Campus**.