



**To:** County Council

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

**Date:** February 14, 2025

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

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$26.6 million in the month of January 2025. Year-to-date sales tax receipts totaled \$26.6 million, which represents a year over year decrease of 0.13%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$26.2 million. The following tables summarize General Fund revenues, expenditures and subsidies:

| General Fund Revenue | 2025<br>Budget       | 2025<br>Actual      | %<br>Budget |
|----------------------|----------------------|---------------------|-------------|
| Property Tax         | \$44,433,902         | \$4,199             | 0.0%        |
| Sales & Use          | \$337,414,507        | \$26,217,821        | 7.8%        |
| Licenses & Permits   | \$120,720            | \$1,250             | 1.0%        |
| Fines & Forfeitures  | \$12,541,198         | \$531,162           | 4.2%        |
| Charges for Services | \$109,969,352        | \$2,965,010         | 2.7%        |
| Intergovernmental    | \$71,445,986         | \$2,165,162         | 3.0%        |
| Other Revenue        | \$24,930,853         | \$49,502            | 0.2%        |
| Interest Earnings    | \$35,394,911         | \$942,432           | 2.7%        |
| <b>Total Revenue</b> | <b>\$636,251,429</b> | <b>\$32,876,538</b> | <b>5.2%</b> |

| General Fund Expenditures/Subsidies   | 2025<br>Budget       | 2025<br>Actual      | %<br>Budget |
|---------------------------------------|----------------------|---------------------|-------------|
| Personnel Services                    | \$384,184,141        | \$44,537,381        | 11.6%       |
| Other Expenses                        | \$236,956,188        | \$16,415,143        | 6.9%        |
| <b>Total Expenditures</b>             | <b>\$621,140,329</b> | <b>\$60,952,524</b> | <b>9.8%</b> |
| <b>Total Subsidies to Other Funds</b> | <b>\$72,820,219</b>  | <b>\$370,638</b>    | <b>0.5%</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     | 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%      |
| <b>Total Revenue</b>      | <b>\$284,972,371</b> | <b>\$1,212,806</b> | <b>0.4%</b> |

| HHS Levy Fund Expenditures/Subsidies  | 2025 Budget          | 2025 Actual         | % Budget    |
|---------------------------------------|----------------------|---------------------|-------------|
| <b>Total Expenditures</b>             | <b>\$4,165,004</b>   | <b>\$0</b>          | <b>0.0%</b> |
| <b>Total Subsidies to Other Funds</b> | <b>\$283,476,298</b> | <b>\$20,916,667</b> | <b>7.4%</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 Opioid Mitigation appropriations of \$12,151,730.01** for five contract amendments with the Alcohol, Drug Addiction and Mental Health Services board (ADAMHS) for the Diversion Center. The Opioid Mitigation fund began 2025 with a cash balance of \$82.2 million.
  - Council **approved appropriations of \$604,290.74 for expected interest** due on the General Obligation Bond Anticipation Notes issued for the County's contribution for capital repairs at Gateway. This interest is due in December 2025.
  - Council **authorized a cash transfer of \$1,182,803.02 for the repayment of Health and Human Services Levy funds** transferred to the Workforce Development fund in 2018. Effective July 1, 2024, Workforce Development moved to not-for-profit status. The Workforce Development fund was reconciled and the remaining cash balance was returned to the Health and Human Services Levy fund.