



**To:** County Council

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

**Date:** August 15, 2023

**RE:** Council Update-July 2023

**cc:** Chris Ronayne, County Executive; Brendan Doyle, Interim 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 **July 2023**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$25.4 million in the month of July 2022. Year-to-date sales tax receipts totaled \$188.6 million, which represents a year over year increase of 3.3%.

- General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$183.6 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$18,967,041	57.6%
Sales & Use	\$312,577,935	\$183,574,614	58.7%
Licenses & Permits	\$99,646	\$41,947	42.1%
Fines & Forfeitures	\$8,855,927	\$4,509,375	62.6%
Charges for Services	\$98,647,138	\$61,785,016	56.9%
Intergovernmental	\$63,131,082	\$41,210,480	65.3%
Other Revenue	\$12,827,307	\$13,900,785	108.4%
Interest Earnings	\$9,192,571	\$8,443,830	91.9%
<b>Total Revenue</b>	<b>\$538,285,500</b>	<b>\$332,433,089</b>	<b>61.8%</b>

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$320,524,856	\$194,294,130	60.6%
Other Expenses	\$346,405,328	\$151,591,772	43.8%
<b>Total Expenditures</b>	<b>\$666,930,184</b>	<b>\$345,885,903</b>	<b>43.7%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$75,681,622</b>	<b>\$50,784,159</b>	<b>67.1%</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	2023 Budget	2023 Actual	% Budget
Property Tax	\$262,798,269	\$148,562,960	56.5%
Intergovernmental Revenue	\$16,057,651	\$7,941,076	49.5%
<b>Total Revenue</b>	<b>\$278,855,920</b>	<b>\$156,504,036</b>	<b>56.1%</b>

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
<b>Total Expenditures</b>	<b>\$4,165,003</b>	<b>\$2,919,683</b>	<b>70.1%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$266,169,190</b>	<b>\$143,567,157</b>	<b>53.9%</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 totaling \$205,179.49 for Public Defender parity increases**. These parity increase impacted attorney and non-attorney staff effective May 8, 2023.
- Council approved **additional appropriations totaling \$5,150,000 for Economic Development loan disbursements** that will be issued from January 1, 2023 to December, 31, 2023.
- Council approved **capital appropriations totaling \$1,650,000 for the Department of Information Technology**. These capital funds will be used for basic infrastructure maintenance including replacement of wireless access points, obsolete desk phones, network monitoring systems, recording equipment and the re-implementation of managed detection and response security.
- Council approved a budgeted **cash transfer totaling \$21,731,830 for the 1<sup>st</sup> half subsidy from the Health & Human Services 4.8 and 4.7 mills levies** to Alcohol, Drug Addiction and Mental Health Services (ADAMHS).
- Council approved **additional appropriations and cash transfers totaling \$8,118,000 for the third quarter (July-September) Health & Human Services Levy subsidy transfers** to MetroHealth.

- Council approved **additional appropriations totaling \$2,400,000 for the Child Wellness Campus** to provide services to children in County custody. The Department of Health & Human Services received \$1,200,000 from the Board of Developmental Disabilities and \$1,200,000 from Alcohol, Drug Addiction and Mental Health Services (ADAMHS) to support this Wellness Campus.
- Council approved **additional appropriations totaling \$5,532,000 for increased jail medical services** provided by Metrohealth and outside medical providers. These appropriations were necessary to cover 2022 payments (for the months of November and December paid in 2023) as well as rising costs of outside medical care.
- Council approved **re-appropriation of \$1,096,974.05 for the Board of Elections**. These appropriations were originally approved (but not spent) in 2022 for the purchase and implementation of equipment approved in 2022 for the new voting equipment project.