



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: May 15, 2025

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$26.8 million in the month of April 2025. Year-to-date sales tax receipts totaled \$113.2 million, which represents a year-over-year increase of 1.6%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$113 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$22,849,844	51.4%
Sales & Use	\$337,414,507	\$112,986,840	33.5%
Licenses & Permits	\$120,720	\$18,800	15.6%
Fines & Forfeitures	\$12,541,198	\$2,556,241	21.8%
Charges for Services	\$109,969,352	\$24,008,904	17.5%
Intergovernmental	\$71,445,986	\$25,457,828	35.6%
Other Revenue	\$24,930,853	\$6,540,076	26.2%
Interest Earnings	\$35,394,911	\$10,752,508	30.4%
Total Revenue	\$636,251,429	\$205,171,040	32.2%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,093,245	\$135,736,512	35.1%
Other Expenses	\$223,821,441	\$52,315,347	23.4%
Total Expenditures	\$610,914,686	\$188,051,859	30.8%
Total Subsidies to Other Funds	\$80,202,222	\$46,105,744	57.5%

- **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	\$143,253,978	53.3%
Intergovernmental Revenue	\$16,065,670	\$0	0.0%
Other Revenue	\$0	\$1,182,803	100.0%
Total Revenue	\$284,972,371	\$144,436,781	50.7%

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	\$4,165,004	\$2,209,988	53.1%
Total Subsidies to Other Funds	\$283,476,298	\$33,039,924	11.7%

- 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 **cash transfers totaling \$9,256,779.69** to fund ten Motor Vehicle Gas Tax (Road & Bridge) projects. The projects included:
 - North Main Street Bridge
 - Lee Dr. Bridge
 - Rockside Road Bridges
 - Warner Road Culvert
 - Smith Road
 - Ridgewood Dr. Bridge
 - Schaaf Road Bridge
 - Snow Road Resurfacing
 - Wilson Mills Road Resurfacing
 - Rockside Road Resurfacing
 - Council approved **appropriation reductions totaling \$12,062,078** for departments funded by the General Fund. The reductions included:
 - Clerk of Courts \$38,382
 - County Council \$80,000
 - County Executive \$50,000

- Development \$153,125
 - Fiscal Office \$1,718,259
 - Human Resources \$241,150
 - Information Technology \$1,907,499
 - Innovation & Performance \$12,712
 - Inspector General \$739
 - Medical Examiner \$358,134
 - Public Safety \$76,076
 - Public Works \$146,177
 - Sheriff \$7,279,825
- Council approved the **annual cash transfer for \$3,000,000 from the Casino Tax Fund** to the Economic Development Fund. This amount was reduced from the normal \$3,800,000 due to the Gateway Note issued in January, 2025.