



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: October 15, 2025

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

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$30.5 million in the month of September 2025. Year-to-date sales tax receipts totaled \$256.6 million, which represents a year-over-year increase of 3.5%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$256.4 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	\$256,366,156	76.0%
Licenses & Permits	\$120,720	\$40,950	33.9%
Fines & Forfeitures	\$12,541,198	\$9,091,457	72.5%
Charges for Services	\$109,969,352	\$83,543,064	76.0%
Intergovernmental	\$71,445,986	\$63,488,552	88.9%
Other Revenue	\$24,930,853	\$12,861,571	51.6%
Interest Earnings	\$35,394,911	\$23,747,758	67.1%
Total Revenue	\$636,251,429	\$491,117,543	77.2%

General Fund Expenditures/Subsidies	2025 Budget	2025 Actual	% Budget
Personnel Services	\$387,125,631	\$301,792,312	78.0%
Other Expenses	\$226,586,072	\$150,341,220	66.4%
Total Expenditures	\$613,711,703	\$452,133,533	73.7%
Total Subsidies to Other Funds	\$77,761,868	\$60,331,653	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	\$15,483,017	96.4%
Other Revenue	\$0	\$3,693,397	100.0%
Total Revenue	\$284,972,371	\$282,986,839	99.3%

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	\$174,036,081	61.1%

- 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 **accepted the revised tax rates** as determined by the Budget Commission. In 2026, a total of 14.85 mills will be levied by the County in voted and unvoted millage totaling \$450.5 million. The revenue generated by this millage supports general operations, debt service, health and human services and programs and services for the developmentally disabled.
 - Council **approved appropriations and cash transfers totaling \$2,500,000 in Social Impact Funding**. This funding will be transferred back to the Health & Human Services Levy Fund and applied to the 2025 Health & Human Services Levy deficit.