



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: July 13, 2021

RE: Council Update-June 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 **June 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$26.6 million in the month of June 2021. Year-to-date, sales tax receipts totaled \$140.8 million, which represents a year over year increase of 6.3%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$14,462,629	47.5%
Sales & Use	\$238,475,467	\$136,424,947	57.2%
Licenses & Permits	\$82,926	\$52,824	63.7%
Fines & Forfeitures	\$9,300,438	\$3,858,231	41.5%
Charges for Services	\$80,598,976	\$31,193,295	38.7%
Intergovernmental	\$47,765,373	\$30,100,596	63.0%
Other Revenue	\$23,962,959	\$10,862,339	45.3%
Interest Earnings	\$7,496,000	\$4,035,025	53.8%
Total	\$438,150,921	\$230,989,887	52.7%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,657,989	\$132,393,934	44.5%
Other Expenses	\$181,647,018	\$57,777,788	31.8%
Total Expenditures	\$479,305,007	\$190,171,722	39.7%
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	\$16,567,196	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	\$157,012,669	56.4%

- 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
- One June 14, 2021, we received our **first tranche of American Rescue Plan Act of 2021 funding**. The first tranche was in the amount of \$119,949,128.50. We are expecting the second tranche in the same amount approximately one year from now. The funds can be used for eligible expenses:
 - Incurred beginning March 2, 2021
 - Incurred/obligated by December 31, 2024
 - Period of Performance (or final payments must be issued) ends on December 31, 2026
- As of June 30, 2021, we have spent approximately **\$207.1 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 \$8.9 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- **Sales Tax Receipts of \$26.0 million** have been reported **for July 2021**. This is 55.6% more than this month last year and 11.9% more year over year.