



**To:** County Council

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

**Date:** December 15, 2023

**RE:** Council Update-November 2023

**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 **November 2023**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$27.1 million in the month of November 2022. Year-to-date sales tax receipts totaled \$299.9 million, which represents a year over year increase of 4.1%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$293.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$34,708,716	105.3%
Sales & Use	\$312,577,935	\$293,897,615	94.0%
Licenses & Permits	\$99,646	\$63,072	63.3%
Fines & Forfeitures	\$8,855,927	\$7,135,983	80.6%
Charges for Services	\$98,647,138	\$90,985,821	92.2%
Intergovernmental	\$63,131,082	\$65,118,913	103.1%
Other Revenue	\$12,827,307	\$21,615,325	168.5%
Interest Earnings	\$9,192,571	\$13,341,978	145.1%
<b>Total Revenue</b>	<b>\$538,285,500</b>	<b>\$526,867,422</b>	<b>97.9%</b>

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$340,725,801	\$309,732,960	90.9%
Other Expenses	\$407,788,278	\$237,286,671	58.2%
<b>Total Expenditures</b>	<b>\$748,514,079</b>	<b>\$547,019,631</b>	<b>73.1%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$79,356,214</b>	<b>\$61,783,409</b>	<b>77.9%</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	\$268,038,625	102.0%
Intergovernmental Revenue	\$16,057,651	\$15,909,112	99.1%
<b>Total Revenue</b>	<b>\$278,855,920</b>	<b>\$283,477,737</b>	<b>101.8%</b>

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
<b>Total Expenditures</b>	<b>\$4,565,003</b>	<b>\$4,560,359</b>	<b>99.9%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$282,005,190</b>	<b>\$239,054,178</b>	<b>84.8%</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 \$1,684,670** in Real Estate Assessment funding for the Fiscal Office and Information Technology. The additional appropriations will fund additional staff required to complete the appraisal process.
- Council **approved additional appropriations of \$1,205,450** for the Department of Human Resources. The additional appropriations will cover multiple positions that were filled this year but not included in the 2023 budget.
- Council **approved additional appropriations** for final Personal Services and Other Expenses expected in 2023. The departments include:
  - Sheriff’s Office \$13,640,000
  - Juvenile Court \$6,300,000
  - Public Safety \$200,000
  - Public Defender \$1,200,000
  - Prosecutor \$800,000
  - Municipal Courts \$1,508,000
  - Planning Commission \$11,710
  - Medical Examiner \$500,000

- Council **approved budgeted cash transfers totaling \$85,491,167 for the 2<sup>nd</sup> half subsidies from the Health & Human Services 4.7 and 4.7 mills levies.** The departments include:
  - Common Pleas Court \$797,195
  - Juvenile Court \$8,655,061
  - Department of Health & Human Services \$74,963,912
  - Public Safety \$1,074,999
  
- Council **approved an additional cash transfer of \$700,000** for the capital needs for the new Veterans Services Commission headquarters.
  
- Council adopted **the 2024/2025 Biennial Operating Budget and Capital Improvements Program.** Before adopting the budget, Council amended the County Executive’s Recommended Biennial Budget to include additional General Fund appropriations of \$11,194,909 for 2024 and \$11,844,562 for 2025 and additional HHS Levy appropriations of \$1,389,341 for 2024 and \$1,800,341 for 2025.
  
- Council **authorized the Director of the Office of Budget and Management** to reduce excess budget appropriations for fiscal year 2023 by December 31, 2023.