



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: August 15, 2025

RE: Council Update-July 2025

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 **July 2025**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$27.5 million in the month of July 2025. Year-to-date sales tax receipts totaled \$196.3 million, which represents a year-over-year increase of 2.3%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$196.2 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$22,849,844	51.4%
Sales & Use	\$337,414,507	\$196,185,466	58.1%
Licenses & Permits	\$120,720	\$32,475	26.9%
Fines & Forfeitures	\$12,541,198	\$5,788,695	46.2%
Charges for Services	\$109,969,352	\$73,359,040	66.7%
Intergovernmental	\$71,445,986	\$47,775,621	66.9%
Other Revenue	\$24,930,853	\$9,982,799	40.0%
Interest Earnings	\$35,394,911	\$16,062,175	45.4%
Total Revenue	\$636,251,429	\$372,036,113	58.8%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,125,631	\$227,063,668	58.7%
Other Expenses	\$226,560,055	\$121,314,828	42.6%
Total Expenditures	\$613,685,686	\$348,378,496	56.8%
Total Subsidies to Other Funds	\$77,761,868	\$60,325,355	77.6%

- **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	2025 Budget	2025 Actual	% Budget
Property Tax	\$268,906,701	\$143,277,004	53.3%
Intergovernmental Revenue	\$16,065,670	\$7,748,274	48.2%
Other Revenue	\$0	\$1,182,803	100.0%
Total Revenue	\$284,972,371	\$152,208,081	53.4%

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	\$4,165,004	\$2,209,988	53.1%
Total Subsidies to Other Funds	\$283,476,298	\$165,307,567	58.3%

- 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 totaling 400,000 for the Pay for Success program** with the Ohio National Guard. These are Social Impact fund appropriations from the Health and Human Services Levies.
 - Council approved **cash transfers totaling \$956,119 to dissolve the Consolidated Vehicle Procurement fund**. This transfer returned cash to Road & Bridge, Maintenance Garage and Commissary funds.
 - Council approved **appropriations totaling \$4,500,000 for out-of-home care and foster care services**. These appropriations fund amendment #9 of the Out-of-Home master contract (R2025-0068).
 - Council approved **reappropriation of \$953,769 for Information Technology capital purchases**. This reappropriation was unspent capital project funding from prior years.
 - Council approved a **cash transfer totaling \$898,958 from the Veterans Services fund to the General Fund**. This transfer was approved by Council via R2025-0177.