



**To:** County Council

**From:** Walter Parfejewiec, Office of Budget and Management

**Date:** October 13, 2023

**RE:** Council Update-September 2023

**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 **September 2023**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$29.4 million in the month of September 2022. Year-to-date sales tax receipts totaled \$245.9 million, which represents a year over year increase of 4.2%.

- General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$239.4 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2023 Budget	2023 Actual	% Budget
Property Tax	\$32,953,894	\$18,970,950	57.6%
Sales & Use	\$312,577,935	\$239,372,486	76.6%
Licenses & Permits	\$99,646	\$53,147	53.3%
Fines & Forfeitures	\$8,855,927	\$5,783,955	65.3%
Charges for Services	\$98,647,138	\$79,997,317	81.1%
Intergovernmental	\$63,131,082	\$55,630,977	88.1%
Other Revenue	\$12,827,307	\$16,979,520	132.4%
Interest Earnings	\$9,192,571	\$10,071,070	109.6%
<b>Total Revenue</b>	<b>\$538,285,500</b>	<b>\$426,859,422</b>	<b>79.3%</b>

General Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
Personnel Services	\$319,659,462	\$260,599,296	81.5%
Other Expenses	\$368,778,798	\$198,734,526	53.9%
<b>Total Expenditures</b>	<b>\$688,438,261</b>	<b>\$459,333,821</b>	<b>66.7%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$77,856,214</b>	<b>\$57,584,159</b>	<b>74.0%</b>

- **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	2023 Budget	2023 Actual	% Budget
Property Tax	\$262,798,269	\$148,598,907	56.5%
Intergovernmental Revenue	\$16,057,651	\$15,909,112	99.1%
<b>Total Revenue</b>	<b>\$278,855,920</b>	<b>\$164,508,019</b>	<b>59.0%</b>

HHS Levy Fund Expenditures/Subsidies	2023 Budget	2023 Actual	% Budget
<b>Total Expenditures</b>	<b>\$4,165,003</b>	<b>\$2,923,150</b>	<b>70.2%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$266,169,190</b>	<b>\$143,569,157</b>	<b>53.9%</b>

- 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 \$1,435,0014.14 for the Department of Information Technology (DoIT). The 2023 adopted budget included annual appropriations for INFOR licenses but these appropriations paid for 2022 licenses. These additional appropriations will pay for 2023 INFOR licenses.
- Council approved additional appropriation totaling of \$15,406,383.16 to cover space maintenance reconciliation charges. This year, Public Works reconciled space maintenance charges from 2021 and 2022. This reconciliation caused budget deficits in a significant number of departmental budgets. These appropriations will resolve the deficits in the impacted budgets.
- Council approved additional appropriations totaling \$980,000 for Juvenile Court. These additional appropriations were necessary to cover the rising costs of assigned counsel. Assigned counsel rates and filings have increased significantly over the last two years.
- Council accepted the 2024 annual tax rates as confirmed by the Budget Commission. A total of 14.85 mills will be levied by the County in voted and unvoted millage in 2024 totaling \$438.8 million. The revenue generated by this millage supports general operations, debt service, health and human services and programs and services for the developmentally disabled.