



**To:** County Council

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

**Date:** January 28, 2025

**RE:** Council Update-December 2024 (Final)

**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 2024**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$31.1 million in the month of December 2024. Year-to-date sales tax receipts totaled \$334 million, which represents a year over year increase of 0.7%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$323.3 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2024 Budget	2024 Actual	% Budget
Property Tax	\$36,489,554	\$34,926,746	95.7%
Sales & Use	\$337,510,723	\$323,325,210	95.8%
Licenses & Permits	\$120,720	\$80,723	66.9%
Fines & Forfeitures	\$9,273,342	\$8,216,685	88.6%
Charges for Services	\$105,650,856	\$102,004,101	96.5%
Intergovernmental	\$71,132,647	\$71,839,342	101.0%
Other Revenue	\$24,424,066	\$24,235,354	99.2%
Interest Earnings	\$15,646,730	\$32,976,558	210.8%
<b>Total Revenue</b>	<b>\$600,248,638</b>	<b>\$597,604,719</b>	<b>99.6%</b>

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$372,404,497	\$363,985,656	97.7%
Other Expenses	\$295,201,044	\$245,388,839	83.1%
<b>Total Expenditures</b>	<b>\$667,605,541</b>	<b>\$609,374,495</b>	<b>91.3%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$78,760,183</b>	<b>\$80,665,987</b>	<b>102.4%</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	2024 Budget	2024 Actual	% Budget
Property Tax	\$265,010,954	\$269,990,743	101.9%
Intergovernmental Revenue	\$16,065,670	\$16,207,867	100.9%
Other Revenue	\$0	\$0	0.0%
<b>Total Revenue</b>	<b>\$281,076,624</b>	<b>\$286,198,610</b>	<b>101.8%</b>

HHS Levy Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
<b>Total Expenditures</b>	<b>\$4,171,504</b>	<b>\$4,167,987</b>	<b>99.9%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$281,334,812</b>	<b>\$280,563,912</b>	<b>99.7%</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 the 2024-2025 Biennial Budget Update for 2025**. This budget update included amendments from both Administration and Council. Administration's amendments added appropriations of \$20.1 million while Council's amendments added appropriations of \$9.3 million. These additional appropriations increased the previously adopted 2025 budgeted deficits from \$11.4 million to \$25.1 million in the General Fund and \$1.4 million to \$2.7 million in the Health & Human Service Levy Funds.
  - Council authorized the **issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed \$14.5 million**. These notes will provide funds and pay costs of constructing, renovating, improving or repairing sports facilities, including specifically major capital repairs.
  - Council authorized the Director of the Office of Budget and Management to **reduce excess budget appropriations** for fiscal year 2024 by December 31, 2024. A report detailing approximately \$225.3 million in appropriation reductions will be issued shortly.
  - Council approved **appropriations totaling \$429,851 for Juvenile Court's 1.5% lump sum payments** to eligible staff who meet the Court's performance expectations. These payments were funded with the Court's federal Title IV-E revenue.

- Council approved **additional appropriations for final Personnel Services and Other Expenditures expected in 2024**. The departments receiving additional appropriations included:
  - Fiscal Office \$2,030
  - Juvenile Court \$220,000
  - Public Safety & Justice Services \$3,000
  - Personnel Review Commission \$23,000
  - Public Works \$1,497,474
- In late December, the Ohio Department of Taxation issued **reimbursements to counties for lost revenue due to the extended sales tax holiday**. Cuyahoga County received \$2.9 million in lost sales tax revenue.