



To: County Council

From: Walter Parfejewiec, Office of Budget and Management

Date: November 15, 2021

RE: Council Update-October 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 **October 2021**

- **General Fund:**

Gross Sales Tax receipts totaled \$26.9 million in the month of October 2021. Year-to-date, sales tax receipts totaled \$248.3 million, which represents a year over year increase of 13.4%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$27,289,593	89.6%
Sales & Use	\$238,475,467	\$241,738,453	101.4%
Licenses & Permits	\$82,926	\$82,442	99.4%
Fines & Forfeitures	\$9,300,438	\$6,721,847	72.3%
Charges for Services	\$80,598,976	\$59,998,022	74.4%
Intergovernmental	\$47,765,373	\$47,935,199	100.4%
Other Revenue	\$23,962,959	\$14,805,543	61.8%
Interest Earnings	\$7,496,000	\$7,298,498	97.4%
Total	\$438,150,921	\$405,869,597	92.6%

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,039,268	\$229,370,056	77.2%
Other Expenses	\$190,154,538	\$107,505,124	56.5%
Total Expenditures	\$487,193,806	\$336,875,180	69.1%
Subsidies to Other Funds	\$90,542,826	\$90,274,144	99.7%

- **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	\$260,321,543	96.3%
Intergovernmental Rev	\$16,665,119	\$24,838,190	149.0%
Miscellaneous Revenue	\$325,000	\$110,741	34.1%
Total	\$287,349,501	\$285,270,474	99.3%

Subsidies	2021 Budget	2021 Actual	% Budget
Subsidies to Other Funds	\$278,479,495	\$197,602,669	71.0%

- 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
- As of October 31, 2021, we have spent approximately **\$210.6 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 \$5.4 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- In October, we submitted the **Executive’s Recommended Biennial Budget for 2022-2023**. This budget includes new investments for Central Booking, additional staff for the Public Defender, hourly rate increases for Sheriff’s Corrections Officers, Deputies, Sergeants and Lieutenants, hourly rate increases for Juvenile Court’s Detention Officers, Tuition Reimbursement for all county staff and initial investments in the County’s Public Utility. The budget as submitted is balanced.
- **Sales Tax Receipts of \$25.5 million** have been reported **for November 2021**. This is 18.9% more than this month last year and 13.9% more year over year.