



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: August 13, 2021

RE: Council Update-July 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 **July 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$26 million in the month of July 2021. Year-to-date, sales tax receipts totaled \$166.9 million, which represents a year over year increase of 11.9%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$14,462,629	47.5%
Sales & Use	\$238,475,467	\$161,635,138	67.8%
Licenses & Permits	\$82,926	\$61,374	74.0%
Fines & Forfeitures	\$9,300,438	\$5,234,719	56.3%
Charges for Services	\$80,598,976	\$36,833,463	45.7%
Intergovernmental	\$47,765,373	\$32,497,089	68.0%
Other Revenue	\$23,962,959	\$11,735,851	49.0%
Interest Earnings	\$7,496,000	\$4,774,498	63.7%
Total	\$438,150,921	\$267,234,762	61.0%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$298,103,036	\$153,933,778	51.6%
Other Expenses	\$182,569,584	\$71,176,942	39.0%
Total Expenditures	\$480,672,619	\$225,110,721	46.8%
Subsidies to Other Funds	\$79,474,762	\$66,562,766	83.8%

- **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	\$16,574,415	99.4%
Miscellaneous Revenue	\$325,000	\$3,105	0.1%
Total	\$287,349,501	\$154,187,230	53.7%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$159,718,669	57.3%

- 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
- Appropriations in the amount of \$5,633,654 were approved for **capital improvements at the old Juvenile Justice**. More specifically, to secure the building from trespassing and vandalism, removal of debris, repair the penetrated roof and re-establish electrical service. The project also includes abatement work through the building. This work is necessary to prepare the facility for potential redevelopment of other use. The project is estimated to be completed by December 31, 2021.
- Appropriations in the amount of \$967,146 were approved for the **new Department of Equity and Inclusion**. This department was established under Ordinance O2021-0007 which was adopted on May 25, 2021. This department is structured under the Fiscal department and reports to the County Fiscal Officer.
- As of July 31, 2021, we have spent approximately **\$208.3 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 \$7.7 in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- **Sales Tax Receipts of \$27 million** have been reported for **August 2021**. This is 22.8% more than this month last year and 13.3% more year over year.