



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: April 15, 2024

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$32.4 million in the month of March 2024. Year-to-date sales tax receipts totaled \$86.2 million, which represents a year over year increase of 0.3%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$83.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2024 Budget	2024 Actual	% Budget
Property Tax	\$36,489,554	\$19,160,581	52.5%
Sales & Use	\$337,510,723	\$83,871,763	24.9%
Licenses & Permits	\$120,720	\$15,400	12.8%
Fines & Forfeitures	\$9,273,342	\$1,843,436	19.9%
Charges for Services	\$105,650,856	\$16,527,041	15.6%
Intergovernmental	\$71,132,647	\$15,824,797	22.2%
Other Revenue	\$24,424,066	\$2,652,424	10.9%
Interest Earnings	\$15,646,730	\$10,701,876	68.4%
Total Revenue	\$600,248,638	\$150,597,318	25.1%

General Fund Expenditures/Subsidies	2024 Budget	2024 Actual	% Budget
Personnel Services	\$353,174,351	\$96,144,896	27.2%
Other Expenses	\$286,357,933	\$44,827,855	15.7%
Total Expenditures	\$639,532,284	\$140,972,751	13.8%
Total Subsidies to Other Funds	\$69,102,580	\$38,110,356	55.2%

- **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	\$147,369,748	55.6%
Intergovernmental Revenue	\$16,065,670	\$0	0.0%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$281,076,624	\$147,369,748	52.4%

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	\$29,625,854	10.7%

- 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 appropriation of **\$350,000** for the Sheriff’s Office **to purchase new live scan and fingerprinting scanning equipment.**
 - Council approved additional **commissary fund appropriations of \$670,400** for the Sheriff’s Office **to purchase AEDs, canine dogs and the Keefe commissary contract.**
 - Council approved appropriations of **two grants totaling \$300,000** (\$150,000 from the Cleveland Foundation and \$150,000 from the George Gund Foundation) **to support the Chief of Climate and Sustainability position.**
 - Council approved **Healthy Aging grant appropriations of \$3,986,263** for the Department of Health and Human Services – Division of Senior and Adult Services **to provide quality of life for older Ohioans to remain in their home and be connected to their communities.**
 - Council approved a cash transfer of **\$1,212,154.84** for the Sanitary Engineer’s 2024 **debt service payment on for the Harvard Garage renovation.**