



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: September 14, 2021

RE: Council Update-August 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 **August 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$27 million in the month of August 2021. Year-to-date, sales tax receipts totaled \$193.8 million, which represents a year over year increase of 13.3%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$27,275,364	89.5%
Sales & Use	\$238,475,467	\$187,802,548	78.8%
Licenses & Permits	\$82,926	\$68,649	82.8%
Fines & Forfeitures	\$9,300,438	\$5,451,794	58.6%
Charges for Services	\$80,598,976	\$48,902,725	60.7%
Intergovernmental	\$47,765,373	\$36,742,421	76.9%
Other Revenue	\$23,962,959	\$12,521,086	52.3%
Interest Earnings	\$7,496,000	\$5,581,498	74.5%
Total	\$438,150,921	\$324,346,085	74.0%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,963,070	\$175,088,723	58.8%
Other Expenses	\$182,632,455	\$82,004,096	44.9%
Total Expenditures	\$480,595,526	\$257,092,819	53.5%
Subsidies to Other Funds	\$73,631,448	\$73,362,766	99.6%

- **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	\$260,178,513	96.2%
Intergovernmental Rev	\$16,665,119	\$16,620,149	99.7%
Miscellaneous Revenue	\$325,000	\$108,525	33.4%
Total	\$287,349,501	\$276,907,187	96.4%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$162,424,669	58.3%

- Attached is the 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
- In August, a **proposed resolution was submitted to Council to approve the Fiscal Officer’s Estimate of Tax Rates to be Levied for 2022**. The estimate allocates 1.45 mills of inside millage: General Fund (1.0 mills) and General Fund for Bond Retirement (0.45 mills). The estimate also allocates 15.90 mills of outside millage as follows: Health & Human Services (4.8 and 4.70 mills), BODD (3.9 mills) and County Library (2.5 mills).
- As of August 31, 2021, we have spent approximately **\$209.4 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 \$6.6 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- **Sales Tax Receipts of \$27.5 million** have been reported **for September 2021**. This is 11.8% more than this month last year and 13.1% more year over year.