



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: June 13, 2025

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$25.4 million in the month of May 2025. Year-to-date sales tax receipts totaled \$138.9 million, which represents a year-over-year increase of 2.3%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$138.9 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2025 Budget	2025 Actual	% Budget
Property Tax	\$44,433,902	\$22,849,844	51.4%
Sales & Use	\$337,414,507	\$138,867,723	41.2%
Licenses & Permits	\$120,720	\$23,175	19.2%
Fines & Forfeitures	\$12,541,198	\$3,314,716	26.4%
Charges for Services	\$109,969,352	\$29,376,184	26.7%
Intergovernmental	\$71,445,986	\$33,995,419	47.6%
Other Revenue	\$24,930,853	\$6,694,776	26.9%
Interest Earnings	\$35,394,911	\$12,538,511	35.4%
Total Revenue	\$636,251,429	\$247,660,348	38.9%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,093,245	\$166,458,084	43.0%
Other Expenses	\$224,227,441	\$66,651,040	29.7%
Total Expenditures	\$611,320,686	\$233,109,124	38.1%
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	\$7,748,274	48.2%
Other Revenue	\$0	\$1,182,803	100.0%
Total Revenue	\$284,972,371	\$152,185,055	53.4%

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	\$36,456,591	12.9%

- 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 \$6,999,428 for the 2025 Out of Home Care** master contract agreement. This agreement covers additional board and care costs for children in the County's custody and is funded with a combination of federal Title IV-E and Health & Human Services Levy.
 - Council approved **appropriations totaling \$7,672,467 for approved 2025 Economic Development loans**. The loan recipients and amounts included:
 - Village Capital Corporation \$60,000
 - NEO Hispanic Center \$60,000
 - JumpStart, Inc. \$82,500
 - Economic & Community Development Inst \$141,667
 - Penwell Consulting \$257,500
 - Neighborhood Healthcare, Inc. \$700,000
 - Famous Supply \$2,000,000
 - JumpStart, Inc. \$1,000,000
 - JSAACC LCLC \$450,000
 - 2168 West 25th Street LLC \$2,000,000
 - Catanese Sea Food \$920,800