To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: December 15, 2025

RE: Council Update-November 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

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In accordance with **County Code §701.07(C)**, the following is the monthly update for **November 2025.**

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled $24.3 million in the month of November 2025. Year-to-date sales tax receipts totaled $309.9 million, which represents a year-over-year increase of 3.5%.

- **General Fund:**

  The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total $309.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	$44,433,902	$42,615,043	95.9%
Sales & Use	$337,414,507	$309,944,927	91.9%
Licenses & Permits	$120,720	$50,175	41.6%
Fines & Forfeitures	$12,541,198	$11,298,725	90.1%
Charges for Services	$109,969,352	$93,812,821	85.3%
Intergovernmental	$71,445,986	$73,235,677	102.5%
Other Revenue	$24,930,853	$23,757,602	95.3%
Interest Earnings	$35,394,911	$27,656,218	78.1%
Total Revenue	**$636,251,429**	**$582,371,188**	**91.5%**

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	$387,624,583	$356,524,235	89.7%
Other Expenses	$239,300,295	$188,610,387	78.8%
Total Expenditures	**$636,924,878**	**$545,134,623**	**85.6%**
Total Subsidies to Other Funds	**$79,427,438**	**$63,290,921**	**79.7%**

- **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	$267,251,546	99.4%
Intergovernmental Revenue	$16,065,670	$15,483,017	96.4%
Other Revenue	$0	$3,693,397	100.0%
Total Revenue	**$284,972,371**	**$286,427,960**	**100.5%**

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	**$4,165,004**	**$3,843,197**	**92.3%**
Total Subsidies to Other Funds	**$284,678,908**	**$180,869,415**	**63.5%**

- 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 $26.3 million for final Personnel Services and Other Expenditures** expected for 2025. The departments receiving additional appropriations included:

    - Clerk of Court $50,000
    - Council $30,000
    - Court of Appeals $38,000
    - Fiscal Office $800,000
    - Health & Human Services $5,986,686
    - Juvenile Court $527,000
    - Prosecutor $450,000
    - Public Defender $32,000
    - Public Safety & Justice Services $26,000
    - Public Works $2,410,000
    - Sheriff's Office $15,930,400

  - Council **approved additional Opioid appropriations totaling $14.6 million.** These appropriations were allocated as follows:

    - $7 million for the creation of a behavioral health crisis center

    - $2.9 million for MetroHealth to provide services for addicted inmates
    - $3.5 million to help communities partner with health professionals
    - $1.2 million for opioid awareness and prevention campaigns

- Council **approved a cash transfer totaling $1 million for Veterans Services** to establish a capital fund. This capital fund will be used for a client management software information technology project.

- The **October disbursement of $35 million in excess REA Funds** resulted in additional property tax revenue of $591,303 to the General Fund, $188,142 to the Bond Retirement Fund, $3,190,999 to the Health & Human Services Levy Funds and $1,243,901 to the Board of Developmental Disabilities Fund.