



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: April 15, 2026

RE: Council Update-March 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 **March 2026**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$33.4 million in the month of March 2026. Year-to-date Sales tax receipts total \$97.2 million, which represents a year-over-year increase of 12.5% (*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 \$95 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	\$95,009,280	27.8%
Licenses & Permits	\$72,805	\$14,225	19.5%
Fines & Forfeitures	\$16,400,238	\$1,849,361	11.3%
Charges for Services	\$113,106,152	\$22,476,105	19.9%
Intergovernmental	\$75,648,120	\$17,152,565	22.7%
Other Revenue	\$17,507,184	\$6,292,994	35.9%
Interest Earnings	\$32,296,950	\$10,866,790	33.6%
Total Revenue	\$639,283,907	\$176,660,727	27.6%

General Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Personnel Services	\$391,202,769	\$106,616,399	27.3%
Other Expenses	\$210,618,846	\$43,478,297	20.6%
Total Expenditures	\$601,821,615	\$150,094,696	24.9%
Total Subsidies to Other Funds	\$61,940,511	\$1,375,000	2.2%

- **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	\$19,895,180	7.1%

- 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:**
 - Council approved **appropriations totaling \$2,205,239 to create a new Archives Document Management Department**. This new department was the combination of the previous Fiscal-Microfilm and Public Works-Archives departments. Corresponding appropriation reductions were also approved for these previous departments.
 - Council approved a **cash transfer of \$1 million for the Community Development Supplemental Grant program**. This item was previously approved via R2025-0293.
 - Council approved a **cash transfer of \$2 million for a Western Reserve Loan Debt repayment** from the Economic Development fund to the General Fund.