



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: March 14, 2025

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$26.5 million in the month of February 2025. Year-to-date sales tax receipts totaled \$53.1 million, which represents a year over year decrease of 1.3%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$52.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$4,199	0.0%
Sales & Use	\$337,414,507	\$52,883,719	15.7%
Licenses & Permits	\$120,720	\$8,650	7.2%
Fines & Forfeitures	\$12,541,198	\$1,152,786	9.2%
Charges for Services	\$109,969,352	\$7,534,645	6.9%
Intergovernmental	\$71,445,986	\$11,890,159	16.6%
Other Revenue	\$24,930,853	\$2,992,870	12.0%
Interest Earnings	\$35,394,911	\$5,061,953	14.3%
Total Revenue	\$636,251,429	\$81,528,982	12.8%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$384,734,141	\$73,945,392	19.2%
Other Expenses	\$235,003,161	\$25,238,324	10.7%
Total Expenditures	\$619,737,302	\$99,183,716	16.0%
Total Subsidies to Other Funds	\$72,852,222	\$420,638	0.6%

- **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	\$30,003	0.0%
Intergovernmental Revenue	\$16,065,670	\$0	0.0%
Other Revenue	\$0	\$1,182,803	100.0%
Total Revenue	\$284,972,371	\$1,212,806	0.4%

HHS Levy Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Total Expenditures	\$4,165,004	\$0	0.0%
Total Subsidies to Other Funds	\$283,476,298	\$24,333,333	8.6%

- 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 cash transfers totaling \$3,486,675.37 from the Community Development fund to the Housing fund** and cash transfers totaling **\$434,058.96 from the Housing fund to the Community Development fund**. These transfers were necessary to separate the Housing funding from the Community Development funding.
 - Council **approved a cash transfer of \$404,051.61 for the scheduled debt service** repayment from the Maintenance Garage fund. This is the scheduled 2025 payment for the renovations of the Harvard Maintenance Garage that were funded by the General Fund.
 - Council approved an **appropriation reduction of \$1,500,000 to the Sheriff's budget**. This surplus was an over appropriation of funds in the in the jail medical budget. This reduction will offset the current General Fund budget deficit.
 - Council approved a **cash transfer of \$1,212,154.84 for the scheduled debt service** repayment from the Sanitary Engineer fund. This is the scheduled 2025 payment for the renovations of the Harvard Maintenance Garage that were funded by the General Fund.