



**To:** County Council

**From:** Walter Parfejewiec, Office of Budget and Management

**Date:** April 15, 2025

**RE:** Council Update-March 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

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

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$33.4 million in the month of March 2025. Year-to-date sales tax receipts totaled \$86.4 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 \$85.9 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	\$85,879,203	25.5%
Licenses & Permits	\$120,720	\$13,550	11.2%
Fines & Forfeitures	\$12,541,198	\$1,790,980	14.3%
Charges for Services	\$109,969,352	\$19,276,991	17.5%
Intergovernmental	\$71,445,986	\$18,158,728	25.4%
Other Revenue	\$24,930,853	\$4,529,630	18.2%
Interest Earnings	\$35,394,911	\$8,979,440	25.4%
<b>Total Revenue</b>	<b>\$636,251,429</b>	<b>\$161,478,365</b>	<b>25.4%</b>

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,143,245	\$106,227,088	27.4%
Other Expenses	\$235,563,174	\$37,448,960	15.9%
<b>Total Expenditures</b>	<b>\$622,706,419</b>	<b>\$143,676,048</b>	<b>23.1%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$77,202,222</b>	<b>\$43,105,744</b>	<b>55.8%</b>

- **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	\$0	0.0%
Other Revenue	\$0	\$1,182,803	100.0%
<b>Total Revenue</b>	<b>\$284,972,371</b>	<b>\$144,436,781</b>	<b>50.7%</b>

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
<b>Total Expenditures</b>	<b>\$4,165,004</b>	<b>\$2,209,988</b>	<b>53.1%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$283,476,298</b>	<b>\$29,623,257</b>	<b>10.4%</b>

- 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 totaling \$4,989,280 for the purchase of three parking lots** and improvements near the Virgil E. Brown building. This purchase was approved via R2024-0304 and funded by County Parking Garage funds.
  - Council approved **appropriations totaling \$1,500,000 for the annual 2025 Community Development Supplemental Grant (CDSG)**. This is a new grant that was funded with Casino Tax. funds.
  - Council approved **appropriations totaling \$3,169,117 to fund the May 2025 Special Primary Election**. These appropriations are necessary for additional personnel services and other expenses. The Board of Elections expects to be fully reimbursed for these expenses from the Secretary of State.
  - Council approved **appropriations totaling \$1,500,000 for the restoration and modernization of the West Side Market**. This is a new project approved by R2024-0438 and funded with Casino Tax funds.
  - Council approved **subsidy transfers totaling \$38,185,106 for the scheduled debt service payments**. The payments included:

- Brownfields \$1,185,828
- Community Redevelopment \$273,594
- Medical Mart \$26,961,450
- Western Reserve \$4,663,115
- Progressive Field \$2,550,000
- Convention Center \$2,551,119