



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 15, 2024

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$29.2 million in the month of June 2024. Year-to-date sales tax receipts totaled \$164.7 million, which represents a year over year increase of 0.9%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$160.5 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	\$160,511,423	47.6%
Licenses & Permits	\$120,720	\$33,550	27.8%
Fines & Forfeitures	\$9,273,342	\$3,587,907	38.7%
Charges for Services	\$105,650,856	\$51,774,995	49.0%
Intergovernmental	\$71,132,647	\$39,056,515	54.9%
Other Revenue	\$24,424,066	\$8,562,351	35.1%
Interest Earnings	\$15,646,730	\$16,292,129	104.1%
Total Revenue	\$600,248,638	\$298,993,189	49.8%

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$353,354,658	\$180,155,766	51.0%
Other Expenses	\$289,299,246	\$132,942,827	46.1%
Total Expenditures	\$641,653,904	\$313,098,593	48.8%
Total Subsidies to Other Funds	\$70,808,991	\$71,590,489	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	\$157,774,477	56.8%

- 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 appropriations of **\$2,700,000 for approved Economic Development loan disbursements** for the period of January 1, 2024 to December 31, 2024.
 - Council approved **cash transfers totaling \$27,973,725 for budgeted General Fund subsidies**. These subsidy transfers included Centralized Custodial, Capital Improvements for Facilities, Public Utility, Urban Tree Canopy, Dog Kennel, County Hotel, Shaker Square, Emergency Management and the Challenge Loan program.
 - Council approved **cash transfers totaling \$121,335,911 for 1st half budgeted Health & Human Services subsidies**. These subsidy transfers included MetroHealth, ADAMHS, Juvenile Court, Family Justice Center, Department of Health & Human Services, Ohio State Extension, Public Safety & Justice Services and Workforce Development.
 - Council approved appropriations of **\$1,700,000 for assigned counsel fees in the Municipal Courts**. In 2022, the assigned counsel fee schedule was increased but this increase was not reflected in the Municipal Courts budget. The Ohio Public Defender’s Office currently reimburses these costs at 85%.
 - Council approved appropriations of **\$296,996 for the Board of Elections**. These appropriations will be used for:

- MiFi's (for new Electronic Pollbooks)
- Hardware and software required by the Department of Homeland Security and the Ohio Secretary of State cybersecurity directives
- Additional parking
- Shelter tents
- Signage
- Back-up generator