To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 15, 2025

RE: Council Update-June 2025

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

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In accordance with **County Code §701.07(C)**, the following is the monthly update for **June 2025.**

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled $30.2 million in the month of June 2025. Year-to-date sales tax receipts totaled $168.8 million, which represents a year-over-year increase of 2.5%.

- **General Fund:**

  The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total $168.7 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	$44,433,902	$22,849,844	51.4%
Sales & Use	$337,414,507	$168,726,256	50.0%
Licenses & Permits	$120,720	$27,500	22.8%
Fines & Forfeitures	$12,541,198	$4,542,187	36.2%
Charges for Services	$109,969,352	$58,835,515	53.5%
Intergovernmental	$71,445,986	$42,886,224	60.0%
Other Revenue	$24,930,853	$7,837,670	31.4%
Interest Earnings	$35,394,911	$15,045,594	42.5%
Total Revenue	**$636,251,429**	**$320,750,790**	**50.4%**

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	$387,093,245	$196,762,273	50.8%
Other Expenses	$224,227,441	$95,482,069	42.6%
Total Expenditures	**$611,320,686**	**$292,244,341**	**47.8%**
Total Subsidies to Other Funds	**$77,761,868**	**$60,324,220**	**77.6%**

- **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	2025 Budget	2025 Actual	% Budget
Property Tax	$268,906,701	$143,253,978	53.3%
Intergovernmental Revenue	$16,065,670	$7,748,274	48.2%
Other Revenue	$0	$1,182,803	100.0%
Total Revenue	**$284,972,371**	**$152,185,055**	**53.4%**

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	**$4,165,004**	**$2,209,988**	**53.1%**
Total Subsidies to Other Funds	**$283,476,298**	**$161,890,900**	**57.1%**

- 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 **cash transfers totaling $125,332,178 for 1st half budgeted Health & Human Services subsidies.** These subsidies include ADAMHS, Common Pleas TASC, Family Justice Center, Department of Health & Human Services, Juvenile Court, MetroHealth, Ohio State Extension and Public Safety-Witness Victims.

  - Council approved **cash transfers totaling $12,840,422 for budgeted General Fund subsidies.** These subsidies include debt service for Shaker Square, County Hotel, 2017 Sales Tax Bonds, the County's Public Utility and Soil & Water.

  - Council approved a **cash transfer of $559,650 from the General Fund to the Veterans Services Fund.** This transfer is the 2024 surplus in the Veterans Services Commission's General Fund budget.

  - The County issued **$41,500,000 in Capital Improvement Notes, Series 2025** for pre-construction costs relating to the Cuyahoga County Central Services Campus in Garfield Heights.

  - Council approved **appropriations totaling $20,000,000 for the Cuyahoga County Central Services Campus.** This is partial appropriation of the $41,500,000 in Capital Improvement Notes approved by Council (R2025-0166).

- Council adopted the **2026 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.