



**To:** County Council

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

**Date:** May 13, 2021

**RE:** Council Update-April 2021

**cc:** Armond Budish, County Executive; Bill Mason, Chief of Staff; Mike Chambers, Fiscal Officer; Andria Richardson, Clerk of Council; Trevor McAleer, Legislative Budget Advisor; Mary Louise Madigan, Communications Director; Office of Budget and Management Staff

In accordance with **County Code §701.07(C)**, we are submitting this monthly update through **April 2021**

- **General Fund:**

**Gross Sales Tax** receipts totaled \$21.0 million in the month of April 2021. Year-to-date, sales tax receipts totaled \$92.6 million, which represents a year over year decrease of 0.7%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$14,462,629	47.5%
Sales & Use	\$238,475,467	\$89,006,327	37.3%
Licenses & Permits	\$82,926	\$35,499	42.8%
Fines & Forfeitures	\$9,300,438	\$2,542,432	27.3%
Charges for Services	\$80,598,976	\$22,103,447	27.4%
Intergovernmental	\$47,765,373	\$16,265,858	34.1%
Other Revenue	\$23,962,959	\$9,526,401	39.8%
Interest Earnings	\$7,496,000	\$2,985,985	39.8%
<b>Total</b>	<b>\$438,150,921</b>	<b>\$156,928,579</b>	<b>35.8%</b>

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,210,119	\$86,846,149	29.2%
Other Expenses	\$180,770,087	\$32,736,538	18.11%
<b>Total Expenditures</b>	<b>\$477,980,206</b>	<b>\$119,582,687</b>	<b>25.0%</b>
<b>Subsidies to Other Funds</b>	<b>\$79,474,762</b>	<b>\$58,432,086</b>	<b>73.5%</b>

- **Health & Human Services Levy:**

Revenue generated from the County’s **two voted levies for health and human services** is budgeted to be \$287,024,501: \$270.4 million in property taxes and \$16.7 million from the State (homestead credit).

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$270,359,382	\$137,616,929	50.9%
Intergovernmental Rev	\$16,665,119	\$8,123,440	48.7%
Miscellaneous Revenue	\$325,000	\$3,105	0.1%
<b>Total</b>	<b>\$287,349,501</b>	<b>\$145,743,474</b>	<b>50.7%</b>

Subsidies	2021 Budget	2021 Actual	% Budget
<b>Subsidies to Other Funds</b>	<b>\$278,479,495</b>	<b>\$44,662,120</b>	<b>16.0%</b>

- Attached is the February INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes YTD Receipts, YTD Expenditures and Encumbrances for all County funds. Please note:
  - This YEAR-TO-DATE FUND BALANCE by FUND report has not been audited
  - Several funds have been consolidated (ie: Casino Fund, Auto Title, Coroner’s Lab, County Planning Commission have been consolidated to General Fund)
  - Subfunds have been eliminated
- The Department of Information Technology has requested additional appropriations for **Enterprise Resource Planning (ERP)**. This request, in the amount of \$600,735 will cover technical support contracts for 2021. If approved, the total ERP budget (Including this request) will total \$35,970,904. This request was referred to the Finance and Budgeting Committee.
- Juvenile Court has requested additional appropriations for a proposed contract with **Integrated Precision Systems (IPS) for a new security system** (replacing the current Black Creek system). This additional appropriation of \$5,681,000 have been requested to cover the capital portion of costs including installation, hardware and licensing over the next five years. This request was also referred to the Finance and Budgeting Committee.
- As of April 30, 2021, we have spent approximately **\$201.3 million of the \$216 million in federal CARES Act funding** received in 2020. This includes spending on Council approved programs and payroll for employees substantially dedicated to COVID-19. Not included in this number is \$14.7 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- **Sales Tax Receipts of \$21.7 million** have been reported **for May 2021**. This is 13.0% more than this month last year and 1.63% more year over year.