



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: March 13, 2026

RE: Council Update-February, 2026

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 2026**.

Gross Sales Tax receipts (before allocation to General Fund and Debt Service) totaled \$31.1 million in the month of February 2026. Year-to-date Sales tax receipts total \$63.8, which represents a year-over-year increase of 20.2% (*this includes \$4.4 million in lost revenue due to the 2025 Sales Tax holiday that was received in January*).

- **General Fund:**

The most significant source of revenue is Sales Taxes. Year-to-date Sales Taxes allocated to the General Fund total \$62.6 million. The following tables summarize General Fund revenues, expenditures and subsidies:

General Fund Revenue	2026 Budget	2026 Actual	% Budget
Property Tax	\$42,019,532	\$22,710	0.1%
Sales & Use	\$342,232,926	\$62,581,406	18.3%
Licenses & Permits	\$72,805	\$9,100	12.5%
Fines & Forfeitures	\$16,400,238	\$1,167,124	7.1%
Charges for Services	\$113,106,152	\$7,276,482	6.4%
Intergovernmental	\$75,648,120	\$12,491,901	16.5%
Other Revenue	\$17,507,184	\$3,427,449	19.6%
Interest Earnings	\$32,296,950	\$4,125,870	12.8%
Total Revenue	\$639,283,907	\$91,102,041	14.3%

General Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Personnel Services	\$389,796,114	\$76,594,800	19.6%
Other Expenses	\$209,454,066	\$31,533,407	15.1%
Total Expenditures	\$599,250,180	\$108,128,207	18.0%
Total Subsidies to Other Funds	\$61,940,511	\$0	0.0%

- **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	2026 Budget	2026 Actual	% Budget
Property Tax	\$263,810,425	\$170,147	0.1%
Intergovernmental Revenue	\$15,483,016	\$0	0.0%
Other Revenue	\$0	\$0	0.0%
Total Revenue	\$279,293,441	\$170,147	0.1%

HHS Levy Fund Expenditures/Subsidies	2026 Budget	2026 Actual	% Budget
Total Expenditures	\$3,843,197	\$0	0.0%
Total Subsidies to Other Funds	\$278,817,335	\$13,728,514	4.9%

- 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 **cash transfers totaling \$1,616,206.45 for payment of annual debt services** owed to the General Fund. Annual Debt Service payments included:
 - Maintenance Garage Fund \$404,051.61
 - Sanitary Engineer Fund \$1,212,154.84