



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: August 15, 2024

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$27.2 million in the month of July 2024. Year-to-date sales tax receipts totaled \$191.9 million, which represents a year over year increase of 1.8%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$186.9 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	\$186,925,777	55.4%
Licenses & Permits	\$120,720	\$38,775	32.1%
Fines & Forfeitures	\$9,273,342	\$3,759,371	40.5%
Charges for Services	\$105,650,856	\$58,319,977	55.2%
Intergovernmental	\$71,132,647	\$43,628,138	61.3%
Other Revenue	\$24,424,066	\$9,636,780	39.5%
Interest Earnings	\$15,646,730	\$18,492,899	118.2%
Total Revenue	\$600,248,638	\$339,976,036	56.6%

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$353,354,658	\$208,452,442	59.0%
Other Expenses	\$288,721,430	\$158,587,387	54.9%
Total Expenditures	\$642,076,088	\$367,039,830	57.2%
Total Subsidies to Other Funds	\$72,905,613	\$73,687,113	101.1%

- **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	\$147,482,641	55.7%
Intergovernmental Revenue	\$16,065,670	\$8,071,921	50.2%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$281,076,624	\$155,554,563	55.3%

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	\$164,607,810	59.3%

- 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 adopted the annual **2025 Alternative Tax Budget** maintaining the current allocation of inside millage; 1.10 mills to the General Fund and 0.35 mills to the General Obligation Bond Retirement Fund.
 - Cuyahoga County has once again been awarded the **Distinguished Budget Presentation Award** from the Government Finance Officers Association (GFOA) for our 2024-2025 Biennial Budget Book. This award is the highest form of recognition in governmental budgeting.
 - Council approved appropriations of **\$300,000 to fund a Justice & Health Equity Officer**. Funding for this position was awarded by the George Gund Foundation.
 - Council approved appropriations of **\$240,000 to fund four Public Services Fellows**. Funding for these fellows was provided by the Cleveland Foundation.
 - Council approved appropriations totaling **\$62,616,762 to establish a 2024 budget for the Housing Department**. These appropriations were initially budgeted in the Department of Development. Corresponding appropriation reductions to the Department of Development’s budget will appear on a future fiscal agenda.