



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: November 15, 2023

RE: Council Update-October 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 **October 2023**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$26.9 million in the month of October 2022. Year-to-date sales tax receipts totaled \$272.8 million, which represents a year over year increase of 4.2%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$266.5 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	\$266,498,772	85.3%
Licenses & Permits	\$99,646	\$58,197	58.4%
Fines & Forfeitures	\$8,855,927	\$6,517,421	73.6%
Charges for Services	\$98,647,138	\$86,462,240	87.6%
Intergovernmental	\$63,131,082	\$60,518,136	95.9%
Other Revenue	\$12,827,307	\$19,370,576	151.0%
Interest Earnings	\$9,192,571	\$12,353,155	134.4%
Total Revenue	\$538,285,500	\$486,487,213	90.4%

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$319,639,462	\$282,112,863	88.3%
Other Expenses	\$407,401,669	\$222,151,814	54.5%
Total Expenditures	\$727,041,131	\$504,264,677	69.4%
Total Subsidies to Other Funds	\$77,660,291	\$57,925,663	74.6%

- **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%
Total Revenue	\$278,855,920	\$283,477,737	101.8%

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Total Expenditures	\$4,565,003	\$4,560,359	99.9%
Total Subsidies to Other Funds	\$265,763,190	\$145,445,011	54.7%

- 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:**

- With the completion of the 2nd half tax collection, favorable Property Tax collections have been reported in both General Fund and Health & Human Services Levy Funds. The General Fund is ending \$1.7 million over budget while Health & Human Services Levy is ending \$5.2 million over budget.
- County Executive submitted the Executive’s Recommended Biennial Budget for 2024-2025. This budget includes investments to create the Department of Housing and additional resources for Information Technology, Law, Common Pleas, Health & Human Services, Development, Public Works. The budget also funds additional positions including 26 Detention Officers, 40 Corrections Officer, 40 Caseworks and 40 Social Workers. The overall budget is balanced as submitted (*General Fund balanced in both years, Health & Human Services Levy Funds balanced in 2024 and \$193,423 deficit in 2024*).
- Council approved additional appropriation totaling of \$1,079,634 to cover space maintenance reconciliation charges. This year, Public Works reconciled space maintenance charges from 2021 and 2022. This reconciliation caused budget deficits in a significant number of departmental budgets. These appropriations will resolve these deficits.