



**To:** County Council

**From:** Walter Parfejewiec, Office of Budget and Management

**Date:** October 15, 2021

**RE:** Council Update-September 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 **September 2021**

- **General Fund:**

**Gross Sales Tax** receipts totaled \$27.5 million in the month of September 2021. Year-to-date, sales tax receipts totaled \$221.4 million, which represents a year over year increase of 13.1%.

Revenue	2021 Budget	2021 Actual	% Budget
Property Tax	\$30,468,782	\$27,289,593	89.6%
Sales & Use	\$238,475,467	\$214,251,957	89.8%
Licenses & Permits	\$82,926	\$76,067	91.7%
Fines & Forfeitures	\$9,300,438	\$6,524,980	70.2%
Charges for Services	\$80,598,976	\$54,639,720	67.8%
Intergovernmental	\$47,765,373	\$44,900,979	94.0%
Other Revenue	\$23,962,959	\$13,558,441	56.6%
Interest Earnings	\$7,496,000	\$6,528,498	87.1%
<b>Total</b>	<b>\$438,150,921</b>	<b>\$367,770,235</b>	<b>83.9%</b>

Expenditures/Subsidies	2021 Budget	2021 Actual	% Budget
Personnel Services	\$297,645,238	\$196,631,776	66.1%
Other Expenses	\$186,054,465	\$94,592,543	50.8%
<b>Total Expenditures</b>	<b>\$483,699,704</b>	<b>\$291,224,318</b>	<b>60.2%</b>
<b>Subsidies to Other Funds</b>	<b>\$90,542,826</b>	<b>\$90,274,144</b>	<b>99.7%</b>

- **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%
<b>Total</b>	<b>\$287,349,501</b>	<b>\$285,270,474</b>	<b>99.3%</b>

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

- 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 September, a proposed resolution was submitted to Council requesting additional appropriations for a **contribution to the Ball Park Improvement Fund** established under the indenture to reduce the County’s future obligations. If approved, the contribution will be paid from General Fund Reserves.
- As of September 30, 2021, we have spent approximately **\$210.3 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 \$5.7 million in remaining encumbrances. The deadline for spending CARES Act funds remains December 31, 2021.
- In October, Council approved an Uncodified Ordinance authorizing the County Executive to provide a **one-time bonus** to bargaining and non-bargaining County employees who have received the **COVID-19 vaccine**. The one-time bonus is \$100.