



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: April 14, 2021

RE: Council Update-March 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 **March 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$25.9 million in the month of March 2021. Year-to-date, sales tax receipts totaled \$71.6 million, which represents a year over year decrease of 1.5%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$14,456,768	47.4%
Sales & Use	\$238,475,467	\$68,561,288	28.7%
Licenses & Permits	\$82,926	\$26,024	31.4%
Fines & Forfeitures	\$9,300,438	\$1,680,972	18.1%
Charges for Services	\$80,598,976	\$11,468,819	14.2%
Intergovernmental	\$47,765,373	\$11,349,948	23.8%
Other Revenue	\$23,962,959	\$9,109,661	38.0%
Interest Earnings	\$7,496,000	\$2,261,985	30.2%
Total	\$438,150,921	\$118,915,465	27.1%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$292,569,207	\$57,061,771	19.5%
Other Expenses	\$179,169,659	\$21,809,074	12.2%
Total Expenditures	\$471,738,866	\$78,870,845	16.8%
Subsidies to Other Funds	\$79,474,762	\$58,432,086	73.5%

- **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	\$137,522,829	50.9%
Intergovernmental Rev	\$16,665,119	\$8,121,641	48.7%
Miscellaneous Revenue	\$325,000	\$2,935	0.1%
Total	\$287,349,501	\$145,647,404	50.7%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$44,892,861	16.1%

- 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
- On Tuesday, April 13, 2021, the County Executive submitted an uncodified ordinance authorizing **a one-time bonus to certain current bargaining and non-bargaining County employees**. This ordinance provides each current bargaining and non-bargaining employee who participated in the cost-savings/furlough program a bonus of up to 80 hours multiplied by the employee’s base hourly rate. A corresponding Fiscal Agenda was also submitted requesting appropriations of \$10,885,089.95 for the bonus including:
 - General Fund \$4,466,230.40
 - Health and Human Service Levy Fund \$4,660,531.02
 - Special Revenue Funds \$1,758,328.53
- As of March 31, 2021, we have spent approximately **\$195.4 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 \$20.7 million in remaining encumbrances. The deadline for spending CARES Act funds remains at December 31, 2021.
- **Sales Tax Receipts of \$21 million** have been reported for **April 2021**. This is 2% more than this month last year and .7% less year over year.