



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: September 15, 2025

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$29.7 million in the month of August 2025. Year-to-date sales tax receipts totaled \$226.1 million, which represents a year-over-year increase of 2.7%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$225.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$41,978,036	94.5%
Sales & Use	\$337,414,507	\$225,874,904	66.9%
Licenses & Permits	\$120,720	\$36,850	30.5%
Fines & Forfeitures	\$12,541,198	\$7,584,432	60.5%
Charges for Services	\$109,969,352	\$78,263,848	71.2%
Intergovernmental	\$71,445,986	\$54,949,545	76.9%
Other Revenue	\$24,930,853	\$12,751,720	51.1%
Interest Earnings	\$35,394,911	\$19,552,804	55.2%
Total Revenue	\$636,251,429	\$440,992,139	69.3%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,125,631	\$271,941,358	70.2%
Other Expenses	\$226,560,055	\$137,100,126	60.5%
Total Expenditures	\$613,685,686	\$409,041,483	66.7%
Total Subsidies to Other Funds	\$77,761,868	\$60,325,355	77.6%

- **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	2025 Budget	2025 Actual	% Budget
Property Tax	\$268,906,701	\$263,810,425	98.1%
Intergovernmental Revenue	\$16,065,670	\$7,748,274	48.2%
Other Revenue	\$0	\$1,182,803	100.0%
Total Revenue	\$284,972,371	\$272,741,502	95.7%

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	\$4,165,004	\$3,843,197	92.3%
Total Subsidies to Other Funds	\$284,678,908	\$168,724,234	59.3%

- 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:**
 - On September 2, 2025, a **Resolution accepting the 2026 tax rates** as determined by the Budget Commission was submitted to Council. This is the final step of a three-part process that includes (1) Council's adoption of the Alternative Tax Budget, (2) Budget Commission approval and confirmation of tax rates and (3) Council's acceptance of the tax rates approved and confirmed by the Budget Commission.