



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: January 13, 2022

RE: Council Update-December 2022

cc: Chris Ronayne, County Executive; Eric Wobser, 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; Mary Louise Madigan, Communications Director; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, the following is the monthly update for **December 2022**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$28.5 million in the month of December 2022. Year-to-date sales tax receipts totaled \$316.7 million, which represents a year over year increase of 5.6%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$311.8 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$31,002,860	\$31,101,200	100.3%
Sales & Use	\$295,384,870	\$311,762,075	105.5%
Licenses & Permits	\$102,974	\$104,617	101.6%
Fines & Forfeitures	\$8,586,576	\$8,247,677	96.1%
Charges for Services	\$90,712,905	\$105,290,784	116.1%
Intergovernmental	\$54,475,158	\$75,045,638	137.8%
Other Revenue	\$240,278,356	\$239,459,723	99.7%
Interest Earnings	\$7,800,000	\$8,583,749	110.0%
Total Revenue	\$728,343,699	\$779,595,463	107.0%

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$317,166,739	\$306,422,140	96.6%
Other Expenses	\$449,123,823	\$255,993,686	57.0%
Total Expenditures	\$766,290,562	\$562,415,826	73.4%
Total Subsidies to Other Funds	\$91,476,354	\$82,416,919	90.1%

- **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	2022 Budget	2022 Actual	% Budget
Property Tax	\$260,084,413	\$263,119,700	101.2%
Intergovernmental Revenue	\$16,625,298	\$16,057,652	96.6%
Total Revenue	\$276,709,711	\$279,177,352	100.9%

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
Total Subsidies to Other Funds	\$289,968,962	\$283,021,928	97.6%

- 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 of \$2,274,186 for the Fiscal Office** to write-off prior years book/bank cash reconciliation.
- Council approved a **cash transfer of \$1,224,137.50 from the Parking Garage Fund to the General Fund**. This transfer reimburses the General Fund for debt service payments made on behalf of the Parking Garage Fund for renovations at the Huntington Parking Garage.
- Council approved the **2022/2023 Biennial Operating Budget and Capital Improvements Program Annual Update for 2023**. This update added \$39.1 million in appropriations for General Fund expenditures and reduced \$16.9 million in appropriations for Health and Human Services Levy subsidies.

- Council authorized the **Director of the Office of Budget and Management to reduce excess appropriations** for fiscal year 2022 by December 31, 2022.