



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: May 15, 2026

RE: Council Update-April 2026

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 **April 2026**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$26.3 million in the month of April 2026. Year-to-date Sales tax receipts total \$123.6 million, which represents a year-over-year increase of 9.2% (*this includes \$4.4 million in lost revenue due to the 2025 Sales Tax holiday that was received in January*).

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$121.1 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2026 Budget	2026 Actual	% Budget
Property Tax	\$42,019,532	\$22,999,408	54.7%
Sales & Use	\$342,232,926	\$121,096,916	35.4%
Licenses & Permits	\$72,805	\$20,575	28.3%
Fines & Forfeitures	\$16,400,238	\$2,797,252	17.1%
Charges for Services	\$113,106,152	\$25,875,608	22.9%
Intergovernmental	\$75,648,120	\$27,472,777	36.3%
Other Revenue	\$17,507,184	\$7,412,207	42.3%
Interest Earnings	\$32,296,950	\$13,442,580	41.6%
Total Revenue	\$639,283,907	\$221,117,322	34.6%

General Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Personnel Services	\$391,202,769	\$136,925,067	35.0%
Other Expenses	\$210,788,846	\$63,432,129	30.1%
Total Expenditures	\$601,991,615	\$200,357,196	33.3%
Total Subsidies to Other Funds	\$61,940,511	\$2,875,000	4.6%

- **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	2026 Budget	2026 Actual	% Budget
Property Tax	\$263,810,425	\$145,103,110	55.0%
Intergovernmental Revenue	\$15,483,016	\$0	0.0%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$279,293,441	\$145,103,110	52.0%

HHS Levy Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Total Expenditures	\$3,843,197	\$3,170,288	82.5%
Total Subsidies to Other Funds	\$278,817,335	\$33,623,694	12.1%

- 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:**
 - The existing **\$63.6 million Standby Letter of Credit for The MetroHealth System** was extended for an additional three additional years through April of 2029.
 - The **2026 DTAC disbursement of \$7 million was issued to the County Land Bank** from the County Reutilization fund.
 - Council approved a **cash transfer of \$1.5 million for Economic Development**. This cash transfer is from the General Fund (Casino Tax). This item was previously approved via R2025-0293.