



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: March 15, 2024

RE: Council Update-February 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 **February 2024**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$27.1 million in the month of February 2024. Year-to-date sales tax receipts totaled \$53.7 million, which represents a year over year decrease 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 \$52.5 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2024 Budget	2024 Actual	% Budget
Property Tax	\$36,489,554	\$4,283	0.0%
Sales & Use	\$337,510,723	\$52,459,636	15.5%
Licenses & Permits	\$120,720	\$9,700	8.0%
Fines & Forfeitures	\$9,273,342	\$1,249,857	13.5%
Charges for Services	\$105,650,856	\$6,660,533	6.3%
Intergovernmental	\$71,132,647	\$9,035,353	12.7%
Other Revenue	\$24,424,066	\$720,963	3.0%
Interest Earnings	\$15,646,730	\$3,752,507	24.0%
Total Revenue	\$600,248,638	\$73,892,831	12.3%

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$353,159,188	\$54,818,004	15.5%
Other Expenses	\$273,753,839	\$31,600,219	11.5%
Total Expenditures	\$626,913,027	\$86,418,223	13.8%
Total Subsidies to Other Funds	\$69,102,580	\$175,000	0.3%

- **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	\$30,625	0.0%
Intergovernmental Revenue	\$16,065,670	\$0	0.0%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$281,076,624	\$30,625	0.0%

HHS Levy Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Total Expenditures	\$4,165,004	\$0	0.0%
Total Subsidies to Other Funds	\$276,909,814	\$20,916,667	7.6%

- 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 **Opioid Mitigation appropriations of \$5,775,268.43** for a contract amendment to the Diversion Center contract with the Alcohol, Drug Addiction and Mental Health Service Board (ADAMHS).
 - Council approved additional appropriations totaling **\$1,046,283 for Board of Elections to purchase and implement electronic pollbooks**. The County will be reimbursed \$821,449 from the Ohio Secretary of State.
 - Council approved **\$37,782,306 in General Fund Subsidy transfers for annual debt service payments** on bonds issues for Progressive Field, Brownfield, Commercial Redevelopment, Western Reserve Economic Development and the Convention Center.
 - Council approved appropriations of **\$6,373,423.50 for the purchase of 38 fleet vehicles**. By Public Works’ division:
 - Road and Bridge-8 vehicles totaling \$1,458,313
 - Sanitary Engineer-17 vehicles totaling \$4,103,643.08
 - Facilities-13 vehicles totaling \$811,467.42

- Council approved appropriations of **\$4,500,000 for approved economic development loans**. The loans included:
 - Skyline Cleveland Renaissance LLC \$2,000,000
 - Centro Villa \$500,000
 - Small Business Support (Event 4663) \$1,500,000
 - Euclid Circle \$500,000