



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: March 15, 2023

RE: Council Update-February 2023

cc: Chris Ronayne, County Executive; Eric Wobser, 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; Mary Louise Madigan, Communications Director; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, the following is the monthly update for **February 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$26.9 million in the month of February 2022. Year-to-date sales tax receipts totaled \$53.9 million, which represents a year over year increase of 6.0%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$52.3 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$523	0.0%
Sales & Use	\$312,577,935	\$52,278,636	16.7%
Licenses & Permits	\$99,646	\$11,800	11.8%
Fines & Forfeitures	\$8,855,927	\$1,332,055	15.0%
Charges for Services	\$98,947,138	\$5,606,088	5.7%
Intergovernmental	\$63,131,082	\$12,316,050	19.5%
Other Revenue	\$12,827,307	\$1,570,678	12.2%
Interest Earnings	\$9,192,571	\$2,352,176	25.6%
Total Revenue	\$538,285,500	\$75,468,005	14.0%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$319,783,541	\$51,119,845	16.0%
Other Expenses	\$337,872,211	\$41,608,170	12.3%
Total Expenditures	\$657,655,752	\$92,728,015	14.1%
Total Subsidies to Other Funds	\$70,369,930	\$1,561,692	2.2%

- **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	2023 Budget	2023 Actual	% Budget
Property Tax	\$262,798,269	\$6,954	0%
Intergovernmental Revenue	\$16,057,651	\$0	0%
Total Revenue	\$278,855,920	\$6,954	0%

HHS Levy Fund Subsidies	2023 Budget	2023 Actual	% Budget
Total Subsidies to Other Funds	\$262,130,193	\$5,412,000	2.1%

- 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 **appropriations of \$1,009,960 in the Veterans Services Fund**. This appropriation will be disbursed for one-time services and programs approved in R2022-0363.
- Council approved a **cash transfer of \$311,691.95 from the General Fund to the Veterans Services Fund**. This transfer was the surplus or the unspent portion of the Veterans Services Commission's 2022 General Fund budget.
- Council approved **appropriations for \$1,750,000 for the Veterans Services Commission headquarters buildout**. This includes design and renovation of the future headquarters which will be managed by the Department of Public Works.

- Council approved appropriations of **\$1,000,000 for the Workforce Development-Educational Assistance program**. This is an annual subsidy funded by the Health and Human Services Levy that was omitted in the 2023 Budget Update.
- Council approved **appropriations of \$5,330,812 in Opioid Mitigation Funds**. These funds will be used for contract amendments with the Alcohol, Drug Addiction and Mental Health Services Board (\$4,363,012 for the Diversion Center) and the Cleveland Hitchcock Center (\$967,800 for a new treatment facility for women with substance abuse issues).