



**To:** County Council

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

**Date:** December 15, 2022

**RE:** Council Update-November 2022

**cc:** Armond Budish, County Executive; Bill Mason, Chief of Staff; Mike Chambers, Fiscal Officer; Shawntaye McCurdy, OBM Deputy Director; Andria Richardson, Clerk of Council; Trevor McAleer, Legislative Budget Advisor; Mary Louise Madigan, Communications Director; 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 **November 2022**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$26.4 million in the month of November 2022. Year-to-date sales tax receipts totaled \$288.1 million, which represents a year over year increase of 5.2%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$284.7 million. The following tables summarize General Fund revenues, expenditures and subsidies:

<b>General Fund Revenue</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>% Budget</b>
Property Tax	\$31,002,860	\$31,101,200	100.3%
Sales & Use	\$295,384,870	\$284,662,110	96.4%
Licenses & Permits	\$102,974	\$84,029	81.6%
Fines & Forfeitures	\$8,586,576	\$7,608,642	88.6%
Charges for Services	\$90,712,905	\$98,033,244	108.1%
Intergovernmental	\$54,475,158	\$66,678,234	122.4%
Other Revenue	\$240,278,356	\$237,105,371	98.7%
Interest Earnings	\$7,800,000	\$8,116,126	104.1%
<b>Total Revenue</b>	<b>\$728,343,699</b>	<b>\$733,388,956</b>	<b>100.7%</b>

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$313,895,840	\$284,704,332	90.7%
Other Expenses	\$446,090,722	\$241,842,692	54.2%
<b>Total Expenditures</b>	<b>\$759,986,722</b>	<b>\$526,547,024</b>	<b>69.3%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$91,423,169</b>	<b>\$82,363,734</b>	<b>90.1%</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	2022 Budget	2022 Actual	% Budget
Property Tax	\$260,084,413	\$263,119,700	101.2%
Intergovernmental Revenue	\$16,625,298	\$16,057,652	96.6%
<b>Total Revenue</b>	<b>\$276,709,711</b>	<b>\$279,177,352</b>	<b>100.9%</b>

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
<b>Total Subsidies to Other Funds</b>	<b>\$287,137,564</b>	<b>\$283,021,928</b>	<b>98.6%</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 **additional appropriations of \$2,000,000 to Juvenile Court** for personal services (overtime) expenditures that were not included in the 2022 budget.
- Council approved **additional appropriations of \$15,430,000 to the Sheriff's Office** for personal services (overtime) expenditures that were not included in the 2022 budget. This includes \$6,880,000 for Law Enforcement and \$8,550,000 for Jail Operations.
- Council approved **additional appropriations of \$8,000,000 to various divisions of the Department of Health and Human Services**. The majority of these appropriations are for the division of Children and Family Services for increased costs of care for children in county custody and wage rate adjustments for social workers.
- Council approved budgeted **cash transfers totaling \$102,514,664.50 for the 2nd half year subsidies from the Health and Human Services 4.8 and 4.7 mills levies** to Juvenile

Court, the various division of the Department of Health and Human Services, Family Justice Center, Ohio State Extension, Public Safety and Justice Services and Workforce Development.

- The Executive submitted **2022/2023 Biennial Operating Budget and Capital Improvements Program Annual Update for 2023**. This update added \$29.1 million in appropriations for General Fund expenditures and \$7.4 million in appropriations for Health and Human Services Levy subsidies.