



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: November 14, 2025

RE: Council Update-October 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 **October 2025**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$29 million in the month of October 2025. Year-to-date sales tax receipts totaled \$285.6 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 \$285.3 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$42,019,532	94.6%
Sales & Use	\$337,414,507	\$285,345,514	84.6%
Licenses & Permits	\$120,720	\$45,725	37.9%
Fines & Forfeitures	\$12,541,198	\$10,357,034	82.6%
Charges for Services	\$109,969,352	\$89,135,036	81.1%
Intergovernmental	\$71,445,986	\$70,846,066	99.2%
Other Revenue	\$24,930,853	\$21,649,837	86.8%
Interest Earnings	\$35,394,911	\$26,232,834	74.1%
Total Revenue	\$636,251,429	\$545,631,578	85.8%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$386,914,583	\$325,814,758	84.2%
Other Expenses	\$233,263,895	\$165,528,855	71.0%
Total Expenditures	\$620,178,478	\$491,343,614	79.2%
Total Subsidies to Other Funds	\$78,427,438	\$60,990,921	77.8%

- **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	\$264,033,404	98.2%
Intergovernmental Revenue	\$16,065,670	\$15,483,017	96.4%
Other Revenue	\$0	\$3,693,397	100.0%
Total Revenue	\$284,972,371	\$283,209,818	99.4%

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	\$177,452,748	62.3%

- 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:**
 - **County Executive submitted the Executive's Recommended Biennial Budget for 2026-2027.** Both operating funds (*General Fund and Health & Human Services Levy*) are balanced in both years. The General Fund includes \$29.1 million and \$30 million in funding for 2026 and 2027, respectively for departmental budget requests. The Health & Human Services Levy fund includes \$1.8 million each year for departmental budget requests. The Health & Human Services Levy also includes the reallocation of \$19.9 million and \$22.5 million in 2026 and 2027, respectively in subsidy (*between the ADAMHS, Juvenile Court, Department of Health & Human Services and MetroHealth*).
 - Council approved **additional appropriations totaling \$5.9 million to cover space maintenance reconciliation charges.** These increased charges (*staff salary and fringe adjustments, utilities, inflation*) resulted in a significant number of departmental budget deficits. The additional appropriations will resolve these budget deficits.
 - Council **approved appropriations totaling \$35 million in Real Estate Assessment funds.** These are excess appropriations that were disbursed to the various taxing authorities on October 31, 2025.