



**To:** County Council

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

**Date:** April 15, 2022

**RE:** Council Update-March 2022

**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

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In accordance with **County Code §701.07(C)**, the following is the monthly update for **March 2022**.

**Gross Sales Tax** receipts (before allocation to General Fund and Debt Service) totaled \$29.8 million in the month of March 2022. Year-to-date, sales tax receipts totaled \$80.6 million, which represents a year over year increase of 12.7%.

- **General Fund:**

The most significant source of revenue is Sales Taxes. The Sales taxes allocated to the General Fund totaled \$77.5 million. The following tables summarize General Fund revenues, expenditures and subsidies:

<b>General Fund Revenue</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>% Budget</b>
Property Tax	\$31,002,860	\$16,915,912	54.6%
Sales & Use	\$295,384,870	\$77,464,294	26.2%
Licenses & Permits	\$102,974	\$15,326	14.9%
Fines & Forfeitures	\$8,586,576	\$1,851,901	21.6%
Charges for Services	\$90,712,905	\$24,018,761	26.5%
Intergovernmental	\$54,475,158	\$16,971,584	31.2%
Other Revenue	\$21,509,118	\$102,048,834	474.4%
Interest Earnings	\$7,800,000	\$2,450,380	31.4%
<b>Total Revenue</b>	<b>\$509,574,460</b>	<b>\$241,736,992</b>	<b>47.4%</b>

General Fund Expenditures/Subsidies	2022 Budget	2022 Actual	% Budget
Personnel Services	\$289,412,625	\$81,564,549	28.2%
Other Expenses	\$289,035,937	\$42,698,889	14.8%
<b>Total Expenditures</b>	<b>\$578,448,562</b>	<b>\$124,263,438</b>	<b>21.5%</b>
<b>Total Subsidies to Other Funds</b>	<b>\$80,816,228</b>	<b>\$54,746,142</b>	<b>62.7%</b>

- **Health & Human Services Levy:**

The primary source of revenue is property taxes generated from the County's **two voted levies for Health and Human Services**. The following tables summarize Health and Human Services Levy Fund revenues and subsidies:

HHS Levy Fund Revenue	2022 Budget	2022 Actual	% Budget
Property Tax	\$260,084,413	\$143,293,714	55.1%
Intergovernmental Revenue	\$16,625,298	\$0	0.0%
<b>Total Revenue</b>	<b>\$276,709,711</b>	<b>\$143,293,714</b>	<b>51.8%</b>

HHS Levy Fund Subsidies	2022 Budget	2022 Actual	% Budget
<b>Total Subsidies to Other Funds</b>	<b>\$278,890,944</b>	<b>\$75,935,659</b>	<b>27.2%</b>

- Attached is the INFOR/Lawson report **YEAR-TO-DATE FUND BALANCE by FUND**, which summarizes the following for all county funds:
  - Beginning Cash Balance
  - YTD Receipts
  - YTD Expenditures
  - Ending Cash Balance
- In March, Council approved additional **appropriations of \$37,500 for the Personnel Review Commission to perform a wage survey**. This survey will determine whether the pay grades are competitive to ensure we are attracting and retaining talent.
- As of March 31, 2022, we have spent all or **\$216 million of federal CARES Act funding** received in 2020. This includes spending on Council approved programs and payroll for employees substantially dedicated to COVID-19. The deadline for spending CARES Act funds was extended to March 31, 2022. The final reports will be filed with Treasury and this portion of grant will be closed.
- In March, Council approved **additional General Fund appropriations of \$8 million** for costs related to the development and construction of a new Corrections Center. The costs include criteria architect services and preconstruction and project management.
- In March, Council approved **appropriations totaling \$119,949,128.50 in American Rescue Plan Act funding**. Council also approved cash transfers totaling the same \$119,949,128.50 from the

American Rescue Plan Act fund to the General Fund for eligible expenditures. We expect to receive the next payment of \$119,949,128.50 from the U.S. Treasury in May 2022.